No. 141.—RECEIPTS AND EXPENDITURES OF THE UNITED STATES GOVERNMENT

[Note.—Figures do not include postal revenues and expenditures, except surpluses or deficiencies]

[All figures in thousands of dollars; that is, 000 omitted]

Yearly average or year ended June 30—	Ordinary receipts	Ordinary expenditures	Public-debt retirements chargeable against ordinary receipts	Surplus (+) or deficit (−),[1] ordinary	Public-debt retirements not chargeable against ordinary receipts [2]	Public debt receipts, proceeds of bonds, and other securities [2]
1791–1800	6,765	6,835		−70	2,304	2,726
1801–1810	13,055	9,086		+3,969	4,261	296
1811–1820	21,032	23,942		−2,910	8,325	11,095
1821–1830	21,923	16,161		+5,762	6,780	1,500
1831–1840	30,460	24,494		+5,966	5,932	2,516
1841–1850	27,117	32,392		−5,275	6,762	12,559
1851–1860	60,237	60,162		+75	7,698	7,306
1861–1865	160,907	683,785		−522,878	254,381	776,719
1866–1870	447,300	377,642		+69,658	377,607	330,503
1871	383,324	292,177		+91,147	177,323	61,249
1872	374,107	277,518		+96,589	254,334	142,174
1873	333,738	290,345		+43,393	61,822	3,950
1874	304,979	302,634		+2,345	136,071	142,883
1875	288,000	274,623		+13,377	114,538	96,506
1876	294,096	265,101		+28,995	137,753	104,553
1877	281,406	241,334		+40,072	151,240	141,135
1878	257,764	236,964		+20,800	143,998	198,850
1879	273,827	266,948		+6,879	479,882	617,578
1880	333,527	267,643		+65,884	230,435	73,066
1881	360,782	260,713		+100,069	36,111	678
1882	403,525	257,981		+145,544	166,505	225
1883	398,288	265,408		+132,879	438,431	304,373
1884	348,520	244,126		+104,394	101,266	1,405
1885	323,691	260,227		+63,464	46,043	53
1886	336,440	242,483		+93,957	44,584	49
1887	371,403	267,932		+103,471	127,959	41
1888	379,266	267,925		+111,341	74,862	49
1889	387,050	299,289		+87,761	121,289	24
1890	403,081	318,041		+85,040	104,664	22
1891	392,612	365,774		+26,839	101,003	14
1892	354,938	345,023		+9,914	24,348	15
1893	385,820	383,478		+2,342	710	23
1894	306,355	367,525		−61,170	256	50,014
1895	324,720	356,195		−31,456	2,495	81,105
1896	338,142	352,179		−14,037	7,294	131,169
1897	347,722	365,774		−18,052	11,379	3
1898	405,321	443,369		−38,047	29,942	6
1899	515,961	605,072		−89,112	14,622	199,201
1900	567,241	520,861		+46,380	22,790	118
1901	587,685	524,617		+63,068	36,113	4
1902	562,478	485,234		+77,244	56,224	2
1903	561,881	517,006		+44,875	16,609	2
1904	541,087	583,660		−42,573	18,623	3
1905	544,275	567,279		−23,004	605	3
1906	594,984	570,202		+24,782	245	2
1907	665,860	579,129		+86,732	30,373	30,005
1908	601,862	659,196		−57,334	34,357	40,068
1909	604,320	693,744		−89,423	15,435	30,000
1910	675,512	693,617		−18,105	761	
1911	701,833	691,202		+10,631	246	17,642
1912	692,669	689,881		+2,728	121	32,818
1913	724,111	724,512		−401	103	1,930
1914	734,673	735,081		−408	109	3,119
1915	697,911	760,587		−62,676	48	934
1916	782,535	741,997		+40,538	36	1,804
1917	1,124,325	2,086,042		−961,717	630,931	2,390,725
1918	4,180,425	13,791,908		−9,611,483	7,635,268	16,964,610
1919	4,654,381	18,952,141		−14,297,760	15,813,848	29,053,332
1920	6,704,414	6,141,745		+562,669	17,013,020	15,835,274
1921	5,584,517	4,468,713	422,562	[1] +693,242	8,721,752	8,824,739
1922	4,103,597	3,195,635	422,353	+485,559	6,500,585	5,910,931
1923	3,847,046	3,244,690	402,958	+199,308	7,486,748	7,259,131
1924	3,884,041	2,946,401	457,894	+479,746	2,814,718	2,178,676

Source: Annual Report of the Secretary of the Treasury.

[1] Beginning with 1921 figures represent surplus or deficit after taking account of public-debt retirement expenditures chargeable against ordinary receipts.

[2] These columns are exclusive of the deposits made by banks to retire national bank and Federal reserve notes, and of payments made from this fund to retire such notes; these are in the nature of fiduciary transactions.

