
APPENDICES

APPENDIX A.—SCHEDULES

APPENDIX B.—INSTRUCTIONS TO SPECIAL AGENTS

APPENDIX A.

SCHEDULES.

SPECIAL SCHEDULE NO. 19.—TELEPHONE COMPANIES.

Name of company,

State, City,

General offices at (give state, city, street, and number),

UNITED STATES CENSUS OFFICE,
Washington, D. C., July 1, 1903.

By section 7 of the act of Congress for the establishment of a permanent Census Office, approved March 6, 1902, the Director of the Census is required to prepare a report on the telephone companies of the United States, and the following schedule has been formulated for that purpose.

Mr. Thomas Commerford Martin, of New York city, expert special agent, is in charge of the electrical branch of this inquiry.

The information returned on this schedule should cover the business year of the establishment most nearly conforming to the year ending December 31, 1902. All questions that require a fixed time, such as cash on hand, etc., should be of the date of the last day of the year covered by the report.

Answers to questions concerning financial operations will be held absolutely confidential.

S. N. D. NORTH,
Director of the Census.

Extract from act of Congress, March 3, 1899:

Section 22.—* * * "And every president, treasurer, secretary, director, agent, or other officer of every corporation, and every establishment of productive industry, whether conducted as a corporate body, limited liability company, or by private individuals, from which answers to any of the schedules, inquiries, or statistical interrogatories provided for by this act are herein required, who shall, if thereto requested by the Director, supervisor, enumerator, or special agent, willfully neglect or refuse to give true and complete answers to any inquiries authorized by this act, or shall willfully give false information, shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not exceeding ten thousand dollars, to which may be added imprisonment for a period not exceeding one year."

CERTIFICATE.

This is to certify that the information contained in this schedule is complete and correct to the best of my knowledge and belief, and it covers the period from, 190., to, 190..

(Signature and official designation of the person furnishing the information.)

1. Does company do telephone business? Telegraph business?
(Answer Yes or No.)
2. Date when this exchange system was first established:
3. Date when present company was incorporated:
State in which incorporated:
4. Is this company a combination of other plants or companies?
5. States in which operated:
6. Cities, towns, or villages in which operated (companies will kindly send list of exchanges and toll stations or write same on last page):
7. Employees, salaries, and wages:
(The average number employed during the year is the number that would be required, at continuous employment, for the twelve months. If any of the persons enumerated were employed at incidental times, explain methods of employment.)
8. Average number of employees at specified weekly rates of pay:

	Average number during the year.	Salaries and wages paid during the year.
General officers.....	.	\$.....
Other officers, superintendents, general managers, exchange managers, electricians, and experts.....	.	
Clerks and bookkeepers (and all others not indicated below).....	.	
Operators:		
Male.....		
Female.....		
Foremen.....		
Inspectors.....		
Linemen of all classes.....		
Wiremen and battery men.....		
Troublemens.....		
All other employees.....		
Total.....		\$.....

TELEPHONES AND TELEGRAPHS.

8. Average number of employees at specified weekly rates of pay:

Weekly rates.	OPERATORS.								All other employees.	Other weekly rates of pay.	OPERATORS.								All other employees.		
	Male.		Female.		Foremen.	Inspectors.	Line-men.	Battery-men.			Trouble-men.	Male.		Female.		Foremen.	Inspectors.	Line-men.		Battery-men.	Trouble-men.
	16 and over.	Under 16.	16 and over.	Under 16.								16 and over.	Under 16.	16 and over.	Under 16.						
\$3.....																					
4.....																					
5.....																					
6.....																					
7.....																					
8.....																					
9.....																					
10.....																					
11.....																					
12.....																					
13.....																					
14.....																					
15.....																					
16.....																					
17.....																					
18.....																					
19.....																					
20.....																					

Of the total number of employees, give number working six days in the week,; seven days,
 Are employees allowed one day in seven for their own use? If Sunday labor is paid for extra, mention the rate per hour, Rate of pay per hour for overtime, How many hours constitute a day's work? For operators,; for messengers,; other employees,
 Explain method of working by shifts:

9. Construction, subways or conduits:

KIND.	OWNED AND USED BY THIS COMPANY.				LEASED FROM OTHER COMPANIES OR FROM MUNICIPALITY.			
	Miles of street occupied by subway or conduit.	Total miles of duct.	Total wire mileage.		Total miles of duct.	Total wire mileage.		
			Cable.	Single wire.		Cable.	Single wire.	
Concrete.....								
Terra cotta and vitrified clay.....								
Iron pipe, plain or lined with cement.....								
Wooden duct, etc.....								

Miles of submarine cable,; miles of submarine cable circuit in wire,

10. Construction, overhead lines:

Miles of pole line for wires or cables,; miles of single wire on pole and roof line,; miles of overhead cables,; miles of circuit in wire in overhead cables,

11. Poles:

- (1) Kind of wood:
- (2) Sources of supply; State:
- (3) Specifications and prices:

YEAR.	Average price per pole.	DIAMETER.		Soundness.	YEAR.	Average price per pole.	DIAMETER.		Soundness.
		Butt.	Top.				Butt.	Top.	
1891.....	\$.....				1897.....	\$.....			
1892.....					1898.....				
1893.....					1899.....				
1894.....					1900.....				
1895.....					1901.....				
1896.....					1902.....				

REMARKS.—Please give any other particulars of interest regarding specifications:

(4) Seasoning—manner:

Time required: Average weight of poles, seasoned,; unseasoned,

REMARKS.—Please give any further particulars of interest concerning seasoning:

(5) Preservative treatment. Average life of poles, treated,; untreated,

Describe process in detail:

12. Total miles of wire in operation each year since 1890:

YEAR.	Miles.	YEAR.	Miles.
1891.....		1897.....	
1892.....		1898.....	
1893.....		1899.....	
1894.....		1900.....	
1895.....		1901.....	
1896.....		1902.....	

13. Total number of messages, or talks, handled by this exchange system during the year (except on private exchange wires): Of these, how many long distance? Total number of subscribers December 31, 1902:

14. Total number of toll connections during the year, not including long distance:

15. What kind of rate, if any, flat, graduated, measured, or other, is compulsory under law or franchise?

16. Charges for service—Flat rate, for residence,; business, Measured service—When adopted,; rates, (Give full description on last page of schedule and furnish copy of tariff.)

17. Number of farmer mutual or cooperative rural lines, Wire mileage, Total number of subscribers on such lines, (Included in answer to question 13, but here separated.)

