



BOARD OF TRADE

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[HA 251]

Report on the Census of Production 1963

128 Electricity

LONDON: HER MAJESTY'S STATIONERY OFFICE
THREE SHILLINGS NET

BOARD OF TRADE

Report on the Census of Production 1963

128 Electricity

Presented by the Board of Trade to Parliament in pursuance of the Statistics of Trade Act 1947 (10 & 11 Geo. 6 Cha. 39 Sec. 7)

Notes

These notes give the main information needed for interpreting the figures in the industry reports. (More detailed information about the Census is given in a separate booklet - 'Introductory Notes': Part 1 of the Report on the Census of Production for 1963.)

GENERAL INFORMATION

Changes in the 1963 census

There were few changes resulting from amendments to the Standard Industrial Classification and only minor changes in the scope of certain industry reports compared with 1958. Any such changes are explained in the introductions to the industry reports concerned or by footnotes to the tables.

Industrial Classification

Establishments were classified to industries on the basis of major activity in conformity with the second edition of the Standard Industrial Classification (Consolidated Edition 1963, incorporating Amendment 1). Each industry was basically defined in terms of its principal products, these being of a similar nature or commonly associated in production. Normally, an establishment was classified to an industry if its sales of the principal products of that industry accounted for a greater proportion of its total sales than did its sales of the principal products of any other industry. However, where the application of this rule would have resulted in a change of classification between 1958 and 1963, the establishment was reclassified only if the sales of principal products of the newly predominant industry was more than one third greater than the sales of principal products of the previously predominant industry. This modification of the general rule was introduced for 1958 to avoid discontinuities which would result from marginal changes in sales between successive censuses.

The principle of classification by major output was also normally followed in compiling the analysis by sub-divisions of an industry.

In certain industries, classification was dealt with in a different way. Details of any non-standard treatment are given in the introductions to the relevant industry reports.

TERMS USED IN THE CENSUS REPORT

Average number employed

Firms were required to state the number of persons on the payroll (i.e. whose National Insurance cards were held by them) on the average during the year of return, whether full-time or part-time employees. Separate figures were required for (a) administrative, technical and clerical employees and (b) operatives (see below). Averages could be calculated from figures relating to the last week of each calendar month; figures shown in respect of the average number employed relate to the sum of these averages. Firms were also required to state the number of working proprietors (see below) where appropriate and these are included in total employment figures. Outworkers are excluded.

The figures include persons engaged in merchanting or factoring and canteen workers where particulars in respect of these activities could not be excluded from the return.

Working Proprietors

These include all persons regarded as 'self-employed' for National Insurance purposes, and members of their families who worked in the business without receiving a fixed wage or salary; but persons who worked less than half the normal number of working hours are excluded. For Great Britain, directors working in the business but not in receipt of a definite wage, salary or commission are included under this heading for 1963, but are excluded for 1958. For Northern Ireland, directors of limited companies, other than those paid by fee only, are included for both years. (Directors paid by fee only are not included in any of the employment figures for either year.)

Employees

(i) Administrative, technical and clerical employees include managers, superintendents and works foremen; research, experimental, development, technical and design employees (other than operatives); draughtsmen and tracers; editorial staff, staff reporters, canvassers, competition and advertising staff; travellers; and office (including works office) employees. For Great Britain, but not for Northern Ireland, they include also managing and other directors in receipt of a definite wage, salary or commission.

(ii) Operatives include all other classes of employees, that is, broadly speaking, all manual wage earners. They include those employed in and about the factory or works; operatives employed in power houses, transport work, stores, warehouses, shops and canteens; inspectors, viewers and similar workers; maintenance workers; and cleaners. Operatives engaged in outside work of erection, fitting, etc. are also included, but outworkers (i.e. persons employed by the firm who worked in their own homes, etc. on materials supplied by the firm) are excluded. Information about the numbers of outworkers employed was collected only for the gloves industry.

Capital Expenditure

(i) New building work.

This represents the cost incurred during the year of new building and other new construction work (including office buildings, canteens and the like used in connection with the business covered by the return but not dwelling houses for employees). The value is that charged to capital account during the year of return; it includes expenditure on new buildings or on the extension or reconstruction of old buildings, the value of work of a capital nature carried out by firms' own staff, and the cost of any newly constructed buildings purchased. The figures shown include any legal charges, stamp duties, agents' commissions, etc.

