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# **Business Monitor**

Report on the Census of Production

Coke ovens and manufactured fuels

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## PA261

## **Business Monitor**

A publication of the Government Statistical Service

Report on the Census of Production 1976

## Coke ovens and manufactured fuels

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)

**Department of Industry Business Statistics Office** 

London: Her Majesty's Stationery Office

PA366 PA367 PA368

Electronic computers
Radio, radar and electronic capital goods
Electrical appliances primarily for domestic use

## PAZET COKE OVENS AND MANUFACTURED FUEL

the information in this report relates to establishments classified to the Coke ovens and manufactured fuel industry, minimum list heading ne in the Standard Industrial Classification (revised 1968). The activities of the industry include:—

The production of hard coke and associated by-products by coke ovens and the production of low temperature coke and other manufactured solid fuels whether carbonised or not. Coke ovens forming part of the Gas industry are included in the Gas report (part PA601).

some units engaged in the activities of this industry are included in the returns of multi-unit establishments classified mainly to the Iron and Steel (General) industry (MLH 311, Census report part PA311). Care must be taken in making comparisons between information in this port and quantitative statistics published elsewhere.

> 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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PA332	Metal-working machine tools	PA450	Footwear
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PA338	Office machinery	PA471 PA472	Furniture and upholstery
PA339.2	Mining machinery Printing, bookbinding and paper goods machinery	PA473	Bedding, etc.
PA339.3	Refrigerating machinery, space-heating,	PA474 PA475	Shop and office fitting Wooden containers and baskets
PA339 5	ventilating and air-conditioning equipment Scales and weighing machinery and portable	PA479	Miscellaneous wood and cork manufactures
	power tools	PA481	Paper and board  1 Cardboard boxes, cartons and fibre-board packing case.
PA339.7	Food and drink processing machinery and packaging and bottling machinery	PA482.	.2 Packaging products of paper and associated materials
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PA342 PA349.1	Ordnance and small arms  Ball, roller, plain and other bearings	PA485	Printing, publishing of newspapers and periodicals
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PA351 PA352	Photographic and document copying equipment Watches and clocks	PA492	Linoleum, plastics floor-covering, leathercloth, etc.
PA353	Surgical instruments and appliances	PA493	Brushes and brooms 1 Toys, games and children's carriages
PA354	Scientific and industrial instruments and systems Electrical machinery		3 Sports equipment
PA361 PA362	Insulated wires and cables	PA495	Miscellaneous stationers' goods
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PA364	equipment  Radio and electronic components	PA499	.2 Miscellaneous manufacturing industries
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London:(ii) er Malesty's Stationary Office.

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Output and costs, 1973 - 1976 All United Kingdom establishments classified to the industry (a)

	Unit	1973	1974	1975	1976
Enterprises Control of the Control o	Number	15	15	14	15
Establishments	aubni aud satt lo s	50	46	43	44
Sales of goods produced, work done and ndustrial services rendered and sales of goods merchanted or factored	£ thousand	171,598	302,968	299,775	370,505
Capital goods produced for establishments' own use	ios ir in essentida) to	121	305	(b)	644
Non-industrial services rendered	no sansmiros da	175	171	159	224
Total sales and work done	"	171,894	303,443	299,934	371,373
ncrease during the year, work in progress and goods on hand for sale	"	-4,280	-15,117	50,835	40,444
Gross output		167,615	288,326	350,769	411,817
Purchases of materials for use in production, and backaging and fuel and purchases of goods for merchanting or factoring (c)	ur u	112,800	210,884	281,270	319,515
ncrease during the year, stocks of materials,					
stores and fuel	"	-1,634	13,211	11,097	1,508
Cost of industrial services received	"	2,011	3,274	4,404	5,528
Net output	"	51,168	87,379	76,192	88,28
Total employment (d)	Thousands	11.5	11.0	11.4	10.6
Net output per head	£	4,450	7,914	6,683	8,351
Payments for non-industrial services					
Rents, hire of plant and machinery (e) (f)	£ thousand	1,204	1,488	1,575	1,808
Commercial insurance premiums	.,	196	203	347	698
Bank charges	"	6	3	6	(g
Other non-industrial services (h)	"	3,915	6,977	6,622	7,864
Licensing of motor vehicles	"	4	2	2	тиатисэ 3
Rates, excluding water rates	"	1,521	2,169	2,465	2,41
Gross value added at factor cost	ertaine.	44,321	76,538	65,175	75,498
Gross value added at factor cost per head	£	3,854	6,932	5,717	7,142