18. Telephone switchboards, power plant, and batteries:

KIND.	Number.	KIND.	Number.	Total horse-power.
Manual switchboards.....		Engines.....		
a. Common battery system.....		Dynamos.....		
b. Magneto system.....		Electric motors for telephone service.....		
Automatic switchboards.....				

Total capacity of switchboards,; number of auxiliary cross-connection boards, distributing frames, etc.,; central office magneto-generators, ringers, etc., number,; primary batteries, number of cells,; storage batteries, number of cells,

- 19. Total number of public exchanges and public branch offices,; total number of private branch exchanges,; number of automatic or nickel-in-slot pay stations,; number of other pay stations,; total number of party lines,; total number of stations on party lines,
- 20. Total stations (boxes or telephones) of all kinds in operation at the end of each year since 1890:

YEAR.	Number.	YEAR.	Number.
1891.....		1897.....	
1892.....		1898.....	
1893.....		1899.....	
1894.....		1900.....	
1895.....		1901.....	
1896.....		1902.....	

21. Capital stock, bonds, and dividends:

	Number of shares or bonds.	Total par value.	DIVIDENDS AND INTEREST.	
			Rate.	Amount.
Authorized capitalization:				
Common stock.....		\$.....		\$.....
Preferred stock.....				
Bonds.....				
Capital stock and bonds issued:				
Common stock.....				
Preferred stock.....				
Bonds.....				

22. Stocks and bonds authorized and issued since 1890, with dividends and interest:

YEAR.	STOCK.			YEAR.	BONDS.		
	Authorized.	Out-standing at end of year.	Dividends.		Authorized.	Out-standing at end of year.	Interest.
1891.....	\$.....	\$.....	\$.....	1891.....	\$.....	\$.....	\$.....
1892.....				1892.....			
1893.....				1893.....			
1894.....				1894.....			
1895.....				1895.....			
1896.....				1896.....			
1897.....				1897.....			
1898.....				1898.....			
1899.....				1899.....			
1900.....				1900.....			
1901.....				1901.....			
1902.....				1902.....			

23. Revenue and expenses:

Revenue—

Gross receipts from telephone business.....	\$.....
Dividends from other companies or other sources.....	
Leased telephone lines, wires, and conduits.....	
Real estate.....	
Interest.....	
Miscellaneous (specify items).....	
Total.....	\$.....

23. Revenue and expenses—Continued.

Expenses—

General operation and maintenance.....	\$.....
Legal expenses.....	.....
Rentals and royalties on instruments.....	.....
Rentals of offices and other real estate.....	.....
Rentals of conduits and underground privileges.....	.....
Telephone traffic (paid or due to other companies).....	.....
Miscellaneous.....	.....
Interest on floating debt.....	.....
Interest on funded debt, paid or accrued.....	.....
Taxes of all description.....	.....
Paid for use of leased lines.....	.....
Dividends paid or accrued.....	.....
Carried to reserve.....	.....
Carried to surplus.....	.....
Total.....	\$.....
Cost of lines, real estate, equipment, etc., added during the year (indicate whether by purchase or construction).	

24. Balance sheet:

ASSETS.		LIABILITIES.	
Kind.	Amount.	Kind.	Amount.
Construction and equipment (not including telephones).....	\$.....	Capital stock.....	\$.....
Telephones.....	Bonds.....	.....
Real estate.....	Reserves.....	.....
Stocks and bonds of other telephone or of telegraph companies.....	Bills and accounts payable.....	.....
Other stocks and bonds.....	Dividends unpaid.....	.....
Machinery, tools, and supplies.....	Surplus.....	.....
Bills and accounts receivable.....		
Cash and deposits.....		
Total.....	\$.....	Total.....	\$.....

REMARKS.

(To be used for list of exchanges and toll stations, and for description of tariff charges. See inquiries 6 and 16.)

SPECIAL SCHEDULE NO. 21.—TELEGRAPH COMPANIES.

Name of company.....
 State..... City.....
 General offices at (give state, city, street, and number).....

UNITED STATES CENSUS OFFICE,
 Washington, D. C., July 1, 1903.

By section 7 of the act of Congress for the establishment of a permanent Census Office, approved March 6, 1902, the Director of the Census is required to prepare a report on the telegraph companies of the United States, and the following schedule has been formulated for that purpose.

Mr. Thomas Commerford Martin, of New York city, expert special agent, is in charge of the electrical branch of this inquiry.

The information returned on this schedule should cover the business year of the establishment most nearly conforming to the year ending December 31, 1902. All questions that require a fixed time, such as cash on hand, etc., should be of the date of the last day of the year covered by the report.

Answers to questions concerning financial operations will be held absolutely confidential.

S. N. D. NORTH,
 Director of the Census.

Extract from act of Congress, March 3, 1899:

Sec. 22. * * * "And every president, treasurer, secretary, director, agent, or other officer of every corporation, and every establishment of productive industry, whether conducted as a corporate body, limited liability company, or by private individuals, from which answers to any of the schedules, inquiries, or statistical interrogatories provided for by this act are herein required, who shall, if thereto requested by the Director, supervisor, enumerator, or special agent, willfully neglect or refuse to give true and complete answers to any inquiries authorized by this act, or shall willfully give false information, shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not exceeding ten thousand dollars, to which may be added imprisonment for a period not exceeding one year."

CERTIFICATE.

This is to certify that the information contained in this schedule is complete and correct to the best of my knowledge and belief, and it covers the period from, 190, to, 190

(Signature and official designation of the person furnishing the information.)

- Does company do telegraph business? Land telegraph? Ocean telegraph? Railway telegraph? Telephone business?
 (Answer Yes or No.)
- Date when this company or system began operations:
- Date when present company was incorporated: State in which incorporated:
- Is this company a combination of other plants or companies?
- States in which operated:
- Cities, towns, or villages in which operated (companies will kindly send list of offices):
- Employees, salaries, and wages:
 (The average number employed during the year is the number that would be required, at continuous employment, for the twelve months. If any of the persons enumerated were employed at incidental times, explain methods of employment. Do not include operators, etc., employed at railway offices and paid by railway company under agreement or understanding with telegraph company as to use of telegraph company's lines.)

	Average number during the year.	Salaries and wages paid during the year.
Corporation officers (elected or appointed).....	\$.....
General officers.....
All other employees in general offices.....
Managers and clerks in operating department.....
Operators:		
Male.....
Female.....
Inspectors or section linemen.....
Linemen.....
Messengers.....
All other employees.....
Total.....	\$.....

