

Annual Mineral Production Survey – Non-metallic Commodities (Stone, Aggregates, Clay and Refractory Minerals) Participant Guide

This guide describes in detail the data you are asked to provide in the questionnaire. If you require further assistance, please contact us. The staff at the Institut de la statistique du Québec (ISQ) will be happy to assist you.

General Information

The *Annual Mineral Production Survey – Non-metallic Commodities (Stone, Aggregates, Clay and Refractory Minerals)* is conducted every year by the ISQ and aims to collect essential data on the non-metallic ore mining sector (stone, aggregates, clay and refractory minerals). As part of this survey, every establishment must provide information on various aspects of its operations, including revenue, expenses, employment and production. The ISQ uses the survey results to compile data according to the different needs of the Québec government. In addition, the survey results that relate to production are used to compile essential data on the Québec economy, in particular on gross domestic product (GDP).

Other organizations also benefit from the data disseminated from this survey, including the business community, mining associations, governments, and individuals.

General instructions for the data requested

When precise figures are not available, provide your best estimates. Please report all amounts in thousands of Canadian dollars, rounded to the nearest thousand (e.g. for \$55,417, enter 55). Percentages must be rounded to the nearest decimal (e.g. for 37.35%, enter 37.4%; for 75.83%, enter 75.8%). As for quantities, they must be rounded to the nearest unit (e.g. for 10,815.4 tons, enter 10,815 tons).

Enter a **value of 0** if the value is nil or if the question or category does not apply to your establishment. In other words, do not leave any fields blank.

Industry sector

Information on main activity

The main activity is the activity that describes the main purpose of the organization targeted by the survey (your establishment), based on the North American Industry Classification System (NAICS). In for-profit businesses or organizations, the main activity is usually the activity that generates the most revenue.

NAICS is an industry classification system developed by the statistical agencies of Canada, Mexico and the United States. It is designed to provide common definitions of the industrial structure of the three countries and a common statistical framework to facilitate the analysis of the three economies. NAICS is based on supply-side or production-oriented principles, to ensure that industrial data, classified to NAICS, are suitable for the analysis of production-related issues.

The target entities for which NAICS is designed are businesses and other organizations engaged in the production of goods and services. They include farms, incorporated and unincorporated businesses, and government business enterprises. They also include government institutions and agencies engaged in the production of marketed and non-marketed services, as well as organizations such as professional associations and unions and charitable or non-profit organizations and the employees of households.

The NAICS code used in this questionnaire should only reflect those activities conducted by the organizational unit targeted (your establishment), and which can be identified by the specified legal and operating name.

The NAICS classification contains a limited number of activities that might be applicable for a business or organization. The NAICS code associated with your business or organization does not necessarily describe its main activity exactly as you would.

Please note that any changes to be made to your business or organization's main activity as a result of your responses may not be implemented before subsequent questionnaires are sent. As a result, the information listed may not be up-to-date.

If the NAICS description currently associated with your business or organization is incorrect, please provide a brief description of your main activity in **question C**.

Reporting period

This section is used to define the duration of your most recently completed fiscal year. To do so, we ask you to provide the start and end date of your fiscal year.

This reporting period (duration of your most recently completed fiscal year) will be the reference period for all the information requested in the questionnaire.

General revenue

Sales of goods and services

The term “Sales of goods and services” refers to the amounts derived from the sale of goods and services (cash or credit) received in the ordinary course of business.

Report all sales (domestic sales and exports) of goods and services from Québec locations at final selling price. Sales should be reported “free on board at point of departure”: exclude excise taxes and provincial/territorial sales taxes, harmonized sales tax (HST) and goods and services tax (GST), discounts, sales allowances, returned sales, and shipping charges by common or contract carriers. (Note: “Free on board on exit from the establishment” means on exit from the truck if the establishment uses its own truck and driver.)

Sales denominated in foreign currencies must be converted into Canadian dollars using the exchange rate on the day of the transaction.

