

CENSUS OF MANUFACTURES: 1925

INSTRUCTIONS FOR PREPARING REPORTS

GENERAL EXPLANATIONS

1. Scope of the census.—The biennial Census of Manufactures for 1925 is based on a canvass of manufacturing establishments which were in operation during any part of that year. This Book of Instructions is intended as a guide in the preparation of the reports, but it is necessarily incomplete and must be supplemented by special instructions as questions arise in the course of the canvass.

2. Points for particular attention.—The final purpose of the census is the publication of statistics which shall present complete and accurate data for manufacturing operations during the past year. Particular attention is called to the following points:

(a) The time required for the compilation of the data and consequently the timeliness with which the statistics can be published depend directly on the promptness with which the schedules are filled out and returned. As soon as the canvass is completed for a city, summary figures for that city will be prepared. This can not be done, however, until every manufacturing establishment credited to that city has been accounted for. The same statements apply to statistics for industries, as the failure of even one manufacturer to report promptly will necessarily delay the publication of the figures for his industry.

(b) A canvass of this kind involves a great deal of correspondence. A large part of this is unavoidable, but much of the correspondence in the past has been necessitated by incorrect and incomplete reports. It will greatly facilitate the work if those filling out schedules and those appointed by this bureau to collect reports will see that every inquiry is answered and that the figures are free from gross inconsistencies or errors which can be detected at the time.

(c) Some of the objections which in the past have been raised by those requested to prepare reports for the census of manufactures have been based on misunderstanding of the purpose of the census. The reports are for statistical purposes only, and they are not used in any manner whatever in connection with assessment or taxation, regulation of immigration, or any other strictly governmental purpose. The reports are not checked with those received by any other governmental agency, nor is any person or organization other than the sworn employees of the Bureau of the Census allowed to examine the schedules. Moreover, the reports could not be used to ascertain whether an

individual establishment was operated at a profit, as the items of expenditure called for under Inquiry 5 (salaries, wages, and cost of materials) do not cover the total expenses of the establishment. Such items as advertising, taxes, insurance, etc., not being of any value for census purposes, are not called for.

WHAT CONSTITUTES A FACTORY—ESTABLISHMENTS NOT TO BE CANVASSED

3. Census confined to factories.—The census of manufactures is confined to manufacturing establishments conducted under the so-called factory system as distinguished from the neighborhood, hand, and building industries. No precise definition of a factory, for census purposes, can be given, but the following instructions relative to the omission of certain classes of establishments will show the general line of division. In cases where there is reasonable doubt as to whether an establishment should be canvassed or omitted, a report should be secured, and the reason given under "Remarks."

4. Small establishments.—Do not report establishments whose annual output was valued at less than \$5,000. This does not apply to establishments which were idle during a portion of the year or new establishments which were started during the year and which for that reason did not produce in excess of that amount, if they are capable, under normal conditions, of an annual output of \$5,000 or more, nor to plants in the lumber industry as provided in paragraph 18.

Reports should not be secured for work done in homes, such, for instance, as the manufacture of clothing or gloves, the knitting of socks or garments, or the making of rag carpets, although reports are required for such work when done in factories.

5. Building trades.—Establishments (or individuals) engaged in the various building industries must not be reported. This applies particularly to classes like the following:

- Architectural designing and drafting.
- Bridge building.
- Building and construction work.
- Carpentry.
- Electric wiring and construction work.
- Excavating, well digging, etc.
- Masonry, brick and stone construction, and contracting.
- Moving or razing buildings.
- Painting—house, theatrical scene, automobile, etc.
- Paper hanging.
- Paving and laying artificial stone, concrete, etc.
- Plastering and stuccowork.
- Plumbing, gas fitting, steam fitting, etc.
- Roofing, *laying* of roofing of any character.
- Railroad construction.
- Stage carpentering.

Establishments engaged in manufacturing materials and supplies used in building, however, are to be included.—For example: Planing mills making supplies for builders; brick manufacturers; marble and stone cutting whether at quarries or in separate establishments; manufacturers of paving materials, paints,

plumbing supplies, and electrical apparatus and appliances; shops where roofing, cornices, etc., are manufactured; and copersmithing and sheet-iron work establishments, should be reported.

If building materials are manufactured by an establishment which is also engaged in the construction of buildings, bridges, etc., the report should be secured, but should relate only to the manufacturing, or shopwork part of the business.

6. Custom work on wearing apparel.—Reports are not required for establishments doing strictly custom work, that is, work to the order of the individual buyer, on wearing apparel of all kinds. This applies to the following classes of establishments, among others:

- Boot and shoe custom and repair shops.
- Custom tailoring shops, or the manufacture of clothing by persons in their own living quarters.
- Dressmaking establishments.
- Cleaning and pressing establishments. (Special reports will be secured by mail for establishments engaged in dyeing and cleaning.)
- Fur stores making and repairing garments for individual customers.
- Millinery establishments.

Establishments engaged in manufacturing the same classes of articles for the general trade should be reported.—For example: Boot and shoe factories; establishments manufacturing ready-made clothing; establishments manufacturing fur goods for the trade; and establishments manufacturing millinery goods for the trade, should be reported. Certain industries, the boot-and-shoe and the ready-made-clothing industries being examples, include two types of establishments, those that cut out the stock and also manufacture and those that cut out the stock and have all or a part of the manufacturing done by contract. Reports must be secured for both types of establishments. Shops or factories where the work done is entirely on material owned by others must be reported, but reports must not be secured for establishments, except publishers, having goods made for them but not furnishing the materials. Dye works, bleacheries, and print works engaged in dyeing, bleaching, or refinishing fabrics must be reported.

The phrase "the general trade," as used in these instructions, refers to those who buy goods for resale, whether at wholesale or at retail, as distinguished from establishments making articles for the personal use of the individual customer.

7. Retail stores.—Retail stores and other establishments which incidentally manufacture small quantities of goods which they sell must not be reported. This applies, among others, to the following classes of establishments:

- Cigar stores.
- Confectionery stores.
- Drug stores.
- Furniture stores.
- Hair-work establishments.
- Hairdressing establishments, etc.
- Jewelry stores.
- Opticians.

Establishments making these same classes of products for the general trade must be reported.—In particular, some chain store organizations are large manufacturers of the goods which they retail or sell to other dealers, and these should be reported, care being taken to confine the report to manufacturing operations only. (The bleaching and dyeing of sponges, done by a few large druggists, should be reported.)

8. Ice cream and ice.—Reports must be secured for all establishments manufacturing ice cream *for the trade*. Reports are not required for establishments making ice cream in small quantities to be sold over their own counters at retail.

The manufacture of ice for sale by cold-storage plants must be reported. If the cold-storage business is incidental to the manufacture of ice, the report may cover the operations of the entire establishment. On the other hand, if the manufacture of ice for sale is incidental to the other business, get a separate report for the manufacture of ice.