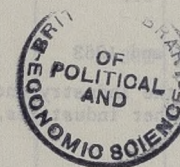
128 Electricity

This Report on the Electricity Industry relates to undertakings engaged wholly or mainly in the production and distribution of electricity for public supply. Establishments producing electricity for railway, tramway and trolleybus operation are included. 'District heating' and electricity showrooms are also included. Establishments (other than those of railway and tramway undertakings) producing electricity primarily for their own use are excluded, being included in the industries covering the major output of the parent works.

This industry corresponds to minimum list heading 602 in the Standard Industrial Classification (Consolidated edition, 1963).

In this report separate particulars are given for the Electricity Boards, and other undertakings which consisted of the generating stations of transport undertakings in Great Britain and electricity undertakings in Northern Ireland.

In interpreting the data in the tables it is essential to bear in mind the notes and definitions which appear on pages (ii), (iii) and (iv).



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23.4.68.

	1958	1959	1960	1961	1962	1963
Number of generating stations	1,000	1,000	1,000	1,000	1,000	1,000
Number of generating stations (excluding those of transport undertakings)	1,000	1,000	1,000	1,000	1,000	1,000
Number of generating stations (including those of transport undertakings)	1,000	1,000	1,000	1,000	1,000	1,000
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Number of generating stations (excluding those of transport undertakings) (excluding those of transport undertakings)	1,000	1,000	1,000	1,00		

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TABLE 1 Industry summary: United Kingdom

Estimates for all undertakings, 1958 and 1963

	Unit	Electricity Boards		Other undertakings(a)		Total			
		1958 (b)	1963	1958 (b)	1963	1958 (b)	1963		
Number of generating stations	No.	349	333	19	9	368	342		
Gross output	£'000	673,838	1,101,437	25,364	25,666	699,202	1,127,103		
Net output	"	382,113	656,793	10,067	13,135	392,180	669,928		
Net output per head	£	1,928	2,888	1,472	2,021	1,913	2,864		
Sales and work done	£'000	electricity, etc. sold and work done (c)		634,466	1,037,754	25,178	25,624	659,644	1,063,378
		merchanted goods and canteen takings		39,372	62,623	186	10	39,558	62,632
Cost of materials and fuel used	"	261,450	397,428	15,151	12,233	276,601	409,662		
Cost of merchanted goods and canteen purchases	"	29,802	45,494	146	294	29,948	45,788		
Payments to other organisations	"	for renovation of appliances by other firms		111	426	-	-	111	426
		for transport (d)		362	1,296	-	4	362	1,301
Stocks and work in progress									
Total stocks and work in progress	"	change during year		..	+ 7,789	..	+ 163	..	+ 7,952
		at end of year		..	96,551	..	2,569	..	99,120
Goods on hand for sale	"	change during year		..	+ 603	..	- 6	..	+ 597
		at end of year		..	11,168	..	76	..	11,245
Work in progress	"	change during year		..	+ 457	..	+ 38	..	+ 495
		at end of year		..	4,119	..	158	..	4,277
Materials, stores and fuel	"	change during year		+ 2,400	+ 6,729	- 62	+ 131	+ 2,338	+ 6,860
		at end of year		72,600	81,265	689	2,334	73,289	83,599
Average number employed	No.	total		198,163	227,431	6,838	6,499	205,001	233,930
		operatives		132,704	150,817	5,427	5,110	138,131	155,927
		other employees (e)		65,459	76,614	1,411	1,389	66,870	78,003
Wages and salaries	£'000	of operatives		78,946	118,801	3,353	4,164	82,299	122,965
		of other employees (e)		49,156	77,270	1,021	1,216	50,177	78,486
Wages and salaries per head	£	operatives		595	788	618	815	596	789
		other employees (e)		751	1,009	724	876	750	1,006
Employers' contributions to National Insurance (f)	£'000	..	6,243	..	204	..	6,447		
Employers' contributions to private pension schemes, etc. (g)	"	..	14,615	..	224	..	14,839		

Continued on next page

TABLE 1 (continued)