No. 142.—ORDINARY RECEIPTS OF THE UNITED STATES GOVERNMENT: BY MAJOR SOURCES

[All figures in thousands of dollars; that is, 000 omitted]

Yearly average or year ended June 30—	Total ordinary receipts	Customs	Internal revenue		Sales of public lands	Surplus postal receipts	Miscellaneous receipts
			Income and profits tax	Miscellaneous			
1791–1800	6,765	5,940		444	[1] 25	[2] 45	334
1801–1810	13,055	12,043		201	456	[3] 32	329
1811–1820	21,032	16,383		1,544	1,623	50	1,429
1821–1830	21,923	19,852		31	1,388	(4)	649
1831–1840	30,460	20,470		4	7,452	(4)	2,533
1841–1850	27,117	24,366		2	1,980		768
1851–1860	60,237	54,498			4,582		1,156
1861–1865	160,907	68,988	[5] 28,006	[5] 90,943	555		19,994
1866–1870	447,300	178,903	50,603	171,315	2,109		44,368
1871	383,324	206,270	19,163	123,936	2,389		31,567
1872	374,107	216,370	14,437	116,205	2,576		24,519
1873	333,738	188,090	5,062	108,667	2,882		29,037
1874	304,979	163,104	139	102,270	1,852		37,613
1875	288,000	157,168	(4)	110,007	1,414		19,411
1876	294,096	148,072	588	116,700	1,120		28,194
1877	281,406	130,956	(4)	118,630	976		30,843
1878	257,764	130,171		110,582	1,080		15,932
1879	273,827	137,250		113,562	925		22,091
1880	333,527	186,522		124,009	1,017		21,979
1881	360,782	198,160	3	135,261	2,202		25,156
1882	403,535	220,411		146,498	4,753		31,864
1883	398,288	214,706		144,720	7,956		30,905
1884	348,520	195,067	56	121,530	9,811		22,056
1885	323,691	181,472		112,499	5,706		24,014
1886	336,440	192,905		116,806	5,631		21,098
1887	371,403	217,287		118,823	9,254		26,039
1888	379,266	219,091		124,297	11,202		24,676
1889	387,050	223,833		130,882	8,039		24,297
1890	403,081	229,669		142,607	6,358		24,447
1891	392,612	219,522		145,687	4,030		23,374
1892	354,938	177,453		153,971	3,262		20,252
1893	385,820	203,355		161,028	3,182		18,255
1894	306,355	131,819		147,111	1,674		25,752
1895	324,729	152,159	77	143,345	1,103		28,046
1896	338,142	160,022		146,763	1,006		30,352
1897	347,722	176,554		146,689	865		23,614
1898	405,321	149,575		170,901	1,243		83,603
1899	515,961	206,128		273,437	1,678		34,717
1900	567,241	233,105		295,328	2,837		35,911
1901	587,685	238,585		307,181	2,965		38,954
1902	562,478	254,445		271,880	4,144		32,009
1903	561,881	284,480		230,810	8,926		37,665
1904	541,087	261,275		232,904	7,453		39,455
1905	544,275	261,799		234,096	4,859		43,521
1906	594,984	300,252		249,150	4,880		40,703
1907	665,860	332,233		269,667	7,879		56,081
1908	601,862	286,113		251,711	9,732		54,306
1909	604,320	300,712		246,213	7,701		49,695
1910	675,512	333,683	20,952	268,982	6,356		45,539
1911	701,833	314,497	33,517	289,012	5,732		59,075
1912	692,669	311,322	28,583	293,029	5,393		54,283
1913	724,111	318,891	35,006	309,411	2,910		57,893
1914	734,673	292,320	71,381	308,660	2,572	3,800	55,940
1915	697,911	209,787	80,202	335,468	2,167	3,500	66,787
1916	782,535	213,186	124,937	387,765	1,888		54,759
1917	1,124,325	225,962	359,681	449,685	1,893	5,200	81,903
1918	4,180,425	182,759	2,839,000	857,044	1,969	9,558	290,096
1919	4,654,381	183,429	2,600,763	1,239,468	1,405	18,000	611,317
1920	6,704,414	323,537	3,956,936	1,442,213	1,910	300	979,518
1921	5,584,517	308,025	3,228,138	1,351,836	1,530		694,988
1922	4,103,597	357,545	2,086,918	1,121,240	895	81	536,917
1923	3,847,046	562,189	1,691,090	935,700	657		657,411
1924	3,884,041	545,012	1,841,759	952,531	522		544,217

Source: Annual Report of the Secretary of the Treasury.

[1] Average for 4 years.
[2] Average for 8 years.
[3] Average for 7 years.
[4] Less than $500.
[5] Average for 3 years.