8. Average number of employees at specified weekly rates of pay:

Weekly rates.	OPERATORS.				Inspectors or section linemen.	Linemen.	Messengers. ¹	All other employees.	Other weekly rates of pay.	OPERATORS.				Inspectors or section linemen.	Linemen.	Messengers. ¹	All other employees.
	Male.		Female.							Male.		Female.					
	16 and over.	Under 16.	16 and over.	Under 16.						16 and over.	Under 16.	16 and over.	Under 16.				
\$3.....																	
4.....																	
5.....																	
6.....																	
7.....																	
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16.....																	
17.....																	
18.....																	
19.....																	
20.....																	

¹ For messengers paid by the hour, day, or month (reduce all to weekly rate). If paid by the piece or message, give rates: day,; night,
Number so employed,

Of all employees, give number working six days in the week,; seven days,
Are employees allowed one day in seven for their own use? If Sunday labor is paid for extra, mention the rate per hour,
Rate of pay per hour for overtime, How many hours constitute a day's or night's work? For operators, day,; night, Messengers,
day,; night, Others, day,; night,
Explain method of working by shifts:
Does the company maintain a school of instruction to teach telegraphy? Does company contribute to private school of instruction?

9. Number of messages sent during each year since 1890, together with average receipts per message:

YEAR.	Number of messages.	Average receipts.	YEAR.	Number of messages.	Average receipts.	YEAR.	Number of messages.	Average receipts.
1891.....		\$.....	1895.....		\$.....	1899.....		\$.....
1892.....			1896.....			1900.....		
1893.....			1897.....			1901.....		
1894.....			1898.....			1902.....		

10. Total number of telegraph offices (including railway offices, whether operated solely, or only in part, for the business of the telegraph company):

Total number of telegraph offices in railway stations:

11. Kind of rate, if any, compulsory under law or franchise governing this company: Any limit to charges? Maximum: Minimum:

12. Construction, subways or conduits:

KIND.	OWNED AND USED BY THIS COMPANY.				LEASED FROM OTHER COMPANIES OR MUNICIPALITY.			
	Miles of street occupied by subway or conduit.	Total miles of duct.	Total wire mileage.		Total miles of duct.	Total wire mileage.		
			Cable.	Single wire.		Cable.	Single wire.	
Concrete.....								
Terra cotta and vitrified clay.....								
Iron pipe, plain or lined with cement.....								
Wooden duct, etc.....								

TELEPHONES AND TELEGRAPHS.

Miles of submarine cable,; miles of submarine cable circuit in wire,
 13. Construction—overhead lines owned and operated, or leased and operated:
 (Including lines on railways if owned, or leased and operated, by this company.)

Miles of pole line, Miles of overhead single wire: Copper,; iron, Miles of overhead cable, Mileage of conductors in overhead cables, Number of miles of wire operated: Single,; duplex,; quadruplex,; machine or automatic,

14. Total wire mileage operated each year since 1880:

YEAR.	Mileage.	YEAR.	Mileage.
1891.....		1897.....	
1892.....		1898.....	
1893.....		1899.....	
1894.....		1900.....	
1895.....		1901.....	
1896.....		1902.....	

15. Pole lines leased to other telegraph companies: Number,; length,; wire mileage, Pole lines leased from other telegraph companies: Number,; length,; wire mileage, Circuit mileage of wire leased to exchanges, individuals, business companies, and press associations, Miles of pole line on railways: Copper,; iron, Miles of other wire on railways, if any: Copper,; iron, Wire mileage of pole line on railways: Copper,; iron, Number of railways, or railway systems (state which) embraced:

16. Poles:

- (1) Kind of wood:
- (2) Sources of supply: State,
- (3) Specifications and prices:

YEAR.	Average price per pole.	DIAMETER.		Soundness.	YEAR.	Average price per pole.	DIAMETER.		Soundness.
		Butt.	Top.				Butt.	Top.	
1891.....					1897.....	\$.....			
1892.....					1898.....				
1893.....					1899.....				
1894.....					1900.....				
1895.....					1901.....				
1896.....					1902.....				

REMARKS.—Please give any other particulars of interest regarding specifications:

- (4) Seasoning—manner:
- Time required, Average weight of poles, seasoned,; unseasoned,

REMARKS.—Please give any further particulars of interest concerning seasoning:

- (5) Preservative treatment: Average life of poles, treated,; untreated,

Describe process in detail:

17. Power plants in offices:

	Number.	Total horsepower.
Engines.....		
Dynamos.....		
Motor generators.....		
Number of offices using dynamo current for telegraphy.		
		Number of cells.
Batteries in offices:		
Primary batteries.....		
Storage batteries.....		

18. Capital stock, bonds, and dividends:

	Number of shares or bonds.	Total par value.	DIVIDENDS AND INTEREST.	
			Rate.	Amount.
Authorized capitalization:				
Common stock.....		\$.....		\$.....
Preferred stock.....				
Bonds.....				
Capital stock and bonds issued:				
Common stock.....				
Preferred stock.....				
Bonds.....				

19. Stocks and bonds authorized and issued since 1890, with dividends and interest:

YEAR.	STOCK.			YEAR.	BONDS.		
	Authorized.	Out-standing at end of year.	Dividends.		Authorized.	Out-standing at end of year.	Interest.
1891.....	\$.....	\$.....	\$.....	1891.....	\$.....	\$.....	\$.....
1892.....				1892.....			
1893.....				1893.....			
1894.....				1894.....			
1895.....				1895.....			
1896.....				1896.....			
1897.....				1897.....			
1898.....				1898.....			
1899.....				1899.....			
1900.....				1900.....			
1901.....				1901.....			
1902.....				1902.....			

20. Revenue and expenses:

Revenue—

Gross receipts, telegraph traffic (including traffic receipts from other companies).....	\$.....
Dividends from other companies or other sources.....	.....
Leased telegraph lines, wires, and conduits.....	.....
Real estate.....	.....
Interest.....	.....
Miscellaneous (specify items).....	.....
Total.....	\$.....

Expenses—

General operation and maintenance.....	\$.....
Legal expenses.....	.....
Rentals of offices and other real estate.....	.....
Rentals of conduits and underground privileges.....	.....
Telegraphic traffic (paid or due to other companies).....	.....
Paid or due to telephone companies for traffic.....	.....
Miscellaneous.....	.....
Interest on floating debt.....	.....
Interest on funded debt, paid or accrued.....	.....
Taxes of all descriptions.....	.....
Paid for use of leased lines.....	.....
Dividends paid or accrued.....	.....
Carried to reserve.....	.....
Carried to surplus.....	.....
Total.....	\$.....

Cost of lines and equipment added during the year (indicate whether by purchase or construction), \$.....

