

Fundamental Accounting Concepts

Understanding the Current Balance
Sheet Date and Income Statement
YTD Start Date

Current Balance Sheet Date

Fundamental Accounting Concepts

Current Balance Sheet Date

```
<?xml version="1.0" encoding="US-ASCII"?>
<!-- Prepared by IBM Cognos FSR v6.7.2.72 using Fujitsu Interstage XWand -->
<xbri:xbri xmlns:negated="http://www.xbrl.org/2009/role/negated" xmlns:xbri="http://www.xbrl.org/2003/linkbase" xmlns:stpr="http://www.xbrl.org/2003/stpr" xmlns:nonnum="http://www.xbrl.org/dtr/type/non-numeric" xmlns:utr="http://www.xbrl.org/2005/xbri" xmlns:iso4217="http://www.xbrl.org/2003/iso4217" xmlns:xl="http://www.xbrl.org/2003/XLink" xmlns:num="http://www.xbrl.org/dtr/type/numeric"
<link:schemaRef xlink:type="simple" xlink:href="mmm-20140331.xsd"/>
<xbri:context id="FROM_Jan01_2014_TO_Mar31_2014">
  <xbri:entity>
    <xbri:identifier scheme="http://www.sec.gov/CIK">0000066740</xbri:identifier>
  </xbri:entity>
  <xbri:period>
    <xbri:startDate>2014-01-01</xbri:startDate>
    <xbri:endDate>2014-03-31</xbri:endDate>
  </xbri:period>
</xbri:context>
```

The current balance sheet date is clear if SEC XBRL filers correctly keep the value of the **dei:DocumentPeriodEndDate**, the **endDate** value of the period for the "required context", and that date is actually used on the current balance sheet reported facts (sometimes filers use a different date).

Also, the current balance sheet date is the **endDate** of the income statement and cash flow statement.

```
</xbri:units>
<dei:EntityRegistrantName id="ID_0" contextRef="FROM_Jan01_2014_TO_Mar31_2014">3M CO</dei:EntityRegistrantName>
<dei:EntityCentralIndexKey id="ID_1" contextRef="FROM_Jan01_2014_TO_Mar31_2014">0000066740</dei:EntityCentralIndexKey>
<dei:DocumentPeriodEndDate id="ID_2" contextRef="FROM_Jan01_2014_TO_Mar31_2014">2014-03-31</dei:DocumentPeriodEndDate>
<dei:CurrentFiscalYearEndDate id="ID_3" contextRef="FROM_Jan01_2014_TO_Mar31_2014">--12-31</dei:CurrentFiscalYearEndDate>
<dei:EntityCommonStockSharesOutstanding id="ID_4" contextRef="AS_OF_Mar31_2014" unitRef="Shares" decimals="0">654278447</dei:E
<dei:DocumentFiscalYearFocus id="ID_5" contextRef="FROM_Jan01_2014_TO_Mar31_2014">2014</dei:DocumentFiscalYearFocus>
```

Document and Entity Information	3 Months Ended Mar. 31, 2014
Document and Entity Information [Abstract]	
Entity Registrant Name	3M CO
Entity Central Index Key	0000066740
Document Type	10-Q
Document Period End Date	Mar. 31, 2014
Amendment Flag	false
Current Fiscal Year End Date	--12-31
Entity Voluntary Filers	No
Entity Current Reporting Status	Yes
Entity Filer Category	Large Accelerated Filer
Entity Common Stock, Shares Outstanding	654,278,447
Document Fiscal Year Focus	2014
Document Fiscal Period Focus	Q1

3M CO (Filer) CIK: 0000066740

Print Document View Excel Document

Cover	Consolidated Balance Sheet (USD \$) In Millions, unless otherwise specified	Mar. 31, 2014	Dec. 31, 2013
Document and Entity Information	Current assets		
	Cash and cash equivalents	\$ 1,954	\$ 2,581
	Marketable securities - current	860	756
	Accounts receivable - net	4,598	4,253
	Inventories		
	Finished goods	1,846	1,790
	Work in process	1,170	1,139
	Raw materials and supplies	956	935
	Total inventories	3,972	3,864
	Other current assets	1,378	1,279
	Total current assets	12,762	12,733
	Marketable securities - non-current	1,360	1,453
	Investments	120	122
	Property, plant and equipment	23,241	23,068
	Less: Accumulated depreciation	(14,611)	(14,416)
	Property, plant and equipment - net	8,630	8,652
	Goodwill	7,357	7,357

