PA482.2

**Business Statistics Office** 

## **Business Monitor**

Report on the Census of Production

Packaging products of paper and associated materials



#(5)

A publication of the Government Statistical Service

1978

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Report on the Census of Production 1978

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Presented by the Secretary of State for Industry to Parliament in pursuance of the Statistics of Trade Act 1947 (10 & 11 Geo.6 Cha.39 sec 7)

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## PA482.2 PACKAGING PRODUCTS OF PAPER AND ASSOCIATED MATERIALS

PA482.2

The information in this report relates to establishments classified to the Packaging products of paper and associated materials industry, minimum list heading 482.2 in the Standard Industrial Classification (revised 1968). The activities of the industry include:—

Manufacturing paper bags, including printed bags, multi-wall paper sacks etc.,

In interpreting the data in the tables it is essential to bear in mind the notes and definitions which commence on page (iii).

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Output and costs, 1974–1978
All United Kingdom establishments classified to the industry (a)

	Unit	1974	1975	1976	1977	1978
Enterprises	Number	209	213	224	222	216
Establishments	"	237	246	256	256	248
Sales of goods produced	£ thousand	322,202	300,938	375,107	431,455	460,300
Receipts for work done and industrial services rendered	"	(b)	(b)	127	698	831
Capital goods produced for establishments' own use		131	252	210	171	263
Non-industrial services rendered	"	513	653	822	453	549
Goods merchanted or factored	"	10,424	7,809	12,735	14,455	14,880
Total sales and work done (c)		333,271	309,652	389,001	447,232	476,822
Increase during the year, work in progress and goods on hand for sale	"	2,844	472	4,286	3,311	1,407
Gross output	"	336,115	310,124	393,287	450,544	478,229
Purchases of materials for use in production, and packaging and fuel	"	204,999	181,870	236,264	262,635	272,560
Purchases of goods for merchanting or actoring	"	8,857	6,153	10,524	11,937	12,952
ncrease during the year, stocks of materials, stores and fuel		12,476	-6,305	13,592	-1,725	2,220
Cost of industrial services received	"	6,646	4,789	6,249	8,863	10,291
Net output		128,089	111,007	153,842	165,383	184,645
Total employment (d)	Thousands	27.2	23.6	23.4	22.6	21.9
Net output per head	£	4,710	4,705	6,587	7,313	8,418
Payments for non-industrial services						
Hire of vehicles, plant and machinery	£ thousand	1,318	1,384	586	943	1,390
Rents of industrial and commercial buildings	"	(e)	(e)	1,317	1,442	1,543
Commercial insurance premiums	.,	1,297	1,621	1,766	2,092	2,325
Bank charges	"	122	253	134	121	128
Other non-industrial services		10,259	10,497	13,526	14,861	18,626
icensing of motor vehicles	,,	68	94	117	131	173
Rates, excluding water rates		1,704	2,121	2,248	2,433	2,571
Gross value added at factor cost	e e	113,321	95,037	134,149	143,361	157,890
Gross value added at factor cost per head	£	4,167	4,028	5,744	6,339	7,198

<sup>(</sup>a) Including estimates for establishments not making satisfactory returns, non-response and establishments not selected for the Census. Satisfactory returns accounted for 82 per cent of employment within the industry.

TABLE

Capital expenditure, 1974—1978
All United Kingdom establishments classified to the industry (a)(b)

All United Kingson state					£ thousand
The Party (A) and	1974	1975	1976	1977	1978
Land and buildings			STANSAN KISA	22 11 250400	some seen alkee
New building work	1,981	1,025	783	1,172	2,711
Land and existing buildings					
Acquisitions	305	313	62	902	280
Disposals	374	360	88	168	431
Vehicles					
Acquisitions	1,088	949	1,308	1,646	1,497
Disposals	328	318	446	496	587
Plant and machinery					
Acquisitions	8,728	8,332	10,064	14,720	14,860
Disposals	178	143	171	517	2,903
Total net capital expenditure	11,224	9,798	11,512	17,259	15,427

<sup>(</sup>a) Including estimates for establishments not making satisfactory returns, non-response and establishments not selected for the Census.