	Unit	Electricity Boards		Other undertakings(a)		Total		
		1958 (b)	1963	1958 (b)	1963	1958 (b)	1963	
Capital expenditure								
Total	£'000	..	510,012	..	9,092	..	519,104	
New building work (h)	"	62,721	87,303	1,090	853	63,811	88,155	
Land and existing buildings	acquisitions (h)	"	..	2,844	..	20	..	2,864
		disposals	"	..	572	..	53	..	625
Plant and machinery	acquisitions (h) (i)	"	225,300	390,543	6,601	8,254	231,901	398,797
		disposals	"	1,330	2,700	106	106	1,436	2,806
Appliances for hire	acquisitions (j)	"	342	499	68	95	410	594
		disposals (k)	"	84	83	-	1	84	84
Vehicles	acquisitions	"	1,763	2,919	30	42	1,793	2,962
		disposals	"	214	342	4	12	218	354
Vessels	acquisitions	"	5	-	-	-	5	-
		disposals	"	144	-	-	-	144
Nuclear fuel	acquisitions	"	-	29,601	-	-	-	29,601
		disposals	"	-	-	-	-	-

(a) Including generating stations of transport undertakings in Great Britain and electricity undertakings in Northern Ireland.

(b) Excluding particulars of canteens.

(c) Including sales of electricity, by-products and waste products, charges for work done, rents received and work of new construction. For details see Tables 5(B) and 5(C).

(d) Payments for transport inwards are included in the cost of purchased materials and fuel used and excluded from payments for transport to other organisations. The amounts were as follows:

	1958	1963
	£'000	£'000
Electricity Boards	22,704	26,933
Other undertakings	504	276

(e) Administrative, technical and clerical employees.

(f) Including both flat rate and graduated contributions.

(g) Including pensions and gratuities paid other than from pension funds.

(h) Including expenditure for establishments in Great Britain not yet in production.

(i) Including meters, mains and services, and railway sidings owned by electricity undertakings.

(j) Issued during year.

(k) Proceeds from disposals of appliances formerly on hire which were sold or scrapped during the year.

TABLE 2 Analysis by sub-divisions within the industry, 1958 and 1963

No sub-divisions of this industry were distinguished.

TABLE 3 Analysis by size of enterprise within the industry, 1963

This table is not applicable to this industry.

TABLE 4 Percentage analysis of employees, by age and sex, all undertakings, 1963: United Kingdom(a)

Ages	Males	Females	All employees
	Per cent.	Per cent.	Per cent.
Under 18	2	1	3
18 and over	85	12	97
All ages	87	13	100

Source: Ministry of Labour

(a) The percentages relate to the numbers employed (excluding working proprietors) at mid-June, 1963.

TABLE 5(A) Summary of electricity generated, purchased, used and sold, 1958 and 1963

All undertakings in the industry: United Kingdom

	Electricity Boards		Other undertakings		Total (a)	
	1958	1963	1958	1963	1958	1963
	Mn.kWh	Mn.kWh	Mn.kWh	Mn.kWh	Mn.kWh	Mn.kWh
Electricity						
Generated	98,498	153,771	2,449	3,096	100,947	156,867
Purchased from outside sources						
By generating regions	346	1,821	1,061	161	1,814	3,642
By distribution system	407	1,660				
Total	99,251	157,252	3,510	3,257	102,761	160,509
Used on works etc. at generating stations	5,810	10,020	165	180	5,975	10,200
Used in offices and showrooms	307	471	4	3	311	474
Conversion, transmission and distribution losses and electricity unaccounted for						
By generating regions	2,377	3,944	387	342	9,652	13,123
By distribution system	6,888	8,837				
Sold						
Direct from generating regions to consumers	2,946	2,059	2,954	-	86,823	2,059
Through distribution system	80,923	131,921					2,732	134,653
Total	99,251	157,252	3,510	3,257	102,761	160,509

(a) Total figures are overstated by the amount of sales between the public supply system of Great Britain and other undertakings and included in the figures of both.

TABLE 5(B) Sales of electricity and other products, charges for work done and rents received, 1958 and 1963

All undertakings in the industry: United Kingdom

	Electricity Boards		Other undertakings		Total	
	1958	1963	1958	1963	1958	1963
	£'000	£'000	£'000	£'000	£'000	£'000
Electricity sold	545,697(a)	896,281(a)	23,034	21,560	568,731(b)	917,840(b)
By- and waste products sold						
Scrap metal	1,107	1,695	61	41	1,168	1,736
Steam and hot water	834	1,855	115	262	949	2,118
Ashes	326	783	40	58	366	841
Other	12	6	-	-	12	6
Total by- and waste products sold	2,279	4,339	216	361	2,495	4,700
Work charged for						
Fitting and repairing of appliances	16,128	20,079	-	-	16,128	20,079
Installation, repair and maintenance of public lamps	3,243	4,897	-	121	3,243	5,017
Other	5,563	8,629	213	412	5,776	9,041
Total work charged for	24,934	33,605	213	533	25,147	34,138
Rents received						
Meter rents	316	718	2	3	318	721
Hire of appliances	2,412	1,724	68	137	2,480	1,861
Total rents received	2,728	2,442	70	141	2,798	2,583
Total	575,638	936,667	23,533	22,594	599,171	959,261

(a) Excluding sales between Electricity Boards in Great Britain.