9. Miscellaneous hand trades.—The small hand trades, engaged chiefly in repair work or work to the individual order, should not be reported. This applies, among others, to those doing the following classes of work:

- Automobile repairing.
- Bicycle repairing.
- Blacksmithing and wheelwright work. (Establishments, however, that manufactured five or more carriages and wagons or other vehicles during the year must be reported.)
- Blue printing.
- Harness making.
- Hectograph or "multigraph" work.
- Jewelry engraving.
- Locksmithing and gunsmithing.
- Photography.
- Picture framing.
- Furniture repairing and upholstering.
- Rag carpet making, at homes and not in factories.
- Sewing-machine repairing.
- Taxidermy.
- Typewriter repairing.
- Tinsmithing.
- Undertaking.
- Vulcanizing.
- Wheelwrighting.

Establishments engaged in these or similar industries, which manufacture goods for the general trade, must be reported.—Thus, boiler works and foundry and machine shops must be reported, also harness and saddlery factories making goods for the general trade, manufacturers of mirror and picture frames for the general trade, and tin shops where goods are made in considerable quantities. When engraving is done by lithographing or printing establishments, this work must be included in their total business; diesinking and plate printing must be reported.

10. Printing and publishing establishments.—Printing and publishing establishments, engaged in printing alone, in publishing alone, or in both these lines of work, must be reported. Care must be taken that printing done for others is not confused with publishing. Commercial printers are not to report under sections

A, B, or C of the schedule unless they also publish. Reports are not required for the writing of books and solicitation of contracts for printing when no work, such as printing, binding, etc., is done in their preparation.

IN COOPERATION WITH THE BUREAU OF MINES

11. Industries covered by the Bureau of Mines.—The Bureau of the Census and the Bureau of Mines will cooperate in securing statistics for certain industries in 1925, and, unless specially instructed, special agents of the census are *not* to secure reports for the establishments in the following industries, which will be collected by the Bureau of Mines:

Antimony smelters.	Grindstones, whetstones, etc.
Carbon black.	Lead refineries.
Casing-head gasoline.	Lead smelters.
Cement.	Potash.
Coke (beehive and by-product ovens).	Salt works.
Copper refineries.	Tin smelters.
Copper smelters.	Zinc smelters.

Mining and manufactures.—In the collection of statistics relative to the following products, namely, basalt (trap rock), granite, graphite, gypsum and gypsum products, lime, limestone and dolomite, marble, mica, millstones and chasers, sandstone, slate, and talc and soapstone, the Census Bureau will secure reports covering such manufacturing processes as the surfacing and polishing of marble and granite, the burning of lime, the grinding of limestone, stone crushing, etc. Such reports will, as a rule, cover only the manufacturing processes, and will not include the quarrying of the stone. The collection of statistics in this manner is necessary for the purpose of comparisons with previous censuses.

INDUSTRIES AND INFORMATION TO BE OMITTED

12. Specially omitted industries.—The following industries, although sometimes referred to as manufacturing industries, are not so considered by the Census Bureau, and no reports should be secured for them:

Costumers making costumes for rent only.
 Cotton cleaners and rehandlers.
 Cotton compressors.
 Cotton ginners.
 Dentists.
 Dressers, packers, and shippers of poultry. (When done on a large scale, however, or by slaughtering and meat-packing establishments, it must be reported.)
 Electric light and power stations.
 Fisheries. (The canning and preserving of fish and oysters, however, must be reported.)
 Florists and floral designers.
 Distributors of purchased gas (unless the company also manufactures gas).
 Hay and straw balers.
 Ice harvesters, natural. (The manufacture of ice must be reported.)

Junk shops.
 Kindling wood producers (hand or power).
 Laundries. (Special reports will be secured by mail covering the operations of power laundries, 1925.)
 Map mounters.
 Packers and shippers of fruits and vegetables (except as provided in paragraph 16).
 Professional services.
 Rectifiers and blenders of liquors.
 Retail butchers.
 Hide salters.
 Tobacco stemmers and rehandlers.

Omit reports for stone crushing when done in connection with road building or other construction work. Reports should be obtained, however, for establishments engaged in stone crushing as a business and selling the product as such.

In addition to the industries enumerated for which reports should not be secured, attention is called to the following:

Bottling should not be reported unless it is done by establishments in which the liquors, mineral waters, soda waters, sirups, tinctures, beverages, etc., are manufactured. In such cases the report should cover both the manufacturing and the bottling operations.

Milk dairies should not be reported, although they may manufacture butter or cheese from surplus milk and cream. Butter and cheese factories, however, must be reported, although they may sell some milk and cream.

Small custom mills.—Flour, feed, and grist mills and sawmills grinding or sawing for toll or for local custom exclusively must not be reported.

13. Manufacturing carried on in educational, eleemosynary, and penal institutions must not be reported. If, however, a private manufacturing concern has all or a portion of its work done by convict labor, the amount paid for such labor must be reported under Inquiry 5 *d* as "Contract work." The convicts doing the work should not be reported as wage earners, however.

14. Distinction between farm and factory products.—The manufacture of butter, cheese, cider, vinegar, and other products may be carried on either upon farms or in factories. In the former case the products will be classed as agricultural and no report is required, but in the latter they will be classed with those reported under the head of manufactures. However, when manufacturing of this character is conducted on a farm where, in addition to the crops of the farm in question, materials purchased from others are also used, a report must be secured. *Factories canning fruits and vegetables, etc., for the trade must be reported, even though operated in connection with a farm or ranch.*

The pulling and the scouring of wool done in establishments expressly devoted to such work should be reported. Such work done in slaughtering establishments and tanneries should be included in the reports for these establishments.

15. Sugar, molasses, sirup, sorghum.—A mill located on a farm for the manufacture of sugar, molasses, sirup, or sorghum is not a "factory" if it confines its operations to the treatment of cane grown on the farm on which located. If, however, a mill located

on a farm treats cane grown on farms other than the one on which such mill is located, a report should be secured. (Reports must be secured for *all* mills located on plantations in Louisiana and Texas and engaged in the production of cane sugar and molasses, although only the cane grown on the plantation is treated.)

16. Packing and shipping of fruit and oysters.—In some localities the operations connected with the packing and shipping of fruit have reached such a development as to make this a factory industry. For example, when fruit is dipped in hot water or placed in sulphur fumes, or raisins are seeded and subjected to other processes, reports must be secured.

The packing of oysters in hermetically sealed cans should be reported. The packing of oysters in open cans or in other containers where they are not subjected to any preservative process should not be reported unless carried on in connection with the hermetical sealing and preserving of oysters.

17. Reason for omitting establishments specified.—The object of the omission from the census of the classes of establishments specified in the foregoing lists is to confine the census so far as possible to a canvass of the factory industries. In a case where manufacturing is incidental to a mercantile business care must be exercised in regard to the preparation of the report, but the resale of products bought from others is mercantile business and is not to be included except under very special conditions (see par. 27).