TABLE 3

Stocks and work in progress, 1974—1978 All United Kingdom establishments classified to the industry (a)

	1974	1975	1976	1977		1978
	120,0774,141,000,10	5,2801.0 d	Increase	586,15,145	882 ( 288	Value at end of year
Materials, stores and fuel	12,476	-6,305	13,592	-1,725	2,220	42,359
Vork in progress	596	-505	3,157	812	1,168	10,455
Goods on hand for sale	2,248	977	1,128	2,499	238	14,376
Total	15,320	-5,833	17,878	1,586	3,627	67,189

Including estimates for establishments not making satisfactory returns, non-response and establishments not selected for the Census.

<sup>(</sup>b) Included in sales of goods produced.

<sup>(</sup>c) Details of manufacturers' quarterly sales of principal products are published regularly in Business Monitor PQ482.2.

<sup>(</sup>d) Average number employed, including full and part-time employees (see table 7) and working proprietors.

<sup>(</sup>e) For 1974 and 1975 rents of industrial and commercial buildings were not recorded separately, but included in hire of vehicles, plant and machinery.

<sup>(</sup>b) Capital expenditure in respect of manufacturing establishments where production had not commenced before the end of the year, is included.

Analysis of establishments by size, 1978
All United Kingdom establishments classified to the industry (a)

Size group (b)	Estab- lish- ments	Enter- prises (c)	Employme	nt		Wages and sa	alaries (f)		
		DOK.	Total (d)	Opera- tives	Others (e)	Operatives		Others (e)	200
		CO.				Total	per head	Total	per head
	Number	Number	Number	Number	Number	£ thousand	£	£ thousand	£
1-10	92	91	490)						
11–19	33	33	461)						
20-49	32	32	1,042)	3,413	967	10,507	3,079	4,134	4,275
50-99	37	34	2,513)						
100-199	27	24	4,048	3,161	883	10,611	3,357	3,815	4,320
200-299	10	9	2,519	1,946	573	7,507	3,858	2,453	4,281
300-399	5	5	1,761	1,304	457	5,880	4,510	2,210	4,837
00–499	3	3	1,368	992	376	4,163	4,196	1,729	4,599
00 and over	9	7	7,733	5,709	2,024	22,917	4,014	9,212	4,551

Total	040								
Total	248	216	21,935	16,525	5,280	61,586	3,727	23,554	4,461

<sup>(</sup>a) Including estimates for establishments not making satisfactory returns, non-response and establishments not selected for the Census.

Total sales and work done (g)	Gross output	Net output		Gross value added at factor cost		Net capital expenditure (h)	Total stocks and work in progress at end of year
		Total	per head	Total	per head		
£ thousand	£ thousand	£ thousand	E TO STAND 1955	£ thousand	£  Destructions  Destructions	£ thousand	£ thousand
84,550	84,582	33,877	7,518	(j)	(j)	3,213	13,040
91,208	91,326	34,080	8,419	58,090(j)	6,791(j)	3,738	15,167
54,458	54,676	24,610	9,770	21,588	8,570	1,495	7,888
42,297	42,633	16,084	9,133	13,794	7,833	2,188	5,667
29,338	29,306	11,559	8,449	9,481	6,931	1,348	3,965
174,970	175,707	64,437	8,333	54,936	7,104	3,445	21,463

476,822	478,229	184,645	8,418	157,890	7,198	15,427	67,189

The cost of employers' contributions to national insurance, pensions and welfare schemes and the running costs of canteens, is estimated for the industry at £13,720 thousand. The remuneration of outworkers on returns received was £94 thousand.

<sup>(</sup>b) Average number employed, including full and part-time employees (see table 7) and working proprietors.

<sup>(</sup>c) The sum of the figures for the size groups may exceed the total for the industry because some enterprises control establishments in more than one size group.

<sup>(</sup>d) Including working proprietors.

<sup>(</sup>e) Administrative, technical and clerical employees.

Sales of goods produced, capital goods manufactured and buildings constructed by establishments for their own use, work done, industrial and non-industrial services rendered and merchanted goods.

<sup>(</sup>h) New building work plus acquisitions less disposals of land and existing buildings, vehicles and plant and machinery.

