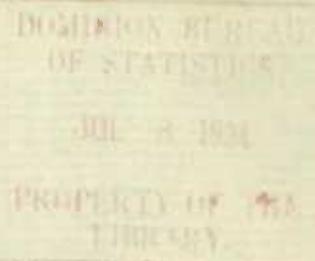


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CANADA  
DOMINION BUREAU OF STATISTICS  
CENSUS OF MERCHANDISING AND SERVICE ESTABLISHMENTS

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DISTRIBUTION OF SALES

by

MANUFACTURING PLANTS

in

CANADA

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Published by Authority of the Hon. H.H. Stevens, M.P.  
Minister of Trade and Commerce.

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DOMINION BUREAU OF STATISTICS - CANADA

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CENSUS OF MERCHANDISING AND SERVICE ESTABLISHMENTS, 1931

DISTRIBUTION OF SALES BY MANUFACTURING PLANTS, 1930

This report presents the results of an initial study of the channels through which goods manufactured in Canada are distributed. The statistics included in this report relate only to the first stage of distribution from the factory to consumer, either industrial or household, or to a wholesale or retail merchandising firm. The further distribution of goods by middlemen is not covered in this report but information on wholesale and retail trade is obtainable from other reports of the Census of Merchandising and Service Establishments.

Information for distribution of sales was secured from the replies to inquiries addressed to all manufacturing firms listed in the Census of Industry. Each firm was asked to give, for the calendar year 1930 or the business year most closely conforming to the calendar year, statistics showing the value at the factory of all manufactured goods sold to each of the following: (1) Manufacturers' wholesale branches; (2) Other Wholesalers; (3) Manufacturers' retail branches; (4) Other retailers; (5) Industrial and other large consumers; (6) Household consumers; and, (7) Export sales. While every manufacturing firm did not find it possible to furnish the information requested for the distribution of its sales, a sufficiently large number of firms reported in each industry to provide representative figures. For many industries, reports were received from all manufacturing concerns.

Distribution of sales figures are not shown for the industries listed below, chiefly because the plants in these industries are engaged in service or repair operations or because their products are sold directly to users.

	Value of Production 1930
<u>Textiles and Textile Products Group</u>	
Dyeing, cleaning and laundry work .....	\$ 25,472,664
<u>Wood and Paper Products Group</u>	
Blueprinting .....	332,876
Engraving, stereotyping and electrotyping .....	8,728,739
Lithographing .....	13,697,917
Printing and publishing .....	72,013,171
Trade composition .....	658,845
<u>Non-Ferrous Metal Products</u>	
Non-ferrous metal smelting .....	100,946,136
<u>Non-Metallic Mineral Products</u>	
Coke and gas products .....	36,592,859
<u>Miscellaneous Industries</u>	
Motion pictures .....	823,650
Shipbuilding and repairs .....	16,869,922
Signs, electric .....	331,742
<u>Central Electric Stations</u> .....	126,038,145
Total, industries omitted .....	\$ 402,506,646

The gross value of production for all manufacturing plants, according to the reports for the Census of Industry, was \$3,428,970,628 in 1930. Deducting the gross value of production for industries for which no distribution of sales is shown, the gross value of production of industries covered in this report was \$3,026,463,982 in 1930.

Gross value of production, manufacturing industries, 1930 .....	\$ 3,428,970,628
Gross value of production of industries omitted .....	402,506,646
Gross value of production for manufacturing industries showing distribution of sales .....	<u>\$ 3,026,463,982</u>

Explanation of Terms:

1. The classification of industries is the same as that used in the Census of Industry. The value of production shown for each industry is the gross value of production as given in the reports for the Manufacturing Industries of Canada, 1930.

2. Manufacturers' wholesale branches - For this study an effort has been made to include under this head only the value of goods which were actually handled at the manufacturers' wholesale branches as distinct from sales and orders secured by branch offices but actually shipped from the factory directly to the purchaser. In other words, only the sales made to branches which perform the regular functions of a wholesaler were to be reported as sales to manufacturers' wholesale branches.

3. Other wholesalers - Under this heading the sales to dealers who purchase for resale to other wholesalers, retailers or industrial consumers are reported. Included in this classification are wholesale merchants, jobbers, exporters, and wholesale machinery and supply houses.

4. Manufacturers' retail branches - This classification covers the retail outlets owned by manufacturing concerns.

5. Other retailers - Under this heading are shown the proportion of sales to retail stores of all kinds (except manufacturers' retail branches), including department stores, chain store companies and mail order houses.

