Page 1



Expenditures consist of the transaction costs, including excise and sales taxes, of goods and services acquired during the interview or record keeping period. Expenditure estimates include expenditures for gifts, but exclude purchases or portions of purchases directly assignable to business purposes. Also excluded are periodic credit or installment payments on goods or services already acquired. The full cost of each purchase is recorded even though full payment may not have been made at the date of purchase. The order of the expenditures listed here follows the order of presentation in published CE tables.

The major expenditure categories are:

- Food
- Housing
- Apparel Services
- Transportation
- Health Care
- Entertainment
- Other Expenditures

In any particular year, the variable names are prefaced by "X" and the last two digits of the year (e.g. 99 for 1999). Identifiers in parentheses below (e.g. FB1) refer to variable names (X99FB1).

FOOD (FB)

Food at home (FB1) refers to the total expenditures for food at grocery stores or other food stores and food prepared by the consumer unit on trips. It excludes the purchase of nonfood items.

Cereals and cereal products (FB101) includes ready-to-eat and cooked cereals, pasta, flour, prepared flour mixes, and other cereal products such as cornmeal, corn starch, and rice.

Bakery products (FB102) includes bread (white and other than white), crackers and cookies, biscuits and rolls, cakes, cupcakes, bread and cracker products, pies, tarts, sweet rolls, coffeecakes, doughnuts, and other frozen and refrigerated bakery products such as cookies, bread and cake dough, and batter.

Beef (FB10301) includes ground beef, roasts, steaks, veal, and other cuts of beef, excluding canned beef.

Pork (FB10302) includes bacon, pork chops, ham (including canned), roasts, sausage, and other cuts of pork.

Other meats (FB10303 and FB10304) includes frankfurters; lunch meats such as bologna, liverwurst, and salami; also lamb, mutton, goat, game, and organ meats.

Poultry (FB10305) includes fresh and frozen chickens and other fresh and frozen poultry (Cornish hens, turkey, duck, etc.).

Fish and seafood (FB104) includes canned fish and seafood and fresh or frozen finfish and shellfish.

Eggs (FB105) includes fresh eggs as well as powdered eggs and egg substitutes.

Fresh milk and cream (FB10601, FB10602) includes fresh whole milk and other fresh milk such as buttermilk and fresh cream (including table cream, whipping cream, fresh sour cream, and fresh sour cream dressing).

Page 2



Other dairy products (FB10603 through FB10606) includes butter, cheese, ice cream products, yogurt, powdered milk, condensed and evaporated milk, liquid and powdered diet beverages, malted milk, milk shakes, chocolate milk, and other specified dairy products.

Fresh fruits (FB107) includes all fresh fruits.

Fresh vegetables (FB108) includes all fresh vegetables.

Processed fruits (FB10901 through FB10903) includes all frozen fruits and fruit juices, canned and dried fruits, and canned or bottled fruit juices.

Processed vegetables (FB10904, FB10905) includes canned, dried, and frozen vegetables, and vegetable juices.

Sugar and other sweets (FB110) includes sugar, candy and chewing gum, artificial sweeteners, jams, jellies, preserves, fruit butters, syrup, fudge mixes, icings, and other sweets.

Fats and oils (FB111) includes margarine, shortening and salad dressings, nondairy cream substitutes and imitation milk, and peanut butter.

Miscellaneous foods (FB113 through FB121) includes frozen prepared meals and other foods, canned and packaged soups, potato chips, nuts and other snacks, condiments and seasonings, olives, pickles, relishes, sauces and gravies, baking needs and other specified condiments, other canned and packaged prepared foods, salads, desserts, and baby foods.

Nonalcoholic beverages (FB112) includes diet and nondiet carbonated drinks (cola, fruit, and other carbonated drinks), coffee (roasted, instant, and freeze dried), tea (loose, instant, and ready-to-drink), and other nonalcoholic beverages, including noncarbonated fruit drinks, breakfast substitutes, chocolate flavored powders, and other specified nonalcoholic beverages.

Food away from home (FB2) includes all meals (breakfast, lunch, brunch, and dinner) at restaurants, carryouts, and vending machines, including tips, plus meals as pay, special catered affairs such as weddings, bar mitzvahs, and confirmations, and meals away from home on trips.

ALCOHOLIC BEVERAGES (FB3) includes beer and ale, wine, whiskey, gin, vodka, rum, and other alcoholic beverages.