<sup>(</sup>j) Gross value added data relate to establishments employing 1–199.

TABLE 6

Regional distribution of employment, net capital expenditure, net output and gross value added at factor cost, 1978 All United Kingdom establishments classified to the industry (a)

Area	Total employmen	nt (b)	Net capital ) expenditure (c)		Net Gross value output (d) added at factor cost (d)		Gross value add factor cost retu by establishme 80 per cent or of their employ	nts with
							in the region as proportion of t gross value add factor cost in t region	otal ed at
	Thousands	per cent of United Kingdom	£ thousand	per cent of United Kingdom	£ thousand	£ thousand	percentage	
Standard regions of England								
North	1.8	8.0	1,860	12.1	16,871	14,672	92.4	
Yorkshire and Humberside	1.4	6.4	1,071	6.9	11,396	9,631	46.4	
East Midlands	1.2	5.7	1,678	10.9	10,465	9,243	89.3	
East Anglia	0.9	4.1	425	2.8	7,580	6,121	65.6	
South East	5.1	23.1	3,902	25.3	45,424	38,627	74.3	
South West	3.5	16.2	2,851	18.4	28,835	24,393	71.9	
West Midlands	0.2	0.8	74	0.5	1,470	1,232	HE .	
North West	4.9	22.3	1,067	6.9	35,202	29,667	75.4	
England	19.0	86.6	12,927	83.8	157,242	133,585		
Wales	0.4	1.7	65	0.5	3,272	2,945	91.0	
Scotland	2.2	10.2	2,259	14.6	20,345	17,879	95.9	
Great Britain	21.6	98.6	15,251	98.9	180,859	154,410		
Northern Ireland	0.3	1.4	175	1.1	3,786	3,480	96.9	
United Kingdom	21.9	100.0	15,427	100.0	184,645	157,890		

Including estimates for establishments not making satisfactory returns, non-response and establishments not selected for the Census.

Average number employed, including full and part-time employees (see table 7) and working proprietors.

New building work plus acquisitions less disposals of land and existing buildings, vehicles and plant and machinery. (c)

Where a census return covered addresses in two or more regions, an estimate of the net output attributable to each address was made (d) by assuming that net output was proportionate to employment. An estimate for each region was obtained by aggregating estimates of net output for addresses located in that region. Gross value added at factor cost is treated similarly.

PA482.2

percentage analysis of twelve-month periods covered by returns received from United Kingdom establishments, 1978

	ting year ended	Percentage of total returns received	Percentage of total number employed
	15.12	per cent	per cent
978	April (a)	1.2	0.5
	May	1.2	0.2
	June	and the second of the second o	conto cho. Not because of Chan See Books Strately
	July	4.6	2.5
	August	2.3	0.8
	September	5.8	19.5
	October	responsible of the second of t	Eachs a 4 or racing to epigmenting a swell miles fine can
	November	are moreous - remains about the	Constitution of the second sec
	December	44.8	48.9
979	January	12.6	10.2
	February	1.2	0.3
	March (b)	26.4	17.0

From 6th April.

Including returns made for twelve-month period ended 1st to 5th April 1979.

## TABLE 7

Percentage analysis of employees, by full and part-time employment and sex, 1977(a) Packaging products of paper, board, and associated naterials industries, minimum list heading 482.

Sex	Full-time	Part-time	All employees	
	per cent	per cent	per cent	
Male	62	1	63	
Female	28	9	37	
		The state of the second second		

Source: Department of Employment

The percentages relate to the numbers employed (excluding working proprietors) in the United Kingdom in minimum list heading 482 at mid-June, 1977. In the 1977 Census of Production the employment of the Packaging products of paper and associated materials industry represented 26 per cent of the employment of minimum list heading 482 as a whole.