Including estimates for establishments not making satisfactory returns, non-response and establishments exempt because of size. Satisfactory returns accounted for 95 per cent of employment within the industry. (a)

Capital expenditure, 1973 - 1976
All United Kingdom establishments classified to the industry (a)(b)

All United Kingdom establishments est					£ thousand
The said the said of said	1973	1974	1975		1976
Land and buildings			(5)	THE STREET	April of yets
New building work	348	281	190		1,191
Land and existing buildings					
Acquisitions	9	12	wedenist.		28
Disposals	33	1	-		6
Vehicles					
Acquisitions					
Motor cars	14	13)	152		116
Other vehicles	32	23 )	152		9077001
Disposals					
Motor cars Other vehicles	5	8) ) 5)	35		31 008
Plant and machinery					
Acquisitions	2,470	3,326	9,216		9,511
Disposals	109	235	14		16
Total net capital expenditure	2,723	3,407	9,510		10,794

Including estimates for establishments not making satisfactory returns, non-response and establishments exempt because of size. Satisfactory returns accounted for 95 per cent of employment within the industry.

#### TABLE 3

Stocks and work in progress, 1973 - 1976 All United Kingdom establishments classified to the industry (a)

- W officer Kingdom establishments etc		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			£ thousand
TIME SECTION SEC	1973	1974	1975	BE 10.79 ha	1976
Consider material was not accompany	nuaristani stilaga	n presentation endale Inc	crease	internativa (14) Erron	Value at end of year
To the set and a set a record a second	ntel grade insolvide	elder ets), resystems emit	area bare livi ear	byjani, bayoloma se	Street agency A (d)
Materials, stores and fuel	-1,634	13,211	11,097	1,508)	
Work in progress	30	263	139	158)	140,898
Goods on hand for sale	-4,310	-15,380	50,696	40,287)	
Total	-5,914	-1,905	61,932	41,952	140,898

Including estimates for establishments not making satisfactory returns, non-response and establishments exempt because of size. Satisfactory returns accounted for 95 per cent of employment within the industry.

Included with sales of goods produced, work done and industrial services rendered and goods merchanted or factored. (b)

Including excise duty payable on materials less allowances receivable on materials exported etc.

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

For 1973-1975 rents of industrial and commercial buildings were not recorded separately. For 1976 the amount payable was (e) £125 thousand.

<sup>1973</sup> figures include hire of vehicles. (f)

Included with commercial insurance premiums.

<sup>1974-1976</sup> figures include the cost of hiring goods vehicles.

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, 1976
All United Kingdom establishments classified to the industry (a)

Size group (b)	Estab- lish- ments	Enter- prises (c)	Employmen	Employment			Wages and salaries (f)			
			Total (d)	Opera- tives	Others (e)	Operatives		Others (e)	d gody	
		and the comment	(u)		74.103	Total	per head	Total	per head	
	Number	Number	Number	Number	Number	£ thousand	£	£ thousand	£	
									10	
1 - 10	6	6	36.)						2900000	
11 - 19	5	4	82)	392	94	1,449	3,697	381	4,049	
20 - 99	8	5	368)							
100 - 199	3	3	462	392	70	1,547	3,946	370	5,286	
200 - 299	5	4	1,298	1,121	177	4,129	3,683	718	4,056	
300 and over	17	883	8,325	6,987	1,338	25,680	3,675	5,464	4,084	

Total	44	15	10,571	8,892	1,679	32,805	3,689	6,933	4,129

(a) Including estimates for establishments not making satisfactory returns, non-response and establishments with fewer than 20 employees

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

(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.