(b) Including transactions between Electricity Boards and other undertakings in Great Britain.

TABLE 5(C) Work of new construction and repair and maintenance carried out by employees of electricity undertakings, 1958 and 1963 (a)

All undertakings in the industry: United Kingdom

	Electricity Boards		Other undertakings		Total	
	1958	1963	1958	1963	1958	1963
	£'000	£'000	£'000	£'000	£'000	£'000
New construction						
On depots, workshops, offices and other buildings	2,620	4,471	1,645	3,030	60,473	104,117
On plant and machinery	17,200	31,682				
On mains and services	37,198	63,264				
Work charged to other Divisions and Area Boards	1,810	1,671				
Repair and maintenance						
On depots, workshops, offices and other buildings	5,331	7,343	1,135	1,295	44,254	66,237
On plant and machinery	27,931	42,543				
On mains and services	9,440	14,616				
Work charged to other Divisions and Area Boards	417	439				
Total work of new construction and repair and maintenance	101,947	166,028	2,780	4,325	104,727	170,354
Less work of repair and maintenance	43,119	64,941	1,135	1,295	44,254	66,237
Total new construction	58,828	101,087	1,645	3,030	60,473	104,117

(a) The amount shown for work of new construction represents the sum chargeable to capital account. Repairs and maintenance are valued at the cost of labour and materials. Work done for other Divisions and Area Boards is valued at the amount charged.

TABLE 6 Sales of principal products of the industry by establishments classified to other industries, 1958 and 1963

This table is not applicable to this industry.

TABLE 7 Sales of other than principal products, 1958 and 1963

All undertakings in the industry: United Kingdom

No sales of principal products of other industries made by undertakings in this industry were recorded for 1958 or 1963. The total value of merchanted or factored goods (including electrical appliances) sold by undertakings in the industry was £39,558,000 in 1958 and £60,794,000 in 1963. The total value of canteen takings by such undertakings in 1963 was £1,838,000. No particulars of canteen takings were recorded in this industry for 1958.

TABLE 8 Production of certain principal products of the industry including production by establishments classified to other industries, 1958 and 1963

This table is not applicable to this industry.

TABLE 9 Purchases of selected principal products of the industry, 1963

This table is not applicable to this industry.

TABLE 10 Materials and fuel purchased and used, 1954 and 1963

All undertakings in the industry: United Kingdom

	Electricity Boards			
	1954		1963	
	Quantity	Cost	Quantity	Cost
	Th. tons	£'000	Th. tons	£'000
Materials				
Iron castings	4.3	369	3.4	349
Wrought tubes	..	587	2.3	208
Fittings for wrought tubes (including flanges)	..	..	0.6	99
Iron and steel in all other forms except finished parts, wire and scrap	4.4	198	17.7	483
Insulated wires, cables, strips and strand	..	16,868	..	27,762
	Th. stds.		Th. stds.	
Softwood, round or unsawn	..	..	6.1	630
Softwood, sawn or planed, but not further prepared or manufactured	7.0	848(a)	1.7	196
			Th. gal.	
Lubricating oils	..	..	1,535	339
			Th. cwt.	
Greases	..	..	5.1	25
Replacement parts for undertakings' own machinery	..	..	..	7,787
Other purchased materials	..	25,966	..	43,622
Packaging materials	..	..	..	74
Fuel and electricity	Th. tons		Th. tons	
Coal	38,741	124,962	66,318	268,547
Coke and coke breeze	1,146	2,401	699	2,472
Liquid fuels (including creosote/pitch mixtures)				
For use in internal combustion engines	Th. gal.		Th. gal.	
Motor spirit (petrol) for use in road vehicles and derv fuel	8,666	1,612	10,952	2,061
Other internal combustion engines	7,743	363	12,037	623
For burning in furnaces, boilers, etc.	36,115	1,313	1,127,028	38,139
Gas purchased	Th. therms		Th. therms	
From Area Gas Boards	48.0	4	22.2	3
From other sources	6,708	64	30.9	4
Electricity purchased from sources other than Public Supply	Mn. kWh		Mn. kWh	
	353	1,010	3,481	9,762
All other purchased fuel other than gas and electricity (e.g. sawdust, refuse)	..	31	..	92
Total cost of materials and fuel used		176,596		403,277
Less cost of materials supplied to contractors for capital work		364		5,849
Net total cost of materials and fuel used		176,232		397,428
Goods for merchanting or factoring, including purchases of electrical appliances		24,154		44,126
Canteen purchases		..		1,367
Total cost of materials and fuel purchased and used(b)		200,386		442,922