PA482.2

Operating ratios, 1977–1978
All United Kingdom establishments classified to the industry (a)

		nie bengapas	Unit	1977	1978
Gross output per head			£	19,922	21,802
Net output per head			£	7,313	8,418
Gross value added per head			£	6,339	7,198
Gross value added as a percent	age of gross output		%	32	33
Ratio of gross output to stocks	3			7.4	7.1
Nages and salaries as a percent	age of gross value added		%	52	54
Marian Paris					
Ratio of operatives to administrative, technical and clerical employees				3.2	3.
Wages and salaries per administrative, technical and clerical employee			£	3,872	4,461
Vages and salaries per operativ	e		£	3,153	3,727
Net capital expenditure per head			£	763	703
Net capital expenditure as a pe	rcentage of gross value adde	griff falls	%	12	10

(a) Including estimates for establishments not making satisfactory returns, non-response and establishments not selected for the Census.

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These notes give the main information needed for interpreting the figures in the industry Business Monitors: more detailed information about the census is given in a separate Business Monitor PA 1001 (Introductory Notes) of the Report on the Census of Production, 1978.

## GENERAL INFORMATION

Changes made for 1978

The Census for 1978 is in line with similar inquiries being conducted in other member countries of the European Economic communities.

The census differed from earlier censuses in three respects. Sampling was introduced for establishments employing 20 to 49 and a sample of smaller units was selected. A new question on the leasing of capital assets was included for 1978 only. This will provide register information for use in related inquiries into leasing.

oppression of information relating to individual undertakings ection 9(5)(b) of the Statistics of Trade Act 1947 states the following provisions shall have effect with respect to any port, summary or other communication to the public of ormation obtained under the foregoing provisions of this Act in compiling any such report, summary or communication the competent authority shall so arrange it as to prevent any particulars published therein from being identified as being particulars relating to any individual person or undertaking except with the previous consent in writing of that person or the person carrying on that undertaking, as the case may be; but this provision shall not prevent the disclosure of the total quantity or value of any articles produced, sold or delivered; so, however, that before disclosing any such total the competent authority shall have regard to any representations made to them by any person who alleges that the disclosure thereof would enable particulars relating to him or to an undertaking carried on by him to be deduced from the total disclosed". a figure involved disclosure the contributor concerned was etimes asked to give permission for its publication. In the ority of cases permission was given. When it was refused and ere contributors were not approached the figure has been

hole .....d

The following symbols are used throughout the PA series of Business Monitors:

pressed, either by combining it with other figures, or as in the

. not available

nil or less than half the final digit shown

onal tables, by omitting the figure altogether.

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

Rounding of figures

Figures in the tables have, where necessary, been rounded to the nearest final digit. Where figures have been so rounded, the sum of the constituent items may not always agree exactly with the total shown

ndustrial classification

The United Kingdom Standard Industrial Classification (SIC) was irst issued in 1948 and was subsequently revised in 1958 and 1968. It exists to promote uniformity and comparability in the official statistics of the United Kingdom. The general principles collowed are those of the International Standard Industrial Classification of all Economic Activities of the United Nations statistical Office but the United Kingdom SIC reflects the organisation and structure of industry and trade as it exists in the United Kingdom. The SIC is a classification by activity and is lot a commodity classification. However, an index of all commodity leadings for which sales data are provided in the Quarterly Business Monitors, is published in Business Monitor PQ 1000.

Statistical units

lestatistical unit for the purpose of the Census is the establishment hich is defined in the SIC as the smallest unit which can provide e information normally required for an economic census, for

example, employment, expenses, turnover, capital formation. Usually the principal activities carried on in an establishment fall within a single heading of the classification (eg steel making or sugar refining). Typically the establishment embraces all the activities carried on at a single address eg a mine or a factory, including those which are ancillary to the principal activities. Frequently distinct activities characteristic of different industries are carried on at one address, but normally these are not classified separately and the whole establishment is classified according to the main activity. If, however, the required range of data can be provided for each activity, each is taken to constitute a separate establishment. Sometimes activities which are conducted as a single business are carried on at a number of addresses. Where this is so, businesses are asked to provide the full range of information in respect of each address, whether or not the activities are different. Their activities may, however, be integrated to such an extent that they constitute a single establishment. In the latter case the establishment is defined to cover the combined activities at these addresses (termed local units). Separate figures are obtained of employment and net capital expenditure at each unit in order to compile regional tables. Efforts are made by the Business Statistics Office (BSO) to ensure, by negotiating with respondents, that the return from an establishment does not cover local units in more than one of the countries of the United Kingdom.