No. 143.—ORDINARY EXPENDITURES OF THE UNITED STATES GOVERNMENT: By Major Classes

[All figures in thousands of dollars; that is, 000 omitted]

Yearly average or year ended June 30—	Total ordinary expenditures	Civil and miscellaneous [1]	War Department [1]	Navy Department [1]	Indians	Pensions [2]	Postal deficiencies [3]	Interest on the public debt
1791-1800	6,835	980	1,732	[4] 979	31	97	----------	3,111
1801-1810	9,086	1,870	1,632	1,636	164	78	----------	3,703
1811-1820	23,942	2,589	10,742	4,675	317	741	----------	4,877
1821-1830	16,161	3,144	3,918	3,295	599	1,247	----------	3,956
1831-1840	24,494	5,616	8,321	5,041	2,612	2,572	----------	[5] 413
1841-1850	32,392	7,452	12,815	7,237	1,384	1,700	[6] 309	1,615
1851-1860	60,162	21,233	15,784	11,996	3,266	1,531	3,574	2,776
1861-1865	683,785	25,894	547,752	65,329	3,203	4,858	2,146	34,600
1866-1870	377,642	54,524	127,815	28,382	4,488	23,428	[7] 4,452	135,440
1871	292,177	64,367	35,800	19,431	7,427	34,444	5,131	125,577
1872	277,518	62,768	35,372	21,250	7,062	28,533	5,175	117,358
1873	290,345	72,944	46,323	23,526	7,952	29,359	5,490	104,751
1874	302,634	81,823	42,314	30,933	6,692	39,038	4,714	107,120
1875	274,623	63,859	41,121	21,498	8,385	29,456	7,212	103,094
1876	265,101	68,507	38,071	18,963	5,967	28,257	5,093	100,243
1877	241,334	52,756	37,083	14,960	5,277	27,964	6,170	97,125
1878	236,964	47,424	32,154	17,365	4,629	27,137	5,753	102,501
1879	266,948	60,968	40,426	15,125	5,206	35,121	4,774	105,328
1880	267,643	54,438	38,117	13,537	5,945	56,777	3,071	95,758
1881	260,713	61,582	40,466	15,687	6,514	50,059	3,896	82,509
1882	257,981	57,220	43,570	15,032	9,737	61,345	----------	71,077
1883	265,408	68,604	48,911	15,283	7,363	66,013	75	59,160
1884	244,126	70,920	39,430	17,293	6,476	55,429	----------	54,578
1885	260,227	82,953	42,671	16,021	6,552	56,102	4,542	51,386
1886	242,483	65,973	34,324	13,908	6,099	63,405	8,194	50,580
1887	267,932	78,764	38,561	15,141	6,195	75,029	6,501	47,742
1888	267,925	78,167	38,522	16,926	6,249	80,289	3,056	44,715
1889	299,289	94,088	44,435	21,379	6,892	87,625	3,869	41,001
1890	318,041	94,832	44,583	22,006	6,708	106,037	6,875	36,099
1891	365,774	115,708	48,720	26,114	8,527	124,416	4,742	37,547
1892	345,023	95,790	46,895	29,174	11,151	134,583	4,051	23,378
1893	383,478	97,786	49,642	30,136	13,345	159,368	5,947	27,204
1894	367,525	93,694	54,568	31,701	10,293	141,177	8,250	27,841
1895	356,195	82,263	51,805	28,798	9,940	141,305	11,017	30,978
1896	352,179	77,916	50,831	27,148	12,166	139,434	9,300	35,385
1897	365,774	79,252	48,950	34,562	13,017	141,053	11,149	37,791
1898	443,369	86,016	91,992	58,824	10,995	147,452	10,504	37,585
1899	605,072	110,980	229,841	63,942	12,806	139,395	8,212	39,897
1900	520,861	131,689	134,775	55,953	10,175	140,877	7,231	40,160
1901	524,617	131,977	144,616	60,507	10,896	139,324	4,955	32,343
1902	485,234	125,111	112,272	67,803	10,050	138,489	2,402	29,108
1903	517,006	138,078	118,630	82,618	12,935	138,426	2,769	28,556
1904	583,660	131,357	165,200	102,956	10,438	142,550	6,503	24,646
1905	567,279	127,968	126,094	117,550	14,236	141,774	15,065	24,591
1906	570,202	131,639	137,326	110,474	12,747	141,035	12,673	24,309
1907	579,129	145,642	149,775	97,128	15,164	139,310	7,629	24,481
1908	659,196	162,532	175,840	118,037	14,580	153,892	12,888	21,426
1909	693,744	167,001	192,487	115,546	15,695	161,710	19,501	21,804
1910	693,617	171,581	189,823	123,174	18,504	160,696	8,496	21,343
1911	691,202	173,830	197,199	119,938	20,934	157,981	----------	21,311
1912	689,881	172,257	184,128	135,592	20,135	153,590	1,568	22,616
1913	724,512	169,802	202,129	133,263	20,306	175,085	1,027	22,899
1914	735,081	170,530	208,350	130,682	20,215	173,440	----------	22,864
1915	760,587	200,533	202,160	141,836	22,130	164,388	6,637	22,903
1916	741,997	199,555	182,139	155,029	17,570	159,302	5,500	22,900
1917	2,086,042	1,153,677	459,540	257,166	30,598	160,318	----------	24,742
1918	13,791,908	6,306,355	5,705,136	1,368,643	30,888	181,138	2,221	197,527
1919	18,952,141	6,805,125	9,205,325	2,009,272	34,593	221,615	344	615,867
1920	6,141,745	3,133,101	1,100,866	629,893	40,517	213,344	----------	1,024,024
1921	4,468,713	1,811,016	580,795	647,871	41,471	260,611	130,273	996,677
1922	3,195,685	989,923	402,058	458,795	38,500	252,577	64,346	989,485
1923	3,244,690	1,169,528	355,723	322,533	45,143	264,148	32,527	1,055,088
1924	2,946,401	1,047,270	348,606	324,130	46,754	228,262	12,639	938,741