18. Lumber industry (ES and WS).—Reports for the "Lumber and Timber Products Industry" will be obtained by the Forest Service in the following States:

Arizona.
California.
Colorado.
Idaho.
Montana.
Nevada.
New Mexico.
Oregon.
South Dakota.
Utah.
Washington.
Wyoming.

The Census Bureau is not to collect reports for this industry, therefore, in any of the above-named States, unless in special cases. In reporting establishments engaged in merchant or contract sawing of lumber or in the manufacture of other products from logs or bolts, or those engaged in getting out saw logs or other timber products, the special schedule for "Lumber and Timber Products" (Form 140) must be used. Among the products to be reported as "Lumber and Timber Products" are logs or bolts, ties, telegraph and telephone poles, tanbark, lumber, lath, shingles, cooperage stock, and veneers. Two schedules have been prepared for this industry in order to provide for the difference in the kinds of wood found in the Eastern and in the Western States (ES and WS, respectively). The special "WS" 140 is to be used in the above-named 12 Western States, but for all other States the special "ES" must be used.

Reports are not required for mills cutting less than 200 M feet of lumber, or 2,000 M shingles, or 1,000 M lath or the equivalent (using as conversion factors 10 shingles to 1 foot b. m. and 5 laths to 1 foot b. m.) during the year. If, however, an establishment was engaged in remanufacturing, or manufactured products besides lumber, lath, and shingles, and the total value of the products exceeded \$5,000, a report should be prepared on the "Lumber and Timber Products" schedule.

19. Planing mills not connected with sawmills.—Reports must be prepared on the special schedule "Planing-mill Products (made in planing mills not connected with sawmills)" for all planing mills not operated in conjunction with sawmills, including those in the 12 Western States listed in paragraph 18.

20. Pulp wood consumed in 1925.—A card schedule (Form 403) has been provided for reporting pulp wood used by pulp mills in 1925 and reports must be secured in accordance with the inquiries. This card schedule should be returned with the special schedule for paper and pulp mills (Form 149) and should receive the same general treatment.

21. Turpentine and rosin.—Reports are not to be secured for this seasonal industry before the close of the crop year, March 31, 1926, except when the agents are specially instructed to obtain them. The operation of stills for the production of turpentine and rosin is frequently associated with the gathering of crude gum and the care of turpentine forests, and in such cases a combined report covering the gathering of the crude gum and the operation of the still should be made. The report may also cover the care of the forest, unless the books permit an accurate separation of the two branches.

WHAT CONSTITUTES AN ESTABLISHMENT—DIVIDED ESTABLISHMENTS

22. Definition of establishment.—The term "establishment," as a unit of enumeration for this census, designates, with the exceptions noted, one or more factories, mills, or plants owned or controlled by one individual, partnership, corporation, or other ownership, located in the same town or city, for which one set of books of accounts is kept.

23. Separate sets of books.—When the owner operates two or more plants in the same town or city and maintains separate sets of books for each they should be treated as separate establishments; but if one set of books only is kept, they may be treated as one establishment.

24. Separation of industries.—It is necessary to publish separately the statistics for the different industries as defined by the Census Bureau. Therefore when two or more distinct industries such as those covered by *special schedules* are carried on under the same ownership, with only a single set of books, separate reports for the different industries must be prepared when practicable in the manner described in paragraph 65.

25. Separation of localities.—It is necessary, however, to compile separate statistics for the different States and also for all

cities with a population of 10,000 and over. Therefore when the same owner operates one plant in a city and another outside that city, separate reports must be prepared for the plant or plants in each State or each city of 10,000 population or over, though only one set of books is kept for all the plants. If estimates are necessary to make the complete reports for the separate plants, they must be carefully prepared in consultation with the person who furnishes the information, and marked "Estimate."

26. "Central Office" establishments.—In many cases corporations own two or more plants which are controlled through a general office sometimes located in the city in which one of the plants is located, and sometimes in a different city. A corporation may own a single plant and operate such plant from a general office located in a different city. For office purposes corporations of these two classes are designated "Central Office."

Plants owned or controlled by "Central Office" corporations are indicated on the list of establishments by the words "Central Office," which appears after the name of the establishment, with the name of the city in which the office is located. If the general office is located in the city being canvassed, the reports for all plants owned or controlled by that corporation should be secured there, but if the general office is located elsewhere, no effort should be made to secure a report from the plant unless special instructions to that effect are received.

27. Establishments engaged in manufacturing in conjunction with mercantile or other business.—A considerable number of establishments will be found which are engaged in manufacturing and at the same time in some nonmanufacturing branch of business or industry, with possibly only a single set of books covering the combined business. Examples of such cases are:

Manufacturing by general stores or other mercantile establishments.

The manufacture of pig iron by mining companies.

Canning fruits or vegetables raised by the canner.

Canning fish or oysters caught or dredged by the canner.

In such cases, if the nonmanufacturing part of the business is incidental to the manufacturing operations and represents only an insignificant part of the total business, the report may, if necessary, cover the entire business. On the other hand, where the nonmanufacturing business is of considerable or chief importance, a report should be prepared confined entirely to the manufacturing operations. This applies to factories operated by mercantile establishments, even though the entire output may be disposed of in stores under the same ownership. If it is necessary to use estimated figures, they should be carefully prepared and marked "Estimates." Materials produced by the establishment itself and used in its manufacturing operations may be included with "Cost of materials" either at their cost of production or at their market value at the point of consumption. When granite, marble, slate, limestone, or other minerals are quarried in connection with their manufacture into finished products at the quarry or mine, the item of cost used in the report should be the cost laid down at the manufacturing point, and should in-

clude the cost of labor and other expenses involved in quarrying, mining, etc. Wage earners employed in extracting the materials from the earth should not be reported.

28. Idle establishments.—No report should be secured for an establishment which was closed or idle during the *whole* of the census year, nor for an establishment which was abandoned or dismantled prior to January 1, 1925. Specific notations should be made on the lists, explaining why reports were not secured in such cases.

All manufacturing establishments which began operations or did any work within the census year ending December 31, 1925, must be reported, whether or not they were in operation at the time of the canvass or at the end of the year.

PREPARATION OF THE GENERAL SCHEDULE

29. The General Schedule, Form 100, must be used in securing reports for establishments manufacturing annually products valued at \$5,000 or over, *except* those requiring "special schedules" listed on pages 20 and 21. The instructions printed on the schedules and in the circular, "Suggestions for Preparing Report," should be strictly followed.

INQUIRY 1.—DESCRIPTION OF ESTABLISHMENT

30. Name of establishment.—Since separate reports are to be obtained for different establishments when conducted under the same ownership, the local name of the establishment should be given as well as that of the owner.

31. Name of owner or operator.—The answer desired is the name of the person, partnership, corporation, etc., *operating* the establishment, whether such operator owns the plant or not.