21. Balance sheet:

ASSETS.		LIABILITIES.	
Kind.	Amount.	Kind.	Amount.
Construction and equipment.....	\$.....	Capital stock.....	\$.....
Real estate.....	Bonds.....	.....
Stocks and bonds of other telegraph or of telephone companies.....	Reserves.....	.....
Other stocks and bonds.....	Bills and accounts payable.....	.....
Patent account.....	Dividends unpaid.....	.....
Machinery, tools, and supplies.....	Surplus.....	.....
Bills and accounts receivable.....
Cash and deposits.....
.....
.....
Total.....	\$.....	Total.....	\$.....

REMARKS.

SPECIAL SCHEDULE NO. 17.—MUNICIPAL FIRE ALARM.

Name of municipality,
 General office; street and number,
 State,

UNITED STATES CENSUS OFFICE,
 Washington, D. C., April 15, 1903.

By section 7 of the act of Congress for the establishment of a permanent Census Office, approved March 6, 1902, the Director of the Census is required to prepare a report on the telegraphs and telephones of the United States, and the following schedule has been formulated for that purpose.

Municipal fire alarm telegraphs are an important feature of the development of the use of electricity, and to aid in insuring a complete presentation it is urgently requested that municipal authorities fill out and return this schedule promptly. The inquiry comprehends only police patrol and fire alarm systems operated by electricity. A return of systems otherwise operated, if any, is not required.

If fire alarm telegraph and police patrol telegraph are operated under the same supervision, separate reports should be made on special schedules Nos. 17 and 18, respectively. If this is not practicable, a full report for the entire system should be made on this schedule.

Mr. Thomas Commerford Martin, of New York city, expert special agent, is in charge of the electrical branch of this inquiry.

The information returned on this schedule should cover the year ending December 31, 1902. If this is impracticable, the year covered by the report should be the last fiscal year of the municipality. All questions that require a fixed time should be of the date of the last day of the year covered by the report.

WILLIAM R. MERRIAM,
 Director of the Census.

CERTIFICATE.

This is to certify that the information contained in this schedule is complete and correct, to the best of my knowledge and belief, and it covers the period from, 190 , to, 190 .

(Signature and official designation of the person furnishing the information.)

1. Date when system was installed:
2. By what department, bureau, or board administered (give full particulars):
3. Is system owned by city?
4. If any part of system is leased from, or operated in connection with, a private company, give name of company, cost, and full particulars of the agreement or arrangement:
5. Are municipal fire alarm and municipal police patrol under the same supervision?

(If operated under the same supervision, separate reports should be made on schedules Nos. 17 and 18, respectively. If it is impracticable to separate accounts, a complete return should be made for the entire system on this schedule.)

6. Salaries and wages (electrical department only):

(For headquarters, central, and substation employees whose time is wholly occupied with the management, care, or operation of the electrical department of the fire alarm telegraphs, or the accounts thereof. The average number employed during the year is the number that would be required, at continuous employment, for the twelve months. If persons are employed at odd times to care for line, batteries, or other equipment, please explain methods of employment.)

TELEPHONES AND TELEGRAPHS.

	Average number employed during the year.	Total salaries and wages paid during the year.
General managers, superintendents, electricians, and experts.....		\$.....
Clerks and bookkeepers.....		
Operators of all kinds:		
Male.....		
Female.....		
Foremen and inspectors.....		
Linemen, wiremen, battery-men, etc.....		
All other employees of electrical department exclusively.....		

7. Character of construction:

OVERHEAD CONSTRUCTION.				UNDERGROUND CONSTRUCTION.					
Miles of pole line for wires or cables.		Total wire mileage.	Miles of single wire (other than cables).	Miles of single wire in cables.	Street miles of conduit.		Total wire mileage.	Miles of single wire (other than cables).	Miles of single wire in cables.
Owned.	Leased.				Owned.	Leased.			

If the poles or conduits are not owned by the city, does the city have perpetual right of way, without cost, covered by city ordinance?

8. Number and character of boxes or signaling stations:

KIND.	Total number of boxes.	Number of boxes on poles or posts.	All other boxes.
Signaling.....			
Telegraphing.....			
Telephoning.....			
Annunciating.....			

Where boxes or signaling stations are equipped with more than one form of apparatus, please so state, giving description of equipment

Number of special telephones,

9. Number of fire alarms of all kinds received during the year,

Number of police calls received or sent during the year: Telephone,

all other,

(When this schedule is used for both municipal fire alarm and police patrol, alarms and calls should be separated, as provided for in this question. When used for fire alarm only, police calls are not to be given.)

10. Central office equipment:

Manual transmitters: Number,

Automatic transmitters: Number,

Receiving registers of all kinds: Number,

Receiving circuits: Number,

Transmitting circuits: Number,

Telegraph switchboards: Number,

Telephone switchboards: Number,

11. Central station power equipment for signaling purposes only:

	Number.	Total horsepower.
Engines.....		
Dynamos.....		
Motor generators and dynamotors.....		
		Number of cells.
Primary batteries.....		
Storage batteries.....		

Please give full description of any peculiar features of the fire alarm electrical service of your city:

SPECIAL SCHEDULE NO. 29.—RAILWAY TELEGRAPHS AND TELEPHONES.

WASHINGTON, October 15, 1903.

SIR: In order to comply with the requirements of section 7 of the act of Congress of March 6, 1902, providing for the collection of statistics relating to telegraph and telephone business, it is necessary that all railroad companies operating telegraph and telephone lines answer the following inquiries. It is of importance that these statistics be collected as rapidly as possible and that the reports be published at the earliest practicable date. I shall, therefore, be pleased to have your company answer the following inquiries and return this sheet at once to the Bureau of the Census in the inclosed official envelope, which requires no postage.

Very respectfully,

S. N. D. NORTH,
Director.

- Name of railroad company or system making this report.....
- Location of general offices: State, City
- Names of subsidiary or consolidated companies embraced in this report.....
- Did the company or system making this report operate telegraph lines during 1902 in connection with the operation of the railroad?
- Did the company or system making this report operate telephone lines during 1902 in connection with the operation of the railroad?
- Total number of telegraph offices
- Total number of offices equipped with telephones
- Total number of telegraph messages sent during year covered by report for railroad business
- Total number of telephone messages sent during year covered by report for railroad business
- Total number of telegraph messages sent during year covered by report for commercial business
- Power plants in offices:
 - Engines..... number
 - Dynamos..... number
 - Motor generators..... number
 - Number of offices using dynamo current for telegraphy
- Batteries in offices. {Primary batteries: Number of cells
- Storage batteries: Number of cells
- Number of sets of Morse instruments
- Number of telephones in use

(Name and title of official giving this information.)