Current YTD Income Statement

Start Date

Fundamental Accounting Concepts

Current YTD Income Statement Date (10-K)

Likewise, the current balance sheet date and the current income statement period (start and end) is clear for a 10-K or for a 10-Q for the FIRST QUARTER where the YTD and QTD information is the same, there is only one possible date which could be used for the start date value.

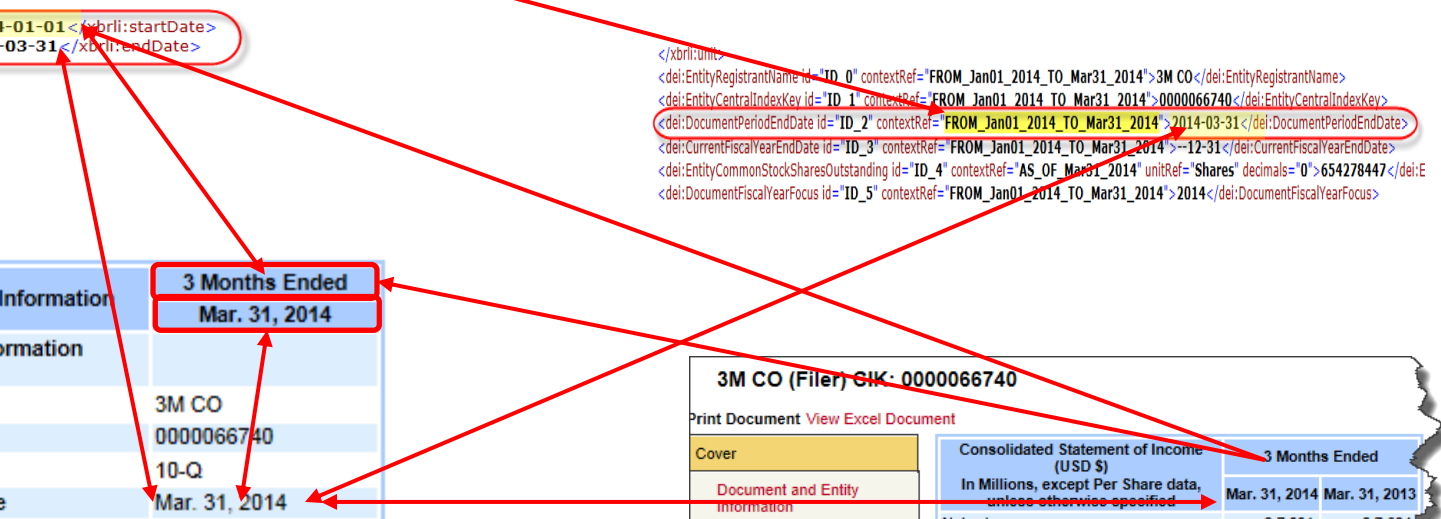
```
<?xml version="1.0" encoding="US-ASCII"?>
<!-- Prepared by IBM Cognos FSR v6.7.2.72 using Fujitsu Interstage XWand -->
<xbrli:xbrl xmlns:negated="http://www.xbrl.org/2009/role/negated" xmlns:xbrli="http://www.xbrl.org/2003/linkbase" xmlns:stpr="http://www.xbrl.org/2003/iso4217" xmlns:nonnum="http://www.xbrl.org/dtr/type/non-numeric" xmlns:utr="http://www.xbrl.org/2005/xbrldt" xmlns:iso4217="http://www.xbrl.org/2003/iso4217" xmlns:xl="http://www.xbrl.org/2003/XLink" xmlns:num="http://www.xbrl.org/dtr/type/numeric"
<link:schemaRef xlink:type="simple" xlink:href="mmm-20140331.xsd"/>
<xbrli:context id="FROM_Jan01_2014_TO_Mar31_2014">
  <xbrli:entity>
    <xbrli:identifier scheme="http://www.sec.gov/CIK">0000066740</xbrli:identifier>
  </xbrli:entity>
  <xbrli:period>
    <xbrli:startDate>2014-01-01</xbrli:startDate>
    <xbrli:endDate>2014-03-31</xbrli:endDate>
  </xbrli:period>
</xbrli:context>
```

```
</xbrli:units>
<dei:EntityRegistrantName id="ID_0" contextRef="FROM_Jan01_2014_TO_Mar31_2014">3M CO</dei:EntityRegistrantName>
<dei:EntityCentralIndexKey id="ID_1" contextRef="FROM_Jan01_2014_TO_Mar31_2014">0000066740</dei:EntityCentralIndexKey>
<dei:DocumentPeriodEndDate id="ID_2" contextRef="FROM_Jan01_2014_TO_Mar31_2014">2014-03-31</dei:DocumentPeriodEndDate>
<dei:CurrentFiscalYearEndDate id="ID_3" contextRef="FROM_Jan01_2014_TO_Mar31_2014">--12-31</dei:CurrentFiscalYearEndDate>
<dei:EntityCommonStockSharesOutstanding id="ID_4" contextRef="AS_OF_Mar31_2014" unitRef="Shares" decimals="0">654278447</dei:EntityCommonStockSharesOutstanding id="ID_5" contextRef="FROM_Jan01_2014_TO_Mar31_2014">2014</dei:DocumentFiscalYearFocus>
```