Note: Goods reported as sold should not be included in your inventories, and goods on consignment should be reported as inventory until sold.

Include :

- Sales of goods from the mineral commodities mined or processed that your establishment owns, whether they are produced at your establishment or produced under contract by another establishment located in Québec.
- Sales directly from warehouses not located at your establishment if these warehouses are owned or leased by your establishment.
- Sales of goods purchased for resale, as is (purchased from another company or another establishment of your company not covered by this questionnaire).
- Amounts from progress billing.
- Revenue from repairs (labour costs only, since materials and goods belong to the customer).
- Revenue from contract work (labour costs only when materials and goods belong to the customer).
- The book value of assets sold for lease.
- Transfers to other business units or to your company's head office. Note that these transfers must be reported at the value shown on your establishment's books of account (i.e. book transfer value).

Exclude:

- Inventory transfers and consignment sales.
- Federal, provincial and territorial sales taxes, as well as excise duties and taxes.
- Returned sales and discounts.
- Shipping charges by common or contract carriers.

Rental and leasing

Revenue from the rental and leasing of your establishment's assets should be reported in this section. Revenue must be reported before deducting expenses such as property taxes and repair and maintenance costs, and excluding sales tax on goods and services. Rental costs should not be subtracted from rental revenue.

Include:

- Revenue from the rental and leasing of goods manufactured by your establishment.
- Revenue from the rental or leasing of vehicles, machinery and equipment owned by your establishment on a short- or long-term basis (include operating leases).
- Revenue from the rental or leasing of apartments, commercial buildings, land, office buildings and residential housing, and condominium investments.

Exclude:

- Financial expenses from financing or lease sales.
- Revenue from intellectual property (e.g., patents, copyrights, trademarks).

Commissions

Include commissions earned on sales of goods or services by businesses such as advertising agencies, brokers, insurance agents, lottery ticket sales, sales representatives and travel agencies – compensation could also be reported at this point (e.g. compensation for collecting sales tax).

Subsidies (include donations, grants and fundraising)

Include:

- Non-repayable grants, contributions and subsidies from all governments.
- Revenue from the private sector (businesses and individuals) in the form of sponsorships, donations and fundraising.

Royalties, rights, licensing and franchise fees

Royalties are defined as an amount of money collected by the owner of a copyright, trademark or patent. Royalties paid by your establishment should not be subtracted from royalty revenue.

Include:

- Revenue from the sale or use of all intellectual property rights for musical, literary, artistic or dramatic works and sound recordings, or from the broadcasting of communication signals. For example: film production, computer program, etc.
- Franchise fee royalties.
- License agreement royalties.
- Other types of royalties.

Dividends

Dividend fees should not be subtracted from dividend revenue.

Include:

- Dividend revenue.
- Dividends from Canadian sources.
- Dividends from foreign sources.
- Sponsorship dividends.

Exclude:

- Dividends on capital investments from subsidiaries.

Interest

Interest charges should not be deducted from interest revenue.

Include:

- Investment income.
- Interest from foreign sources.
- Interest on Canadian securities and bonds.
- Interest on Canadian mortgages.
- Interest from other Canadian sources.

Exclude:

- The share of gains or losses of subsidiaries or affiliates.

Other revenue (please specify)

Include all amounts not included in the above revenue categories, such as:

- Revenue from guarantees.
- Rights relating to the display of goods on websites, their presentation in shop windows and catalogs.
- Revenue from delivery and handling charges that are not included in the price of the goods.
- Deposit service revenue, credit service revenue, card service revenue.
- Revenue from secondary activities (e.g., cafeterias and canteens).
- Revenue from installation or construction work performed outside your establishment for goods not owned by your establishment.

Industry-specific revenue

Sales of goods from own production

Include:

- Sales of goods from the mineral commodities mined or processed at your establishment or at any other subcontracting establishment of your establishment in Québec.
- Sales directly from warehouses not located at your establishment if these warehouses are owned or leased by your establishment.
- Amounts from progress billing.
- The book value of assets sold for lease.