Source: Annual Report of the Secretary of the Treasury.

[1] Up to 1920, inclusive, civil expenditures under War and Navy Departments at Washington are included under the columns Civil and Miscellaneous; thereafter under War and Navy Departments, respectively. War Department expenditures include those for rivers and harbors and the Panama Canal.

[2] Includes only Army and Navy pensions for service prior to World War, and fees of examining surgeons. Does not include salaries under Bureau of Pensions, or payment to veterans of the World War, expenditures for which are made by Veterans' Bureau and included under civil and miscellaneous expenditures.

[3] Exclusive of amounts transferred to the civil service retirement and disability fund.

[4] Average for 9 years. [5] Average for 8 years. [6] Average for 6 years. [7] Average for 4 years.

No. 144.—RECEIPTS OF UNITED STATES GOVERNMENT: BY SOURCES, YEARS ENDED JUNE 30

[All figures in thousands of dollars; that is, 000 omitted]

	1923	1924
ORDINARY RECEIPTS		
Customs	562,189	545,012
Internal revenue:		
Income tax	1,691,090	1,841,759
Miscellaneous taxes	935,700	952,531
Miscellaneous:		
Interest, premium, and discount—		
Interest on loans to foreign governments	179,102	138,654
Interest on miscellaneous obligations of foreign governments	22,231	22,031
Interest on miscellaneous obligations	1,413	1,158
Interest on overpayments under transportation act, 1920	10	31
Interest on farm-loan bonds	5,424	4,585
Interest on public deposits	5,451	4,630
Interest on advance payments to contractors	576	43
Dividends, Panama Railroad		1,050
Discount on bonds and notes purchased	817	1,631
Gain by exchange	6,109	17
Sales of Government property—		
Government property (unserviceable)	12,130	4,009
Office material, etc. (General Supply Committee)	574	367
Properties, United States Housing Corporation	962	1,272
War supplies	77,931	44,267
Buildings, plants, etc. (war supplies)	4,524	311
Seal and fox skins	400	111
Public documents and charts		226
Card indexes, Library of Congress		149
Miscellaneous Government property	417	399
Public-domain receipts—		
Sale of public lands	657	522
Receipts under mineral leasing acts	8,826	12,619
Forest reserve fund	5,446	5,370
National park revenues	517	651
Other	975	1,404
Federal reserve bank franchise tax and net earnings derived from Federal intermediate credit banks	10,851	3,765
Profits on coinage, bullion deposits, etc.	25,865	8,134
Revenue-producing enterprises—		
United States Housing Corporation	997	888
Funds deposited for construction loans under section 11, merchant marine act, 1920	50,000	20,109
Balance of funds held by Shipping Board Emergency Fleet Corporation under act of Feb. 13, 1923		25,752
Miscellaneous—Continued.		
Revenue-producing enterprises—Continued.		
Center Market, Washington, D. C.	237	260
Earnings from radio service	340	314
Tolls, profit, etc., Panama Canal	17,687	25,710
United States telegraph lines		209
Laundry and dry-cleaning operations (War)		1,270
Other	406	222
Rent of public buildings and grounds	941	1,188
Fees, fines, penalties, forfeitures, etc.—		
Alaska fund	183	185
Fees on letters patent	3,031	2,999
Copyright fees		165
Registers' and receivers' fees (Land Office)	835	681
Consular and passport fees	7,702	8,115
Tax on circulation of Federal reserve and national banks	4,304	4,058
Customs Service	622	947
Collections under enforcement of national prohibition act (internal revenue and judicial)		6,507
Navy fines and forfeitures	2,925	318
Naval hospital fund	871	274
Naturalization fees	655	481
Immigration head tax	4,152	5,539
Judicial	6,647	3,039
Forfeitures by contractors	151	17
Other	1,278	1,111
Licenses under Federal water power act		54
Taxes, licenses, fines, etc., Canal Zone		160
Gifts and contributions—		
For river and harbor improvements	3,008	2,814
For Forest Service cooperative work	1,515	2,618
By New York Liberty loan associations	200	
For roads, bridges, and related works, Alaska		107
Moneys received from persons unknown	3	4
Donations to U. S.	3	7
Pan American Union quotas		70
Other	117	1
Repayments of investments—		
Principal of loans made to foreign governments	31,603	61,025
Principal of sale of surplus war supplies to foreign governments	54	20
Liquidation of capital stock, Federal land banks	2,557	1,101
Principal on account of "Relief—American Relief Administration"		45
Sale of farm-loan bonds	36,750	
Return of advances made to reclamation fund	1,000	1,000

