

Separate particulars should be given in respect of each class of products having a considerable importance in the economic life of the country or district to which the Census relates. The subdivision of the various classes of products should be carried far enough to permit of a statement of their quantity in terms of a unit suitable to their nature.

The values of the several products to be ascertained should be their cash value at the time and place of delivery to purchasers by the producers or their employees. Partially finished goods in stock at the beginning and at the end of the year to which the accounts relate should be valued on the basis of the material used and work done on such goods up to the date of valuation for the purposes of the Census. Goods remaining unsold at the end of the year in which they were manufactured should be included at their market value at the end of that year.

Goods transferred from one establishment to another under the same ownership, separate particulars for which are ascertained in accordance with Section 4 above, should be recorded at their market value at the time of transfer.

(b) *Materials used.*—The quantities and values of the materials used in the production of the goods enumerated according to the principles specified in (a) above should include materials used in repairs to buildings and plant employed in their production, when such repairs are carried out by the employees of the establishment. Separate particulars should be ascertained for each of the more important materials, both raw and partially manufactured, for the cost of fuel and electric or other power consumed, for tools replaced and for packing material used in the year of account. Limitations corresponding to those expressed in (a) above should apply to the statements of quantity and to the degree of detail procured.

The values to be ascertained in respect of the several materials should be their cash value at the time and place of delivery to purchasers. Partially manufactured goods transferred from another establishment under the same ownership should be valued as specified in paragraph (a) above.

(c) *Work given out.*—For each establishment included in the Census there should be shown, for purposes of comparison with other particulars given, the value and, if possible, the quantity of work given out to be done by other establishments. The value to be shown is the payment made for the work done.

(d) *Depreciation Charges.*—The ascertainment of the appropriate charges in respect of wear and tear and depreciation of structures and plant, though forming an essential factor in a complete investigation of production, is shown by experience to be difficult, if not impracticable, on the basis of mass statistics secured by the ordinary Census procedure. As information on this head is desirable for a satisfactory determination of the values created in the course of the processes of manufacture, the appropriate allowances to be made in respect of depreciation should be ascertained approximately for each of the principal industries by means of special enquiries regarding typical cases.

#### (B)—*Factors of Production.*

(a) *Personnel.*—In cases in which a record of the number of man-hours worked in the period covered by the Census is available, that record furnishes the best basis of the statistics of the labour utilised in the industries concerned. Where particulars of this character are not available, it is desirable to ascertain the average number of persons employed and, with that end in view, particulars should be obtained of the numbers employed at intervals during the year sufficiently frequent to enable a reliable average figure to be calculated. The numbers should be ascertained separately for adults and children and for males and females. Particulars showing separately the administrative and operative staffs are also desirable in all cases in which the scale of operations is such as to call for such separation of functions. Figures for the administrative staff should include directing and managing staff, including working owners, office staff and technical staff (e.g., draughtsmen in engineering works).

In cases in which the work of an industrial establishment is carried on partly by persons working at the factory or office, partly by persons working in their own homes, and also in cases in which there is maintained a reserve of workpeople receiving payment from the establishment to which they are attached, separate particulars relating to home workers or to workers maintained in reserve should be procured.

(b) *Plant.*—Particulars relating to the mechanical equipment of industry should show the horse-power or kilowatt capacity of engines employed in works and factories, distinguishing the principal types of engines—steam, gas, oil, water, electric, &c. For the various industries, particulars are desirable of the types of machinery employed that are in each case most characteristic of the industry concerned.

Machinery ordinarily working during the year of return to which the particulars relate should be distinguished from machinery not ordinarily working.

(c) *Wages.*—While particulars relating to wages are not an essential element in a Census of industrial production, it is nevertheless of great importance that the aggregate of the amounts paid in wages and salaries in the Census year should be ascertained. This additional information would greatly increase the value of the conclusions to be derived from a study of the Census results.