
Unit Costs

IN A SELECTED GROUP OF HIGH-SCHOOL LIBRARIES

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Contents

	Page
FOREWORD.....	v
INTRODUCTION.....	1
METHODS AND PROCEDURE.....	5
FINDINGS.....	11
SUMMARY AND CONCLUSIONS.....	22
BIBLIOGRAPHY.....	24
APPENDIX.....	27
Time sheet.....	27
Manual of instruction.....	28
Statistics sheet.....	34
Questionnaire.....	36

III

Foreword

THE U. S. Office of Education undertook this study at the request of State supervisors of school libraries for data to aid school administrators and librarians in determining the cost of operating libraries.

The work on this study of unit costs in high-school libraries was made possible by the American Library Association Committee on Fellowships and Scholarships which assigned one of its 1940-41 fellows to the Library Service Division of the U. S. Office of Education.

The findings of this exploratory study have been gathered from a limited sampling of a group of selected high-school libraries. It is hoped that they will be of some value in (1) establishing quantitative costs of school library operation and (2) indicating a method which may be used as a basis for future studies.

Appreciation is expressed to the participating schools for keeping time records and other statistical data; to the specialists in librarianship who acted as consultants; to the two schools which made a preliminary trial of the time sheets; and to Walter Crosby Eells for making available the data on the *Cooperative Study of Secondary School Standards*, which served as a basis for selecting the schools.

The planning and execution of this study were done under the supervision of Nora Beust, Specialist in School Libraries, and Ralph M. Dunbar, Chief of the Library Service Division.

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Unit Costs in a Selected Group of High-School Libraries

Introduction

THE INCREASING frequency with which school administrators and fiscal officials who administer public funds are asking the question about the cost of school library operation shows the urgent need for a unit cost study in the field of school libraries. In her book, *The Library in the School*, Lucile Fargo says:

Accurate data are hard to find, even when they exist. We know how much certain pieces of equipment cost; usable estimates on the cost of books are available; we have some data on salaries. But few public school systems . . . have gone to the trouble to segregate and to allocate on an accurate cost accounting basis their expenditures for particular departments or services. . . . It is no doubt because of the book-keeping involved that so few statistical data are available to the student of school library finance . . . or the board of education which very naturally asks, "How much is school library service going to cost us?"¹

Historical Background

The need for inaugurating cost accounting methods in library administration has been recognized by leaders in the field for many years. The earliest efforts in this line were almost entirely in the field of cataloging. Sporadic attempts, beginning in 1877 and continuing to the present day, have been made to establish the cost of cataloging a book.

In 1877 Charles A. Cutter² estimated the cost of cataloging a book at 50 cents per volume. Whitney³ in 1885 made another estimate based on a study made in the Boston Public Library of 35¾ cents per volume. William Warner Bishop,⁴ discussing the cost of cataloging in 1905, gave a résumé of the subject and quoted estimates which ranged from 5 to 60 cents per volume. It will be noted that these were all *estimates*. No attempt was made to analyze the work and to study the time element involved.

¹ Fargo, Lucile F. *The library in the school*. 3d. ed. Chicago, American Library Association, 1939. p. 491-92.

² Cutter, Charles A. Dr. Hagen's letter on cataloging. *Library Journal*, 1: 216-20 Feb. 28, 1877.

³ Whitney, James L. On the cost of catalogues. *Library Journal*, 10: 214-16, September-October 1885.

⁴ Bishop, William Warner. Some considerations on the cost of cataloging. *Library Journal*, 30: 10-14, January 1905.

In 1914, W. P. Cutter,⁵ reporting on a time study made in his library, discovered the astonishing fact that his library staff spent \$65 per year of the institution's money in walking to and from the water cooler! In this report we find the first mention of a "time study" in relation to cost analysis.

As a result of this report, a test was undertaken in a group of libraries in which they selected 100 titles

representing the average degree of difficulty for the class of books usually handled, the time of the various operations connected with the cataloging, classification, shelf-listing, revision and checking, preparation of the cards for the catalogs and their filing, to be carefully noted and the cost of each operation to be estimated on the basis of the salary of the assistant concerned.⁶

The ultimate failure of this test grew out of the fact that the study became an "endurance test" rather than a typical sampling. No extraneous elements were taken into consideration and only actual time spent in cataloging work was recorded.

The first approach to a "time and cost" study conducted over a period of time was made in the University of California library in 1927. Reporting on it, Miss Hand says,

We have found out a great many things from our survey, and many of them we shall be able to turn to good account. If any librarian finds life becoming dull, it is recommended that he initiate an investigation of this kind in his own library: he may anticipate plenty of excitement, if no other result. But there ought to be other results, especially if several institutions of the same kind would conduct their surveys in the same way and would compare their findings.⁷

The first actual cost accounting reported in connection with library work was done by Fremont Rider in the Olin Memorial Library at Wesleyan University.⁸ In his study, Rider adapted to library use methods already standardized by industrial cost accountants. His survey, covering a period of 3 years, took into consideration all phases of college library work and, in addition, raw materials, building overhead, depreciation, and rent.

The next cost accounting study of which a report has been published was done by Robert A. Miller.⁹ This was a study of the labor

⁵ Josephson, Aksel G. S. Committee on cost and method of cataloging. *Library Journal*, 30: 598-99, August 1914.

⁶ Hanson, J. C. M. The cataloging test in the University of Chicago library. *Library Journal*, 40: 399, June 1915.

⁷ Hand, Elinor. A cost survey in a university library. *Library Journal*, 55: 766, Oct. 1, 1930.

⁸ Rider, Fremont. Library cost accounting. *Library quarterly*, 6: 331-81, October 1936.

⁹ Miller, Robert A. Cost accounting for libraries: A technique for determining the labor cost of acquisition and cataloging work. Unpublished thesis, University of Chicago, 1936. 193 p. ms.

costs of acquisition and cataloging work in a university library. Miller's study was based on sound industrial cost accounting practices, although it took into consideration only two phases of library work, cataloging and acquisition.

Perhaps the most extensive undertaking in this field to date was the one completed by the Committee for the Study of Cost Accounting in Public Libraries under a grant from the Carnegie Corporation.¹⁰ In this project 37 public libraries, as participators-in-aid, cooperated with the Committee in submitting time and cost data.

An evidence of the Federal Government's interest in cost accounting is noted in the annual report of the Librarian of the U. S. Department of Agriculture for the fiscal year ending June 30, 1940, which describes the cost-accounting study made of library operations. Quoting the budget officer, the report states:

The essential purpose of this kind of data is to relate expenditures to services performed or results achieved and thus provide an opportunity for an intelligent and informed review of the expenditure proposals.¹¹

These efforts, beginning with the first organized meeting of librarians in America, to discover the costs, *per unit*, of the services rendered by the library indicate the need for such figures and the need for standardized methods of library cost accounting.

Louis Round Wilson in 1936 sounded the keynote for this need, in his forecast for the next 50 years:

Libraries do not have devices at present by which they can accurately measure their administrative effectiveness or social significance. The next ten years will witness the development of a body of costs and measurements for various types of library service which will meet these adverse criticisms and enable the library to justify its support upon a basis of substantial facts, rather than of unproven assumptions.¹²

The results of this present study should help to develop this "body of costs and measurements" in the field of school libraries.

At a conference of State School Library Supervisors held in the U. S. Office of Education in March 1939, the need for a unit cost study in school libraries was expressed. The present project is in part an outgrowth of this suggestion.

Purpose

The purpose of this study is to determine the costs per unit of the various activities carried on in the school libraries selected in

¹⁰ Baldwin, Emma V. and Marcus, William E. *Library costs and budgets: A study of cost accounting in 37 public libraries.* New York, R. R. Bowker Co., 1941. 106 p.

¹¹ U. S. Department of Agriculture. *Report of the librarian, 1940.* By Claribel R. Barnett. Washington, U. S. Government Printing Office, 1940. p. 25.

¹² Wilson, Louis R. *The next fifty years.* *Library Journal*, 61: 257, Apr. 1, 1936.

order to obtain data which might be helpful in establishing a standard cost of operation for school libraries in general.

Unit costs in industry and in governmental agencies are determined by the process known as "cost accounting." As defined in Webster's dictionary cost accounting is:

Any system of accounts which reveals the cost elements . . . incident to the production and distribution of a commodity or the rendering of a service.

A definition, developed for governmental cost accounting in which library cost accounting is usually included, will perhaps explain more clearly the use of the term in this connection:

Cost accounting is that method of accounting which provides for searching out and recording all of the elements of cost incurred, to attain a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.¹³

As these definitions indicate, cost accounting is concerned with the determining of the costs of *one* activity or *one* unit of work. Once it is possible to standardize these costs, when they have been broken down into units, they can be used as a basis for comparing costs of operation in institutions of varying size.

