and allowances. Includes sales value of products bought and resold without further processing or repackaging as well as the dollar value of products made from own materials for other manufacturers' resale. Excluded are all royalty payments, interest and other income.

Sales Abroad: Actual sales consummated in foreign countries other than "Sales for Export to Other Firms". Such sales by affiliates, subsidiaries, distributors, sales offices, and other operations abroad are reported in dollars, computed at December 31, 1965, rate of exchange (when possible). Where a partially-owned subsidiary or joint venture is involved, the firm's share is determined on a proportionate profit-sharing basis.

Sale for Export: Reported "f. o. b. U. S. port":

(a) To Other Firms: excludes intra-firm transactions; includes sales to third parties only.
(b) Intra-Firm Transactions: includes "sales" and shipments to subsidiaries or affiliates for further handling, processing, or packaging by them. Reported as "net billed value", not end sales values.