32. Location of factory.—The exact location of the plant or plants covered by the report must be shown by the answers to this inquiry, and especially to the one "*Is factory located within the corporate limits of the city?*" Since separate statistics will be compiled for certain cities, it is of the utmost importance that precise information be given relative to location. When the establishment is on the boundary line, or part of the plant is located in one civil division and part in another, full information on this subject must be given, with the location of the office, under "Remarks." If there are other unusual complications they should also be explained.

Inasmuch as large cities often embrace several cities, towns, or villages, it is essential that in cases of this kind the name of the place where the factory is located be given and also the name of the city of which the factory location is only a part. For example, answer to Inquiry 1 *c* shows the location of the factory to be in Hyde Park, Mass. (a part of the city of Boston); answer to Inquiry 1 *d*, therefore, should be "Yes," in Boston.

33. Post-office address of the general office.—For the majority of the establishments this is the same as the *Location of the factory*, but for many it is different, and inquiry should be made to ascertain the facts in the case.

INQUIRY 2.—CHARACTER OF INDUSTRY

34. Inquiry 2 a. Products.—The answer to this inquiry should show the kind of goods manufactured, in the order of their importance, or the character of work performed by the factory during the period covered by the report, and should harmonize with the answer to Inquiry 6, "Products."

When the establishment manufactures more than one distinct kind of products, or is engaged in any nonmanufacturing work, such as transportation, mining, etc., special care should be exercised to show in the answer to this inquiry all the lines of manufacturing work engaged in or the principal products made. If necessary, additional information may be given under "Remarks." In all cases the particular articles produced should be named *in the order of their importance*; for example, "cigars, cigarettes, smoking and chewing tobacco," not "tobacco factory," which is too indefinite; or "pig iron, billets, bars, and wire," not "iron and steel." Brass manufacturers, for instance, may represent "hardware," "plumbers' supplies," or some other products for which there are specific classifications. For the manufacture of clothing, neckwear, handkerchiefs, etc., state definitely whether "men's," "women's," or "children's." A general description, such as "clothing," for instance, is not sufficiently specific.

35. Inquiry 2 b. Materials used.—A complete and correct answer to this inquiry, showing the principal materials used in the order of their importance, is essential to a clear understanding of the report by the examiners in the office, since their knowledge of the conditions represented by the report is dependent upon the completeness and accuracy of the data in the schedule. Manufacturers using a secret formula need not give it; they should clearly describe goods made, however, under Inquiry 2 a.

INQUIRY 3.—TIME IN OPERATION

36. Inquiry 3 a. Days the factory was operated during the year.—The answer to this inquiry should show the entire number of days the establishment or any portion of it was in actual operation, whether full time, part time, or overtime—that is, if the establishment was operated on a given day for 1 hour or more, or by two or more shifts for the entire 24 hours, the answer in either case would be the same, namely, *1 day*. The full possible working time of an establishment, operating continuously, except on Sundays and holidays, is about 307 days, depending on the number of holidays.

37. Inquiry 3 b. Number of hours per week normally worked by wage earners.—"Per shift" refers to the number of hours worked by each set of wage earners, not the total number of hours worked per day when two or more sets of workmen are employed. The number of hours worked "per week" is called for in order that the practice of the establishment relative to the working of only half a day or any other fraction of a day on Saturdays or under other circumstances may be brought out. If both a day shift and a night shift are maintained, report on the basis of the day shift.

INQUIRY 4.—PERSONS ENGAGED

38. Distinction between salaried employees and wage earners.—No person should be reported as a salaried employee merely because he is hired by the week or month instead of by the day. The distinction should be based primarily upon the character of work done rather than upon the unit of time which is the basis of compensation. Wage earners are not confined to those who receive day wages, although most wage earners are paid on this basis. It will doubtless be found, for instance, that engineers and firemen in mills and pressmen in newspaper offices are often employed by the week or month, but they should be classed as wage earners rather than as salaried employees. Timekeepers, messenger boys, proof readers, etc., in printing establishments, and the like, whose work is closely related to that of persons who would ordinarily be called clerks, stenographers, and salesmen, may be classed as salaried employees. Drivers on delivery wagons and newsboys or carriers should not be included in the reports.

39. Foremen and overseers.—In some industries it is difficult to preserve the distinction between foremen and overseers. Foremen and overseers who have charge of a few workmen, but with little additional responsibility or pay, and who at the same time perform work similar to that of other wage earners, are not to be included as salaried employees. To come within the scope of Inquiry 4 *b* they must devote the whole or the greater part of their time to supervision.

40. Traveling salesmen.—If a manufacturing establishment maintains a separate sales department, to which the manufactured products are turned over at a given value or price, this value of products should be reported on the census schedule under Inquiry 6, and no data should be given for either the number or the salaries of the traveling and other salesmen employed by the sales department. In other words, the report should cover the manufacturing department alone, the sales department being treated as a separate establishment not within the scope of the census. If, however, the value of the products represents the value reported by the selling department, the salesmen of the establishment, whether on salary or on commission, are to be reported in Inquiry 4 *b* and their salaries or commissions in Inquiry 5 *a*.

41. Wage earners, including pieceworkers, by months.—The term "wage earners" is used to designate shop or factory hands, mechanics, laborers, and others engaged in direct connection with the manufacturing operations, whether their compensation is on a daily, a monthly, or a yearly basis (see par. 38). Note carefully that although the inquiry calls for the number on the 15th of the month, or nearest representative day, what is *desired* is the total number employed on a given day, not the total number whose names appear on a given pay roll. The former will in most cases be a number somewhat smaller, and in certain cases considerably smaller, than the number of names appearing on

the pay roll for the 15th or any other day, owing to the fact that during the period covered by the pay roll all will not be continuously employed, a considerable number working only certain of the days. Probably in the majority of cases pay rolls and time records are kept in such a way that it is possible to get the record for a particular day, in which case the record for a representative *single day* should be taken. If this can not be done, the total number on the pay roll should be counted and noted on the margin, and a careful estimate of the average number employed during the period covered by the pay roll should be used in preparing the report.

42. Wage earners employed indirectly.—In some establishments wage earners who actually work for the establishment in the same building as others may not appear upon its pay rolls, being indirectly employed and paid through superintendents, heads of departments, foremen, and the like. Careful inquiry should be made to ascertain such conditions, and the number of persons so employed and their compensation should be estimated as nearly as possible and included with other wage earners, and the basis of the estimate noted on the schedule.

On the other hand, answers to this inquiry should not include the employees of independent contractors with separate establishments who perform work under contract for the establishment reporting, since such work will be accounted for under Inquiry 5 *d*, as "contract work" not done by employees of the factory reporting. Such contractors, however, should be reported in a separate schedule.

The answers to the inquiry should not include the number of persons working at their homes on piecework, a custom peculiar to glove-making and a few other industries. The amount paid for such work, however, should be included in the report of the company for which the work was done, as "amount paid for contract work not done by the regular employees."