Establishments are asked to exclude from their returns particulars relating to any department not engaged in production eg merchanting, transport, warehousing, for which they keep a separate set of accounts. Transfers of goods produced to such departments are treated as sales and respondents are asked to value them as far as possible as if sold to an independent purchaser. Where separate accounts are not kept they are asked to include details of all these activities in their return.

Particulars relating to head offices mainly engaged in the administration of the production units within the scope of the census were included. Where more than one return was made the information in respect of the head office was apportioned among them.

For certain purposes in the annual censuses of production (especially the enterprise analyses of Business Monitor PA 1002) related establishments are combined. An enterprise group is defined as a business consisting of either a single establishment or two or more establishments under common ownership or control. Bringing together establishments into enterprise groups is also necessary for the purpose of ensuring that there will be no disclosure of the activities of any one enterprise group. Information about the relationship of establishments, the changing structure of groups of companies and about common ownership links is obtained from many sources, including the Stock Exchange Year Book, company reports, press reports and information supplied by individual establishments.

#### THE REGISTER

The register permits a questionnaire to be sent direct to the reporting establishment on which the latter can include information relating to all the manufacturing (or local) units which it comprises. The inquiries provide a major source of information for keeping the register continuously up-to-date and act as a check on its detail and structure. For the establishments on the register making returns to the quarterly inquiries, the industrial classification is derived from an analysis of their sales of commodities and is reviewed annually. Employment data are entered on the register from returns to the annual census of production. In cases where an establishment does not make a return to these inquiries the employment data are based on information provided by the Department of Employment from the annual censuses of employment. New additions to the register are obtained from various sources including the Department of Employment and HM Customs and Excise. The 1973 Finance Act allows the latter to pass lists of businesses registered for VAT to the BSO. Where necessary details are sought directly from new businesses. Units which cease to trade are removed from the live

Coverage

In recent censuses returns have been required from all establishments employing 20 or more. For the 1978 Census in 68 selected manufacturing industries coverage of establishments in the 20 to 49 employment size band has been reduced to a 1 in 2 sample. This change has relieved some 5,800 firms of the need to complete a census return. The Census has included for the first time a small sample (around 10 per cent) of units employing 11 to 19 to meet an EEC requirement to collect a limited range of data from smaller units every 5 years.

#### Regions

The regions defined in Table 5 take account of the boundary changes arising out of the Local Government Act 1972 and the Local Government Act (Scotland) 1973. These changes came into effect in April 1974 in England and Wales and May 1975 in Scotland.

## TERMS USED IN THE CENSUS REPORT

#### Average number employed

Establishments were required to state the average number of persons on the payroll during the year of return. Separate figures were required for:

(a) administrative, technical and clerical employees

#### (b) all other employees (operatives)

Averages could be calculated from the figures relating to the last week of each calendar month. Establishments were also required to state the number of working proprietors where appropriate and these are included in total employment figures. Full-time and part-time employees are included but outworkers (ie persons employed by establishments who worked in their own homes etc on materials supplied by the establishment) are excluded. The figures include persons engaged on 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 wage or salary; but such persons who worked less than half the normal number of working hours are excluded. Directors working in the business but not in receipt of a definite wage, salary or commission are included under this heading: directors paid by fee only are not included.

#### Employees

Administrative, technical and clerical employees include directors in receipt of a definite wage, salary or commission, managers and works foremen; research and design employees (other than operatives); draughtsmen, editorial staff, advertising staff, travellers and all office employees.

Operatives include all other classes of employees, that is, broadly speaking, all manual wage earners. They include operatives employed in power stations, transport (including roundsmen), warehouses, stores, shops and canteens, inspectors, maintenance workers and cleaners. Operatives engaged in outside work of erecting, fitting etc are also included, but outworkers are excluded.

#### Capital expenditure

Capital expenditure during the year in respect of manufacturing units where production had not started before the end of the year is included. Establishments were asked not to deduct from the value of capital expenditure amounts received or expected to be received in grants or allowances from the Government or any statutory body or local authority. Establishments with 100 or more employees were asked to include a total net capital expenditure figure for each calendar year and to state whether any of the investment shown in cost of new building work, vehicles or plant and machinery included goods for letting out on hire or leasing.