(a) Described in 1954 as 'Timber excluding plywood and veneers'.

(b) Including amounts paid for delivery services.

	Other undertakings				Total				
	1954		1963		1954		1963		
	Quantity	Cost	Quantity	Cost	Quantity	Cost	Quantity	Cost	
	£'000	Th. tons	£'000	Th. tons	£'000	Th. tons	£'000		
	-	1	0.3	21	4.3	370	3.7	370	
	..	2	..	2	..	589	2.4	210	
	..	..	..	1	..	..	0.6	100
	-	2	0.2	9	4.4	200	18	492	
	..	89	..	345	..	16,957	..	28,107	
	..	..	..	..	Th. stds.	..	Th. stds.	..
	..	115(a)	-	-	7.0	848(a)	6.1	630	
	..	..	-	2	..	115	1.7	198
	Th. gal.	24	7	..	Th. gal.	1,559	346
	Th. cwt.	0.1	1	..	Th. cwt.	5.2	26
	..	..	..	73	..	..	..	7,860
	..	1,241	..	1,760	..	27,207	..	45,381	
	..	..	-	-	..	..	..	74
	Th. tons		Th. tons		Th. tons		Th. tons		
	1,552	5,854	1,228	6,763	40,293	130,816	67,547	275,310	
	4	9	0.8	8	1,150	2,410	700	2,480	
	Th. gal.		Th. gal.		Th. gal.		Th. gal.		
	183	36	42.7	9	8,849	1,648	10,995	2,069	
	..	1	7.7	-	7,743	363	12,045	624	
	9,786	292	78,266	2,399	45,901	1,605	1,205,294	40,538	
	Th. therms		Th. therms		Th. therms		Th. therms		
	37.0	3	13.7	1	85.0	7	35.9	4	
	-	-	-	-	6,708	64	30.9	4	
	Mn. kWh		Mn. kWh		Mn. kWh		Mn. kWh		
	925	4,401	161	832	1,278	5,411	3,642	10,595	
	..	3	-	-	..	34	..	92	
		12,049		12,233		188,645		415,511	
		-		-		364		5,849	
		12,049		12,233		188,281		409,662	
		101		286		24,255		44,412	
		..		8		..		1,375	
		12,150		12,527		212,536		455,449	

TABLE 11 Transport costs and employment, 1963
All undertakings in the industry: United Kingdom

	Unit	Electricity Boards	Other undertakings	Total
Average number employed mainly on transport	No.	6,870	74	6,744
Transport costs				
Wages and salaries	£'000	5,421	59	5,480
Derv fuel and motor spirit	"	2,061	9	2,069
Payments to other organisations for transport	"	1,296	4	1,301
Costs of operating road goods vehicles				
Insurance	"	225	7	232
Vehicle licences	"	496	14	510
Depreciation	"	1,957	35	1,992
Payments to other organisations for repairs and maintenance	"	359	122	481
Total	"	11,815	250	12,065

TABLE 12 Payments for certain services, etc. 1963 (a)
All undertakings in the industry: United Kingdom

	Amounts payable		
	Electricity Boards	Other undertakings	Total
Repairs and maintenance to	£'000	£'000	£'000
Buildings	1,863	81	1,945
Road goods vehicles	359	122	481
Plant, machinery, and other capital equipment	9,899	73	9,972
Insurance, licensing and depreciation of road goods vehicles (b)	2,678	55	2,734
Rates, excluding water rates	28,296	396	28,692
Hire of plant and machinery	1,532	1	1,533
Postage, telephone, telegrams and cables	1,399	14	1,413
Total	46,026	743	46,769

(a) No deduction is made for these payments to arrive at the figure of net output given in this report.