43. When estimates may be accepted.—In case pay rolls or other records are not available for a normal or representative day, a careful estimate should be taken in substitution for data from records, and the fact that the data are based on an estimate should be indicated on the margin of the schedule by the use of the word "Estimate."

For establishments employing on an average less than 25 persons, although desirable, it is not imperative to consult the pay rolls or books to secure answers to these inquiries.

44. Convict labor.—The number of such employees working under contract, piece price, or other system should not be included in reply to Inquiry 4 *c*. The amount paid for such service, however, should be included as "contract work."

45. Inquiry 4 *c*. Number on 15th day of month.—Make entries for all months covered by this report. Take the 15th day of each month, unless it falls on a Sunday or unless the pay roll for that day is not available. If the establishment was shut down on the 15th of the month, select the nearest day for which a satisfactory record can be obtained and give the date selected.

INQUIRY 5.—SALARIES, WAGES, AND MATERIALS

46. Salaries and wages.—The distinction made here between salaries and wages should correspond to that made above between salaried employees and wage earners (see par. 38). The total amount paid each of the two classes of employees during the period covered by the report should be shown separately and their sum should be the amount paid for salaries and wages during that period.

If *board or rent* was furnished as part compensation of employees, its value should be included as wages.

Bonuses or percentages of profits when paid to officers, superintendents, foremen, or wage earners should be included in the amount of salaries or wages. This does not include dividends paid on stock which officers, employees, or wage earners may hold.

47. Contract work.—The answer to this part of Inquiry 5 should include only the expenditures for work done by or under the supervision of contractors or by persons working at their homes independently of the regular employees, on the products reported in answer to Inquiry 6. It must not include any part of the amount reported under salaries and wages.

48. Definition of materials used.—The answer to this inquiry should give the total cost of all materials of every description, whether raw or partly manufactured, used during the year, as either entering into the products, used as containers, or consumed in the process of manufacture, together with the cost of mill supplies, fuel used, and purchased current or other power. Note that the inquiry does not ask for the cost of materials *purchased* during the year, and this figure might be entirely different. If the books do not show directly the cost of the materials actually consumed during the year, it may be computed by adding to the amount paid for materials purchased during the year any decrease in the inventory of materials on hand at the end of the year as compared with the beginning, or by deducting the increase in such inventory.

49. Materials manufactured during the year and used by same establishment in its further operations must not be duplicated by being again reported in new form as material. An illustration of this may be found in the manufacture of textiles, where yarn may be made by the establishment reporting and consumed in further manufacture by the same establishment. Its cost will already have been reported in the raw material and labor connected with its manufacture and should not be duplicated. If, however, the mill manufactured more yarn during the year than was used as materials, the excess should, of course, be reported as a product, whether sold as such or on hand.

50. Interplant transfers.—Where materials are obtained from another plant operated under the same ownership and for which a separate report is required, they should be reported as products in the establishment producing them, and as materials in the establishment acquiring them for further manufacture. The value assigned such materials by the factory using them should

be the transfer value as shown on the books. If, however, no charge is made on the books, an estimate of the market value of the material at the works consuming it should be made and indicated as an "estimate." For example, a concern may own a wood-pulp mill in one State and a paper mill in another State, the latter using the pulp, either at cost or at a market value or an arbitrary value. The figure actually charged on the books should be used if available, otherwise report the estimated market value of the pulp delivered at the paper mill.

In all cases of such transfer of products from one establishment to another under the same ownership or general management, and where the two are not treated by their owners or operators as independent establishments, with independent operating accounts, give, under the head of "Remarks," such information regarding the legal and working arrangements of the two establishments, and particularly the financial system followed in the utilization by one establishment of the products of another related one, as will enable the office to determine the nature of this relationship and assure itself that the method followed in filling the schedule for one of the establishments harmonizes with that followed in the schedule for the other, since the reports may be secured by different agents.

Cost of containers.—The cost of containers should represent only such as were used in connection with the products reported under Inquiry 6, either for selling or for shipping.

Cost of fuel.—Include with "materials," as called for, the cost of all fuel used, whether for heat, light, or power, or as a material (as coal used in gas plants).

Purchased power.—Include with the cost of materials used the total expenditure during the year for power purchased from other establishments, whether by direct shafting or belting transmission, or as steam, electric current, or otherwise. The cost of gas and electricity for *lighting* should not be included with rent of power unless its cost can not be segregated from that for power.

INQUIRY 6.—PRODUCTS

51. Quantity and value.—The General Schedule for 1925 calls for the quantity and value of the principal products, reported separately and in the order of their importance. Such information should be secured where it is practicable to do so. The figures for total products should in all cases be taken from book records, but the records may not always show the quantity and value of the separate items of products as desired. In such cases careful estimates for the principal items will be accepted, but the fact that they are estimates should be noted on the schedule, and the sum of the values should correspond to the total. It may not be practicable to specify a large number of the minor items, and in such cases these can be grouped together under "All other products." No considerable portion of the value of products, however, should be reported under "All other products." An estimate should be secured as to the value of materials in process of manufacture, and this value should be reported under "All other products" as "Goods in process."

52. Industries for which products will be reported separately.—The classification list for 1925 shows the industries for which products will be reported separately. While, as a rule, all products of importance should be reported separately, *special* attention must be given to reporting those named on the classification list. The purpose of this list is to indicate in a general way the character of the articles covered by the several classifications. When a classification in the list is preceded by a star (*) it indicates that the report for the establishment must be made on the special schedule provided for that industry. It often happens that products specifically called for on these special schedules are made in small quantities by establishments in industries for which special schedules are not provided. In such cases it is essential that the quantities of such products be shown on the general schedule in the unit of measure specified on the special schedule provided for such products.

53. Production, not sales, desired.—Inquiry 6 calls for the value of the products *made* during the year, *not* the value of the products sold. The sales during the year may be considerably greater or considerably less than the manufactured output. Where the manufacturer has no records showing directly the products of the year, but has records showing the sales, the products for the year may be ascertained by adding to the sales the increase in the stock of finished goods (or stocks in process of manufacture) on hand at the end of the year, as compared with the beginning of the year, or by deducting from the sales the decrease in such stocks. In other words, the sales account and the inventory together would have to be consulted in order to obtain data as to the products of the year.

54. Selling value at the works desired.—The value which should be reported for products is not the cost of their manufacture, but the selling value at the factory or works, which generally will be in excess of the sum of the cost items under Inquiry 5, since the census schedules contain no inquiries as to miscellaneous expenses, such as advertising, rent, interest, insurance, taxes, etc.

55. Freight and discounts.—Freight charges paid by the manufacturer on goods sold should not be included in the value of products reported, nor should this value include discounts from list prices, as it is the net value which is desired. Products furnished to others in payment of obligations or in fulfillment of agreements, as gas furnished to a municipality, for example, should be reported as products at their estimated value. The value reported for manufactured gas should be the receipts, not the list price, and, owing to the nature of the business, should represent the price of the gas delivered to the consumer.