APPENDIX B.

INSTRUCTIONS TO SPECIAL AGENTS.

Reports must be secured on special schedule No. 19 (Form 8-308) for all telephone companies and exchange systems thereof doing a public business that were in existence during any portion of the year ending December 31, 1902, whether owned by a company, firm, partnership, or individual, or operated as farmer cooperative or mutual rural lines.

Many farmer cooperative or mutual rural lines or companies have no exchange offices or centrals of their own, but either connect with the exchange office or central of some other company or mutually maintain and operate an exchange or central.

Where a farmer cooperative or mutual rural line connects with an exchange of another company, agents must be careful to inquire whether the data relative to such a line is included in the report of the company with which it connects, and, if not so included, a separate report must be secured.

Where several mutual farmer lines maintain and operate an exchange or central jointly, one report should be obtained for the several lines, and the names of these lines must be given.

In a number of instances companies that were doing an independent business in 1902 have since become absorbed by or merged into other companies. If in such cases the report does not include the statistics for the merged companies, they must be reported on a separate schedule or schedules.

Reports must not be secured for proposed systems or for systems not in operation during any part of the year 1902.

The schedule must be carefully prepared in conformity with the general practice of the division of manufactures in gathering statistics concerning manufactures, street railways, electric light and power plants, mines and quarries, etc. All questions must be carefully answered, and amounts reported in answer to each inquiry should be tested individually and with the totals.

All entries in the schedule must be made clearly and neatly in ink. Quantities and values must be obtained from book accounts, if such accounts are available. Each question is to be answered. If any question is found not applicable and no amounts are reported, write the word "None."

An exact answer to each item enumerated in the several questions is what is required, and is what should be given if it can be secured with a reasonable amount of labor. In all cases where the answers are estimated the amounts must be preceded by the word "Estimate."

Each agent will be furnished with a list giving the names, locations, and addresses of all companies in the territory assigned to him which were in existence during the year ending December 31, 1902. This list has been carefully prepared from information received from the telephone companies and from other sources. It may not, however, be entirely complete, and the agents therefore must be constantly on the alert to discover other companies or exchange systems that were in operation in 1902. If any are discovered the Office should be advised of the names and locations thereof, and should any be within the territory assigned the agent, he should proceed to secure returns for them in the same manner that reports are secured from exchange systems already on the lists, unless they are licensees of the American Telephone and Telegraph Company (Bell), in which case they are not to be taken,

as returns for the companies controlled by this system will be secured from its central office in Boston, Mass. In forwarding the reports for unlisted exchange systems the agent must call attention to the fact that they do not appear on the official list. The agent is required to visit the different localities in the order in which they are named on the list, unless he finds that railroad connections and local conditions make a change necessary. In such cases the condition and character of the change must be stated on the agent's daily report. Reports have been secured from some of the companies by correspondence. In such cases the fact is noted on the list, and the agent should not visit the company. The agents will be notified if additional reports are received by correspondence and will be furnished with a memorandum of the corrections, if any, required for such reports.

In all cases where an annual report of the company is printed, a copy of the latest report should be secured and forwarded with the schedule. Copies should also be returned of any other printed matter that will add to the information contained in the schedule.

Agents will transmit all schedules promptly, at the close of each day if possible, to the Census Office at Washington, D. C. They are required to comply with all regulations governing fieldwork and to submit daily reports on the blanks prepared for that purpose. The names of exchange systems and companies for which returns were secured, and also of those visited but for which reports were not obtained, must appear on the report for each day. Agents must also under "Remarks," on the daily report, keep the Office advised of the probable date on which they will complete their present assignment, with mention, always, of their post office and telegraph address. The relative efficiency of each agent will be determined, in part, from these daily reports.

Give on the first page of the schedule the name of the company, firm, or individual owner, the state, city, and post office, and the address of the general office if different from that of the exchange system. Obtain also the signature and official designation of the person furnishing the information. The signature of the special agent securing the return should in every case be written on the lower left-hand corner of the schedule.

INQUIRY 1.—NATURE OF BUSINESS.

The two inquiries, "Does company do telephone business? Telegraph business?" are asked of all telephone companies, but it is probable that only a few will be found that do both a telephone and a telegraph business. For these the answer will be "Yes" to both inquiries. Where a company does only a telephone business the answer will be "Yes" to the first and "No" to the second question. Where a company does both a telephone and a telegraph business, and the system of accounts will permit of the preparation of separate reports, such reports should be secured for the telephone and telegraph business, respectively. If separate reports can not be obtained, one report should be made on special schedule No. 19 for the entire system; but in the case of large telegraph companies doing a telephone business incidentally, the combined report should be made on special schedule No. 21, for telegraph companies.

Where a telephone system is leased to and operated by another company this fact should be stated in answer to inquiry 4 of the report for the lessee company, which should include the report of the leased system.

It is the practice of some of the telephone companies to lease or rent some of their wires for the year or other specific periods for telegraphic work, as, for example, to stock brokers, provision houses, etc. In other cases the companies may employ systems which allow the successful transmission of telegraph and telephone messages at the same time over the same wires; and it is understood that these composite circuits are on the increase. Where the company leases its wires for telegraph work the fact should be elicited and stated. And if the company is using the same wire or wires for simultaneous telegraph and telephone work the fact should be noted as fully as possible.

INQUIRY 2.—DATE WHEN THIS EXCHANGE SYSTEM WAS ESTABLISHED.

Give the date, if obtainable, when each exchange system owned by the company began operations, which will not necessarily be the date when the present owners assumed control.

For census purposes, an exchange system is any number of exchanges owned by a company, corporation, firm, or individual, within one city, town, or village. Every telephone company must be accounted for, and a separate report made for each exchange system. The schedule covering the business of the exchange system in the city where the general office of the company is located should include answers to inquiries 3, 4, 5, 6, 21, 22, 23, and 24 for the company's entire system. If it be found impossible to secure separate reports for each exchange system, one report covering all the exchange systems of a company will be accepted.

INQUIRY 3.—DATE AND STATE OF INCORPORATION.

The year when the company owning the exchange system was incorporated should be given, and the name of the state in which it was incorporated.

INQUIRY 4.—IS THIS COMPANY A COMBINATION OF OTHER COMPANIES?

If the company has purchased, or in any other way obtained possession of, other companies or plants which it operates, the answer should be "Yes." If not, the answer should be "No."

INQUIRY 5.—STATES IN WHICH OPERATED.