Scope

The present study has been limited to direct labor costs only. Consideration was given to the matter of including the cost of materials and supplies and an effort was made to collect the necessary financial data. However, it was found that this information is practically impossible to obtain since the librarian usually keeps no record of the cost of supplies and materials which are generally purchased for the entire school and distributed as the need arises.

With the library housed in the school building, the computation of building overhead, which includes such items as rent, heat and light, janitorial labor, janitorial supplies, and repairs, involved certain data which were not obtainable within the limits of the project. Rent, whether actual or nominal, would have had to be computed as it would not have been paid out in actual cash; heat and light would have had to be estimated; and janitorial supplies, like library supplies, are distributed from a central agency and not allocated by departments.

According to public-school practice¹⁴ library books, as well as equipment, are considered as capital outlay, and as such should not be included in a study concerned with costs of units of service.

¹³ Tiller, Carl W. *Governmental cost accounting; a study prepared for the Committee on cost accounting.* Chicago, Municipal Finance Officers Association, 1940. p. 1.

¹⁴ U. S. Office of education. *Financial accounting for public schools.* By Emery M. Foster. (In preparation.)

Furthermore, in a study which attempts to compare costs of service in several institutions, costs in terms of *direct labor time* are more nearly comparable than costs in units of money, principally because of the variation in the staff salary schedules. Hence, the stress in this study is on units of labor time rather than on units of money, and all the elements, other than labor, contributing to the cost in money of a function have been eliminated.

Unit Costs

Before the study was undertaken several questions in regard to unit costs in a school library were formulated which it was hoped the completed study would be able to answer. These questions will indicate the units of service which were to be measured:

1. How much does it cost to answer a reference or information question?
2. How much does it cost to prepare a bibliography?
3. How much does it cost to instruct a class for one period in the use of the library?
4. How much does it cost to give advisory service to a person?
5. How much does it cost to circulate a book?
6. How much does it cost to acquire a title?
7. How much does it cost to check in and care for a periodical?
8. How much does it cost to classify and catalog a title?
9. How much does it cost to classify and catalog a unit of nonbook material?

Methods and Procedure

Selecting the Schools

The first problem was to select the schools in which the data were to be collected. After some consideration it was decided that the schools to be sampled should be 4-year public high schools with a centralized library. The former qualification was necessary in order that the schools chosen should be as uniform as possible, the latter because of the difficulty in making a time study in a decentralized library. Other factors which were considered essential were:

1. A trained full-time librarian.
2. A book budget.
3. A collection cataloged and classified by an accepted system.
4. Availability of financial data and statistical records.

The basis for inviting qualified schools to participate was found in the data made available by the Cooperative Study of Secondary School Standards.¹⁵ This project, coordinated by Walter Crosby

¹⁵ Cooperative study of secondary schools: General report. Washington, Cooperative Study of Secondary School Standards, 1939. p. 93-114.

Eells, was undertaken by the regional associations of colleges and secondary schools to study existing standards and procedures for evaluating secondary schools and to develop new and/or revised procedures on the basis of all standards through careful experimentation. In order to carry on their investigations the committee for the Cooperative Study of Secondary School Standards selected 200 schools to be evaluated, 175 of which were accredited by their regional agencies, and 25 were nonaccredited.

The geographic distribution was on a Nation-wide proportional basis. Each region was represented in the study by a number of accredited and nonaccredited schools proportionate to the total number of such schools in that region. Thus New England, with 10 percent of the accredited schools of the country was given 10 percent of the 175 accredited schools in the sampling.

The 17 schools that were invited to participate in the project were those whose libraries met the criteria of the present study and received a score of 85 percent or above in the Cooperative Study of Secondary School Standards. Of these, 11 accepted the invitation and submitted all the data necessary for the compilation of the figures.

These schools are located in cities and towns throughout the United States, the geographic distribution being as follows: New England, 1; North Atlantic, 3; South Atlantic, 1; North Central, 3; Mountain, 1; Pacific, 2. The population of the cities varies from 1,744 to 1,623,452.

The schools represent a wide range of types and show a great variance in size and organization. Because of the nature of the data presented herein, the identity of none of the schools is revealed; they are designated by letters rather than by name.

Table 1 giving a brief description of the individual libraries is included here in the hope that this information will be helpful in interpreting the figures. This description includes such items as population of the city in which the school is located, school enrollment, dimensions of the library room. School library procedure varies to a certain extent as the individual schools vary in organization. It is highly essential, therefore, that these factors be considered in making deductions from the figures presented here.

Analysis of Activities

The first step in developing the forms to obtain the essential data for the survey was an analysis of the activities of school library work. The list was formulated after consultation with specialists in school library work and reference to Fargo's two books on the

HIGH SCHOOL LIBRARIES

Table 1.—Description of libraries¹

Characteristics of schools participating in study	A	B	C	D	E	F	G	H	I	J	K
1	3	3	4	5	6	7	8	9	10	11	12
School enrollment.....	1,445	2,710	2,200	1,023	3,563	3,432	1,500	789	360	416	951
Population of city or town.....	130,577	64,094	49,786	23,302	1,623,452	65,389	16,145	11,517	1,744	4,488	10,234
Room.....	60' x 25'	64' x 25'	72' x 25'	89' x 23'	100' x 80'	80' x 40'	27' x 22'	109' x 22'	56' x 25'	56' x 21'	65' x 39'
Dimensions.....	60	136	65	102	180	118	168	115	48	48	112
Seating capacity.....	Occasion-ally	At all times	Occasion-ally	1/2 the time	Occasion-ally	Occasion-ally	Occasion-ally	Occasion-ally	Occasion-ally	Occasion-ally	Occasion-ally
Crowded condition (student attendance).....	Ideal	Satisfac-tory	Satisfac-tory	Ideal	Satisfac-tory	Ideal	Satisfac-tory	Ideal	Satisfac-tory	Ideal	Satisfac-tory
Location as to best use by students.....	Ideal	Satisfac-tory	Satisfac-tory	Ideal	Satisfac-tory	Ideal	Satisfac-tory	Ideal	Satisfac-tory	Ideal	Satisfac-tory
Book collection.....	19,942	5,432	6,250	5,352	7,589	22,000	7,360	8,496	2,780	3,174	6,276
Number of volumes.....	\$1,176.64	\$675.58	\$704.30	\$833.50	\$475	\$1,800	\$1,094.99	\$2,421.86	\$422	\$370	\$1,099
Amount spent 1939-40.....	Librarian and fac-ulty	Librarian and fac-ulty	Librarian and fac-ulty	Librarian and fac-ulty	Librarian and fac-ulty	Librarian and fac-ulty	Librarian and fac-ulty	Librarian	Librarian and su-perinten-dent	Librarian	Librarian and fac-ulty
Selected by.....	By permit	By permit	By permit	Free access	By permit	Free access	Permit and free ac-cess	Free access	Permit and free ac-cess	Free access	By permit
Student use:											
Admission to library.....	By permit	By permit	By permit	Free access	By permit	Free access	Permit and free ac-cess	Free access	Permit and free ac-cess	Free access	By permit
Assigned for class study.....	Yes	Yes	Yes	No	Yes	Free access	Yes	Free access	Yes	Free access	By permit
Staff:											
Librarian.....	1	1	1	1	1	1	1	1	1	1	1
Assistant librarian.....	1	1	1	1	1	2	1	1	1	1	1
WPA.....	1	2	1	1	6	1	1	1	1	1	1
NYA.....	7	16	1	4	7	8	4	2	1	0	7
Paid students.....	2	1	1	2	2	12	2	12	12	12	12
Volunteer students.....	3	182	100	21	35	12	40	22	1	15	8

¹ The 11 participating schools are indicated by the letters A to K, inclusive.
² Two library classrooms 26' x 23', seating capacity 30 each (in addition to main reading room).
³ Including classroom, office, workroom, two storage rooms.
⁴ Clerical.
⁵ Second semester only.

school library.¹⁶ The chapter on the Functions of the School Librarian in *Preparation for School Library Work* was particularly useful.

After careful consideration, the school librarian's duties were subdivided into the following 17 main categories:

1. Reference work
 - (a) Information and reference service
 - (b) Compiling lists and bibliographies; making special indexes
2. Instruction and book advisory services
 - (a) Teaching classes in the use of books and libraries
 - (b)-(f) Other
3. Circulation work
4. Care of room and collection
5. Acquisition of books, etc. (new titles)
6. Acquisition of books, etc. (duplicates and replacements)
7. Acquisition and care of periodicals
8. Cataloging and classification (new titles)
9. Cataloging and classification (duplicates and replacements)
10. Cataloging and classifying material other than books
11. Administrative duties
12. General office work
13. Public relations
14. School routine
15. Keeping the time record
16. Unproductive time (time for which librarian was paid when she did not work)
17. Special duties

These 17 headings were then further broken down into the separate activities included under each. A brief description of each activity was drawn up in order to clarify them and to make the interpretations of the categories by the various librarians as uniform as possible. These amplifications of the categories were subsequently combined into a *Manual of Instruction* which was sent with the time sheets to the participating libraries. (See Appendix.)