56. Selling departments.—A manufacturing establishment sometimes turns over its product to a selling department at a given value. For census purposes this factory value may be taken as the value of the products instead of the final amount realized by the selling department. In case the value reported represents the price received for the goods by the selling department, however, the number of salesmen and their salaries and commissions

should be included in Inquiries 4 and 5. In case the value given is the factory value at which the product is turned over to the selling department, such selling expenses should not be included.

57. Exceptions in certain industries.—The above general rules regarding the basis for the value of products are subject to some slight modification in a few industries, as indicated by the supplemental schedule for those industries. In railroad repair shops, for instance, the work is not, as a rule, performed for others, nor are the products made for sale, but are for the use and benefit of the company itself. In this industry, therefore, the value of the product will usually represent simply the cost of production, and the report will approximately balance. In reports for motion-picture establishments the amount given as the total of Inquiry 6 will in all cases, except those reporting laboratory work for others, equal the total amount shown in Inquiry 5. In other words the total of Inquiry 6 is the cost of production except that a margin of profit might be shown from contract work.

58. Contract work for others.—Many establishments do work for other establishments which furnish the whole or part of the materials used. The amount received for such contract work should always be shown separately under "Products" as "Contract work on materials furnished by others."

59. Custom work and repairing.—Under "Amount received for custom work and repairing" report the amount received, or the charges, for custom work, repairing, and job work of all kinds. Contract work on materials furnished by other manufacturing establishments, however, should be reported as a separate item. (See preceding paragraph.)

60. Expenses exceeding value of products.—It may happen that the sum of the items of Inquiry 5 is in excess of the value of the products reported in Inquiry 6. Such cases should be called to the attention of the persons furnishing the information, and if they are due to misunderstandings or to errors they should be corrected. If, however, the figures are correct the word "Correct" should be written under the total value of products and a clear and complete explanation made under "Remarks." In this connection consideration should be given to the fact that such expenditures as rent and taxes, advertising, traveling expenses, etc., which would generally add largely to the cost of production, are not called for.

Inquiry 6 h is designed to ascertain whether the factory, *as it existed in 1925*, was operated at its full (or 100 per cent) capacity. The answer should show the per cent which the actual output represented of the possible output with the same equipment.

INQUIRY 7.—POWER

61. Power equipment and current consumed.—This inquiry is intended to show the total mechanical power equipment of the establishment and the amount of electric current used for manufacturing purposes.

a, b. For "Prime movers" and "Secondary power," the total number and the combined rated horsepower capacity should be reported for each type of engine and motor.

c. "*Electric generators or dynamos.*"—The number and total kilowatt capacity of the generators should be reported. Care should be taken to see that the rated kilowatt *capacity* is given, and not the kilowatt hours *generated*, under "Total kilowatt rating."

d. This inquiry calls for the total amount of electric current consumed during the year, both purchased and generated in the plant, for power, for industrial heating, and for electrolytic and other electro-chemical purposes. The total number of kilowatt hours of current consumed should be reported under each heading (not kilowatt rating of equipment). *Do not* include the current used for lighting or heating the plant or factory if it is possible to exclude it. Where it is impossible to secure exact figures, careful estimates may be accepted.

e. The "Average electric industrial load" refers to the electric energy used in manufacturing processes, including current used in driving motors, in heating ovens and furnaces, and in electrolytic and other electro-chemical processes. For the "Total," the average load should be calculated by dividing the total number of kilowatt hours used for manufacturing purposes during the year by the total number of hours the electrical equipment, or any part of it, was operated during the year, and the same method should be used in arriving at the average loads for the year for (1) "Power"; (2) "For industrial heating"; and (3) "For electrolytic and other electro-chemical purposes."

CERTIFICATE

62. Period covered.—Wherever possible the report should cover the period of 12 months ended December 31, 1925, whether or not the establishment was in active operation during the whole of such period, and the answer to this question should show the whole period covered. For some seasonal industries, such as beet sugar, turpentine and rosin, and cottonseed oil, the reports should relate to the "crop" year or seasonal year most nearly conforming to the census year. This is referred to in the special schedules for the seasonal industries. In the majority of cases, however, the data can be secured for the year ending December 31, 1925. Where, however, the business year of the establishment does not correspond to the calendar year, the data may be secured for such complete business year as corresponds most nearly to the calendar year 1925.

If the establishment was in active operation only a small portion of the 12 months that fact should be stated under "Remarks." In the case of new establishments which began operations during the year, the answer should show the period actually covered, and under "Remarks" a note should be made to the effect that the data relate to an establishment which began operations during the year.

The ownership of some of the establishments canvassed may have changed hands during the year. If the present owner or operator can furnish data for the combined operations of the establishment during the entire period, they should be obtained from him. If this is done a statement to that effect should be made under "Remarks," giving the present name and address of the predecessor and the business now engaged in, if any. If data for the entire year can not be obtained from the present owner, the former proprietor should be located, and the report for the other portion of the year obtained from him. If he can not be found, the present owner should be asked to give such information as he possesses regarding the general character of the business under the former owner, and its volume compared with what he himself did, and this information should be reported under "Remarks," or on a sheet attached to the schedule.

63. Signatures required.—Each report should be signed by the person responsible for the information furnished with his official title and address. The agent who secures the return must also sign this certificate.

REMARKS

64. Explanation frequently required.—The instructions for several of the inquiries indicate the character of the information that should be given under "Remarks." This space, however, is reserved primarily for an explanation of unusual conditions connected with the inquiries or with the report as a whole. Such explanations should be so clear and explicit as to obviate the necessity of office correspondence with the establishment. Examination of the report, after answers have been made to all the inquiries, may reveal inconsistencies or omissions. If it is impossible to correct them, an explanation should be given. All schedules are carefully examined in the office before the figures are tabulated, and explanations of inconsistencies are *indispensable* to a proper understanding of the reports.

These explanatory statements should be as brief and direct as possible, and at the same time they should cover all pertinent facts.

The space under "Remarks" must not be used for correspondence or statements not pertinent to the report.

SPECIAL SCHEDULES

65. Object of special schedules.—The special schedules listed below are designed to develop statistics peculiar to the different industries.

When two or more of the industries for which special schedules are provided are carried on by the same establishment and it is practicable to secure a complete separate report for each of these industries, this should be done. If this is impracticable, a complete report should be obtained on the special schedule which most nearly represents the principal business of the establishment, and the *products* of the other industry should be reported on whichever one of the other special schedules is used for the industry

manufacturing such products. In this case the schedule carrying additional information as to products should bear the name and address of the company under Inquiry 1, the same file number as the complete report, and a statement under "Remarks" to the effect that the report carries detailed information as to products not provided for in the schedule used in reporting the chief business of the establishment. For example, a slaughtering and meat-packing establishment, for which a special schedule is provided, may manufacture minor products, such as fertilizers and soap, not covered in detail by the special schedule for that industry. Separate special schedules—"Fertilizers" and "Soap"—should be used to report (under Inquiry 6) these minor products.