6. Industrial and other large consumers - This classification is considered to include factories, mines, contractors, railroads, utilities, institutions and all users of manufactured products except householders.

7. Household consumers - The sales under this heading are those made by manufacturers directly to individuals for personal or domestic use. In addition to sales at the plant, mail order and house-to-house selling by manufacturers are included under this heading.

8. Export sales - Under this heading are shown the sales made by the manufacturing plants to buyers outside of Canada. The value of goods sold to wholesalers in Canada and then exported would not be included under this heading, although the value of orders placed through agents, brokers, etc., for foreign buyers would appear here.

Distribution of Sales, 1930

Industry	Value of Production 1930	Percentage Distribution of Sales of Firms Reporting Sales to -							
		Manufacturers' Wholesale branches		Manufacturers' Retail branches		Other Retailers		Industrial and other large consumers	Household consumers
		%	%	%	%	%	%	%	%
All Industries, total	3,025,463,982	9.6	20.8	2.2	24.5	25.5	4.6	12.8	
1. - Vegetable Products	672,023,666	8.6	33.2	2.0	25.5	8.4	9.5	12.7	
Biscuits, confectionery, cocoa, etc.	58,059,602	22.4	26.7	6.1	40.9	1.2	1.3	1.4	
Bread and other bakery products	73,594,894	-	-	-	29.9(2)	-	70.1	-	
Breweries	57,521,083	6.7	34.5(3)	3.0	51.5(4)	-	-	-	
Coffee, tea and spiced	24,378,447	16.0	14.8	8.1	53.6	6.5	3.6	3.6	
Distilleries	24,925,862	-	39.7(3)	-	2.6	3.0	.1	.9	
Flour and feed mills	144,855,946	6.6	16.5	1.5	15.7	18.7(6)	5.5(5)	54.8	
Foods, breakfast	6,599,442	4.5	43.1	-	14.4	-	26.5	26.5	
Foods, miscellaneous	7,030,159	20.7	51.4	-	11.1	16.6	1.0	35.7	
Foods, stock and poultry	3,071,918	3.4	12.1	1.5	66.1	-	.1	.1	
Fruit and vegetable preparations	31,458,415	5.6	57.8	6.9	26.1	4.3	16.4(5)	.5	
Ice cream cones	487,651	-	97.1	-	2.4	-	.1	2.2	
Linseed oil and oil cake	7,410,433	17.4	19.2	9.7	6.7	45.4	.4	.2	
Macaroni, vermicelli, etc.	1,246,147	-	86.4	-	11.5	-	.2	1.2	
Maple syrup and sugar	1,355,270	-	26.9	-	14.5	9.3	.1	1.9	
Malt and malt products	4,817,553	11.5	-	-	-	81.7	-	49.2	
Pickles, vinegar and sauces	11,635,337	41.8	14.9	-	17.6	1.0	.2	6.8	
Rice mills	1,367,101	-	85.5	-	13.7	-	.2	24.5	
Rubber goods, including footwear	73,752,673	23.5	9.5	1.1	21.8	12.2	.3	.5	
Sugar refineries	42,935,722	-	79.4	-	6.9	12.0	-	31.6	
Tobacco, cigars and cigarettes	85,671,786	-	70.3	.1	29.2	.2	.1	1.7	
Wine	5,025,257	-	69.1(3)	8.1	4.4	.3	.1	.1	
All other industries	4,792,963	-	31.1	-	4.5	61.9	15.2	2.9	

See footnotes at end of table.