In cases where companies operate exchange systems in more than one state, the names of the states in which operated should be given in answer to this inquiry.

INQUIRY 6.—CITIES, TOWNS, AND VILLAGES IN WHICH OPERATED.

If the company reported owns or operates an exchange system in more than one city, town, or village, a complete list of exchanges and toll stations should be returned with the schedule, or written under "Remarks" on last page.

It will be understood that the schedule does not require the enumeration of every station, but that the object is to enumerate every place to which telephone facilities have been extended. The toll stations will, therefore, in this sense, describe a place where the company does business, but the business is not large enough to warrant the establishment of a regular central office or exchange. The exchange or central office should be distinguished, with the number of each class, and also the toll stations, with the number of each.

INQUIRY 7.—EMPLOYEES, SALARIES, AND WAGES.

This statement is required in order to obtain the number and wages for each class of employees. Account for all persons employed by the company, both in the management and in the operation of the line. The number of employees who were engaged on new construction work, and their salaries or wages, should not be included in the answer

to this inquiry. The wages of such employees should show only in the amount reported for "Cost of lines, real estate, equipment, etc., added during the year," inquiry 23. Give the number of officers who receive salaries (not the number of stockholders) and the amount of their salaries for the period covered by the report. Report separately the number and wages of operators, foremen, inspectors, linemen, and other classes of employees specified. The salaries and wages should include board or rent furnished as part compensation. The average number employed during the year is the number that would have continuous employment for the twelve months. There should be no difficulty in securing this information from a company of ordinary size, but it may be that the large companies keep an itemized pay roll, the total only being carried forward from each week or month. In such cases it will be necessary either to add the pay roll of each week or month for each class of employees, or to compute the aggregate for each class, using a pay roll for a representative week, or month, as the base. Results obtained by the latter method will be accepted, and should represent the pay roll for the period covered by the report.

INQUIRY 8.—AVERAGE NUMBER OF EMPLOYEES AT SPECIFIED WEEKLY RATES.

This inquiry is designed to ascertain the number of employees for each of the classes enumerated according to weekly rates of pay. The distribution should be made according to the actual rates and not based on an average. If there are weekly rates other than those specified in the schedule, enumerate them, and give the number of employees for each; also give the hour rates for overtime for each of the classes. Where the employees are paid by the hour, day, month, or year the rate of pay prevailing should be reduced to a weekly basis.

Generally speaking, the wages may be for a seven-day or a seven-night week; yet, for some employees it may be six days or nights. It is important, therefore, to give the average number working each of these kinds of weeks. This is provided for in the first line under the table. The total should agree with the total in the table, and the total of operators, etc., shown under inquiry 7. Sometimes employees are given Sunday for their own use; sometimes they are paid extra for Sunday labor (if weekly wages are based upon six days' work). These questions, as well as those referring to hours of labor per day (or night) for various classes, merit close attention. Give a clear explanation of the arrangements, if any, for working by shifts. The last page of the schedule may be used for this purpose, if necessary.

INQUIRY 9.—CONSTRUCTION: SUBWAYS AND CONDUITS.

Underground conduits are generally owned by the telephone companies. There are, however, a few instances in which they are owned by an underground conduit company or by the municipality. In these cases the telephone company pays for the privilege of using the ducts through which its mains and feeders are drawn. Underground conduits are usually manufactured so that when laid under the street they present several ducts to be filled with cable for carrying electricity.

"Total wire mileage in cables" means miles of single wire in cables. If a cable contains two wires running 1 mile, the wire mileage is 2. If there is 1 mile of single wire in each of four ducts the wire mileage of single wire is 4. "Miles of submarine cable" refers to length of cable laid under water across bays, harbors, rivers, and other bodies of water; and "Miles of circuit in wire," the number of miles of single wire they contain.

INQUIRY 10.—CONSTRUCTION: OVERHEAD LINES.

"Miles of pole line" means the number of miles in length covered by the poles on which the wire is strung, whether these lines are cables or single wires. "Miles of single wire on pole and roof line" calls for the length of all the wires (except the wire in cables) and the answer will be the wire mileage on roofs added to the wire mileage on poles with the exception of the cable wires. "Miles of overhead cables" calls for the length of cables, and "Miles of circuit in wire in overhead cables," the total length of all the wires inclosed in the cable.

INQUIRY 11.—POLES.

The kind of wood, such as chestnut, cedar, Norway pine, etc., should be stated. Give the name of the state where the poles were cut. The questions under specifications and prices should be carefully answered for each year since 1890, during which the exchange system has been in existence. Manner of seasoning refers principally to whether poles are seasoned by the natural process of drying or in a dry kiln. The preservative treatment refers to the process by which the life of the pole is lengthened.

INQUIRY 12.—MILES OF WIRE IN OPERATION.

The total miles of wire in operation are required for each year since 1890 during which the exchange system has been in existence.

INQUIRY 13.—TALKS AND SUBSCRIBERS.

In reply to this inquiry the total number of messages or talks—originating calls—should be given, except those over private exchange wires. Long distance messages should, while included in the total, be separately reported.

The total number of messages or talks should include all toll connections and subscribers' talks, but not "service" messages, or talks by telephone officers or employees, nor free talks. The total is the whole number of messages or talks during the year covered by the report, and should be equal to the sum of the total exchange connections and the total long distance and toll connections.

A long distance connection is one between exchange systems of different companies, but this definition is subject to modification, and the practice of the companies submitting reports may be accepted.

In securing information for the schedule it will be found that a wide variation will probably exist in the application of the terms "long distance connection," "toll connection," etc., and the object is to separate or distinguish the long distance and toll connections from the regular conversations within the central office or exchange district for which no extra charge is made. This point is alluded to again in the instructions under inquiry 14, where it is explained that all talks or messages from pay stations within the same central office or exchange systems are to be counted as regular subscribers' talks, as these do not imply any exchange of business between separate companies or separate exchange systems. It will happen, however, that pay stations are very often used for long distance service, and in this event it is believed that all companies will have records bearing upon this point and giving the separate figures, enabling the separation to be made between simple exchange connections and the "extraterritorial" work.

The total number of subscribers should include subscribers of all kinds, whether having single stations or private branch exchanges, as of record for the last day of the year covered by the report.

INQUIRY 14.—TOLL CONNECTIONS.

For census purposes, a toll connection is one between exchange systems of the same company. All talks or messages from pay stations of any kind within the same exchange system are to be treated as exchange connections.

INQUIRY 15.—IS RATE COMPULSORY?