- Transfers to other business units or to your company's head office. Note that these transfers must be reported at the value shown on your establishment's books of account (i.e. book transfer value).

Exclude:

- Transfers for inventory balances and consignment sales.
- Shipping charges by common or contract carriers.
- Returned sales and sales allowances.
- Federal, provincial and territorial sales taxes, as well as excise duties and taxes.
- Sales of goods purchased for resale, as is.
- Revenue from contract work.

General expenses

Purchases

Please provide the landed costs ("free on board" on exit of the plant, excluding GST).

Include:

- Purchases of raw materials and components to be used in the making of the products and by-products leaving your establishment.
- Purchases of explosives and blasting supplies and water treatment chemicals.
- Purchases of lumber and timber and lubricating oils and greases.
- Purchases of steel materials (bars, structures, plates, galvanized sheets).

- Purchases of non-returnable containers and other shipping and packaging materials.
- Goods purchased as is for resale (without further processing).
- Shipping charges by common or contract carriers.
- Transportation costs at the time of purchase and customs duties.

Exclude:

- Federal, provincial and territorial sales taxes, as well as excise duties and taxes.
- Change in inventories.

Labour costs

Salaries, wages, and commissions

Please report all salaries and wages (including taxable allowances and commissions as reported on the T4 Statement of Remuneration Paid slip) for the reporting period. Amounts reported should be gross amounts, before any deductions.

Include:

- Indirect labour compensation (e.g., food service workers, repair staff).
- Overtime.
- Vacation pay.
- Payments made to temporary labour.
- Salaries of directors.
- Bonuses (including profit sharing).
- Commissions paid to permanent employees, such as sales agents.
- Taxable allowances (e.g., the value of room and board, gifts received such as airline tickets for a vacation).
- Retroactive salaries.
- Employee stock options (the amount for which you have entered “code 38” on the employees’ T4 slip and which is reported in box 14 – value according to CRA regulations).
- Any other form of compensation that is part of the employees’ earnings.
- Payments to individuals working on their own premises and using equipment and materials provided by your establishment, as these individuals are considered employees.
- Severance pay.

Exclude:

- Deferred stock options granted to employees that meet the relevant CRA rules (the amount for which you have entered “code 53” on employees’ T4 slip and which is excluded from box 14).
- Amounts paid to other business units for labour and employment costs only.

- Amounts withdrawn by active owners and partners of unincorporated business units.
- Directors’ fees paid to directors or the distribution of profits to shareholders of incorporated business units.
- All costs and expenses associated with outside contract employees (report these amounts in question 7 c) – Subcontracts).
- Costs and expenses associated with temporary workers recruited through an agency and fees for staffing and recruitment services (report these amounts in question 7 u) – All other expenses).

Employee benefits

Please report expenses related to the employer’s share of employee benefits.

Include:

- Amounts paid for supplemental life and health insurance plans (e.g., medical, dental, drug and vision plans).
- Employer contributions to the Canada Pension Plan (CPP) and Québec Pension Plan (QPP).
- Contributions to employer-sponsored pension plans.
- Social contributions to provincial and territorial health and education plans (that apply to your establishment).
- Workers’ compensation premiums (provincial or territorial plan applicable to your establishment).
- The employer’s share of Employment Insurance (EI) premiums.
- Employer-paid professional association dues.
- Any other amounts paid to fund employee benefits such as child care allowances or supplemental unemployment benefit (SUB) plans.

Exclude:

- Employee contributions for these benefits (i.e. payroll deductions).

Subcontracts

Subcontract expenses correspond to the purchase of services from outside the company and not from the company itself. In such cases, many business units supply materials to other business units or individuals for the manufacture of “made-to-order” products. Subcontract expenses correspond only to work subcontracted for the production of the company’s goods.