## Distribution of Sales - Continued

Industry	Value of Production 1930	Percentage Distribution of Sales of Firms Reporting Sales to --						
		Manufacturers' wholesale branches	Other whole- salers	Manufacturers' retail branches	Other retail- ers (1)	Industrial and other large consumers	Household consumers	Export sales
	\$	%	%	%	%	%	%	%
2. - Animal Products .....	417,540,878	15.3	21.7	2.7	38.6	6.4	8.6	6.7
Animal oils and fats .....	430,375	-	13.7	-	.3	84.5	.9	.6
Belting, leather .....	826,126	-	29.8	-	1.6	68.4	-	.2
Boot and shoe findings, leather .....	1,032,200	-	30.0	-	-	65.0	-	5.0
Boots and shoes .....	40,478,911	.2	25.0	1.5	71.6	.9	.5	.3
Butter and cheese .....	113,018,789	-	42.2	-	26.3(8)	4.4	26.9(7)	.2
Condensed milk .....	13,604,743	-	26.2	-	28.3	27.1(7)	-	18.4
Fish curing and packing .....	32,973,308	.7	41.3	-	15.5(8)	.8	.3	41.4
Fur dressing and dyeing .....	1,625,824	.3	17.4	-	22.1	60.0	.2	-
Fur goods .....	15,733,768	3.7	9.9	17.8	38.6	4.4	25.1	.5
Gloves and mittens, leather .....	4,057,529	7.4	35.1	-	52.8	1.6	.8	2.3
Hair goods, animal .....	912,515	-	53.5	-	-	45.5	-	1.0
Hair goods, human .....	18,558	-	-	-	83.4	-	16.6	-
Harness and saddlery .....	2,069,002	15.3	7.6	35.2	32.4	.2	9.3	-
Leather goods, n.o.s. .....	2,268,559	-	11.4	-	86.1	2.2	.2	.1
Leather tanneries .....	19,936,315	10.3	16.3	-	.1	55.0	1.6	16.7
Sausage and sausage casings .....	2,386,040	1.3	6.2	50.3	37.0	-	3.0	2.2
Slaughtering and meat packing .....	164,029,953	36.6	4.4	3.6	48.8	1.4	.4	4.8
Trunks and bags .....	2,138,363	12.9	6.5	7.4	62.5	8.9	.7	1.1
3. - Textiles and Textile Products .....	336,342,069	4.2	18.1	3.7	49.6	21.9	1.2	1.3
Awnings, tents and sails .....	2,127,744	.5	14.0	2.1	26.0	27.7	28.4	1.3
Bags, cotton and jute .....	9,879,462	-	3.2	-	.1	96.4(9)	-	.3
Batting and wadding .....	2,934,695	-	25.1	-	49.2	20.5	.3	4.9
Carpets, mats and rugs .....	4,801,066	-	25.5	-	63.1	7.5	2.0	1.9
Clothing, factory, men's .....	40,819,423	-	6.5(10)	15.3	75.0	1.1	2.1	-
Clothing, factory, women's .....	61,815,948	1.1	7.3	4.2	83.0	3.2	1.1	.1
Cordage, rope and twine .....	8,551,349	42.2	23.2	-	13.6	4.7	.2	16.1
Corsets .....	4,578,847	1.2	.7	9.5	78.2	-	9.3	1.1
Cotton and wool waste .....	1,494,501	16.7	5.3	-	26.3	49.3(11)	.4	2.2
Cotton textiles, n.o.s. .....	1,648,424	1.3	45.2	4.1	26.8	21.6	1.0	-

See footnotes at end of table.