(b) For details see Table 11.

Capital Expenditure (continued)

(ii) Land and existing buildings.

The items shown are the capital cost of freeholds purchased and the capital cost or premium payable for leaseholds acquired (excluding the value of any assets acquired in taking over an existing business), and the amounts receivable for any freeholds or leaseholds disposed of. The value is that charged to capital account during the year of return.

(iii) Plant, machinery and vehicles.

The items shown are the value of plant and machinery and of vehicles acquired, both new and second-hand, and the amount received for items disposed of during the year. The value of plant and machinery acquired includes plant, etc. which firms produced for their own use in connection with the business covered by the return. The value of plant, etc. acquired is the expenditure charged to capital account during the year of return less any discounts received, but including the cost of transport and installation. No deduction is made for depreciation, amortisation or obsolescence. The proceeds of items disposed of during the year exclude amounts written off for items scrapped.

Capital expenditure during the year in respect of manufacturing establishments where production had not started before the end of the year is excluded in this report for both 1958 and 1963.

Characteristic Products

The characteristic products of a sub-division are those in terms of which the sub-division is defined. They are products commonly associated in production and are usually similar in nature or manner of production. In most cases the characteristic products of each sub-division are indicated in Table 5 of the industry reports. For those industries for which an analysis by sub-divisions has been made, Table 2 shows the total sales of such characteristic products for each sub-division. The totals include, besides the products which define the sub-division, other items of output assumed to be closely related to them, e.g. waste products and work done.

Enterprise

The term enterprise is used in this report to mean one or more firms under common ownership or control. An enterprise normally consists either of a single firm, or of a parent company together with its subsidiary companies.

Entries

The number of entries shown in Tables 5, 6 and 8 against a particular output or production heading is the number of returns on which figures were recorded for that item.

Establishment

The census was based on the establishment, comprising in most cases the whole of the premises under the same ownership or management at a particular address (e.g. a factory or mine); but firms were asked to exclude from all sections of their returns particulars relating to any department not engaged in production for which they kept a separate set of accounts. Where separate accounts were not kept, they were asked to include merchanting or factoring, canteens operated by them and other

ancillary activities such as bottling, packing and the manufacture of containers for packing their own products, whether or not these activities are carried on at the same address as the works. Building and engineering maintenance departments and selling and transport departments were treated similarly.

Gross Output

The gross output of an industry is the aggregate value of goods made and other work done during the year by the establishments classified to the industry. It is derived by subtracting from the value of sales and work done, the value of stocks of goods on hand for sale and work in progress at the beginning of the year and adding the value at the end of the year.

Larger Firms

These are firms in which twenty-five or more persons were employed on the average during the year.

Net Output

The net output of an industry represents the value added to materials by the process of production. It includes the gross margin on any merchanted or factored goods sold; it constitutes the fund from which wages, salaries, insurance, pensions, hire of plant and machinery, payments for repairs and maintenance, costs of operating road vehicles, rents, rates and taxes, advertising and other selling expenses and all other similar charges have to be met, as well as depreciation and profits. There is no appreciable duplication in net output. Net output has been obtained by deducting from the gross output the cost of purchases adjusted for stock changes, payments for work given out to other firms, and payments for transport.

Normally any customs or excise duty on materials purchased is included in the cost of materials. Similarly, finished goods sold have been valued as they were sold, duty paid or duty free. The amounts of duty, subsidies, allowances and levies receivable or payable, where of substantial importance in the industry, were required to be stated separately, and these items were taken into account when calculating net output.

Net output per person employed

The figures for net output per person employed are derived by dividing the net output by the average number of persons employed (full-time and part-time) on all activities covered by the returns, including operatives, administrative, technical and clerical employees and working proprietors, but excluding outworkers.

Principal Products

The principal products of an industry are those in terms of which the industry is defined. They are products commonly associated in production, and are usually similar in nature or manner of production.

Production

This means the total quantity of a product made during the year, whether sold in the year, added to stock, transferred to another department of the same firm, or used in the manufacture of other products within the business covered by the return. It includes goods produced from materials supplied by other firms.