Time Sheets

The next step was the development of the form for the time sheets to be used in keeping the daily time records of the individual staff members. This sheet (see Appendix) was finally decided upon after a tentative draft had been tried out, together with the manual, in two well-administered high-school libraries. The librarians of these schools submitted criticisms and suggestions for the revision of the time sheet and manual.

¹⁶ Fargo, Lucile F. *The library in the school*. 3d. ed. Chicago, American Library Association, 1939, 352 p.

Preparation for school library work. New York, Columbia University Press, 1936. 190 p.

At the same time that the try-outs were being conducted the sheets and manual were submitted for criticism to a group of consultants. These were chosen because of their special qualifications in the fields of library work to which this study was related. On the basis of their criticisms, the forms were revised and the final draft of the time sheets and manual formulated.

A form for the necessary statistical data was prepared to accompany the time sheets. This included the unit count of activities and the unit count of materials used, together with their cost. As was explained in the discussion of the scope of the study it did not seem feasible to try to include figures for the cost of materials and that part of the report was omitted from the completed study. The statistics sheet was designed to cover the 4 weeks' period during which the study was conducted in each semester.

At the conclusion of the second period of the sampling a supplementary questionnaire was sent to the participating libraries to ascertain miscellaneous information not available in the Eells study¹⁷ or from the previous forms in the unit cost study. The need for these data came to light only as the study progressed; hence the questions were not included in the statistics sheet.

After the final draft of the forms had been prepared they were sent to the participating schools for a preliminary try-out. This try-out was conducted over a period of 2 days and was for the double purpose of detecting flaws in the forms and of checking the different interpretations of the categories made by the various librarians. In one school the try-out was conducted under the supervision of a member of the U. S. Office of Education staff.

The periods selected for the sampling were November 18-December 13 and March 3-28. These periods of 4 weeks each were assumed to be typical of the normal school term. They covered the schools at a time when they were not affected by abnormal situations such as semester examinations, opening or closing of school, or school holidays, with the exception of Thanksgiving.

Miller's study was conducted for 8 weeks, March 9 to May 2, and the study by the Committee for the Study of Cost Accounting in Public Libraries was conducted over a period of 4 months, April, May, October, and November.

Collecting the Data

The study represents an aggregate of 15,460 labor hours reported by 542 staff members. During the 2 periods 6,360 individual time sheets were tabulated.

¹⁷ Cooperative study of secondary schools. Op. cit.

The sheets were sent to the participating schools with the request that they return them at the end of each week. This procedure was followed in order to detect any misinterpretations as soon as possible. The librarians were urged to discuss problems involved in the record keeping and to ask questions in their letters. In this connection 84 letters and 2 telegrams were received and 209 letters sent to the participating libraries. Among the questions discussed and answered were such ones as where to record time spent in selecting books for book trucks to be sent to classrooms, or time spent in grading pupils' book reports, or what to do about the time of WPA workers who were making pamphlet boxes. Every effort was made in this way to clarify and interpret the definitions of the categories and to keep them uniform.

At the end of each week the time sheets were sent to the Library Service Division where the figures were tabulated and checked for any apparent discrepancies with the figures from previous weeks in the same library.

At the end of the first sampling the percentage distributions of direct labor time were compiled for each participating library and sent with the average percentage distribution to each library.

Unit costs for the first sampling were also computed and in cases where there was great deviation from the average these deviations were discussed with the librarian before the beginning of the second sampling. It was pointed out to the cooperating librarians that the deviations were being mentioned simply to check on possible misinterpretations of instructions and with no thought of suggesting that changes be made in the practices in the various libraries.

The second sampling, March 3-28, was conducted in the same manner as the first and at the end of this period detailed tables were compiled for each participating library.

Method of Computing the Figures

The figures from the daily time sheets were totaled each week and posted according to salary or wage scale. For example, the time in minutes spent by the librarian in each activity was posted and totaled; the time for the assistant librarian was likewise listed and totaled, as was that of WPA and NYA helpers, paid student staff, and volunteer help. Grand totals of the time spent in each activity were then compiled for each school. At the end of each sampling period the weekly totals for each salary group were totaled and grand totals made for each activity.

The unit of direct labor time for each activity was computed by dividing the total number of minutes devoted by the staff to one activity by the unit count of that activity. For example, if the staff of one library spent 7,682 minutes in circulation activities and circu-

lated 3,841 books, the unit of direct labor time would be 2 minutes.

Salary rates were computed on an actual working day and hour basis; thus a librarian making \$2,400 a year in a school which was in session 200 days during the year would earn \$12 per day. If she worked 8 hours per day (excluding her lunch period) she would earn \$1.50 per hour and 2½ cents per minute. Wage rates for assistants being paid by the hour need only be divided by 60 for the rate per minute; thus NYA workers being paid 30 cents per hour earned ½ cent per minute. To ascertain the unit cost of an activity the number of minutes spent in each activity by persons in the same salary class was multiplied by the salary rate per minute in that class. For example, if the librarian worked 870 minutes at one activity (reference) and was paid at a rate of 2½ cents per minute, the total in that salary range would be \$21.75. These totals, in dollars, were then added for each activity and the total divided by the unit count of that activity. For example: The librarian's time in reference service amounted to \$21.75; the assistant librarian's, to \$10.80; and NYA, to \$3.65; making a total of \$36.20. If 724 reference questions were answered during this period, the unit cost for answering such a question would be 5 cents.

Percentage distribution was computed by dividing the number of minutes spent in one activity by the total number of minutes spent in all activities, adjusted to three decimals; thus in a school which spent 7,490 minutes in reference service and 57,560 minutes in all the activities listed, the percent of time spent in reference work would be 13.012.

Findings

The completed tabulations of the data collected reveal some significant facts regarding the direct labor time per unit of library activity as well as the direct labor cost. In addition, they show the percentage distribution of direct labor time in each activity and the percentage distribution by class of position.

Unit Costs

Cost accounting, as has been explained above, is "that method of accounting which provides for searching out and recording all the elements of cost incurred to attain a purpose, to carry on an activity, or operation, or to complete a unit of work or a specific job."

The result of cost accounting is, of course, the unit cost. Unit cost is defined as "the cost of a unit of product or service."¹⁰ In library cost accounting, unit costs are always concerned with units of service.

¹⁰ Chatters, Carl H. and Tenner, Irving. *Municipal and governmental accounting*. New York, Prentice-Hall, Inc., 1940. p. 547.

Table 2.—Direct labor time per unit of library activity (in minutes)

Table 2 shows the unit of direct labor time in each school library activity listed in vertical column 1. The 11 participating schools are indicated by the letters A to K, inclusive, in columns 2 to 12 with the unit time for each activity of the individual school. For example, in school D it required 2.5 minutes to circulate a book and in school H it required 2 minutes. The average for this activity is 2.6 minutes.

Unit of library activity	A	B	C	D	E	F	G	H	I	J	K	Average	Median
1	3	8	4	5	6	7	8	9	10	11	12	13	14
Answering an information or reference question.....	1.0	10.5	2.3	3.0	0.9	(1)	9.8	2.8	(1)	2.2	1.9	3.6	2.3
Compiling a list or bibliography.....	40.7	275.0	250.0	46.6	101.0	(1)	106.0	36.0	32.5	80.9	17.5	98.5	63.4
Teaching a class.....	49.0	46.0	19.4	12.5	32.0	19.0	126.0	26.0	22.5	62.5	30.0	41.9	31.0
Rendering an advisory service.....	(1)	3.0	2.3	3.8	6.6	(1)	2.2	2.7	8.5	2.3	2.4	2.6	2.3
Circulating a book.....	1.2	4.8	4.1	2.5	1.9	4.5	3.9	2.0	8.8	1.2	1.8	2.6	2.0
Acquiring a title.....	20.7	27.9	26.0	15.9	17.3	10.7	18.3	10.9	11.0	7.5	13.0	17.0	15.9
Caring for a periodical.....	1.9	3.7	3.3	3.0	3.1	(1)	19.8	3.6	2.4	14.4	13.3	6.3	3.4
Cataloging a title.....	11.3	26.7	(1)	20.6	38.5	22.3	31.7	14.6	18.1	40.0	23.1	27.3	20.4
Cataloging a unit of nonbook material.....	(1)	27.0	2.9	1.8	10.0	(1)	6.9	5.5	1.7	(1)	6.0	7.7	4.5

(1) No data.

(2) Second sampling only.

(3) Done by public library.