Include:

- Commissions paid to non-employees.
- All amounts you pay to other business units, companies or individuals for work performed on equipment you own.
- Custom work and contract work.
- Work performed by subcontractors or outside labour.
- Subcontracted labour.

Exclude:

- Research and development subcontracts (report these amounts in question 7 d) – Research and development fees).
- Salaries and wages paid to employees.
- Amounts paid to individuals who work on their own premises using machinery, equipment and materials supplied by your company (these individuals should be considered as employees).
- The cost of materials.
- Costs and expenses associated with temporary workers recruited through an agency and fees for staffing and recruitment services (report these amounts in question 7 u) – All other expenses).
- Costs and expenses for repair and maintenance (report these amounts in question 7 m) – Repair and maintenance).

Research and development fees

Please report all costs and expenses related to activities paid for (purchased or subcontracted) with the intent to make a new discovery that could result in the improvement or development of a product or process.

Exclude:

- Your own labour costs (included in 7 b1) – Salaries, wages and commissions).
- Exploration and deposit appraisal expenditures.

Professional and business fees

Please report only the total purchase of professional and business services fees or charges (a detailed breakdown may be requested in a subsequent section).

Include:

- Legal fees.
- Accounting and auditing fees.
- Education and training fees.
- Appraisal fees.
- Management and administration fees.
- Property management fees.
- Information technology (IT) expertise and services fees (purchased).
- Data processing services fees.
- Architectural fees.
- Engineering fees.
- Scientific and technical services fees.
- Other expertise fees (management expertise, technical and scientific expertise).
- Veterinary services fees.
- Fees for health services.
- Payroll preparation fees.
- All other fees for professional and commercial services.

Exclude:

- Service fees paid to the head office and other business units not included in this questionnaire (report these amounts in question 7 u) – All other expenses).
- The cost of internal activities undertaken by your staff.

Energy and water expenses

Please report costs and expenses for the purchase of energy and water utilities charged to operations in the reporting period, such as water, electricity, natural gas and heat.

Include:

- Diesel, fuel wood, natural gas, oil and propane.
- Wastewater.

Exclude:

- Energy expenses included in your rental and lease agreements.
- Telephone, Internet and other means of telecommunications.
- Vehicle fuel (report this amount in question 7 u) – All other expenses).

Office and computer related expenses

Please report all office supplies purchased and used in both your manufacturing and non-manufacturing activities.

Include:

- Stationery and office supplies, paper and other supplies for copiers, printers and fax machines.
- Postal and courier costs (for daily use in a commercial activity).
- Data storage devices and computer upgrades.
- Data processing costs (equipment, software and software license).

Exclude:

- Telephone, Internet and other telecommunications expenses (report this amount in question 7 h) – Telephone, Internet and other telecommunications).

Telephone, Internet and other telecommunications

Include:

- Telephone, fax, cell phone or pager charges associated with the transmission of voice, data or images.
- Internet access fees.
- Cable and satellite transmission services for television, radio and music programs.
- Wireline telecommunications services.
- Wireless telecommunications services.
- Satellite telecommunications services.
- Bandwidth services to send and receive digital files.
- Online access services.
- Live news broadcasting services.

Business taxes, licenses and permits

This question includes the cost of various permits and licenses and certain indirect taxes (taxes collected for your establishment that are not corporate income or forestry taxes, sales and excise taxes or insurance premium taxes).

Include:

- Directly paid property taxes and property transfer taxes.
- Business taxes.
- Motor vehicle registration fees.
- Liquor license fees.
- Commercial license fees.
- Professional license fees.
- All other license fees.
- Subdivision tax.
- Construction permit fees and operating royalties.
- Fees for any other business and real estate licenses or permits not specified above.

Exclude:

- Property taxes included in your rental and leasing expenses.
- Corporate income taxes.
- Royalties paid to the Crown (e.g. mining claims).