## Distribution of Sales - Continued

Industry	Value of Production 1930	Percentage Distribution of Sales of Firms Reporting Sales to --						
		Manufacturers' wholesale branches	Other whole-salers	Manufacturers' retail branches	Other retail-ors (1)	Industrial and other large consumers	Household consumers	Export sales
	\$	%	%	%	%	%	%	%
3. - Textiles and Textile Products (Concl'd)								
Cotton thread .....	3,816,868	-	4.2	8.4	34.7	52.6	-	.1
Cotton yarn and cloth .....	48,692,878	3.5	17.6	-	11.5	66.8	.2	.4
Flax, dressed .....	84,076	-	7.2	-	-	85.2	3.9	3.7
Furnishing goods, men's .....	25,154,310	1.0	20.6	2.4	73.2	1.8	.8	.2
Hats and caps .....	14,224,789	4.9	16.4	9.5	64.6	3.5	.6	.5
Hosiery, knitted goods and fabric gloves ...	54,117,924	2.0	29.1	1.3	60.4	4.5	.9	1.8
Linen goods and other flax products .....	433,685	-	13.0	.9	39.8	37.3	1.1	7.9
Miscellaneous textiles, n.o.s. ....	9,677,697	14.0	39.5	-	32.6	12.1	.9	.9
Oiled and waterproof clothing .....	983,321	33.8	1.2	-	60.9	.6	1.9	1.6
Silk and artificial silk .....	17,808,598	21.2	43.6	-	5.3	28.0	-	1.9
Woollen cloth .....	12,347,672	-	20.8	1.2	6.7	70.0	1.2	.1
Woollen goods, n.o.s. ....	5,259,588	-	19.8	-	13.5(8)	54.5	-	12.2
Woollen yarn .....	5,089,204	5.4	23.8	-	15.6(8)	53.1	.9	1.2
4. - Wood and Paper Products .....	541,168,363	3.1	14.1	1.1	11.1	29.6	4.5	36.5
Beekeepers' and poultrymen's supplies .....	182,386	-	5.4	-	69.4	-	19.7(5)	5.5
Boat building .....	2,687,050	10.1	3.8	-	11.2	29.6	44.0(12)	1.3
Boxes and bags, paper .....	20,836,150	3.7	18.3	-	10.6	67.0(9)	-	.4
Boxes, wooden .....	8,813,916	.8	26.2	.2	2.5	68.3(9)	-(13)	2.0
x Carriages, wagons and sleighs .....	6,098,657	47.3	11.8	2.2	9.9	8.6	20.0(14)	.2
Clothes pins .....	501,300	-	21.5	-	.2	78.3(15)	-	-
Coffins and caskets .....	3,186,476	-	7.1	-	87.8(16)	2.3	2.1	.7
Cooperage .....	2,523,694	-	14.3	.5	.1	79.6(9)	3.2	2.3
Excelsior .....	218,209	-	13.1	-	-	86.3	-	.6
Flooring, hardwood .....	6,940,540	18.7	26.0	-	8.9	22.7	10.9	12.8
Furniture .....	36,866,195	4.3	6.8	5.1	61.2	15.0	6.9	.7
Lasts, trocs and shoe findings .....	1,132,037	-	38.9	-	2.2	46.6	.3	12.0
Miscellaneous paper products .....	9,579,720	2.8	34.5	-	15.2	45.0	2.1	.4
Miscellaneous wooden products .....	3,905,244	2.0	9.5	3.2	19.7	44.1	2.3	19.2
Planing mills, sash and door factories .....	36,483,594	2.0	6.7	4.2	12.3	45.4	24.6	4.8
x Carriage and wagon materials .....	468,455	-	68.2	-	11.6	14.1	2.6	3.5

See footnotes at end of table.

## Distribution of Sales - Continued

Industry	Value of Production 1930	Percentage Distribution of Sales of Firms Reporting Sales to --						
		Manufacturers' wholesale branches	Other whole-salers	Manufacturers' retail branches	Other retail-ors (1)	Industrial and other large consumers	Household consumers	Export sales
\$	%	%	%	%	%	%	%	%
4. - Wood and Paper Products (Concl'd)								
Printing and bookbinding .....	37,941,787	-	13.5	-	10.3	66.5(17)	9.1	.6
Pulp and paper .....	215,674,246	2.0	7.3	.2	1.1	14.2	.1	75.1
Roofing paper, wallboard, etc. ....	5,473,990	2.8	35.0	-	51.6	5.0	.7	4.9
Sawmills .....	121,142,985	1.8	26.3	.5	8.2	33.3	4.6	25.3
Sporting goods .....	2,319,928	33.4	19.0	38.9	5.0	.7	.1	2.9
Stationery and envelopes .....	7,098,074	16.9	26.6	-	16.8	35.5	1.9	.3
Woodenware .....	1,032,201	-	7.0	-	63.4	27.7	1.1	-
Wood turning .....	1,341,123	-	22.9	-	4.7	69.6	1.1	1.7
All other industries .....	8,720,401	3.5	1.8	-	28.2	63.5	-	3.0
5. - Iron and Its Products .....	569,745,973	5.9	12.0	2.4	16.0	55.2	.6	7.9
Agricultural implements .....	26,902,139	42.3	5.3	5.1	4.9	2.0	5.3(5)	35.1
Automobiles .....	101,677,487	4.4	12.1	2.8	57.6	.4	.3	22.4
Automobile supplies .....	18,401,587	.3	7.1	1.1	1.2	85.4	1.7	3.2
Bicycles .....	1,962,947	38.1	-	-	52.3	-	1.1	8.5
Boilers, tanks and engines .....	9,597,239	1.2	6.1	-	22.7	67.0	-(13)	3.0
Bridge and structural steel work .....	26,055,783	2.0	1.0	-	-	96.3	-	.7
Castings and forgings .....	74,233,671	6.7	26.1	1.1	10.3(8)	52.7	-(13)	2.6
Hardware and tools .....	21,474,155	3.4	39.8	-	24.5(8)	23.7	.4	8.2
Iron and steel products, n.e.s. ....	12,912,310	.7	7.9	-	3.6	87.6	-(13)	.2
Machinery .....	53,749,482	2.3	10.0	14.5	11.1	54.8	1.1	6.2
Primary iron and steel .....	52,588,935	.2	9.4	-	-	82.1	-	8.3
Railway rolling stock .....	104,922,701	-	.2	-	-	99.7(18)	-	.1
Sheet metal products .....	47,067,479	17.4	13.3	2.1	9.4	57.5(9)	-(13)	.3
Wire and wire goods .....	18,200,053	4.8	36.3	-	19.8	35.7	2.4	1.0
6. - Non-ferrous Metal Products .....	149,512,585	21.2	26.8	1.6	9.2	38.0	.5	2.7
Aluminum products .....	4,343,436	1.9	73.1	13.7	7.4	3.3	-	.1
Brass and copper products .....	25,412,225	2.8	17.7	.3	2.9	73.1	1.0	2.2
Electrical apparatus and supplies .....	104,577,790	29.5	27.6	.3	8.1	31.3	.2	3.0