Table 2 shows the direct labor time in minutes per unit of library activity; thus in school A it required 1 minute to answer a reference or information question and in school K it required 1.9 minutes. It may be well to repeat here that these units, in *time*, are more susceptible to comparison than the units in money because of the variation in salary schedules.

Table 3 shows the direct labor cost, in dollars, per unit of library activity. From this table it may be seen that in school A it costs 3 cents to answer a reference or information question and in school K it costs 2 cents.

Any time study must necessarily be complicated and difficult to maintain accurately. With this fact in mind an effort was made to keep the time analysis part of the study as simple as possible and to follow Rider's advice that "the less that is attempted at first the more likely it is that the results obtained will be accurate."

For this reason, groupings were made in some categories which could have been broken down with much more detail. Some thought was given also to the school librarian in many cases trying to perform all of the professional duties in connection with her library and in addition many of the clerical duties. Consequently, it seemed almost too much to ask that she differentiate between a reference question or an information question or that she be expected to allocate the time she spent in the separate activities connected with cataloging a book.

Reference and information services were therefore grouped together. These services included answering reference and information questions which involve the use of the card catalog, or books, periodicals, vertical files, and bibliographies, and the interpretation of material. The time in minutes necessary to answer such a question ranged from 0.9 to 10.5. The average was 3.6; the median, 2.3. The cost in cents ranged from 2 cents to 19 cents. The average was 5 cents; the median, 3 cents.

Compiling lists and bibliographies included assembling the material, evaluating it, and typing the lists. The time required for preparing a bibliography ranged from 17.5 minutes to 275. The average was 98.5 and the median 63.4. The average cost was \$1.59; the median, \$0.98; the range, from \$0.19 to \$6.11.

Teaching or assisting with teaching classes in the use of books and the library included preparation for the class and grading papers as well as time spent in actual teaching. Ten schools reported conducting such classes. The average time for the work in connection with a class was 41.9; the median, 31 minutes. The range was from 12.5 to 125 minutes. The average cost for one class period was 93 cents; the median cost, 86 cents. The average class attendance was 26.

Table 3.—Direct labor cost per unit of library activity (in dollars)

Table 3 shows the unit of direct labor cost in each school library activity listed in vertical column 1. The 11 participating schools are indicated by the letters A to K, inclusive, in columns 2-12 with the unit cost for each activity of the individual school. For example, in school A, it cost \$0.03 to answer a reference or information question and in school D it cost \$0.04. The average for the group is \$0.05.

Unit of library activity	A	B	C	D	E	F	G	H	I	J	K	Average	Median
1	3	3	4	5	6	7	8	9	10	11	12	13	14
Answering an information or reference question	\$0.03	\$0.19	\$0.05	\$0.04	\$0.02	(1)	\$0.08	\$0.03	(1)	\$0.03	\$0.02	\$0.05	\$0.03
Compiling a list or bibliography	1.23	3.25	6.11	.65	1.22	\$0.03	1.19	.76	\$0.40	1.76	.19	1.59	.98
Teaching a class	1.64	1.08	.41	.20	1.14	\$0.03	2.13	.55	\$0.40	1.15	.23	1.83	.86
Rendering an advisory service	(1)	.03	.06	.04	.02	(1)	.03	.02	1.10	.003	.02	.04	.03
Circulating a book	.03	.03	.06	.01	.01	.05	.02	.02	.01	.007	.006	.02	.02
Acquiring a title	.54	.37	1.15	.17	.29	.16	.15	.19	.13	.12	.12	.31	.18
Caring for a periodical	.03	.03	.005	.03	.23	(1)	.12	.06	.03	.15	.05	.07	.04
Cataloging a title	.26	1.23	(1)	.40	.72	.34	.31	.22	.12	.02	.21	.34	.29
Cataloging a unit of nonbook material		.57	.07	.02	.14	(1)	.13	.01	.02	(1)	.06	.13	.06

(1) No data.

(2) Second sampling only.

(3) Done by public library.

Advisory services included guidance and advice on the selection of books for pupils, teachers, and parents. The unit used in calculating the cost of advisory service was the person given advice. Two schools were not able to supply this part of the statistical record. In those reporting, according to table 3, the range in minutes for an advisory service was from 0.3 to 8.5; the average was 2.6; the median, 2.3. The cost range was from $\frac{1}{3}$ of a cent to 10 cents. The average was 4 cents; the median, 3 cents.

Under circulation work are included all the activities connected with circulating a book such as: Charging and discharging, checking out books for classroom collections, sending overdue notices, renewing books, putting books on reserve, caring for interlibrary loans and audio-visual aids, keeping circulation statistical records and registration. The range of time in circulating a book was from 0.8 to 4.8 minutes. The average was 2.6; the median, 2 minutes. According to table 3, the cost range was from $\frac{3}{4}$ of a cent to 5 cents; the average and median, both 2 cents.

Acquisition of books, pamphlets, and other nonbook material includes selection, ordering, checking invoices, accessioning, shelf listing, and preparation for the shelves. Acquisition and care of periodicals includes checking receipt, preparation for circulation, following up on delayed or missing numbers, and accessioning and preparing for the shelves bound volumes. Preparing periodicals for the bindery is included under care of room and collection. The range of time for acquiring a title was from 7.5 to 29.7 minutes. The average was 17; the median, 15.9.

Care was taken in the preliminary instructions to make clear the difference between a title and a volume and to differentiate between new titles and duplicates. A title was defined as a publication included under one title page, regardless of the number of volumes into which it is divided. A volume was defined as a mass of material included between two covers, e. g., the *Encyclopedia Britannica* is considered as one title, although it is in 24 volumes. In the computation of unit costs for cataloging and acquisition the title was used as the unit.

Acquisition and care of periodicals, per unit, ranged from 0.3 to 19.8 minutes. The average was 6.3; the median, 3.4. The average cost was 7 cents; the median, 4 cents.

Cataloging and classification of books includes assigning classification numbers and subject headings, preparing unit cards and secondary cards, adapting printed cards, filing, typing, and revising. Cataloging and classification of nonbook material includes classifying and assigning subject headings to pamphlets, clippings, pictures, maps, records, etc., and filing this material.

The range in time for cataloging a title was from 11.3 to 40 minutes; the average, 27.3; the median, 29.4. According to table 3 the range in the cost of cataloging a title was from 12 cents to 72 cents; the average, 34 cents; the median, 29 cents.

Cataloging and classifying nonbook material (pamphlets, clippings, audio-visual aids, etc.) per unit, ranged from 0.5 to 27 minutes. The average was 7.7; the median, 4.5. The average cost was 13 cents; the median, 6 cents.

The following classification indicates the groupings of categories which were made after investigating the practicality of allocating the librarian's time:

Reference, instruction, and book advisory services.	(1) Reference work.
Circulation work-----	(2) Instruction and book advisory services.
	(3) Circulation.
	(4) Care of room and collections.
Acquisition and cataloging-----	(5) Acquisition of books, etc. (New titles).
	(6) Acquisition of books, etc. (Duplicates and replacements).
	(7) Acquisition and care of periodicals.
	(8) Cataloging and classification (new titles).
	(9) Cataloging and classification (duplicates and replacements).
	(10) Cataloging and classifying material other than books.
Administration and public relations.	(11) Administrative duties.
	(12) General office work.
	(13) Public relations.
School routine-----	(14) School routine.
Unproductive time-----	(15) Keeping the time record.
	(16) Unproductive time (time for which librarian was paid when she did not work).
	(17) Special duties.

Caution in Interpreting Unit Costs

It must be emphasized that unit costs should be interpreted with caution. Many qualitative elements, not as yet susceptible to arithmetical measurement, enter into library work and the fact that costs in one school are higher than those in another school should not be considered as a justification for reducing the expenditures in that school. Expenditures should not be altered until a careful analysis is made of the qualitative elements involved in effective library service, in relation to the general school program.

Percentage Distribution of Direct Labor Time

The cost in terms of time, as has been stated previously, in a study which attempts to compare unit costs in several institutions with a variation in salary schedules, is more significant than the cost in money. In the preparation of tables showing the units of

direct labor time, it was possible to show the percentage distribution of all direct labor time reported and the percentage distribution by class.

Of the total labor time in the 11 schools reporting, 10 percent was spent in reference, instruction, and book advisory services. These categories include answering information and reference questions, compiling lists and bibliographies, making special indexes, giving book advisory service to pupils, teachers, and parents, and teaching classes in the use of books and the library.

Circulation and care of collection consumed 53 percent of the total time. Care of room and collection includes shelving and getting books from shelves, shelf reading, mending, mounting pictures, etc., preparing books and periodicals for the bindery, discarding books, taking inventory, and arranging exhibits, bulletin boards, flowers, etc.