(d) Including working proprietors.

(e) Administrative, technical and clerical employees.

Total sales and work done (g)	Gross output	Net output	634 (3)	Gross value added at factor cost	Personal —— lak-r a ar ayari	Net capital expenditure (h)	Total stocks and work in progress at end of year
		Total	per head	Total	per head		
£ thousand	£ thousand	£ thousand	£	£ thousand	£ ha trea too bashida	£ thousand	£ thousand
21,912	22,042	6,401	13,171	(j)	(j)	453	3,347
20,838	20,513	3,752	8,121	8,200(j)	8,650(j)	563	2,557
47,960	51,664	12,635	9,734	11,135	8,579	968	11,777
280,662	317,598	65,494	7,867	56,162	6,746	8,809	123,217

The same of the sa							
371,373	411,817	88,282	8,351	75,498	7,142	10,794	140,898

(f) The cost of employers' contributions to national insurance, graduated pensions, other pensions and welfare schemes and the running costs of canteens, is estimated for the industry at £5,663 thousand.

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

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

(j) Gross value added data relate to establishments employing 1-199.

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Regional distribution of employment, net capital expenditure, net output and gross value added at factor cost, 1976 All United Kingdom establishments classified to the industry

Area	Total employment (a)			Net capital expenditure	expenditure (b)(c)		Net output, gross value added and employment in the region from returns received from establish- ments with more than 80 per cent of their employ- ment in the region (d)			
			Descri				Net output	Gross value added at factor cost	Employment as a percentage of total regional employment in the industry	
	Thousar	nds	per cent United Kingdon		£ thousand	per cent of United Kingdom	£ thousand	£ thousand		
Standard regions of England										
North	•					*				
Yorkshire and Humberside	4.1		38.4		6,286	58.2	28,326	24,518	93.6	
East Midlands	1.4		13.2		654	6.1	16,932	14,753	99.8	
East Anglia	8,809		6.748		20,000	1,788.7	15,494,804,01	1 augs 900	S. VEOSCA STRANGE	
South East					*	*	*	*		
South West	_		_		_	_	_	_	_	
West Midlands	•		*	-		*	*	*	*	
North West	-		-		-	-	-	-	-	
England	8.0		75.8		9,188	85.1	63,845	54,210	96.2	
Wales			*		*			*	*	
Scotland	0.1		1.3		118	1.1	_	_	_	
Greåt Britain	•		*		*	*	*		•	
Northern Ireland					*		*	ed .		
Unallocated (e)	_		_		_	_	5,185	4,395	_	
United Kingdom (b)	10.6		100.0		10,794	100.0	88,282	75,498		

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

Including estimates for establishments not making satisfactory returns, non-response and establishments with fewer than 20 employees.

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

Where a census return covered addresses in two or more regions an estimate was made of the net output and gross value added attributable to the region only where more than 80 per cent of the establishment's employees were located in the region. The estimate was made by assuming that net output and gross value added at each address covered by a return was proportional to employment at the address.

Unallocated net output and gross value added covering establishments with addresses in two or more regions, plus estimates for unsatisfactory returns, non-response and establishments exempt because of size.

TABLE 6

percentage analysis of twelve-month periods covered by returns received from United Kingdom establishments employing 20 or more ersons, 1976

Accoun	ting year ended	Percentage of total	returns received	Percentage of total	Percentage of total number employed		
	al but involente la las	per cent	The section section	per cent	and the second second second		
1976	April (a)	0.0		0.0			
	May	0.0		0.0			
	June	0.0		0.0			
	July	0.0		0.0			
	August	0.0		0.0			
	September	0.0		0.0			
	October	0.0		0.0			
	November	0.0		0.0			
	December	21.4		17.5			
1977	January	0.0		0.0			
	February	0.0		0.0			
	March (b)	78.6		82.5			

a) From 6th April.