No. 144.—Receipts of United States Government, Etc.—Continued

[All figures in thousands of dollars; that is, 000 omitted]

	1923	1924
Miscellaneous—Continued.		
Repayments of investments—Continued.		
Principal of loans made by United States Housing Corporation	1,562	714
Other	64	----------
Assessments and reimbursements—		
Salaries and expenses, national-bank examiners	2,146	2,334
Expenses of redeeming national currency	969	760
Assessments on Federal reserve banks for Federal Reserve Board	2,215	2,038
Assessments on intermediate credit and land banks for Federal Farm Loan Board	----------	366
Payment by German Government under terms of the armistice	345	----------
Overhead charges on sales of services or supplies (War and Navy)	----------	455
Settlement of claims (War)	2,435	787
Work done by individuals, corporations, etc	1,633	149
General railroad contingent fund	----------	4,652
Reimbursement of appropriations made for Indian tribes	----------	361
Expense of international service of ice observation and patrol	----------	134
Reimbursement for Government property lost	302	32
Damages to Government property	64	63
Other	1,621	1,519
Revenues of the District of Columbia—		
District of Columbia share (excluding trust funds)	16,931	16,492
United States share	683	635
Miscellaneous unclassified receipts—		
Clothing and small stores fund	----------	4,056
Other	556	165
Trust funds:		
Government life insurance fund—		
Premium on converted insurance	30,710	34,717
Interest	3,130	4,327
Civil service retirement and disability fund—		
Interest on investments	982	1,485
Deductions from Indian tribal funds	11	11
Deductions from Indian reimbursable appropriations	3	5
Miscellaneous—Continued.		
Trust funds—Continued.		
Civil service retirement and disability fund—Continued.		
Deductions from salaries, Virgin Islands	(1)	(1)
Deductions from salaries, Porto Rico	2	2
Deductions from cooperative employees (Agriculture)	2	1
Deferred deductions due civil service retirement and disability fund	2	3
Service credit payments	40	26
Soldiers' Home permanent fund	1,009	710
Navy and Marine Corps deposit funds	820	376
Indian moneys—		
Proceeds of labor	34,125	26,120
Sale of Indian lands and timber	1,508	1,465
Other	24	100
Miscellaneous trust funds	289	300
District of Columbia trust funds	1,789	2,004
Total miscellaneous receipts	658,042	544,750
Total all above items	3,847,020	3,884,052
Deduct moneys covered by warrant in year subsequent to deposit thereof	2	28
	3,847,017	3,884,024
Add moneys received in fiscal year but not covered by warrant	28	18
Add receipts credited direct to appropriations: [2]		
Proceeds of railroad securities owned by the Government	99,120	94,340
Receipts from miscellaneous sources	67,237	29,519
Total ordinary receipts	4,013,402	4,007,900
PUBLIC-DEBT RECEIPTS		
Treasury notes (various series)	2,000,938	210
Certificates of indebtedness	4,292,260	2,014,893
Treasury (war) savings securities	201,991	163,540
Postal-savings bonds	30	34
Bank-note fund	90,548	28,454
Treasury bonds of 1947–1952	763,962	----------
Total public-debt receipts	7,349,728	2,207,129
Total receipts, exclusive of postal	11,363,131	6,215,029
Postal revenues	532,828	572,949
Total receipts, including postal	11,895,959	6,787,978

Source: Annual Report of the Secretary of the Treasury.

[1] Less than $500.

[2] Items of this character represent cash receipts which are credited against the expenditure shown on a warrant basis. It is necessary, therefore, to add back the amounts to receipts by warrants in order to adjust to an actual cash basis.

No. 145.—EXPENDITURES OF UNITED STATES GOVERNMENT: DETAILS FOR YEARS ENDED JUNE 30, 1923 AND 1924

[All figures in thousands of dollars; that is, 000 omitted]