Acquisition, cataloging and classification of books, together with periodicals, pamphlets and other nonbook material took 11 percent of the time reported. Eleven percent seems an unusually low percentage for this phase of school library work. This is explained in part by the fact that in school libraries this work is usually seasonal, being done before or immediately after the opening of school in the fall or in the spring before school closes. Work done in either of these periods would not show in this study. Another reason for the low figure may be the fact that the cataloging for one school in the study is done by the public library.

Administration, public relations, and general office routine took almost 9 percent of the time. Administrative duties were those performed by the librarian in connection with the supervision of the work of others and in her capacity as a member of the faculty. These included preparing work schedules, conducting staff meetings, attending professional library and educational meetings and faculty meetings, and preparing reports. Public relations included work done by the librarian with outside agencies such as the public library, mothers' clubs, parent-teacher groups, etc., or with individuals not directly connected with the school, such as parents, visitors, etc. General office work includes general correspondence, ordering and care of supplies, and bookkeeping.

Thirteen percent of the total time was spent in school routine. By school routine is meant any activity of the librarian or staff which relates to the functioning of the school but has no immediate implications for the library. This includes disciplinary duties, checking attendance records, distribution and collection of free textbooks, hall duty, conducting "home rooms," etc.

Miscellaneous tasks not easily classified in the categories listed, together with unproductive time took 2 percent of the total time.

Table 4.—Percentage distribution of labor time

Table 4 shows the percentage distribution of the gross labor time reported for each school library activity in the 11 participating schools and the average percentage distribution for the group. The activities are listed in vertical column L. The 11 participating schools are indicated by the letters A to K, inclusive, in columns 2-12, with the percentage distribution of labor time for each activity of the individual school. For example, school A spent 13 percent of its gross labor time in information and reference service and 16.6 percent of its time in circulation.

School library activities	A	B	C	D	E	F	G	H	I	J	K	Average
	1	2	3	4	5	6	7	8	9	10	11	12
Information and reference	13.0	2.4	3.3	5.6	6.9	3.5	10.4	2.4	0.8	3.2	4.8	5.2
Lists and bibliographies	1.5	2.7	1.3	1.1	1.4	.4	1.5	1.2	.3	3.5	.7	1.0
Teaching classes	1.3	.1	3.6	4.4	2.2	5.5	.5	1.5	1.6	2.3	4.6	2.3
Other advisory	2.2	6.6	2.4	3.2	4.1	1.4	2.0	1.5	12.6	.5	2.5	26.4
Circulation	16.6	17.1	39.6	33.9	18.1	33.0	34.7	28.5	14.8	33.2	29.9	26.4
Care of room and collection	22.5	39.0	22.6	16.7	22.9	21.3	29.5	23.3	16.3	17.5	28.8	26.4
Acquisition	7.5	1.3	1.6	3.4	3.4	4.1	1.8	4.5	6.0	1.3	3.5	2.9
Acquisition and care of periodicals	3.0	5.5	1.1	3.0	3.7	1.0	5.8	1.2	4.5	3.1	4.0	2.8
Cataloging (nonbook)	3.3	4.4	4.6	4.8	4.3	7.1	4.5	6.3	14.3	4.8	6.0	3.8
Administration	1.7	2.2	2.6	2.1	7.5	1.1	1.3	1.1	1.7	2.0	1.0	2.1
Office work	2.8	4.2	1.4	3.1	7.4	3.5	1.9	4.6	2.9	2.9	1.4	3.4
Public relations	4.4	1.9	3.6	.8	3.3	1.1	1.0	2.7	2.9	1.2	1.5	1.9
School routine	22.7	23.5	8.4	16.1	2.5	14.3	2.7	10.3	17.4	15.5	6.9	12.6
Keeping the time record	3.1	3.1	2.9	3.4	6.3	1.8	1.8	1.0	5.3	4.0	4.5	3.3
Unproductive time	3.4	.4	.3	.9	1.5	2.3	1.0	1.0	.....	1.3	1.6	1.1
Special duties	.....	.....	.....	.....	3.1	.....	.....	.....	.....	.....	.....	.....
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

Unproductive time is considered as being that time for which the librarian was paid when she did not work. For instance, time when the librarian was away owing to illness or similar causes on a day on which she was scheduled to work was counted as unproductive time, as was also time spent in activities not concerned with the library or the school. In this study the time was computed on a basis of actual working days and hours. Saturdays and Sundays, school vacations and national holidays, therefore, were not included in this category.

Keeping the time record consumed 3 percent of the total time.

Percentage Distribution of Labor Time by Class of Position

The gross labor time was next broken down into time spent in the various categories by the staff members graded by class of position. Table 5 shows these percentages and in this table the percentages are of the class total only and not of the gross total. For example, 10.4 percent of the total time of professional workers was spent in information and reference service, and 32.8 percent of the total volunteer student time was spent in care of room and collection.

Table 5.—Percentage distribution of labor time by class of position

Table 5 shows the percentage distribution of direct labor time by class of position under each school library activity. Vertical column 1 indicates these activities and columns 2 to 8 indicate the classes of position. These percentages are of the class total only and not of the gross total; thus 10.4 percent of the time of professional staff was spent in reference and information service and 6 percent in cataloging. The horizontal column at the bottom indicates the percentage of the total time which was included under each class of position.

School library activities	Profes- sional	Sub- profes- sional	Cleri- cal	WPA	NYA	Paid stu- dents	Volun- teer stu- dents
1	2	3	4	5	6	7	8
Information and reference.....	10.4	.....	3.9	2.1	1.1	2.8	3.0
Lists and bibliographies.....	1.9	.....	2.3	.8	1.6	1.1	.6
Teaching classes.....	3.1	.....	.....	.....	.....	.....	.1
Other advisory.....	5.8	.....	2.0	1.1	1.1	.8	.3
Circulation.....	19.9	.....	20.8	10.2	23.4	23.6	37.2
Care of room and collection.....	12.3	.....	.4	30.7	40.9	40.7	32.8
Acquisition.....	5.9	.....	3.4	4.1	.8	.4	1.3
Acquisition and care of periodicals.....	1.5	.....	.3	4.1	4.3	1.5	1.9
Cataloging.....	6.0	.....	.....	3.1	7.7	3.0	1.1
Cataloging (nonbook).....	3.0	.....	.....	7.1	.3	.....	.7
Administration.....	8.3	.....	3.3	1.3	.1	.2	1.4
Office work.....	2.3	.....	21.4	12.3	1.0	5.2	1.9
Public relations.....	3.8	.....	9.7	3.0	.2	.1	.2
School routine.....	9.6	100.0	23.0	9.3	12.3	17.2	14.7
Keeping the time record.....	3.9	.....	2.2	4.5	3.3	3.3	2.6
Unproductive time.....	2.1	.....	.3	3.3	.4	.....	.....
Special duties.....	.....	.....	.....	3.0	1.1	.5	.3
Total.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Percentage of total time.....	33.0	.3	1.8	9.6	13.3	2.5	30.6

In the preparation of the table showing the distribution of labor time by class of position the qualifications set up by the American Library Association in its *Statistical Report for Junior and Senior High School Libraries in Public School Systems* were used.

These qualifications are as follows:

A professional assistant is a member of the staff performing work of a professional grade which requires training and skill in the theoretical or scientific parts of library work as distinct from its merely mechanical parts. To be classed as a professional assistant, the person should have:

- (a) At least a bachelor's degree which includes 1 year of professional library education in the 4 years which lead to the bachelor's degree; or
- (b) An informal education considered as the real equivalent of 4 years of college work plus 5 years' experience in a library of recognized professional standing. (This provision is to take care of those already in the profession who are performing duties which require a knowledge of books and library technique as taught in a library school.)

A subprofessional assistant is a person who performs under the immediate supervision of professional staff members, work largely concerned with the higher routine processes which are peculiar to library work and which require some knowledge of library procedure. (No assistant paid on an hourly basis should be included here.)

A subprofessional assistant should have had at least brief elementary training as taught in a library summer session or a training class.

A clerical assistant is a person such as typist, etc., who performs, under immediate supervision, processes which may require experience, speed, accuracy, and clerical ability of a high order, but do not require knowledge of the theoretical or scientific aspects of library work.

High-school graduation is presupposed for this classification.

The work of the professional staff accounted for 33 percent of the gross labor time. In six schools this was made up of the librarian alone.

Six schools have assistant librarians, although one of them is in the clerical grade. Four schools have one professionally trained assistant librarian and one school has two.

According to the findings, the professional staffs considered in the aggregate spent 21 percent of their time in reference, instructional, and book advisory service; 16 percent in acquisition and cataloging; and 15, in administration and public relations. In the more or less clerical activities they spent 32 percent of their time in circulation and care of collection and 10 percent in school routine.

All of the time spent by the subprofessional staff was reported under school routine. Only one school recorded such time. It should be noted that teachers who performed library duties were classified arbitrarily as subprofessional since it was assumed that they were not trained librarians.