66. Special schedule, Form 142, "Foundry and Machine-shop Products," should be used for reporting establishments which at the census of 1923 were classified as "Machine shops" or "Machine shops and foundries." This form should also be used for establishments classified as "Boiler shops" or as "Foundries," whether or not they manufacture machinery, and for all other establishments manufacturing machinery for which no other special forms are provided.

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| 102. Agricultural implements. | 128. Excelsior. |
| 103. Aircraft. | 129. Explosives. |
| 139. Aluminum manufactures. | 405. Farm equipment. |
| 104. Ammunition, firearms, ordnance and accessories. | 130. Fertilizers. |
| 105. Bakery products. | 131. Flour, feed, and other grain-mill products. |
| 190. Bark, wood, and extract consumed in tanning. | 142. Foundry and machine-shop products. |
| 169. Beet sugar. | 132. Furniture. |
| 136. Blast furnaces. | 133. Gas, manufactured. |
| 174. Bookbinding. | 134. Glass. |
| 108. Butter, cheese, and condensed milk. | 176. Heating and cooking equipment. |
| 109. Buttons. | 177. Ice cream. |
| 170. Cane sugar manufacture. | 155. Ice, manufactured. |
| 171. Cane sugar refining. | 138. Knit goods. |
| 110. Canning and preserving, fish and oysters. | 121. Lace goods. |
| 111. Canning and preserving, fruits and vegetables. | 187A. Lard substitutes and cooking fats. |
| 106. Carriages and sleds, children's. | 409. Lighting equipment. |
| 112. Carriages, wagons, sleighs, and sleds. | 139. Lime. |
| 113. Cars, steam and electric railroad. | 147. Linoleum, oilcloth, and artificial leather. |
| 114. Cast-iron pipe. | 178. Locomotives. |
| 182. Cement. | 140. Lumber and timber products (ES). |
| 115. Chemical manufactures. | 140. Lumber and timber products (WS). |
| 116. Chocolate and cocoa products. | 172. Men's clothing. |
| 117. Clay products and other refractories. | 141. Metal-working machinery. |
| 122. Clocks and watches. | 175. Motion pictures. |
| 155. Coke. | 143. Motorcycles and bicycles. |
| 183. Confectionery. | 144. Motor vehicles. |
| 118. Cordage and twine, jute goods, and linen goods. | 152. Motor-vehicle bodies and parts. |
| 119. Corn sirup (glucose) and starch. | 145. Musical instruments. |
| 120. Cotton goods and small wares. | 146. Needles, pins, and hooks and eyes. |
| 180. Dairymen's, poultrymen's, and apiarists' supplies. | 107. Nonferrous metals and alloys. |
| 123. Druggists' preparations and proprietary medicines and compounds. | 181A. Oleomargarine. |
| 185. Dyeing and cleaning establishments. | 184. Optical goods. |
| 125. Electrical machinery and apparatus. | 148. Paints and varnishes. |
| 126. Engines. | 149. Paper and pulp. |
| 127. Essential oils. | 150. Petroleum refining. |
| | 151. Phonographs. |
| | 179. Planing-mill products. |
| | 192. Poles purchased. |
| | 186. Power laundries. |
| | 154. Printing and publishing. |

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| 153. Pumps and pumping equipment. | 183. Textile machinery. |
| 156. Railroad repair shops (steam and electric). | 191. Ties purchased. |
| 157. Rice cleaning and polishing. | 184. Tin plate and ternalate. |
| 158. Rubber manufactures. | 165. Turpentine and rosin. |
| 159. Shipbuilding. | 100A. War and Navy Departments supplemental. |
| 160. Silk manufactures. | 166. Wire. |
| 161. Slaughtering and meat packing. | 173. Women's clothing. |
| 162. Soap. | 167. Wood distillation and charcoal manufacture. |
| 137. Steel works and rolling mills. | 403. Wood-pulp manufacture. |
| 124. Tanning materials and natural dye-stuffs. | 168. Wool manufactures. |

67. Administrative and general office schedules.—Some companies control a number of factories from a central office and do not allocate to these factories, in preparing the reports, the salaried employees in the central office. In such cases the employees at the central office and their salaries, so far as they are not included in the reports for the separate plants, must be shown on a report prepared on Form 101. Inquiries on this schedule correspond to Inquiries 4 and 5 on the other schedules for manufactures, and the instructions for the corresponding inquiries should be followed. Care should be taken to avoid duplication under Inquiries 2 and 3 of any of the amounts contained in the reports for the separate plants, and the information called for under Inquiry 4 on the back of this schedule should be given in full.

68. Supplemental and other schedules.—In addition to the special schedules for the Census of Manufactures enumerated in the preceding list, some other forms have been prepared which will be in circulation during this canvass. They are as follows:

Schedules for the Census of Power Laundries, 1925, and the Census of Dyeing and Cleaning Establishments, 1925, are used in a canvass of such establishments, this canvass being conducted entirely by mail and having no relation to the census of manufactures.

Forms for the annual Census of Farm Equipment and the Census of Lighting Equipment are sent out by mail from the bureau and are to be returned by that method. The Farm Equipment schedule, Form 405, is to be filled out in addition to a general or a special schedule for all establishments manufacturing any of the following: Agricultural implements; engines under 20 horsepower; tractors; farm wagons and horse-drawn trucks; light spring vehicles and buggies; barn and barnyard equipment; bee-keepers', dairymen's, and poultrymen's supplies; hand farm tools; lawn mowers; farm elevators; portable corn-crisps and grain bins; hand, windmill, and irrigation pumps and sprayers; windmills and windmill towers; and farm wood-sawing machines.

The value of products reported on this schedule need not balance with the total value reported on the other schedule. Any farm equipment not specifically called for on this schedule should be reported under "All other." Note that sales are to be reported.

Manufacturers of clothing, men's furnishings, and allied products will receive a special questionnaire calling for detailed information in regard to sales through various channels, such as jobbers, retailers, etc., in 1925; and manufacturers of artificial

stone products will be circularized with a supplemental form calling for detailed information relative to the production of all types of products in which cement is used as a material.

The War and Navy Departments have requested the Bureau of the Census to obtain information for them by means of a special form (100A) sent out with the census schedules. This form should be filled out in detail and returned with the manufactures reports.

MISCELLANEOUS INSTRUCTIONS

69. Registered mail.—All reports returned to the Bureau of the Census by any person appointed by the bureau to cooperate in the canvass should be sent by registered mail in the official return envelope furnished for that purpose, or under the official frank. Attention is called to section 29 of the Census Act on page 24 of this book of instructions, wherein it is provided that there shall be no restriction as to class or weight of official mail addressed to the Census Bureau. This provision has been incorporated into the postal regulations.