HOUSING

Owned dwellings (HH1, HH2, HH3) includes interest on mortgages, property taxes and insurance, refinancing and prepayment charges, ground rent, expenses for property management/security, homeowners' insurance, fire insurance and extended coverage, expenses for repairs and maintenance contracted out, and expenses of materials for owner-performed repairs and maintenance for dwellings used or maintained by the consumer unit. Mortgage principal repayments are payments of loans and are shown in Other financial information.

Rented dwellings (HH4) includes rent paid for dwellings, rent received as pay, parking fees, maintenance, and other expenses.

Page 3



Other lodging (HH5) includes all expenses for vacation homes, school, college, hotels, motels, cottages, trailer camps, and other lodging while out of town.

Utilities, fuels, and public services (UT1 through UT5) includes natural gas, electricity, fuel oil, wood, kerosene, coal, bottled gas, water, garbage and trash collection, sewerage maintenance, septic tank cleaning, telephone charges, and other public services.

Domestic services (HO1) includes babysitters, day care tuition, care of invalids, and domestic and other duties.

Other household expenses (HO2) includes housekeeping services, gardening and lawn care services, coinoperated laundry and dry-cleaning (non-clothing), termite and pest control products, moving, storage, and freight expenses, repair of household appliances and other household equipment, repair of computer systems for home use, reupholstering and furniture repair, rental and repair of lawn and gardening tools, and rental of other household equipment.

Housekeeping and garden supplies (HO4) includes laundry and cleaning supplies, cleaning and toilet tissues, stationery supplies, postage, miscellaneous household products, and lawn and garden supplies.

Household textiles (HF1) includes bathroom, bedroom, kitchen, dining room, and other linens, curtains and drapes, slipcovers and decorative pillows, and sewing materials.

Furniture (HF2) includes living room, dining room, kitchen, bedroom, nursery, porch, lawn, and other outdoor furniture.

Floor coverings (HF3) includes installation and replacement of wall-to-wall carpets, room-size rugs, and other soft floor coverings.

Major appliances (HF4) includes refrigerators, freezers, dishwashers, stoves, ovens, garbage disposals, vacuum cleaners, microwaves, air-conditioners, sewing machines, washing machines and dryers, and floor cleaning equipment.

Small appliances/miscellaneous housewares (HF501-HF505) includes small electrical kitchen appliances, portable heating and cooling equipment, china and other dinnerware, flatware, glassware, silver and other serving pieces, nonelectric cookware, and plastic dinnerware. Excludes personal care appliances.

Miscellaneous household equipment (HF506-HF516) includes typewriters, luggage, lamps and other light fixtures, window coverings, clocks, lawnmowers and gardening equipment, other hand and power tools, telephone answering devices, telephone accessories, computers and computer hardware for home use, computer software and accessories for home use, calculators, office equipment for home use, floral arrangements and house plants, rental of furniture, closet and storage items, household decorative items, infants' equipment, outdoor equipment, smoke alarms, other household appliances, and small miscellaneous furnishings.

APPAREL AND SERVICES

Men's (TR1) and boys' (TR2) apparel includes coats, jackets, sweaters, vests, sportcoats, tailored jackets, trousers, slacks, shorts and short sets, sportswear, shirts, underwear, nightwear, hosiery, uniforms, and other accessories.

Page 4



Women's (TR3) and girls' (TR4) apparel includes coats, jackets, furs, sportcoats, tailored jackets, sweaters, vests, blouses, shirts, dresses, dungarees, culottes, slacks, shorts, sportswear, underwear, nightwear, uniforms, hosiery, and other accessories.

Apparel for children under 2 (TR5) includes coats, jackets, snowsuits, underwear, diapers, dresses, crawlers, sleeping garments, hosiery, footwear, and other accessories for children under 2.

Footwear (TR6) includes articles such as shoes, slippers, boots, and other similar items. It excludes footwear for children under 2 and special footwear used for sports such as bowling or golf shoes.

Other apparel products and services (TR7) includes material for making clothes, shoe repair, alterations and repairs, sewing patterns and notions, clothing rental, clothing storage, dry cleaning, sent out laundry, watches, jewelry, and repairs to watches and jewelry.

TRANSPORTATION

Vehicle purchases (net outlay) (TR1, TR2, TR3) includes the net outlay (purchase price minus trade-in value) on new and used domestic and imported cars and trucks; other vehicles include attachable campers, trailers, motorcycles, and private planes.

Vehicle finance charges (TR4) includes the dollar amount of interest paid for a loan contracted for the purchase of vehicles described above.

Gasoline and motor oil (TR5) includes gasoline, diesel fuel, and motor oil.