Only one school reported clerical help other than WPA. This staff member was listed as assistant librarian but was untrained. Most of her time was reported under three categories: Circulation, general office work, and school routine.

Four schools reported WPA help. These workers reported time in all categories except teaching classes, but 63 percent of their time was reported under circulation, care of collection, office work, and school routine.

Nine schools had NYA helpers. In most cases these were high-school students but one school reported two college students on their NYA staff. They, too, reported some time spent in every category except teaching, but 77 percent of the total NYA time was spent in circulation, care of collection, and school routine.

Three schools reported paid student help other than NYA. Here again most of their time (82 percent) was spent in circulation, care of collection, and school routine.

Forty percent of all the time reported for the entire survey was recorded for volunteer student assistants. Every school reporting used unpaid student help, varying from 1 student, second semester only, in 1 school to 182 students in another school. This group reported time in every category but time reported under unproductive was deleted because they were not being paid. Seventy percent of their time was spent in circulation and care of collection and 15 percent in school routine.

This percentage distribution is shown in the accompanying graph which shows the distribution for all workers and the distribution by class of position in the six large groups. For convenience, in this graph, WPA workers are classed with clerical workers and all students including NYA, paid student help, and volunteer students are grouped together.

Salary Schedules

The variation in salary schedules in different schools has been mentioned as a factor in rendering unit costs difficult of comparison. In this study the salaries of librarians varied from \$1,000 in a small town in the Pacific group to \$3,520 in a city in the North Central group. The average for this group was \$1,969; the median \$1,800. Salaries for trained assistant librarians ranged from \$1,000 to \$2,800, with the average \$1,758, and the median \$1,700.

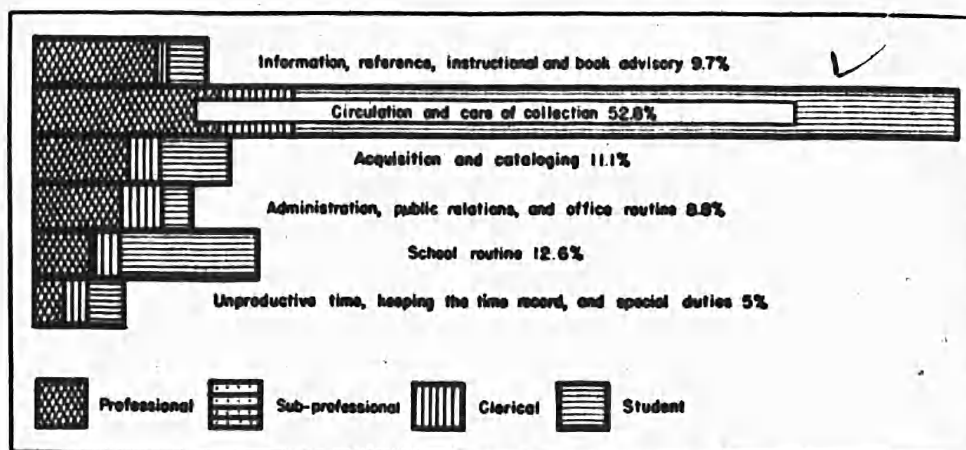
In the four schools reporting WPA help, the rate per hour varied from 37 cents to 83 cents. The average was 53 cents; the median, 48 cents.

The NYA rate varied from 20 to 30 cents per hour. In five schools it was 30 cents; in two schools the rate for high-school students was

25 cents and in the school reporting college students on the staff, the rate was 25 cents. In this school and in one other the rate for high-school students was 20 cents an hour.

Two schools with paid student help paid them at the rate of 30 cents per hour and one school paid 25 cents.

An arbitrary rate of 20 cents per hour was assigned to unpaid student help in order that the cost of their time in money could be computed. The preceding salary and wage rates must be taken into consideration in interpreting the unit costs.



Percentage distribution of direct labor time by activity and by class of position

Summary and Conclusions

As stated at the outset, the purpose of the study was to determine the cost per unit of certain activities carried on in a selected group of school libraries. In order to make this aim specific, nine questions were formulated which it was hoped the completed study would be able to answer. The answers to these questions, as derived from the figures submitted by the 11 participating libraries, are presented here in averages of both time and money:

1. To answer a reference or information question required 3.6 minutes and cost 5 cents.
2. To prepare a bibliography required 98.5 minutes and cost \$1.59.
3. To instruct a class (average enrollment 26) for one period in the use of books and the library required 41.9 minutes and cost 93 cents.
4. To give advisory service to a person required 2.6 minutes and cost 4 cents.
5. To circulate a book required 2.6 minutes and cost 2 cents.
6. To acquire a title required 17 minutes and cost 31 cents.
7. To check in and care for a periodical required 6.3 minutes and cost 7 cents.
8. To catalog and classify a title required 27.3 minutes and cost 34 cents.
9. To catalog and classify a unit of nonbook material (pamphlets, clippings, audio-visual aids, etc.) required 7.7 minutes and cost 13 cents.

In addition to unit costs for the activities in a school library which it was possible to break down into units, the study shows the percentage distribution of direct labor time in all the categories and the percentage distribution by class of position including professional, subprofessional, clerical, WPA, NYA, paid student help, and volunteer student help. The average percentage distribution of total labor time, all classes of positions included, for the 11 participating schools is as follows:

<i>School library activities</i>	<i>Percent of total</i>
1. Reference, instruction, and book advisory services.....	9.7
2. Circulation and care of collection.....	52.8
3. Acquisition and cataloging.....	11.1
4. Administration, public relations, and office routine.....	8.8
5. School routine.....	12.6
6. Unproductive time, time spent in keeping the time record, and special duties.....	5.0

The average percentage distribution of direct labor time for professional staff only is as follows:

<i>School library activities</i>	<i>Percent of total</i>
1. Reference, instruction, and book advisory service.....	21.2
2. Circulation and care of collection.....	32.2
3. Acquisition and cataloging.....	16.4
4. Administration, public relations, and office routine.....	14.6
5. School routine.....	9.6
6. Unproductive time, time spent in keeping the time record, and special duties.....	6.0

Only 10 percent of the total time in these selected schools, under the present organization, was spent in reference, instructional, and book advisory services which aim at giving the student an appreciation of books and a knowledge of their use, the ultimate objective of school-library work. On the other hand, 90 percent of the total time was spent in technical processes which are generally recognized merely as the necessary means for effective teacher-pupil use of the library's resources and services. These technical processes include circulation and care of collection which consumed 52.8 percent of the total time, and school routine which consumed 12.6 percent of the total time.

Of the total time reported by all the participating schools, 33.2 percent was for professional and subprofessional staff; 11.4 percent for clerical and WPA help, and 55.4 percent for student help which includes NYA and paid and volunteer students.

These figures seem to indicate that more paid clerical help is needed in school libraries in order to release the professional staff for the more important duties connected with reference, instructional, and book advisory services.

This study has obtained cost data which may be helpful to school administrators and has suggested a technique for conducting like studies for comparison and verification. In addition, it has disclosed the need for more detailed investigation into some phases of school library costs.

The following are suggestions for further study in connection with unit costs in school libraries:

1. A study by a controlled demonstration, to determine unit cost of adequate reference service.
2. A study, by a controlled demonstration, to determine unit cost of readers' advisory service adequate to meet the needs of the curriculum.
3. A study to investigate technical processes of routine school library procedure such as circulation, care of collection.
4. A more detailed study of cataloging costs over a longer period of time.
5. A study to investigate the techniques of school routines performed by the library staff, such as checking attendance, issuing permit slips, etc.

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Appendix

Federal Security Agency
U. S. OFFICE OF EDUCATION
Washington

Name _____ Date _____
Position _____ School _____
Inclusive dates of school year _____

Annual salary _____
Rate per hour _____ if working
part-time
Student assistants not being
paid _____

INDIVIDUAL TIME SHEET																		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	TOTAL
	a	b	a	b-c														
8 a.m.																		
9 a.m.																		
10 a.m.																		
11 a.m.																		
12 p.m.																		
1 p.m.																		
2 p.m.																		
3 p.m.																		
4 p.m.																		
TOTAL																		

CATEGORIES—For further explanation see Manual of Instruction

1. Reference work
 - (a) Information and reference service
 - (b) Compiling lists and bibliographies; making special indexes
2. Instruction and book advisory services
 - (a) Teaching classes in the use of books and libraries
 - (b)-(f) Other
3. Circulation work
4. Care of room and collection
5. Acquisition of books, etc. (new titles)
6. Acquisition of books, etc. (duplicates and replacements)
7. Acquisition and care of periodicals
8. Cataloging and classification (new titles)
9. Cataloging and classification (duplicates and replacements)
10. Cataloging and classifying material other than books
11. Administrative duties
12. General office work
13. Public relations
14. School routine
15. Keeping the time record
16. Unproductive time (time for which librarian was paid when she did not work)
17. Special duties (Please list)

Federal Security Agency
U. S. OFFICE OF EDUCATION
Washington

INVESTIGATION OF UNIT COSTS OF SCHOOL LIBRARIES

Manual of Instruction

The purpose of the study is to ascertain the average costs per unit of the various activities carried on in a typical high-school library, and from these to establish a basis for estimating costs in any high-school library.