70. Requests for supplies.—Persons authorized by this bureau to cooperate in the canvass for the census of manufactures should, when requesting additional supplies, instructions, etc., address their communications to the Director of the Census, Washington, D. C., unless otherwise instructed. Inquiries and requisitions of any character should not be sent on or with schedules but in separate letters.

71. Lists of establishments.—Persons appointed to cooperate with the bureau will be supplied with lists of the manufacturing establishments within the areas which they are to canvass. As reports are received by the bureau the local representative will be notified, and he should check them off on the list. When the canvass is completed every name on a list should be accounted for, either by a notation such as "Schedule received" or by a careful but concise explanation of why a report was not secured.

These lists are as complete as it is possible to make them, but it is probable that some establishments have been overlooked. Careful attention should be given to this point, and establishments which come within the scope of the census and which are not listed should be added to the lists.

In accounting for every name on the list, it is not sufficient to state that a plant was idle or that it was not a manufacturing establishment. If it was idle, give the date when operation ceased, and if it was not a manufacturing establishment state what line of business was carried on. It is necessary that these explanations be specific.

Where a change has taken place in the name or the location of a factory since the list was prepared, the list should be corrected to agree with the new conditions and a specific explanation of the change should be made.

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**EXTRACTS FROM THE ACT OF CONGRESS PROVIDING FOR
THE FOURTEENTH AND SUBSEQUENT DECENNIAL CEN-
SUSES, APPROVED MARCH 3, 1919**

* * * * *

Be it enacted, * * * SEC. 32. That the Director of the Census be, and he is hereby, authorized and directed to collect and publish, for the years nineteen hundred and twenty-one, nineteen hundred and twenty-three, nineteen hundred and twenty-five, and nineteen hundred and twenty-seven, and for every tenth year after each of said years, statistics of the products of manufacturing industries; and the Director is hereby authorized to prepare such schedules as in his judgment may be necessary.

Whenever he shall deem it expedient, the Director of the Census may charge the collection of these statistics upon special agents or upon detailed employees, to be employed without respect to locality.

The number, form, and subdivision of inquiries provided for in section eight shall be determined by the Director of the Census.

* * * * *

SEC. 22. That any interpreter, special agent, or other employee who, having taken and subscribed the oath of office required by this act, shall, without justifiable cause, neglect or refuse to perform the duties enjoined on him by this act shall be deemed guilty of a misdemeanor and upon conviction thereof shall be fined not exceeding \$500; or if he shall, without the authority of the Director of the Census, publish or communicate any information coming into his possession by reason of his employment under the provisions of this act, or the act to provide for a permanent Census Office or acts amendatory thereof or supplemental thereto, he shall be guilty of a felony and shall upon conviction thereof be fined not to exceed \$1,000 or be imprisoned not to exceed two years, or both so fined and imprisoned in the discretion of the court; or if he shall willfully and knowingly swear or affirm falsely as to the truth of any statement required to be made or subscribed by him under oath by or under authority of this act or of the act to provide for a permanent Census Office or acts amendatory thereof or supplemental thereto, he shall be deemed guilty of perjury, and upon conviction thereof shall be fined not exceeding \$2,000 or imprisoned not exceeding five years, or both; or if he shall willfully and knowingly make a false certificate or a fictitious return he shall be guilty of a felony, and upon conviction of either of the last-named offenses he shall be fined not exceeding \$2,000 or be imprisoned not exceeding five years, or both; or if any person who is or has been an enumerator shall knowingly or willfully furnish or cause to be furnished, directly or indirectly, to the Director of the Census or to any agent of the census any false statement or false information with reference to any inquiry for which he was authorized and required to collect information he shall be guilty of a felony, and upon conviction thereof shall be fined not exceeding \$2,000 or be imprisoned not exceeding five years, or both.

* * * * *

SEC. 24. That it shall be the duty of every owner, official, agent, person in charge, or assistant to the person in charge of any company, business, institution, establishment, religious body, or organization of any nature whatsoever, to answer completely and correctly to the best of his knowledge all questions relating to his respective company, business, institution, establishment, religious body, or other organization, or to records or statistics in his official custody, contained on any census schedule prepared by the Director of the Census under the authority of this act, or of the act to provide for a permanent Census Office, approved March sixth, nineteen hundred and two, or of acts amendatory thereof or supplemental thereto; and any person violating the provisions of this section by refusing or willfully neglecting to answer any of said questions, or by willfully giving answers that are false, shall be guilty of a misdemeanor,

and upon conviction thereof shall be fined not exceeding \$10,000 or imprisoned for a period not exceeding one year, or both so fined and imprisoned.

SEC. 25. That the information furnished under the provisions of the next preceding section shall be used only for the statistical purposes for which it is supplied. No publication shall be made by the Census Office whereby the data furnished by any particular establishment can be identified, nor shall the Director of the Census permit anyone other than the sworn employees of the Census Office to examine the individual reports.

SEC. 26. That all fines and penalties imposed by this act may be enforced by indictment or information in any court of competent jurisdiction.

* * * * *
 SEC. 29. That all mail matter, of whatever class or weight, relating to the census and addressed to the Census Office, or to any official thereof, and indorsed "Official business, Census Office," shall be transmitted free of postage, and by registered mail if necessary, and so marked: *Provided*, That if any person shall make use of such indorsement to avoid the payment of postage or registry fee on his or her private letter, package, or other matter in the mail, the person so offending shall be guilty of a misdemeanor and subject to a fine of \$300, to be prosecuted in any court of competent jurisdiction. (See Insert No. 506. Amending paragraph 3, section 499, Postal Laws and Regulations.)

REGISTRATION OF CENSUS MATTER

DIVISION OF REGISTERED MAILS, POST OFFICE DEPARTMENT,
 THIRD ASSISTANT POSTMASTER GENERAL,
 Washington, March 14, 1923.
 DIRECTOR OF THE CENSUS,
 Washington, D. C.

MY DEAR SIR: Referring to the recent telephone message from your bureau, you are informed that the department has rendered an opinion to the effect that there is nothing in the act to provide for the fourteenth and subsequent decennial censuses (40 Stats. at Large, pp. 1291 to 1302) which limits the duration of section 29 of the act of July 2, 1909 (36 Stat. 10), to June 30, 1922. The edition of the Postal Laws and Regulations now being compiled will conform to this opinion when published.

In the meantime the postmaster at Chicago has been informed that insert No. 506, amending paragraph 3, section 499, Postal Laws and Regulations, should not be construed as prohibiting the acceptance of census matter without the payment of registration fee simply because the article may exceed 4 pounds in weight or may have been mailed subsequent to June 30, 1922.

Sincerely yours,

W. IRVING GLOVER,
 Third Assistant Postmaster General.

DEPARTMENT OF COMMERCE,
 BUREAU OF THE CENSUS,
 Washington, March 16, 1923.

The above communication from the Third Assistant Postmaster General, under date of March 14, 1923, is furnished for your information, and is to be called to the attention of postmasters whenever necessary.

W. M. STEUART, Director.