(b) Including returns made for twelve-month period ended 1st to 5th April 1977.

### TABLE 7

Percentage analysis of employees, by full and part-time employment and sex, 1976(a)

Sex	Full-time	Part-time	All employees
CONTROL SOCIETY	per cent	per cent	per cent
Male	95	Riversion has besuten	95
Female	4	to Tenting 1 Selection in	at droop on 5, went tar , mutos works in next lea
News tours			

Source: Department of Employment

The percentages relate to the numbers employed (excluding working proprietors) in the United Kingdom at end June, 1976.

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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 - PA1001 (Introductory Notes) of the Report on the Census of Production, 1976.

#### GENERAL INFORMATION

Changes made for 1976

The Census for 1976 is in line with similar inquiries being conducted in other member countries of the European Economic Communities. There was a small number of changes in the scope of the industry reports compared with 1975. These include separate headings for:

Sales of goods produced

Receipts for work done and industrial services rendered

Amounts paid for hire of plant and machinery Amounts paid for rent of industrial and commercial buildings

Specific changes are explained in the introductions to the industry reports or by footnotes to the tables.

Suppression of information relating to individual undertakings

Section 9(5)(b) of the Statistics of Trade Act 1947 states - "The following provisions shall have effect with respect to any report, summary or other communication to the public of information 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."

If a figure involved disclosure the contributor concerned was sometimes asked to give permission for its publication. In the majority of cases permission was given. When it was refused and where contributors were not approached the figure has been suppressed, either by combining it with other figures, or as in the regional tables, by

omitting the figure altogether.

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

.. not available

 nil or less than half the final digit shown
 figures cannot be shown owing to the risk of disclosing information about individual enterprises

R revised

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

Industrial classification

United Kingdom Standard Industrial Classification (SIC) was first issued in 1948 and was subsequently revised in 1958 and 1968. exists to promote uniformity and comparability in the official statistics of the United Kingdom, The general principles followed 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 not a commodity classification. However an index of all commodity headings for which sales data are provided in the Quarterly Business Monitors, is published in Business Monitor P01000.

Statistical units

The statistical unit for the purpose of the Census is the establishment which is defined in the SIC as the smallest unit which can provide the 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 (e.g. steel making or sugar refining). Typically the establishment embraces all the activities carried on at a single address e.g. a farm, 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 separate 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 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 to ensure, by negotiating with respondents, that the return from an establishment does not cover local units or addresses in more than one of the

countries of the United Kingdom. Further information about the statistical unit appeared in an article "The statistical unit in

business inquiries" in Statistical News No.13 May

Establishments are asked to exclude from their returns particulars relating to any department not engaged in production e.g. 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 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 PA1002) related establishments are combined. For these purposes an enterprise group may be 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.

HE 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

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. Imployment 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.

Establishments with 20 or more employees are included in the censuses each year and the information they supply to the census is supplemented by the returns that those with 25 or more employees provide to the quarterly inquiries. Information about establishments with fewer than 20 employees in most industries is less securely based, but increasing use has been made of data on these small establishments supplied by the Department of Employment. One benefit of using this information is an improvement in the estimates of the number of smaller establishments and enterprises, but there is little effect on other aggregates (e.g. employment, output, net capital expenditure).

overage

A return was required in the 1976 Census from each establishment with 20 or more employees. Each establishment is classified to an industry, as defined in the SIC, whose principal products form the major part of the establishment's sales.

alons

he regions defined in Table 5 take account of the poundary 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 stablishments were required to state the number of persons on the payroll on average during the year of return, whether full-time or part-time employees. Separate figures were required for:

- (a) administrative, technical and clerical
- (b) all other employees (operatives)

verages could be calculated from the figures elating to the last week of each calendar month. Stablishments were also required to state the

number of working proprietors where appropriate and these are included in total employment figures. Outworkers (i.e. 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, superintendents 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

commissions, etc.

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.