Purchases

Purchases include the cost of materials and components bought for use in production; of fuel and electricity for all purposes; of packing materials, including the full cost of returnable cases and containers when first purchased; of workshop materials, office materials and materials for repairs to firms' own buildings, plant and vehicles when carried out by their own workpeople included in the return; of consumable tools; and of parts for machinery purchased during the year as replacements. Water charges are also included. In general purchases of goods for merchanting or factoring and canteen supplies are included. Materials supplied by customers for processing are excluded.

The values shown include any duty paid (less rebate, etc.) but exclude trade discounts allowed. The cost of transport is included only if included in the cost of materials as invoiced; amounts paid to transport organisations, including firms' own separate transport organisations, for delivery of materials and fuel are, therefore, excluded. Materials purchased overseas are included at their c.i.f. cost plus any duty payable if the cost of transport from the docks was not included in the invoiced price, but at their full delivered cost if invoiced 'carriage paid home'. Materials and fuel transferred from another department of the firm not covered by the same return are included at the estimated selling value recorded by the other department.

Sales

Sales are in respect of goods made by the business covered by the return, goods made for it by outworkers or by other firms from materials given out to them (sometimes described as goods made on commission) and waste products. Any machinery or other capital items produced for use in the business covered by the return are included, the value being that adopted in the firm's capital asset account. Goods sold without being subjected to any manufacturing process (merchanting or factored) and canteen takings are included as in 1958.

The value shown for sales is the net selling value, defined as the amount charged to customers whether on an ex-works or delivered basis, net of any trade discounts, agents' commissions, allowances for returnable cases, purchase tax, etc.; the net amount charged for packing materials is included. Goods charged on a delivered basis to customers overseas are included at the f.o.b. value. For work done on commission or for the trade the value shown is the net amount charged.

Where goods produced in one department were transferred to another department of the same firm not covered by the return, these transfers were treated as sales by the producing department and valued as far as possible as if they had been sold to an independent purchaser. Goods transferred to wholesale or retail selling organisations for which separate accounts were kept were valued on the same basis.

Estimations of a similar kind were also sometimes necessary in valuing transfers between different firms belonging to the same enterprise. To the extent that the sales of finished products of one establishment may constitute the materials purchased by another, total figures of the value of sales (and of materials and fuel purchased) include an element of duplication.

Services rendered

This represents the amounts charged for hiring out plant, machinery and other goods, providing transport, or for any technical or other

services rendered to other organisations. It includes amounts credited for similar services rendered to other departments of the same firm not covered by the return.

Small Firms

These are firms in which fewer than twenty-five persons were employed on the average during the year.

Stocks and Work in Progress

Values are given of stocks of goods on hand for sale, and of materials and fuel, at the beginning and end of the year of return, including any stocks of goods held for merchanting or factoring. The values include duty in the case of dutiable goods held out of bond. The value of work in progress at the two dates is also usually shown. This excludes any progress payments made to sub-contractors, and no deduction is made on account of progress payments received.

Transport Payments

These represent the total amount paid or credited during the year for both outwards transport of finished goods sold and inwards transport of materials and fuel purchased. They include payments to other firms, and to any separate transport organisation of the same firm, not covered by the return, but exclude the value of transport services provided by the business covered by the return. The items included are payments for hired cartage and for inwards and outwards carriage by all forms of inland transport, i.e. railways, road haulage, canals, coast-wise shipping, air, etc. Payments made for sea freight on goods sold to customers overseas and on materials and fuel purchased from overseas suppliers are excluded.

Wages and Salaries

These are the amounts paid during the year to operatives and to administrative, technical and clerical employees. Payments to working proprietors, whether called salaries or not, are excluded; in Northern Ireland this exclusion extends also to payments to directors of limited companies. The values shown include all overtime payments, bonuses and commissions, whether paid regularly or not, and no deduction is made for income tax, insurances, contributory pensions, etc. The value of any payments in kind, travelling expenses, lodging allowances, etc. and employers' contributions to National Insurance and pension schemes is excluded.

Work given out

The figures shown represent the total amount paid for work done by other firms on materials supplied to them, and also by firms' own establishments for which separate returns were made. They do not include payments to individual outworkers or payments for business and other services.

Symbols used

The following symbols are used throughout the report:

.. Not available

- Nil or negligible (less than half the final digit shown)

* Figures cannot be shown owing to the risk of disclosing information about individual enterprises.

Rounding of Figures

The figures in the tables have, where necessary, been rounded to the nearest final digit. There may, therefore, be apparent slight discrepancies between the sums of the constituent items and the totals shown.

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