Document and Entity Information	
Document and Entity Information [Abstract]	
Entity Registrant Name	3M CO
Entity Central Index Key	0000066740
Document Type	10-Q
Document Period End Date	Mar. 31, 2014
Amendment Flag	false
Current Fiscal Year End Date	--12-31
Entity Voluntary Filers	No
Entity Current Reporting Status	Yes
Entity Filer Category	Large Accelerated Filer
Entity Common Stock, Shares Outstanding	654,278,447
Document Fiscal Year Focus	2014
Document Fiscal Period Focus	Q1

**3 Months Ended
Mar. 31, 2014**

3M CO (Filer) CIK: 0000066740			
Print Document View Excel Document			
Cover	Consolidated Statement of Income (USD \$) 3 Months Ended		
Document and Entity Information	In Millions, except Per Share data, unless otherwise specified		
Financial Statements	Mar. 31, 2014	Mar. 31, 2013	
Consolidated Statement of Income	Net sales	\$ 7,831	\$ 7,634
Consolidated Statement of Comprehensive Income	Operating expenses		
Consolidated Balance Sheet	Cost of sales	4,031	3,969
Consolidated Balance Sheet (Parenthetical)	Selling, general and administrative expenses	1,632	1,589
Consolidated Statement of Changes in Equity (Parenthetical)	Research, development and related expenses	452	430
Supplemental Share	Total operating expenses	6,115	5,988
	Operating income	1,716	1,646
	Interest expense and income		
	Interest expense	37	39
	Interest income	(9)	(10)
	Total interest expense - net	28	29
	Income before income taxes	1,688	1,617
	Provision for income taxes	463	47



Current Income Statement Date (10-Q with comparative quarters)