See footnotes at end of table.

Distribution of Sales - Continued

Industry	Value of Production 1930	Percentage Distribution of Sales of Firms Reporting Sales to --							
		Manufacturers' wholesale branches	Other whole- salors	Manufacturers' retail branches	Other retail- ers (1)	Industrial and other large consumers	Household consumers	Export sales	
		\$	%	%	%	%	%	%	
<b>6. - Non-ferrous Metal Products (concl'd)</b>									
Jewellery and silverware .....	9,242,126	.2	28.0	15.8	42.9	8.5	1.7	2.9	
Lead, tin and zinc products .....	5,178,583	.4	9.5	-	3.6	35.6	.1	.3	
Miscellaneous non-ferrous metal products .....	750,425	1.9	43.3	-	13.0	16.9	20.6	4.3	
<b>7. - Non-metallic Mineral Products .....</b>									
Abrasive products .....	6,450,351	-	3.7	-	1.7	7.6	-	67.0	
Aerated and mineral waters .....	13,550,407	2.2	16.6	3	75.0	2.9	3.0	-	
Asbestos products .....	2,301,924	53.4	25.2	-	.1	14.1	-	1.2	
Cement .....	17,713,067	-	14.3	-	30.4	53.9	-	1.4	
Cement products .....	3,718,704	.2	4.2	-	2.9	39.7	-	3.0	
Clay products from domestic clay .....	10,593,578	-	26.7	3	4.8	68.1	-	.2	
Clay products from imported clay .....	2,973,143	-	18.3	-	2.3	70.7	-	8.7	
Glass products .....	12,191,752	2.7	52.7	3	7.2	34.7	1.9	.7	
Lime .....	4,038,698	-	20.5	-	29.5	49.0	.3	.7	
Miscellaneous non-metallic mineral products .....	4,174,602	4.2	4.1	-	49.0	41.7	.2	.7	
Petroleum products .....	91,787,205	66.7	17.0	3.6	11.1	.6	.1	.2	
Salt .....	1,694,631	-	55.7	-	21.9	22.0	-	.4	
Sand-lime brick .....	671,301	-	3.2	1.9	-	94.9	-	-	
Stone, monumental and ornamental .....	8,355,605	-	4.9	3.2	5.2	58.9	30.6	-	
<b>8. - Chemicals and Chemical Products .....</b>									
Acids, alkalies and salts .....	20,111,602	.2	11.8	-	.1	43.5	- (13)	39.4	
Adhesives .....	1,650,634	.1	12.1	-	1.8	84.6	-	1.4	
Cool tar distillation .....	3,334,066	-	31.2	-	11.5	53.6	.5	3.2	
Explosives, ammunition and fireworks .....	9,731,945	-	14.3	-	8.6	75.2	-	1.9	
Fertilizers .....	2,504,573	7.4	9.3	-	49.1	33.1	-	1.1	
Flavouring extracts .....	1,544,092	13.5	36.7	-	31.4	18.1	-	.3	
Gases, compressed .....	3,557,486	-	.9	-	-	98.4	.1	.6	
Inks, printing and writing .....	2,559,316	8.6	3.2	-	7.4	79.6	.8	.4	
Medicinal and pharmaceutical preparations .....	27,768,806	11.5	27.1	5.7	47.0	5.4	1.2	2.1	
Miscellaneous chemical products .....	8,323,379	1.7	58.0	-	14.0	19.8	3.5	3.0	

See footnotes at end of table.