In some states and cities it may be found that the statute law, or an ordinance, or the charter under which the company operates, requires the company to charge a certain kind of rate, and not more than a certain sum, for use of its line.

Rates are usually divided into flat, graduated, and measured, but there may be other kinds. Some one, or all, of these may be required or permitted, and it is important to mention them with accuracy. A flat rate is a fixed sum per year. A graduated rate may be fixed for a series of years, but may vary in amount, as \$40 for the first year, \$30 for the second, \$25 for the third, and so on to the end of the term. A measured rate is one in which the subscriber is entitled, for a certain

sum, to a definite number of calls, say 600 per year. If he exceeds this number (and the record is kept in the exchange) he is charged a certain rate for each additional message or talk. In many places this is becoming the prevailing method. It is hardly likely that it will be required by law. It is probable that the flat rate will sometimes be required, with a fixed maximum, differing, perhaps, for business places and for residences, in which case required rates should be carefully noted. It is probable that in some cases compensation is required for franchise or charter, as, for instance, free telephones for municipal purposes, or use of poles or conduits for municipal wires. Such provisions should be described fully on the last page of the schedule.

INQUIRY 16.—CHARGES FOR SERVICE.

The various kinds of charges, as set forth under inquiry 15, are here provided for. Rates, flat and measured, should be given in the blanks left for that purpose, with the year when measured rates were adopted. Specify whether the rates given represent month or year. Rate cards, if in use, should always be obtained and attached to the schedule. Full explanations concerning replies to this inquiry should be given on the last page of the schedule under "Remarks."

INQUIRY 17.—FARMER OR RURAL LINES.

The growth of farmer or rural lines, especially in the middle West and Western states is notable. The number of such lines, the wire mileage (length of all wires), and the total number of associated farmers or rural subscribers should be reported separately in answer to this inquiry. The wire mileage on such lines, when owned and operated by the company reporting, must be included in reply to construction (probably overhead)—inquiry 10—and the total number of subscribers, in reply to inquiry 13.

Many farmers have associated themselves in mutual or cooperative companies, building the circuits at their own expense, and connecting them with a regular telephone exchange system. The number and names of such lines, together with the total wire mileage, and total number of associated farmers or rural subscribers of these lines must be given by the telephone exchange system with which they are connected, the names being given on the last page of the schedule. Cooperative or mutual companies operating independently of other exchanges should be reported on separate schedules only.

In case the company reporting owns farmer or rural lines, and also has cooperative or mutual lines connecting with its exchange system, *both* should be reported in inquiry 17, but the figures for each should be given separately.

This is considered one of the interesting features of the present inquiry as bearing upon the development of a novel branch of cooperative work, and as eliciting the extent to which the telephone is modifying rural conditions. In some cases it will be found that a farmers' group is simply a network of intercommunicating telephones with several on a single wire, and probably without a central office. But these cases should be regarded as one central office or exchange system and treated accordingly, even if the network should have no outside connection with other places.

INQUIRY 18.—SWITCHBOARDS, POWER PLANTS, AND BATTERIES.

Switchboards are, as a rule, classed as "manual," that is, they are operated by the hand of the operator, who connects the jacks with the proper numbers as the calls are received. Occasionally an automatic switchboard will be found by which the subscriber, using a device attached to his telephone box, can make connection with the person with whom he desires to converse.

The number and horsepower of engines, dynamos, and motors or motor generators (for telephone service only, not for lighting or other purposes) are asked for. The horsepower of these machines is easily ascertainable, being usually found on the name plate of the machine itself; if not, the engineer or electrician should be able to give it of his own knowledge. Electric motors are often known, in this connection,

as motor generators. They are used to convert the current to a lower or higher voltage. This current is sometimes put directly on the wire from the motor; sometimes it is fed into storage batteries, from which it is used as occasion requires. Motors may be used under both local and central energy, or common battery systems; in the former case, they are used only to enable the operators to ring up subscribers without the use at the switchboard of a magneto-generator; in the latter, not only for this, but to furnish the current, either directly or from storage batteries, for the conversational use of the wires.

The number of switchboards operated by the common battery systems and the number by the magneto system are required to be given. A common battery is often called "central energy." It is a battery, either storage or primary, located at the exchange for operating all the subscribers' stations. In a magneto system a primary battery is at each telephone station or box. This furnishes the current for conversation; the current for the ringing up of central is created by a magneto-generator attached to the telephone. The subscriber, by turning a little crank, sets the electro-magnet revolving, and thus sends in his signal. Under the common battery system the removal of the receiver from its hook closes a circuit and lights a lamp or operates a drop at the distant switchboard in the exchange.

The number of magneto-generators, ringers, etc., is required. This is the number at exchanges, not those attached to subscribers' telephones.

The total capacity for which switchboards are equipped is the number, not only of subscribers already accommodated, but of those that, with existing equipment, may be connected. Auxiliary cross-connection boards and distributing boards should not be confounded with switchboards. Auxiliary cross-connection boards are those to which, in some large exchanges, wires are trunked out or connected with outlying exchanges that are very much in demand. Distributing frames are the main distributing frames by which the wires are received into the exchange from the conduits or otherwise and distributed to the operating rooms. Tester boards, by which the wires are tested for defects when complaints are made, may be attached to them. But there are also auxiliary distributing frames in operating rooms; these should be included. Through them the wires are distributed to the switchboards.

The number of cells of batteries is the number of jars. Primary batteries generate electricity by the action of acids upon metallic plates (the ordinary method); storage batteries are those in which electricity is stored by means of an electric current.

An engine, dynamo, and motor generator—or a motor generator only (sometimes a motor generator may be called a motor only)—may correctly appear in a schedule without either storage or primary batteries, but this will seldom be the case. Storage batteries may appear without engine, dynamo, or motor generator, for the electric current may be furnished by an electric lighting or power company. If there is a magneto switchboard, there must be magneto-generators, ringers, etc.

INQUIRY 19.—EXCHANGES AND STATIONS.

A public exchange is a place where wires are interconnected by means of a switchboard for the use of the public generally. The number of these is called for. Public branch offices are also to be included with public exchanges. A private branch exchange is an exchange office within a business building, apartment house, hotel, etc.—sometimes in a residence—through which wires running from one building or department or office or room to another are connected by a switchboard, thus establishing interior communication. Conversation with the outside world through the private exchange is had by connection with the public exchange. The number of these private exchanges should be given by the company owning them, each trunk line being counted as a subscriber. The object in counting a trunk as a subscriber is that it is believed to be the invariable practice to charge for each additional trunk, the trunk being the basis of charge by the telephone company rather than the fact that the subscriber has a private exchange connected with central.