- (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 staff and the cost of any
  newly constructed buildings purchased. Figures
  shown include legal charges, stamp duties, agents'
- (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

(iii)

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

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 rent of industrial and commercial buildings, hire of plant and machinery, commercial insurance premiums, bank charges and amounts paid for professional services, post office services, transport, 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

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 etc.) 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 nonindustrial services (e.g. rent of buildings, hire of plant and machinery, commercial insurance premiums, bank charges and amounts paid for professional services, post office services, transport 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.

Purchases include the cost of raw materials,

components, semi-manufactured goods and workshop materials; of replacement parts and consumable materials of all types; of stationery and printed matter; of fuel, electricity and water; of materials to be used by the establishment. 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 estab-lishment's own use; of materials for use by the lishment's own use; of materials for use by the establishment when working on goods supplied by customers; and of food, etc. for any canteen the establishment's return. Transfers of goods to the establishment from another depart. ment of the same firm not covered by the establishment's return are included at a cost corresponding to the estimated selling value recorded by the other department. Amounts payable to transport firms or credited to the firm's own transport department for delivery of materials are excluded, as are all purchases of machinery and plant charged to capital account. Purchases of goods for merchanting or factoring have been collected separately since 1973. The values shown exclude VAT. They include, in addition to the actual purchase price, the value of packaging material charged to the establishment. The value of returned goods or packaging material returned to suppliers and any trade discounts are excluded, Materials purchased duty-paid are included at their duty-paid value, less any drawback, rebate, etc. The cost of transport is included only if it is included with the purchase price in the firm's accounts. Imported goods are included at their full delivered cost. If in the firm's accounts the transport from docks or airport is not included in the cost of goods purchased, the cost is entered at c.i.f. plus duty (if applicable). Leasing, renting and hire purchase charges are excluded.

Sales of goods produced

Sales for the purposes of the annual censuses means deliveries on sale of goods made by establishments in the United Kingdom covered by the inquiry. Sales of goods made for these estabfrom materials given out to them and sales of waste products are included. New building work and machinery or other capital items produced by establishments for higher out of the stablishments are included. The stablishment without further processing. The values establishments for higher out or localize and include the cost of 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 lishments by outworkers or by other establishments establishments for hiring out or leasing are regarded as sales, the value included in the return being that adopted in the establishments! capital asset accounts. Forward sales and canteen takings are excluded. All sales in the period of the inquiry are included irrespective of when the goods were manufactured. Goods produced in one establishment and transferred either to ancillary departments not engaged in production for which there are separate accounts; or to another establishment of the same firm not covered by the return, are treated as sales by the producing establishment 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 are kept are valued on the same basis.

The value shown for sales is the "net selling value" defined as the amount (excluding value added tax) charged to customers whether on an added tax) charged to customers whether on an added tax) charged to customers whether on an added tax of the value of any payments in kind, travelling added tax of the value of any payments in kind, travelling added tax of the value of any payments in kind, travelling and the value of any payments in kind and the value of any payments in kind goods were manufactured. Goods produced in one

ex-works 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 industries where products attract Excise Duty value stated is usually inclusive of duty if sold duty-paid and exclusive of duty if sold in bond of exported.

Work done and industrial services rendered

ishing - 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 jobbing 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 organisations.

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.

on-industrial services rendered his includes rents received for commercial and ndustrial buildings, amounts charged for hiring out plant, machinery 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 tech-lical "know-how" and revenue from such staff acilities as canteens.

oods merchanted or factored Perchanted goods are those (excluding canteen sales) sold without having been subjected to any manufacturing process by the seller.

tocks and work in progress alues 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 include the cost of materials consumed and labour used, together with a margin of overhead costs and profits. Progress payments made to subcontractors are excluded and progress payments received from other organisations are not deducted.

Remuneration paid to outworkers
The remuneration paid to outworkers (i.e. 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 xcluded.

Work done and industrial services rendered
Figures for work done represent the amount charged in includes employers on tributions for work carried out on materials supplied by a customer and include repair work. Within certain services are insurance and graduated pensions (and/or renlings related basic contributions under the

Social Security Act, 1973) 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.

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