Royalties, franchise fees and memberships

Include:

- Amounts paid to owners of patents, copyrights, performing rights and trademarks.
- Gross overriding royalties and direct royalty costs.
- Resident and non-resident royalty fees.
- Membership fees.
- Franchise fee royalties.

Crown charges

Include:

- Crown royalties, Crown leases and rentals, mineral rights costs.
- Federal and provincial royalties, taxes and lease or rental payments related to the acquisition, development or ownership of natural resources.

Rental and leasing

Include:

- Rental and leasing fees, real estate rental fees, condominium fees and equipment rental fees.
- Operating lease costs (as opposed to lease rentals which may be capitalized).
- Rental and leasing of motor vehicles (without a driver).
- Furnishings and lighting fixtures.
- Rental of computers, equipment and tools (without an operator).
- Storage fees.
- Lighting and scaffolding costs for studios.
- Equipment rental fees for road construction.
- Fuel oil and other utility expenses included in your rental and lease agreements.

Exclude:

- Rental and leasing costs for vehicles (with a driver), equipment and tools (with an operator) (report these amounts in question 7 u) – All other expenses).

Repair and maintenance

This question includes repair and maintenance costs related to replacing parts or other plant or equipment restorations to keep your property in good working order.

Include:

- Hazardous and non-hazardous waste removal services.
- Janitorial and cleaning services.
- Sweeping and snow removal services.
- Materials, parts and outside labour costs associated with the following expenses: buildings and structures, motor vehicles, machinery and equipment, safety equipment, and other goods (excluding ornamental metal or furniture repair services).

Exclude:

- Wages (report these amounts in question 7 b) – Employment costs and expenses).
- Property management fees (report these amounts in question 7 e) - Professional and business expenses).
- Repair and maintenance costs which are included in those paid to the head office.

Amortization and depreciation

Please report amortization and depreciation (the systematic allocation of the cost of fixed assets of current operations over their useful lives) related to the current reporting period.

Include:

- Direct costs related to the depreciation of tangible assets and leasehold improvements.
- Depreciation of leased equipment (for operating leases: by the lessor; for capital leases: by the lessee).
- Amortization of intangible assets (amortization of goodwill, patents, franchises, copyrights, trademarks, deferred charges, gains and losses on deferred investments, organization costs).

Insurance

Insurance recovery revenue should be deducted from insurance expenses.

Include:

- Accident and health insurance services.
- Life insurance services and individual retirement plans.
- Property insurance services (including property and motor vehicles).
- Liability insurance services.
- Life insurance for executives.
- Bonds, business interruption insurance, fire insurance.
- Other insurance services not otherwise specified.

Exclude:

- Contributions made on behalf of employees that are considered taxable benefits (report these amounts in question 7 b2) – Employee benefits).
- Premiums paid directly to the head office (report these amounts in question 7 u) – All other expenses).

Advertising, marketing, promoting, food and entertainment

Include:

- Advertising planning and creative services.
- Newspaper advertising and media expenses.
- Catalogs, presentations and displays.
- Trade fair and exhibition organization services.
- Tickets to theaters, concerts and sporting events for the promotion of the company.
- Fundraising expenses.
- Meals and entertainment/hospitality purchases made for clients.
- Other advertising services.

Travel, meetings and conventions expenses

Include:

- Travel expenses.
- Car, coach and car-coach rental services with a driver.
- Expenses for meetings, conventions and seminars.
- Passenger transportation (plane, bus, train, etc.).
- Accommodation costs.
- Travel allowances and meal expenses while traveling.
- Travel agency services.
- Cab services.
- Food and beverage services for consumption on company premises.
- Other travel expenses.

Financial services expenses

Include:

- Explicit service fees for financial services.
- Credit and debit card commissions and fees.
- Collection and transfer fees.
- Registration fees and transfer agent fees.
- Security and securities commission fees.
- Other financial services fees.