The first and most important step in such a study is to establish labor costs and this can be done only by making an analysis of the time spent by each staff member during a working day. With this in view, the accompanying time sheet has been developed.

Each staff member is asked to keep a record of all of his scheduled working time each day. Time should be recorded in minutes (to the nearest 5) and in case a duty takes 15 minutes or more, the squares may be marked with an X to indicate that whole quarter hours were occupied with one activity. For example, the hour from 8 to 9 as indicated on the accompanying daily time sheet was occupied by one staff member with the following duties: 4 minutes in checking attendance, 11 minutes in charging books, 30 minutes in advisory service, 6 minutes in answering information and reference questions, and 9 minutes in shelving books.

Time spent by the librarian or staff members in actual library work outside of working hours may be entered in the proper columns and labeled "overtime." An additional time sheet may be used as the sheets are made to record only time spent in a normal working day.

The categories listed on the time sheet are abbreviations of those included with the *Definitions and Amplifications*. These definitions should be studied carefully and referred to until the meaning of the categories is well in mind. It is important to follow these definitions in order to maintain the uniformity, without which the study would have no value.

All persons working in the library should keep time records even though they are not on the library pay roll. This would include WPA and NYA workers and student assistants, whether being paid in money, in academic credit, or merely working for the pleasure and experience.

In order that we may compute the unit costs of various activities, it will be necessary for each library to furnish statistics in addition to the time sheets. Refer to *Definitions and Amplifications* for explanations of the terms used. The statistics should be for the period during which the study is being made, exclusive of the period of 2 days during which the try-out was made. These statistics are to be entered on the accompanying Statistics Sheet.

This study is an undertaking in which every member of the staff can have a real interest and an active part. Ways of improving methods of work, or suggestions for short cuts in routine will undoubtedly result from realization of the time which is now spent in the performance of these activities.

Time sheets and statistical records are to be sent to the Library Service Division of the U. S. Office of Education at the end of each week during the period of the sampling. Government franks are enclosed for mailing.

DEFINITIONS AND AMPLIFICATIONS

Terminology

Activity: A specific line of work carried on by a library in order to perform its functions, e. g., cataloging is an activity which is carried on by the library to fulfill the function of making books readily available to pupils. Note: To avoid confusion the word *activity* has been used in this study to include such terms as *operations, processes, routines, services, etc.*

Cost accounting: That method of accounting which provides for the assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or specific job.

Function: A group of services aimed at accomplishing a certain purpose or end, e. g., making books readily available to pupils.

Unit cost: The cost of a unit of product or service.

Note: Definitions of the above terms have been adapted from those reproduced in *Municipal and Governmental Accounting*, by Carl H. Chatters and Irving Tenner, New York, Prentice-Hall, 1940.

Amplifications of the Categories

1. REFERENCE WORK.

(a) *Information service* includes:

- (1) Helping pupils and teachers to make use of the card catalog.
- (2) Answering questions as to the location of books by subject.
- (3) Whether the library has a particular book, etc.
- (4) Checking lists with the catalog.

Answering reference questions involves:

- (1) Consultation of books, periodicals, catalogs, vertical files and bibliographies, and the interpretation of material.

(b) *Compiling lists* and bibliographies.

- (1) In answer to specific inquiries and to anticipate demands of pupils, teachers, or administrators (includes assembling material for consultation).

Making and keeping up-to-date *special indexes*, such as local history, etc.

2. INSTRUCTION AND BOOK ADVISORY SERVICES.

(a) *Teaching* or assisting with teaching classes in the use of books and libraries.

(b) *Advisory services.*

To pupils:

- (1) Guidance in selecting books to suit environment, age, reading ability, and interests of individual pupil (casual conversation with pupils).
- (2) Assistance in evaluating material and establishing standards of appreciation and critical judgment.
- (3) Advice and brief lists for personal reading in special fields or for recreational reading and building personal libraries.
- (4) Location of material for debaters and assistance in the preparation of debate bibliographies.
- (5) Diagnosis of specific needs and prescribed reading for reading deviates.

(6) Guidance program.

"In common educational parlance, a guidance program is taken to mean some special arrangement whereby more or less expert help in the solution of problems is made available to students, either individually or in groups. . . . In the secondary level they lie in the area of individual adaptation to life situations—the student's family, his educational program, or his prospective vocation."

To teachers:

- (1) Observing, correcting and reporting poor reading and study habits; suggestions for remedial reading.
 - (2) Personal conferences with teaching staff regarding school reading problems.
 - (3) Introducing teachers to books for enrichment of pupils' background.
 - (4) Keeping teachers advised of new material received for classroom and professional reading; routing new books and magazines to different departments.
- (c) Integrated planning and selection of *curriculum material*, including personal and group conferences in the library and in the classroom.
- (d) Giving *book talks* to groups in the library, classroom, or auditorium.
- (e) Organizing and conducting *book clubs* for pupils and teachers.
- (f) Keeping records of pupils' *reading habits*.

3. CIRCULATION WORK.

(a) *Charging* includes:

- (1) Preparation of the desk for the day, changing dates, etc.
- (2) The actual process of charging books (routines vary in different libraries but it is believed that the operations are easily identified).
- (3) Sorting, counting, and filing book cards for books issued during the day.
- (4) Recording number of books, pamphlets, pictures, etc. loaned for home use each day.
- (5) Rewriting book cards.

Discharging includes:

- (1) Receiving books returned.
 - (2) Examining the date to ascertain whether or not book is overdue.
 - (3) Computation and collection of fines.
 - (4) Recording receipt of fines and making change.
 - (5) "Carding," i. e., replacing book card in book, examining condition of book.
 - (6) Straightening out snags, i. e., misplaced book cards, books on shelves without cards, etc.
- (b) Checking out books for "*period*" loans to classrooms; for class deposits and department loans, including making loan records.
- (c) *Overdue* and lost books includes searching shelves to make sure book has not been returned; making out and sending overdue notices; making records of overdues.
- (d) Checking *health records* for cases of contagious disease.
- (e) *Renewals*.
- (f) Putting books on *reserve* includes assembling material to be put on reserve; making temporary reserve slips; arranging books on reserve shelf; checking out reserve books for use in the library or for home use overnight.

- (g) *Interlibrary loans* includes correspondence relating to loans, packing and unpacking books being borrowed or lent.
- (h) Borrowing *audio-visual aids* from central supply or outside agency involves correspondence concerning loans, packing and unpacking, and distributing to classrooms.
- (i) Keeping *circulation statistical records*.
- (j) *Registration* (if used) includes taking of applications and reregistration of borrowers; verifying applications and issuing borrowers' cards; changing addresses in records; lost cards, replacing old cards; filing applications for new and reregistered borrowers and filing borrowers' cards; weeding out expired applications and cards.

4. CARE OF ROOM AND COLLECTION.

- (a) *Shelving* and reshelving books, periodicals, etc., including shifting to make room.
- (b) *Getting books* from shelves.
- (c) Keeping room and shelves in order including *systematic shelf reading*.
- (d) *Mending* and cleaning books.
- (e) *Mounting pictures*, clipping newspapers and magazines, preparing maps for use.
- (f) Preparing books and magazines for the *bindery*, includes collating, preparation of records, instructions to binder, checking books returned from bindery, checking bill, preparing for use by inserting book pocket, book-plate, date slip, etc., and marking or lettering.
- (g) *Discarding worn* out or obsolete books, pamphlets, etc., includes removing marks of ownership and stamping to indicate discard; changing entries in accession book, shelf list and catalog, and disposition of book.
- (h) *Taking inventory* includes checking the book collection with the shelf list to ascertain missing books; marking book or shelf card to indicate that book has been found; checking and rechecking records and searching for missing books; writing up inventory record.
- (i) Setting stage for *desirable reading atmosphere*, arranging exhibits, bulletin boards, flowers, lighting, etc.

5. ACQUISITION OF BOOKS, PAMPHLETS, AND OTHER NONBOOK MATERIAL (New titles).

A *title* is to be considered as a publication included under one title page regardless of the number of volumes into which it is divided. A *volume* is considered as the mass of material included between two covers, e. g., the *Encyclopedia Britannica* is considered as one title, although it is in 24 volumes. A *new edition* is to be treated as a new title if it requires cataloging.