#### (a) New building work

This represents the cost incurred during the year of new building and other constructional work to be used in connection with the business covered by the return. The value is that charged to capital account during the year of return; it includes expenditure on new buildings and on the extension or reconstruction of old buildings, the value of works of a capital nature carried out by the establishment's own shaff and the cost of any newly constructed buildings purchased. Figures shown include legal charges, stamp duties, agents' commissions, etc.

#### (b) 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 assets acquired in taking over an existing business), and the amounts receivable for freeholds or leaseholds disposed of. The value is that charged to capital account during the year of return

#### (c) 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. Deductible value added tax is excluded but non-deductible value added tax on motor cars acquired is included. No deduction is made for depreciation, amortization or obsolescence. The proceeds of items disposed of during the year exclude amounts written-off for items scrapped.

#### Cost of industrial services

This includes amounts payable to other firms for work done on materials supplied by the establishment, payments for repairs and maintenance (including those in respect of rented buildings) and amounts paid to other firms for contracts which have been sublet. Payments to outworkers are excluded.

#### Cost of non-industrial services

This includes rents of industrial and commercial buildings, hire of plant, machinery and vehicles (excluding vehicles hired with drivers), commercial insurance premiums, bank charges and amounts paid for professional services, post office services, transport (within the United Kingdom), advertising etc. Amounts payable on royalties for the right to use patents, trademarks, copyrights etc, manufacturing and quarrying rights and technical "know-how" are also included.

#### Gross output

In the calculation of gross output the value of total sales and work done is increased by the rise (or reduced by the fall) during the year in the value of work in progress and goods on hand for sale.

#### Net outpu

Net output, a customary census measure, is calculated by deducting from gross output the cost of purchases (reduced by the rise, or increased by the fall, during the year of stocks of materials etcl and the cost of industrial services received, and where applicable, duties etc.

## Net output per head

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

#### Gross value added at factor cost

Gross value added at factor cost is calculated by deducting from net output the cost of non-industrial services eg rent of buildings, hire of plant, machinery and vehicles (excluding vehicles hired with drivers), commercial insurance premiums, bank charges and amounts paid for professional services, post office services, transport (within the United Kingdom) and advertising, rates (excluding water rates) and the cost of licensing motor vehicles. This estimate of gross value added approaches more closely than census net output to the definition of net output or value added in national accounts statistics.

## Gross value added at factor cost per head

The figures of gross value added at factor cost per head are derived by dividing the gross value added by the average number of persons employed (full and part-time) on all activities covered by the returns, including operatives, administrative, technical and clerical employees and working proprietors, but excluding outworkers.

#### Purchase

Purchases include the cost of raw materials, components, semi-manufactured goods and workshop materials; of replacement parts and consumable tools not charged to capital account; of packaging materials of all types; of stationery and printed matter; of fuel, electricity and water; of materials to be used by the establishment or given out to other establishments for the production of machinery or other capital items for the establishment's own use; of materials for use by the establishment when working on goods supplied by

tomers; and of food, etc for any canteen covered by the stablishment's return. Transfers of goods to the establishment m another department of the same firm not covered by the stablishment's return are included at a cost corresponding to the imated selling value recorded by the other department, Amounts syable to transport firms or credited to the firm's own transport partment for delivery of materials are excluded, as are all hases of machinery and plant charged to capital account. hases of goods for merchanting or factoring have been acted separately since 1973. The values shown exclude VAT. ey include, in addition to the actual purchase price, the value packaging material charged to the establishment. The value of med goods or packaging material returned to suppliers and any ade discounts are excluded. Materials purchased duty-paid are luded at their duty-paid value, less any drawback, rebate, etc. he cost of transport is included only if it is included with the chase price in the firm's accounts. Imported goods are included their full delivered cost. If in the firm's accounts the transport mdocks or airport is not included in the cost of goods purchased, ne cost is entered at cif plus duty (if applicable). Leasing, ting and hire purchase charges are excluded.