	1923	1924
LEGISLATIVE ESTABLISHMENT		
United States Senate	2,361	2,614
House of Representatives	6,661	6,191
Legislative, miscellaneous	19	4
Architect of the Capitol	1,222	946
Botanic Garden	86	116
Library of Congress	1,064	1,049
Government Printing Office	3,012	3,553
Total legislative establishment	14,426	14,472
EXECUTIVE OFFICE		
Salaries and expenses, Executive office	358	448
INDEPENDENT BUREAUS AND OFFICES		
Alaska relief funds	12	19
Alien Property Custodian	326	286
American Battle Monuments Commission	----------	22
Arlington Memorial Amphitheater Commission	----------	(1),(2)
Arlington Memorial Bridge Commission	15	10
Board of Mediation and Conciliation	(1)	(1)
Bureau of Efficiency	148	144
Civil Service Commission	729	974
Commission of Fine Arts	6	6
Committee on Public information	(1),(2)	----------
Employees' Compensation Commission	2,994	2,450
Federal Board for Vocational Education	6,106	5,663
Federal Fuel Distribution	(1)	----------
Federal Power Commission	25	40
Federal Reserve Board	2,113	2,178
Federal Trade Commission	957	982
General Accounting Office	3,522	3,646
Housing Corporation	1,113	807
Interdepartmental Social Hygiene Board	94	[2] *1*
Interstate Commerce Commission	5,028	9,665
Interstate Governmental Commission, Colorado River	10	(1),(2)
Miscellaneous items	104	858
National Advisory Committee for Aeronautics	209	287
Railroads	17,079	[2] *65,043*
Railroad Labor Board	335	308
Rock Creek and Potomac Parkway Commission	(1),(2)	----------
Smithsonian Institution and National Museum	759	783
State, War, and Navy Department Buildings	3,172	2,356
United States Coal Commission	452	130
U. S. Food and Fuel Administration	(1),(2)	(1)
U. S. Shipping Board	78,309	57,743
U. S. Tariff Commission	399	755
U. S. Veterans' Bureau:		
Salaries and expenses	33,240	43,340
Medical and hospital services	43,265	40,109
U. S. Veterans' Bureau—Continued.		
Military and naval compensation	130,115	112,362
Military and naval insurance (appropriated fund)	[3] 13,235	90,000
Military and naval family allowance	26	29
Miscellaneous items	22	250
Special funds—		
Military and naval insurance	[4] 68,960	[2] *3,195*
Miscellaneous special funds	(1)	23
Government life insurance fund (trust fund)—		
Investments	27,053	30,254
Expenses	6,459	9,030
Vocational rehabilitation	140,005	109,058
Increase of compensation	2,946	1,786
Total independent bureaus and offices	589,343	458,113
District of Columbia	25,208	26,092
DEPARTMENT OF AGRICULTURE		
Salaries	6,299	6,563
Offices of Editorial and Distribution work	699	707
Office of Experiment Stations, expenses	----------	1,705
Extension Service	----------	1,273
Miscellaneous	[2] *179*	1,631
Bureau of Animal Industry, expenses	4,992	7,065
Meat inspection, Bureau of Animal Industry	3,743	3,778
Bureau of Plant Industry, expenses	3,079	2,936
Forest Service, expenses	5,071	4,616
Bureau of Chemistry, expenses	910	977
Bureau of Soils, expenses	275	279
Bureau of Entomology, expenses	1,585	1,702
Bureau of Biological Survey, expenses	721	763
States Relations Service, expenses	2,982	116
Bureau of Public Roads, expenses	437	355
Bureau of Agricultural Economics	2,620	3,068
Federal Horticultural Board	623	631
Weather Bureau, expenses	1,467	1,597
Lands for protection of watersheds and streams	766	880
Road construction	79,241	89,770
Increase of compensation	3,021	3,234
Enforcement of insecticide act, general expenses	113	(5)
Cooperative agricultural extension work	5,810	5,821
Special funds:		
Cooperative work, Forest Service	1,228	2,227
Payments to States and Territories from national forest funds	846	1,321
Other special funds	218	637
Total Department of Agriculture	126,568	143,653

For footnotes see p. 153.

No. 145.—Expenditures of United States Government, Etc.—Continued

[All figures in thousands of dollars; that is, 000 omitted]