It should be noted, however, that the use of the word "exchange" is more particularly a practice limited to the Bell system. With the independent telephonists—i. e., those who are not operating as licensees of the American Telephone and Telegraph Company, which is the parent company of the Bell system—it is quite a common practice to call the exchange a central office, and to use this phrase to the entire exclusion of the word exchange. The function of the two is, however, identical, the exchange being a central office and the central office being an exchange. Branch central offices should also be included in the same way as public branch exchanges, their functions being identical. It will be found that both among Bell telephonists and independents the exchange, or central office, is colloquially called "central," this being also the descriptive epithet used by subscribers.

The number of automatic or nickel-in-slot pay stations (which include all in which coins of any denomination, or tokens, are deposited) is to be entered separately; likewise the number of other pay stations. In entering the number of stations (or boxes or telephones) of all kinds those attached to private branch exchanges, as well as those connected with public exchanges, should be taken into account.

The total number of party lines is also called for. A party line is defined as one having two stations or more upon one circuit. In this case, as in others, the company definition of party line should be accepted. The total number of stations on party lines is also required.

INQUIRY 20.—TOTAL STATIONS (BOXES OR TELEPHONES).

The total number of stations (boxes or telephones) of all kinds in operation at the end of each year since 1890 (or for each year since the establishment of the exchange system) is required.

INQUIRY 21.—CAPITAL STOCK, BONDS, AND DIVIDENDS.

Only the capital stock and bonds authorized or issued for the establishment by the company of a telephone business should be included here, unless the system of accounting is such that a separation can not be made, in which case one report on special schedule No. 19 must be prepared, as set forth in instructions under inquiry 1.

Account for the entire amount of stock and bonds authorized and the amount outstanding at the end of the year covered by the report. Give full amount of dividends declared during the year. In some cases companies have been reorganized or consolidated and the new company has issued stock, the new stock being accepted by the holders of the original stock, which was surrendered to the new company. The new company may also issue bonds and assume the debt represented by the bonds of the original companies, which may or may not be retired. In such cases there may be no cash realized on either the stocks or bonds of the new company, but the amount of stocks and bonds issued by the new company, and also the amount of the stocks and bonds of the original company outstanding, must be given, and the agent should attach a memorandum to the schedule giving a full explanation of the issues of both stocks and bonds. The amounts for the old and new companies should be given separately.

INQUIRY 22.—STOCKS AND BONDS SINCE 1890.

The amount of all stocks and bonds outstanding at the end of each year, and the total amount of dividends declared each year since 1890 (or for such number of years as the company has been in existence), are to be given in answer to this inquiry.

INQUIRY 23.—REVENUE AND EXPENSES.

This is what is known as an income account, not a cash statement, and is intended to show the earnings and receipts of the company for one year.

Revenue.—The items under the head of "Revenue" generally explain themselves. "Gross receipts from telephone business" means total receipts for the use of telephones—subscribers' (including those having private branch exchanges) pay stations of all kinds, also gross receipts either for messages sent or received. "Dividends from other compa-

nies or other sources" should include all dividends received on stock owned by the company in other companies, whether such companies do a telephone or any other kind of business. The amount received for the leasing of telephone lines and wires and conduits should be given in answer to the next subquestion. If instruments are rented with these leased lines—which may be a system—or with the wires—which may include a single wire—receipts for such should be included under this head. Sometimes conduits may be leased, in part, to another telephone company or to a city or to an electric light company. The receipts for this rental should be placed in this item. "Real estate" covers receipts from rental of offices, buildings, or land, and "Interest" amounts received as interest on money loaned. It is possible that some companies have a separate messenger service and that an independent revenue is derived from that source. This and all receipts from sources other than those enumerated should be included under "Miscellaneous." The items should be specified.

Expenses.—All payments for the general operation of the company and the maintenance of the lines and business, except as indicated in the subquestions following, are to be placed opposite the first subquestion. This item should also include, among other things, salaries of all kinds, whether administrative or otherwise (except salaries that may be paid for legal services, which are provided for in "Legal expenses"), and wages of all kinds, and the supplies of all kinds (wire, telephones, etc.), consumed during the year, etc. Expenses and wages incident to new construction should not be included. Legal expenses should include everything paid in settlement of claims for damages, law charges, and counsel fees, of whatever kind, whether for securing franchises, for reorganization, for funding processes, for securing right of way, etc. Interest is divided into interest on floating debt and interest on funded debt as bonds. Taxes of all descriptions should include taxes on real estate, franchise, licenses, wire mileage, gross receipts, etc. "Telephone traffic paid to other companies" means toll paid to other companies for the transmission of messages or talks. The amount reported as "Carried to reserve" should include the amount set aside for sinking fund to meet bonds and notes, etc., or for the purpose of providing against depreciation of plant or to create an insurance fund.

Below the total expenditures is a question concerning the cost of lines, real estate, equipment, etc., added during the year, whether by

purchase or construction. The amount reported for this question should not be included in any of the expense items. The term "lines" is intended to include all things necessary to complete a system for operation—poles, wires, conduits, terminal buildings, offices, etc., and all attachments not included in "equipment." "Equipment" consists of the power house plant, engines, dynamos, motor generators, batteries, switchboards, distributing frames, arrester boards, telephones of all kinds, telephone cabinets, desks, etc., and all else not included in "lines." The total expenditure for extensions during the year must be given in answer to this inquiry and should also be included in the amounts reported for the first three items under "Assets," inquiry 24.

In all this revenue and expenditure showing the statements as given by the companies ought to be accepted as correct, unless they are grossly inconsistent, containing irreconcilable statements. In such cases, after the agent or examiner has grounded himself in the subject so that he can make a clear statement from his own point of view, a friendly suggestion of apparent inconsistencies will generally clear up the difficulties and lead to corrections, if such are necessary.

INQUIRY 24.—BALANCE SHEET.

The first item of assets called for is intended to include the value (cost) of construction and equipment (not including telephone instruments). While this item should not include telephone instruments, it ought to include telephone cabinets, desks, supplies, etc., if owned, either in use or on hand at the close of the year.

The value (cost) of telephone instruments (if owned) is called for separately, both those in use and such as are on hand and not in use. The other items called for are self-explanatory. All these are to be given at the value carried on the books of the company at the end of the year covered by the report.

In cases of unincorporated companies, individuals, firms, etc., which have no liabilities of capital stock and bonds the amount of cash invested should be entered under "Liabilities" to balance the "Cost of construction, equipment, etc.," of the "Assets." This amount should be written on one of the blank lines below "Surplus" and not shown opposite any of the items.