Document and Entity Information		6 Months Ended	Jul. 26, 2014
Entity Registrant Name	COCA COLA CO	Jun. 27, 2014	
Entity Central Index Key	0000021344		
Current Fiscal Year End Date	--12-31		
Entity Filer Category	Large Accelerated Filer		
Document Type	10-Q		
Document Period End Date	Jun. 27, 2014		
Document Fiscal Year Focus	2014		
Document Fiscal Period Focus	Q2		
Amendment Flag	false		
Entity Common Stock, Shares Outstanding			4,385,923,844

```

</xbrli:context>
- <xbrli:context id="FD2014Q2YTD">
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<del:DocumentPeriodEndDate id="Fact-5BEF6EFD5DE622CC478B5E7879CF7A14" contextRef="FD2014Q2YTD" >2014-06-27

HOWEVER, when there are income statements with YTD and QTD information, what is the value of the startDate of the required context? The start date of the YTD income statement? (that makes the most sense because it is consistent with the 10-K and the 10-Q for the first quarter. Or, is it the start date of the QTD?

CONDENSED CONSOLIDATED BALANCE SHEETS (USD \$)		Jun. 27, 2014	Dec. 31, 2013
In Millions, unless otherwise specified			
CURRENT ASSETS			
Cash and cash equivalents	\$ 11,618	\$ 10,414	
Short-term investments	6,524	6,779	
TOTAL CASH, CASH EQUIVALENTS AND SHORT-TERM INVESTMENTS	18,142	17,193	
Marketable securities	3,467	3,147	
Trade accounts receivable, less allowances of \$59 and \$61, respectively	5,870	4,872	
Inventories	3,536	3,271	
Prepaid expenses and other assets	2,856	2,882	
TOTAL CURRENT ASSETS	33,871	31,304	
EQUITY METHOD INVESTMENTS	10,857	10,393	
OTHER INVESTMENTS	3,601	1,119	
OTHER ASSETS	1,895	1,895	

COCA COLA CO (Filer) CIK: 0000021344					
Cover	3 Months Ended		6 Months Ended		
Document and Entity Information	Jun. 27, 2014	Jun. 28, 2013	Jun. 27, 2014	Jun. 28, 2013	
Financial Statements	CONDENSED CONSOLIDATED STATEMENTS OF INCOME (USD \$) In Millions, except Per Share data, unless otherwise specified				
CONDENSED CONSOLIDATED STATEMENTS OF INCOME	NET OPERATING REVENUES	\$ 12,574	\$ 12,749	\$ 23,150	\$ 23,784
CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME	Cost of goods sold	4,819	4,989	8,902	9,313
CONDENSED CONSOLIDATED BALANCE SHEETS	GROSS PROFIT	7,755	7,760	14,248	14,471
CONDENSED CONSOLIDATED BALANCE SHEETS	Selling, general and administrative expenses	4,384	4,385	8,373	8,567
CONDENSED CONSOLIDATED BALANCE SHEETS	Other operating charges	201	132	329	253
CONDENSED CONSOLIDATED BALANCE SHEETS	OPERATING INCOME	3,170	3,243	5,546	5,651
CONDENSED CONSOLIDATED BALANCE SHEETS	Interest income	144	129	267	245
CONDENSED CONSOLIDATED BALANCE SHEETS	Interest expense	107	122	231	224
CONDENSED CONSOLIDATED BALANCE SHEETS	Equity income (loss) - net	254	246	325	333
CONDENSED CONSOLIDATED BALANCE SHEETS	Other income (loss) - net	(77)	29	(318)	(136)
CONDENSED CONSOLIDATED BALANCE SHEETS	INCOME BEFORE INCOME TAXES	3,384	3,525	5,589	5,869
CONDENSED CONSOLIDATED BALANCE SHEETS	Income taxes	779	831	1,358	1,406
CONDENSED CONSOLIDATED BALANCE SHEETS	CONSOLIDATED NET INCOME	2,605	2,694	4,231	4,463
CONDENSED CONSOLIDATED BALANCE SHEETS	Less: Net income attributable to noncontrolling interests	10	18	17	36
CONDENSED CONSOLIDATED BALANCE SHEETS	NET INCOME ATTRIBUTABLE TO COMMON STOCKHOLDERS	2,595	2,676	4,214	4,427

EFM Rule Seems Clear, YTD is Correct

6.5.19 An instance covering a reporting period must contain a Required Context that is an `xbrli:context` having `xbrli:startDate` equal to `00:00:00` on the first day of the reporting period and `xbrli:endDate` equal to `24:00:00` on its last day.

This rule defines “Required Context”. For example, this rule applies to Form 10-Q filings for a company with a June 30, 2009 fiscal year end as follows:

Quarter	<code>xbrli:startDate</code>	<code>xbrli:endDate</code>
1	2009-07-01	2009-09-30
2	2009-07-01	2009-12-31
3	2009-07-01	2010-03-31