#### calm of goods produced

les for the purposes of the annual censuses means deliveries on le of goods made by establishments in the United Kingdom ered by the inquiry. Sales of goods made for these establishments outworkers or by other establishments from materials given out them and sales of waste products are included. New building ork and machinery or other capital items produced by establishents for hiring out or leasing are regarded as sales, the value cluded in the return being that adopted in the establishments' pital asset accounts. Forward sales and canteen takings are excluded. sales in the period of the inquiry are included irrespective of en the goods were manufactured. Goods produced in one rablishment and transferred either to ancillary departments not paged in production for which there are separate accounts, or to her establishment of the same firm not covered by the return. re treated as sales by the producing establishment and valued as as possible as if they had been sold to an independent purchaser. ods transferred to wholesale or retail selling organisations, for ch separate accounts are kept are valued on the same basis

The value shown for sales is the "net selling value" defined as the amount (excluding VAT) charged to customers whether on an exworks or delivered basis, after any trade discounts and agents' commissions have been deducted. The cost of packing materials less allowance for returnable cases is included. In industries where products attract Excise Duty the value stated is usually inclusive of duty if sold duty-paid and exclusive of duty if sold in bond or exported.

#### Receipts for work done and industrial services rendered

Figures for work done represent the amount charged for work carried out on materials supplied by a customer and include repair work. Within certain industries this heading covers a wide variety of activities, for example, within the food sector - butter packed on commission; within the textile industries - making up of garments, fur dressing and textile finishing; within printing and publishing - preparatory work on type-setting, block making and binding. Work done is also significant in the electrical machinery and heavy engineering industries, covering erection, installation and repair, and lobbing work. Other activities within this heading include exploration work, research and development, glass cutting and dressing and planing of timber.

Industrial services rendered include repairs and maintenance, installation work, and technical research and studies for other

#### Capital goods produced for establishments' own use

This includes all work of a capital nature carried out during the year by the establishments' own staff for their own use.

#### Non-industrial services rendered

This includes rents received for commercial and industrial buildings, amounts charged for hiring out plant, machinery and vehicles and other goods and amounts charged to other organisations for the provision of transport. It also includes amounts received for the right to use patents, trademarks, copyrights etc, manufacturing and quarrying rights and technical "know-how" and revenue from such staff facilities as canteens.

#### Goods merchanted or factored

Merchanted goods are those (excluding canteen sales) sold without having been subjected to any manufacturing process by the seller.

#### Stocks and work in progress

Values are given of stocks of goods on hand for sale and of materials, stores and fuel, at the end of the year of return and of the change during the year, including any stocks of goods held for merchanting or factoring. Work in progress is defined as materials which have been partially processed by the establishment but which are not usually sold or transferred to another establishment without further processing. The values include the cost of materials consumed and labour used. Progress payments made to subcontractors are excluded and progress payments received from other organisations are not deducted.

#### Wages and salaries

These are 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. 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 redundancy payments less any amounts reimbursed from Government sources is included. The value of any payments in kind, travelling expenses etc is included.

### Remuneration paid to outworkers

The remuneration paid to outworkers (ie persons employed by the establishment who do their work in their own homes) is generally on a piece-work basis, Only amounts paid to outworkers whose names appear on the establishment's payroll are included. Amounts paid to outworkers by sub-contractors are excluded.

### Employers' insurance and welfare contributions

This item includes employers' contributions to national insurance under the Social Security Pensions Act, 1975 as well as commercial insurance premiums to provide pensions, superannuation or other retirement benefits, sickness benefits, personal accident benefits, disability or death benefits for employees or former employees or their dependants. Contributions to the running costs of canteens, social centres, children's and holiday homes, etc for employees, former employees and their dependants are also included.

#### Operating ratios

The operating ratios shown were obtained by dividing the estimate of the industry total for the quantity shown in the numerator by the corresponding estimate for the quantity shown in the denominator. These estimates cover all establishments classified to each industry, including not selected establishments and non-respondents. Within an industry, it is possible to compare ratios for an individual firm with the ratios shown for the relevant industry. However, it is important to bear in mind that various factors may affect the results — for example, differences in definitions, treatment of depreciation (which is not identified in the census data) and varying practice with regard to stock valuation, may affect comparability in some respects.

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