Exclude:

- Interest expenses (report these amounts in question 7 s) – Interest expense).

Interest expense

Please report the costs associated with maintaining your company's debt, such as interest and bank charges, interest payments on capital leases, amortization of bond discount.

Include:

- Interest on short-term and long-term debt.
- Interest on securities and bonds.
- Interest on mortgages.

Exclude:

- Dividends paid on retractable and term preferred shares.
- Bond issue expenses (including amortization).

Credit losses, loan losses, donations, political contributions and stock depreciation

Include:

- Charitable donations and political contributions.
- Credit losses.
- Loan losses.
- Allowances for bad debts (less recovery for bad debts).
- Inventory adjustment.

All other expenses

Include intracompany expenses.

Include:

- Costs related to mining roads.
- Production costs.
- Vehicle fuel expenses.
- Operating costs for pipe, drilling and facility restoration.
- Other rental costs for production-related properties.
- Other lease costs.
- Other direct costs.
- Equipment rental and operating costs.
- General expenses assigned to the cost of sales.
- Cash surplus or deficit.
- Reimbursement of the parent company's expenses.
- Warranty expenses.
- Recruitment expenses.
- General and administrative expenses.
- Expenses between different divisions.
- Internal transfers of funds (less collection expenses).
- Operating and development costs.
- Safety equipment.
- Cafeteria supplies.
- Equipment, components and supplies used in the installation and construction of products not owned by your establishment.
- All other materials, components and supplies not otherwise specified.
- Cost variance (Difference between the budgeted cost for a production cost item and the actual cost of that item).
- All other expenses not reported elsewhere.

Exclude:

- Items related to expenses in prior periods.

Industry-specific expenses

Purchases

Information on purchases

In this section, a breakdown of the total purchases typical of the stone, aggregates, clay and refractory minerals extraction industry, such as purchases of raw materials, explosives, etc.

Salaries, wages, and commissions

Information on salaries, wages and commissions

In this section, a breakdown of the total salaries, wages and commissions for your establishment is requested. The amounts reported here should be gross wages and salaries, i.e. before any deductions for income tax and employee contributions to various plans (health insurance, accident insurance, pension, other insurance) or any other benefits. Please calculate the amounts separately for Direct labour – extraction and Direct labour – processing at the extraction site. Please also calculate the amounts separately for new construction labour and indirect labour. Do not include the employer's share of employee benefits.

Information on the average number of employees

This section also asks for the average number of staff employed at your establishment. To calculate it, add up the number of employees in the last pay period of each month of the reporting period and divide the sum by the number of months (usually 12 months). Please calculate the numbers separately for Direct labour – extraction and Direct labour – processing at the extraction site. Please also calculate the numbers separately for new construction labour and indirect labour.

The information reported in this section must cover all employees on your establishment's payroll.

Direct labour (extraction or processing)

Please report gross salaries (in thousands of Canadian dollars) and average number of employees.

Include:

- Employees engaged in extraction operations.
 - For example, employees engaged in extraction operations at the quarry or sand pit.
- Employees engaged in processing operations.
 - For example, employees engaged in cutting, crushing, grinding and screening operations at the quarry or sand pit.
- Employees engaged in repair, maintenance and janitorial services.
- Employees engaged in monitoring.
- Executing foremen who do similar work to the employees they supervise.

New construction labour

Employees engaged in the construction of buildings and major repairs to those facilities (where such work is recorded in the capital account).

Indirect labour (administration and sales or operations)

Please report gross salaries (in thousands of Canadian dollars) and the average number of employees. Do not include workers not on your establishment's payroll.

Include:

- Management, administrative and clerical staff.
- Sales staff.
- Food service workers.
- Machinery and equipment repair staff (when such work is recorded in the capital account).

Inventories

In this section, a breakdown of the total inventory owned by your establishment at the beginning and end of the reporting period, in thousands of Canadian dollars, is requested.