## Distribution of Sales - Concluded

Industry	Value of Production 1930	Percentage Distribution of Sales of Firms Reporting Sales to --						
		Manufacturers' wholesale branches	Other whole- salers	Manufacturers' retail branches	Other retail- ers (1)	Industrial and other large consumers	Household consumers	Export Sales
8. - Chemicals and Chemical Products (Concl'd)	\$	%	%	%	%	%	%	%
Paints, pigments and varnishes .....	23,966,502	8.4	13.0	3.1	37.2	39.6	1.4	.3
Polishes and dressings .....	1,346,897	1.4	54.0	--	35.1	8.3	.9	.3
Soaps and washing compounds .....	18,167,838	1.8	58.1	--	27.3	8.5	.5	3.8
Toilet preparations .....	4,206,513	1.2	29.0	.7	65.0	--	3.9	.2
Wood distillation .....	1,195,986	--	63.0	--	--	25.3	--	11.7
9. - Miscellaneous Industries .....	39,940,843	9.5	14.6	3.9	38.7	12.7	6.6	14.0
Advertising and other novelties .....	576,817	--	15.7	--	47.7	35.6	--	1.0
Aircraft .....	1,268,805	--	--	--	1.7	79.1	18.6	.6
Artificial flowers and feathers .....	137,545	--	5.2	--	37.1	55.6	2.1	--
Brooms, brushes and mops .....	4,135,739	8.2	35.3	1.9	27.5	10.1	13.3	3.7
Buttons .....	702,470	--	12.9	--	4.0	83.1	--	--
Candles .....	412,453	--	20.0	--	4.8	30.3 (19)	44.9	--
Fountain pens and pencils .....	2,597,665	--	20.9	--	67.8	5.1	.3	3.9
Ice, artificial .....	1,623,615	--	6.3	32.3	6.1	26.5	20.9	6.9
Jewel cases and silverware cabinets .....	247,158	--	15.8	--	40.9	31.2	3.1	--
Mattresses and springs .....	8,032,661	.2	11.4	.8	75.8	9.8	.4	1.6
Musical instruments .....	8,250,687	40.1	16.6	9.5	19.0	3.3	7.5	4.0
Refrigerators, other than electric or gas .....	1,006,729	8.9	36.9	--	26.0	13.2	2.2	12.8
Regalia and society emblems .....	227,732	--	--	--	2.8	2.3	93.6 (20)	1.3
Scientific and professional equipment .....	7,235,666	--	3.8	.5	30.2	.5	1.3	63.1
Stamps and stencils, rubber and metal .....	674,720	--	13.7	.8	21.0	59.3	5.2	--
Statuary, art goods and church supplies .....	1,080,183	--	2.5	--	6.9	1.3	26.2	.2
Store display accessories .....	165,431	--	--	--	--	100.0	--	--
Toys and toy equipment .....	235,805	--	9.9	--	88.6	.2	1.3	--
Typewriter supplies .....	775,860	--	40.4	--	25.2	27.0	--	7.4
Umbrellas .....	455,370	--	.4	4.5	95.1	--	--	--
All other industries .....	97,525	32.8	24.6	--	51.5	--	--	.1

(1) Includes department stores and chains.

(2) Includes sales to hotels and other large users.

(3) Includes sales to Government Liquor Control Boards and Commissions.

(4) Includes sales to brewers' warehouses.

(5) Includes sales to farmers.

(6) Consists chiefly of sales to bakeries.

(7) Includes sales of fluid milk and cream by dairy factories.

(8) Includes sales to retail branches.

(9) Includes products sold to other manufacturers for use as containers and packing.

(10) Includes wholesale branches.

(11) Consists chiefly of sales of supplies to tailors.

(12) Includes boats built for fishermen.

(13) Sales to householders combined with sales to industrial consumers.

(14) Includes custom work and repairs.

(15) Consists largely of sales of lumber by plants in this industry.

(16) Consists chiefly of sales to undertakers.

(17) Consists chiefly of office and store stationery and supplies.

(18) Includes repairs made in plants operated by railway companies.

(19) Chiefly sales of church articles.

(20) Includes sales to clubs, societies, etc.

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