	1923	1924
DEPARTMENT OF COMMERCE		
Office of the Secretary	745	881
Bureau of Foreign and Domestic Commerce	1,654	2,393
Bureau of the Census	1,759	1,772
Steamboat Inspection Service	825	860
Bureau of Navigation	348	351
Bureau of Standards	1,742	1,654
Bureau of Lighthouses	8,760	8,640
Coast and Geodetic Survey	1,898	1,979
Bureau of Fisheries	1,314	1,109
Increase of compensation	1,663	1,872
Miscellaneous	6	1
Total Department of Commerce	20,714	21,512
DEPARTMENT OF THE INTERIOR		
Interior civil:		
Office of the Secretary	1,538	1,754
General Land Office	687	673
Public Land Service	4,591	4,923
Indian Office	(1, 2)	(6)
Bureau of Pensions—		
Salaries and expenses	1,749	1,397
Army pensions	254,605	219,559
Navy pensions	8,997	8,158
Fees of examining surgeons	546	545
Civil-service retirement and disability fund—		
Investments	8,091	8,028
Current expenses	7,674	8,625
Patent Office	2,150	2,308
Bureau of Education	702	599
Colleges for agriculture and mechanic arts	2,550	2,550
Office of Architect, Capitol	[7] 28	[2] 9
Reclamation Service—		
General expenses	101	170
Reclamation fund	5,558	6,611
Geological Survey	1,414	1,605
Bureau of Mines—		
General expenses	1,845	1,770
Adjustment and payment of mineral claims, act of Mar. 2, 1919	2,310	181
National parks	1,469	1,695
Beneficiaries	1,537	1,896
Territorial governments	109	33
Alaskan Engineering Commission	4,473	2,837
Increase of compensation	1,697	1,581
Miscellaneous	8	1
Total Interior civil	314,428	277,507
Indian affairs:		
Current and contingent expenses	2,433	2,275
Fulfilling treaty stipulations	587	712
Miscellaneous supports	621	688
Interest on Indian trust funds	892	755
Support of Indian schools	4,385	4,649
Miscellaneous expense	3,320	3,938
Trust funds	32,905	33,737
Total Indian affairs	45,143	46,754
Total, Department of the Interior, including pensions and Indian affairs	359,571	324,261
DEPARTMENT OF JUSTICE		
Department of Justice proper:		
Salaries and expenses	1,514	1,694
Department of Justice proper—Continued.		
Detection and prosecution of crimes	2,088	2,283
Increase of compensation	734	847
Judicial:		
Courts, salaries, and expenses	11,881	10,419
Fees of jurors and witnesses	2,521	2,749
Penal institutions	3,303	3,001
Miscellaneous	10	
Total Department of Justice	22,052	20,992
DEPARTMENT OF LABOR		
Office of the Secretary	529	574
Bureau of Labor Statistics	226	235
Bureau of Immigration	3,290	3,493
Bureau of Naturalization	665	738
Children's Bureau	880	1,064
Women's Bureau	94	103
Increase of compensation	538	553
Miscellaneous	275	211
Total Department of Labor	6,496	6,971
NAVY DEPARTMENT		
Office of the Secretary:		
Pay, miscellaneous	2,942	2,825
Other items	4,945	1,794
Office of Naval Records and Library		39
Office of Judge Advocate General		77
Office of Chief of Naval Operations		204
Bureau of Navigation:		
Outfits on first enlistment	72	26
Transportation	5,941	4,470
Other items	8,311	7,112
Bureau of Engineering	19,341	15,426
Bureau of Construction and Repair	17,568	15,894
Bureau of Ordnance	10,705	11,141
Bureau of Supplies and Accounts:		
Pay of the Navy	122,692	112,085
Provisions	14,167	10,712
Fuel and Transportation	14,047	13,431
Freight	2,160	2,487
Maintenance	7,212	6,785
Naval supply account fund	[2] 1,881	5,933
Clothing and small stores special fund	[2] 3,758	6,745
Other items	604	1,019
Bureau of Medicine and Surgery	6,962	3,773
Bureau of Yards and Docks	16,297	11,779
Bureau of Aeronautics	16,817	16,719
Naval Academy	2,257	2,367
Marine Corps:		
Pay	22,109	15,429
Maintenance	8,047	9,182
Other items	1,097	625
Increase of the Navy	66,429	54,651
General account of advances	[2] 43,060	[2] 9,645
Miscellaneous	505	1,045
Total Navy Department	322,533	324,130
POST OFFICE DEPARTMENT		
Post Office Department proper	[8] 29	(1, 2)
Deficiency in postal revenues	32,527	12,639
Miscellaneous expenses	217	129
Total Post Office Department	32,773	12,768

For footnotes see p. 153.

No. 145.—Expenditures of United States Government, Etc.—Continued

[All figures in thousands of dollars; that is, 000 omitted]