- (a) *Selecting books* for purchase involves checking bibliographies, reviews, and publisher's announcements and consultations with principal and teachers; preparing a consideration file and editions file; interviewing book agents.
- (b) *Searching catalogs*, shelf-lists, order file, etc., to check the order.
- (c) *Ordering* or requisitioning for order includes writing orders, compiling bibliographic information, making direct purchases.
- (d) *Packing* and unpacking books.
- (e) Checking *invoices* involves verifying items, comparison with order, indicating receipt of book, etc.

- (f) Handling *gifts* includes solicitation of free pamphlet material, recording and acknowledging receipt of gifts, sorting, discarding and disposing of inappropriate material.
 - (g) *Accessioning* and shelf listing includes entering in accession book or numbering with duplicating machine; entering on shelf cards; assigning book numbers.
 - (h) *Preparing for shelves* includes indicating library ownership; inserting book pockets; book-plates, date slips and book cards; collating and cutting leaves; numbering or lettering.
6. ACQUISITION OF BOOKS, PAMPHLETS, AND OTHER NONBOOK MATERIAL (Duplicates and replacements).
Headings same as 5, (b)-(h).
7. ACQUISITION AND CARE OF PERIODICALS.
- (a) *Checking receipt*, indicating library ownership.
 - (b) *Preparation for circulation* by inserting in binders or folders, etc.
 - (c) Following up *delayed or missing numbers*; getting title pages and indexes.
 - (d) *Bound volumes*: Accessioning and preparing for shelves (enter time spent in preparing periodicals for bindery under 4f).
8. CATALOGING AND CLASSIFICATION (New titles). See definitions under 5.
- (a) *Classification* of books.
 - (b) Assigning *subject headings* and keeping record of subject headings up to date.
 - (c) *Cataloging* includes preparation of unit cards, verification of authors' names, etc. (including typing).
 - (d) Making *secondary cards* (including typing).
 - (e) Ordering and adapting *printed cards* (including typing).
 - (f) Making and checking *reference cards*.
 - (g) *Filing* cards in the catalog.
 - (h) *Revision* of typing and filing.
9. CATALOGING AND CLASSIFICATION (Duplicates and replacements).
- (a) *Adding* necessary information to catalog cards, edition numbers, copy numbers, etc.
 - (b) *Refiling* cards in catalog.
10. CATALOGING AND CLASSIFYING MATERIAL OTHER THAN BOOKS.
- (a), (b), and (c). This includes classifying and assigning subject headings to pamphlets, clippings, pictures, maps, records, etc., and filing this material.
11. ADMINISTRATIVE DUTIES.
- (a) *Preparing work schedules* and supervising work of others. This is a type of work to be performed by one in charge of the library and includes only general administrative work which cannot be classified elsewhere. Revision and supervision of work in the different categories listed herein should be charged to the task in question and not to administration, even though the supervising is done by the head librarian, for example: When the librarian discusses the schedule with her assistant librarian or spends time in arranging the schedule, the time should be charged to administration. But, when she revises catalog cards typed by a student assistant the time should be charged to cataloging.
 - (b) *Conducting or attending staff meetings*.
 - (c) *Examining new books* and professional periodicals (during working hours).

- (d) Attending professional library and educational *meetings* and committee *conferences*.
 - (e) Attending *faculty meetings* and conference with school officers to determine policies for administration of the school library.
 - (f) Preparing regular and special *reports*; Material for board of education meetings, faculty meetings, budget hearings, etc.; answering questionnaires.
12. GENERAL OFFICE WORK.
- (a) General *correspondence* including giving and taking dictation, transcribing, typing, and filing correspondence.
 - (b) Ordering, distributing, and recording the use of *supplies*.
 - (c) *Bookkeeping* and keeping financial records.
13. PUBLIC RELATIONS.
- (a) *Preparing reading lists*, articles for the school paper and other notices of library resources for publication or distribution outside the library.
 - (b) *Advisory service to parents*: Individual conferences with parents in regard to pupil's reading.
 - (c) Giving *book talks* to teacher groups, clubs, etc., outside the school or over the radio, including time spent in preparation as well as delivery.
 - (d) Arranging library *exhibits*, etc., outside the school.
 - (e) Making *contacts with individuals and groups*, such as Mothers' clubs, and Parent-Teacher groups, including attendance at meetings (during working hours).
 - (f) Acting as *liaison officer* between school and public library.
 - (g) *Entertaining* includes showing visitors through the library, library entertainments, library school visits, preparation for library association meetings, teas, etc.
14. SCHOOL ROUTINE.
- (a) Checking *attendance records*, signing attendance slips, conducting "home rooms," etc.
 - (b) *Disciplinary duties*, including acting as study hall supervisor to keep pupils at work on lesson assignments; supervising pupils' study habits.
 - (c) *Hall duty*.
 - (d) Activities involved in the distribution and collection of *free textbooks*.
 - (e) *Fire drills*.
 - (f) Other school routines not listed herein.
15. KEEPING THE TIME RECORD.
- (a) Time spent in checking the daily *time sheets*.
16. UNPRODUCTIVE TIME (Time for which librarian was paid when she did not work).
- (a) *Vacations and holidays*: Scheduled time on which holidays and vacations fell and for which the librarian was paid.
 - (b) *Excused absence*: Illness or any time to be deducted from scheduled time and not "made up."
 - (c) *Personal visits and telephone calls* not on library business.
 - (d) *Unaccounted for*, i. e., the difference between the time recorded on the daily time sheet and the total amount of time in the scheduled working day.
17. SPECIAL DUTIES.
- Other activities of the staff not listed on these sheets (Please list).

UNIT COSTS

Federal Security Agency
U. S. OFFICE OF EDUCATION
Washington

INVESTIGATION OF UNIT COSTS OF SCHOOL LIBRARIES

Statistics Sheet

School _____ Total enrollment _____
Period covered _____

Unit Count of Activities:

Number of:

Information and reference questions answered _____

Lists and bibliographies made _____

Classes instructed in the use of the library _____

Pupils in the classes _____

Persons given advisory service:

Pupils _____

Teachers _____

Parents _____

Volumes¹ issued for home use _____Volumes¹ issued for use within the school, outside the library (include classroom collections, "period" loans, etc.) _____

Reserved books issued for use in the library _____; overnight _____

New books, pamphlets, and other nonbook material acquired: Titles _____; volumes _____

Duplicates acquired: Titles _____; volumes _____

Periodicals and newspapers checked in (number of issues received, including duplicate copies) _____

New books cataloged: Titles _____; volumes _____

Duplicate cataloged: Titles _____; volumes _____

Pieces other than books cataloged and classified _____

Unit Count of Materials Used:

	Count	Cost ²
Overdue notices _____	_____	_____
Reserve slips _____	_____	_____
Circulation record blanks _____	_____	_____
Application cards _____	_____	_____
Borrowers' cards _____	_____	_____
Mending materials _____	XXXX	_____
Inventory cards _____	_____	_____
Order cards _____	_____	_____
Shelf cards _____	_____	_____
Book plates _____	_____	_____
Book pockets _____	_____	_____

¹ Where the word "volume" is used in connection with circulation it should be understood as applying to pamphlets, periodicals, and other printed material as well as books.

² Please indicate whether costs listed are unit costs; i. e., cost per item or total cost of units counted.

<i>Unit Count of Materials Used:</i>		<i>Count</i>	<i>Costs</i>
Book cards	-----	-----	-----
Date due slips	-----	-----	-----
Labels (7-day, etc.)	-----	-----	-----
Magazine binders. ³	-----	-----	-----
Catalog cards (blank)	-----	-----	-----
Catalog cards (printed)	-----	-----	-----
Folders or envelopes for vertical file material	-----	-----	-----
Schedule sheets	-----	-----	-----
Stationery {	Letterheads	-----	-----
	Envelopes	-----	-----
	Typing paper	-----	-----
Postage	-----	XXXX	-----
Attendance slips	-----	-----	-----
Library permits	-----	-----	-----
Bindery slips	-----	-----	-----

³ Include here only red rope or similar binders used on magazines for circulation. Do not include permanent binders used for magazines kept in display rack.

AN INVESTIGATION OF UNIT COSTS IN A SELECTED GROUP OF
HIGH-SCHOOL LIBRARIES

QUESTIONNAIRE

School _____

A. Room

1. Size (in linear feet) _____

2. Seating capacity _____

3. Location (as to best usage by student body)

Ideal _____

Satisfactory _____

Unfavorable _____

Please explain briefly _____

4. Crowded condition (student attendance)

At all times _____

Occasionally _____

Never _____

B. Book collection

1. Number of volumes in collection _____

2. Amount spent for purchasing and binding books and periodicals during
year 1939-40 \$ _____

3. Selection of books. Done by

Librarian _____

Librarian and faculty _____

Librarian, faculty, and students _____

C. Students

1. How are students assigned to library?

By permit _____

Definite period, each day _____

each week _____

Free access _____

Assigned under supervision of an instructor _____

Other methods _____