Maintenance and repairs (TR6) includes tires, batteries, tubes, lubrication, filters, coolant, additives, brake and transmission fluids, oil change, brake adjustment and repair, front-end alignment, wheel balancing, steering repair, shock absorber replacement, clutch and transmission repair, electrical system repair, exhaust system repair, body work and painting, motor repair, repair to cooling system, drive train repair, drive shaft and rear-end repair, tire repair, other maintenance and services, and auto repair policies.

Vehicle insurance (TR7) includes the premium paid for insuring cars, trucks, and other vehicles.

Public transportation (TR8) includes fares for mass transit, buses, trains, airlines, taxis, private school buses, and boats.

Vehicle rent, licenses, and other charges (TR9) includes leased and rented cars, trucks, motorcycles, and aircraft, inspection fees, State and local registration, drivers' license fees, parking fees, towing charges, and tolls.

HEALTH CARE

Health insurance (HC1) includes health maintenance plans (HMO's), Blue Cross/Blue Shield, commercial health insurance, Medicare, Medicare supplemental insurance, and other health insurance.

Medical services (HC2) includes hospital room and services, physicians' services, service of a practitioner other than physician, eye and dental care, lab tests, X-rays, nursing, therapy services, care in convalescent or nursing home, and other medical care.

Page 5



Drugs (HC301, HC302) includes prescription and nonprescription drugs, internal and respiratory over-the-counter drugs.

Medical supplies (HC303) includes topicals and dressings, antiseptics, bandages, cotton, first aid kits, contraceptives, syringes, ice bags, thermometers, sunlamps, vaporizers, heating pads, medical appliances such as braces, canes, crutches, and walkers, eyeglasses, and hearing aids, rental and repair of medical equipment.

ENTERTAINMENT

Fees and admissions (EN1) includes fees for participant sports; admissions to sporting events, movies, concerts, plays; health, swimming, tennis and country club memberships, and other social recreational and fraternal organizations; recreational lessons or instruction; rental of movies, and recreation expenses on trips.

Television, radio, and sound equipment (EN2) includes television sets, video recorders, video cassettes, tapes, disks, disk players, video game hardware, video game cartridges, cable TV, radios, phonographs, tape recorders and players, sound components, records and tapes, and records and tapes through record clubs, musical instruments, and rental and repair of TV and sound equipment.

Pets, toys, hobbies, and playground equipment (EN301, EN302, EN303) includes pet food, pet services, veterinary expenses, toys, games, hobbies, tricycles, and playground equipment.

Other entertainment equipment and services (EN304) includes indoor exercise equipment, athletic shoes, bicycles, trailers, campers, camping equipment, rental of campers and trailers, hunting and fishing equipment, sports equipment, winter sports equipment, boats, boat motors and boat trailers, rental of boats, landing and docking fees, rental and repair of sports equipment, photographic equipment, film and film processing, photographer fees, repair and rental of photo equipment, fireworks, pinball and electronic video games.

OTHER EXPENDITURES

Personal care products and services (PC) includes products for the hair, oral hygiene products, shaving needs, cosmetics and bath products, electric personal care appliances, other personal care products, personal care services for males and females.

Reading (RD) includes subscriptions for newspapers, magazines, and books through book clubs; purchase of single copy newspapers and magazines, newsletters, books, and encyclopedias and other reference books.

Education (ED) includes tuition, fees, textbooks, supplies, and equipment for public and private nursery schools, elementary and high schools, colleges and universities, and other schools.

Tobacco products and smoking supplies (TB) includes cigarettes, cigars, snuff, loose smoking tobacco, chewing tobacco, and smoking accessories such as cigarette or cigar holders, pipes, flints, lighters, pipe cleaners, and other smoking products and accessories.

Miscellaneous (MI) includes safety deposit box rental, checking account fees and other bank services, legal fees, accounting fees, funerals, cemetery lots, union dues, occupational expenses, and finance charges other than for mortgage and vehicles.





Cash contributions (CC) includes cash contributed to persons or organizations outside the consumer unit including alimony and child support payments, care of students away from home, and contributions to religious, educational, charitable, or political organizations.

Life, endowment, annuities, and other personal insurance (PI) includes premiums for whole life and term insurance; endowments; income and other life insurance; mortgage guarantee insurance; mortgage life insurance; premiums for personal liability, accident and disability, and other nonhealth insurance other than for homes and vehicles.

Gifts of goods and services (GI) includes gift expenditures for persons outside of the consumer unit: (1) clothing for females and males over 2 years of age, and infants under 2 years of age; (2) jewelry and watches; (3) small appliances and miscellaneous housewares; (4) blankets, sheets, towels, and table linens; and (5) all other gifts. These items have already been defined. Their values are given so they can be subtracted from the expenditure totals if the value of consumption within the household is desired.