Include:

- Materials and components purchased to be used in the making of the products and by-products leaving your establishment.
- Fuel.
- Goods in progress (e.g. sand, gravel or crushed stone in piles at your establishment).
- Finished goods, i.e. goods ready to be shipped or transferred outside your establishment.
- Goods purchased for resale, as is.
- All other inventories.

Extraction and processing

Raw mineral commodities extracted

Please report the quantities of raw mineral commodities extracted at your establishment for the reporting period, in metric tons.

Rock waste and other waste

Please report the quantities of materials removed from the extraction site at your establishment (waste rock and overburden) for the reporting period, in metric tons.

Mineral commodities processed

Please report the quantities of mineral commodities processed at your establishment for the reporting period, in metric tons. Processing consists in cutting, crushing, grinding or screening activities.

Production

Information on the products

In this section, you are asked to provide information on your establishment's production. The **"product"** is the result of the **extraction and processing of the raw mineral commodities**.

Transfers in and purchases

Please report **the quantities** of "product" **purchased** during the fiscal year, as well as their value. Please also include the quantities of "product" **transferred (not yet sold)** to your establishment from other establishments of your own company.

Opening inventory

Please report all **quantities** of "product" **your establishment owned** on the **first day of the fiscal year**, as well as their **value**, whether these quantities are stored at the establishment, stored outside the establishment or in transit but not yet sold.

Production that you own

Please report **the quantities** of “product” **your establishment owns** that come from mineral commodities cut, crushed, ground or screened at your establishment, as well as their **value**.

Please also include the quantity of “product” **your establishment owns** that come from mineral commodities cut, crushed, ground or screened under contract at another establishment.

Production done for others

Please report **the quantities** of “product” **your establishment does not own** that were extracted, cut, crushed, ground or screened under contract for another establishment, as well as their **value**.

Shipments

Please report **the quantities** of “product” **your establishment owns that were sold** to another establishment, whether intra- or inter-company, as well as their **value**. Please separate **quantities** sold for use as is from quantities sold for **further processing**.

Further processing consists of a series of manufacturing steps that follow the extraction and processing of mineral commodities. It includes the manufacture of cement and lime.

If the use of the “product” sold is unknown, please report the values under “Shipments (as-is sales)”.

Transfers out for further processing

The term “**transfer**” means that the “product” **has not yet been sold**.

Please report **the quantities** of “product” **transferred out** of your establishment for further processing, as well as their **value**.

Further processing consists of a series of manufacturing steps that follow the extraction and processing of mineral commodities. It includes the manufacture of cement and lime.

Please also separate **quantities transferred out for further processing and their value** according to three distinct geographic areas:

1. Transfers out to plants located in Québec
2. Transfers out to plants located outside Québec, but in Canada
3. Transfers out to plants located outside Canada

Internal transfers for further processing

Please report **the quantities** of “product” **transferred internally**, meaning **within your own establishment**, for further processing, as well as their **value**.

Further processing consists of a series of manufacturing steps that follow the extraction and processing of mineral commodities. It includes the manufacture of cement and lime.

Destination of shipments

For each “product” **that was shipped (sold)** to another establishment, whether intra- or inter-company, please provide a breakdown of **the value** of the shipments by destination, according to the Canadian provinces and territories or according to the following geographic areas: United States, Asia, Europe and other.

End use – Stone, aggregates, clay and refractory minerals

For each “product” **that was shipped (shipments) and/or transferred out of your establishment (transfers out) for further processing**, please provide a breakdown of **the quantity** according to the end use of the product (construction of buildings, heavy and civil engineering construction, non-metallic mineral product manufacturing, chemical manufacturing, etc.).

Forecasted production, transfers out and shipments

For each “product” leaving your establishment, please provide a forecast of production, transfers out for further processing and shipments of the product for the year following the reporting period (duration of your most recently completed fiscal year), in quantity and in thousands of Canadian dollars.