	1923	1924
DEPARTMENT OF STATE		
Department of State proper	1,349	1,157
Foreign intercourse	12,875	13,053
Total Department of State	14,224	14,210
TREASURY DEPARTMENT		
Office of the Secretary	70	60
Office of the Chief Clerk and Superintendent	738	677
Office of Commissioner of Accounts and Deposits	16	17
Division of Bookkeeping and Warrants	[9] 1,035	[9] 667
Division of Deposits	17	16
Public Debt Service	7,905	6,195
World War Foreign Debt Commission	----------	(1)
Division of Appointments	48	47
Division of Printing and Stationery	732	1,084
Division of Mail and Files	16	16
Office of Disbursing Clerk	30	30
Customs Service:		
Administrative salaries	64	62
Collecting the revenue from customs	11,222	12,253
Miscellaneous expenses	112	173
Refunds, debentures, drawbacks, etc	29,850	20,468
Special funds	2	----------
Bureau of the Budget	142	136
Federal Farm Loan Bureau	[10] 264	[10] 333
Office of Treasurer of the United States	1,571	1,346
Office of Comptroller of the Currency	2,409	2,508
Internal Revenue Service:		
Administrative salaries	675	684
Collecting the revenue	35,012	33,747
Enforcement of narcotic and prohibition acts	9,072	8,372
Miscellaneous expenses	7	2
Refunds, debentures, drawbacks, etc	127,742	138,822
Special funds	535	18
Coast Guard	10,462	11,354
Bureau of Engraving and Printing:		
Administrative salaries	224	213
Compensation of employees	2,181	2,567
Materials and miscellaneous expenses	1,025	1,451
Plate printing	1,640	1,339
Secret Service	408	415
Public Health Service:		
Administrative salaries and miscellaneous items	1,973	1,542
Hospital construction	261	[2] 3
Medical and hospital services	5,169	[2] 43
Pay of commissioned officers, pharmacists, acting assistant surgeons, and other employees	2,087	2,223
Pay of personnel and maintenance of hospitals	4,768	4,402
Mints and assay offices	1,283	1,309
Public buildings:		
Office of Supervising Architect	206	203
Public buildings, construction and rent	810	1,797
Hospitals	[11] 6,719	[11] 2,029
Quarantine stations	564	19
Repairs, equipment, and general expenses	2,927	2,278
Operating expenses	6,597	7,204
American Printing House for the Blind	50	50
Increase of compensation	10,087	9,967
Miscellaneous	[2] 1,523	[2] 989
Total Treasury Department	287,204	277,659
WAR DEPARTMENT		
Military activities:		
Office of the Secretary of War	793	743
General Staff Corps	256	248
Adjutant General's Department—		
Vocational training of soldiers	294	35
Other	1,570	1,289
Organized Reserves	3,476	5,950
Office of Inspector General	18	18
Office of Judge Advocate General	50	58
Army account of advances	2,475	[2] 888
Finance Department—	132,480	121,161
Pay of the Army	1,015	892
Mileage of the Army		
Increase of compensation [12]	7,013	4,623
Finance Service	1,278	1,369
Miscellaneous items	545	1,627
Quartermaster Corps—	18,596	15,071
Army transportation	5,606	3,614
Barracks and quarters	6,547	4,568
Clothing and equipage		
Construction and repair of hospitals	729	587
General appropriations	325	[12] 334
Incidental expenses of the Army	4,189	4,157
Inland and port storage and shipping facilities	739	181
Regular supplies of the Army	12,206	11,241
Roads, walks, wharves, and drainage	623	694
Subsistence of the Army	15,438	15,300
Supplies, services, and transportation	1,032	167
Water and sewers at military posts	1,759	2,087
Miscellaneous items	481	5,293
Signal Corps	2,276	2,308
Air Service	10,174	11,279
Medical Department	1,139	1,314
Bureau of Insular Affairs	63	65
Corps of Engineers	2,340	1,607
Fortifications, etc., Panama Canal	950	394
Ordnance Department—	1,386	1,027
Ordnance service		
Ordnance stores and supplies	332	189
Ammunition	989	841
Automatic rifles and manufacture of arms	766	849
Nitrate plants	886	5
Armament of fortifications	2,168	1,693
Arsenals	1,284	736
Ordnance storage facilities	78	61
Miscellaneous items	2,538	1,395
Chemical Warfare Service	935	698
National Board for Promotion of Rifle Practice	51	79
Chief of Infantry	56	60
Chief of Cavalry	15	17
Chief of Field Artillery	32	21
Chief of Coast Artillery	257	236
Militia Bureau	24,789	24,331
Military Academy	2,076	1,811
Total military activities	284,113	250,715

For footnotes see p. 153.

No. 145.—Expenditures of United States Government, Etc.—Continued

[All figures in thousands of dollars, that is, 000 omitted]

	1923	1924
WAR DEPARTMENT—con.		
Nonmilitary activities:		
National cemeteries—		
Disposition of remains of officers, soldiers, and civil employees	1,077	522
Miscellaneous items	366	452
Medical Department—		
Medical and hospital services	2,296	723
Miscellaneous items	95	105
Public buildings and grounds under Chief of Engineers	203	63
Miscellaneous items under Corps of Engineers	1,127	1,178
Rivers and harbors—		
Improving rivers	46,677	71,305
Improving harbors	1,946	1,302
Special funds for rivers and harbors	2,770	3,085
Inland and coastwise waterways service	995	197
Monuments	29	116
National military parks	133	143
National Homes for Disabled Volunteer Soldiers—		
Medical and hospital services	1,178	425
Care and maintenance	5,474	6,433
War claims and relief acts	2,290	3,301
Trust funds—		
Pay of the Army deposit fund	88	([13])
Soldiers' Home permanent fund	834	739
Preservation of birthplace of Abraham Lincoln	1	3
Miscellaneous	410	657
Total nonmilitary activities (exclusive of Panama Canal)	67,989	90,750
Panama Canal, operation and maintenance	3,621	7,142
Total War Department	355,723	348,606
SPECIAL ACCOUNTS		
Subscriptions to capital stock of Federal intermediate credit banks	12,000	12,000

	1923	1924
Interest on the public debt	[14] 1,055,088	938,741
Premium on the public debt	[15] 404	[15] 1,773
Total	1,067,492	952,513
Grand total	3,244,684	2,946,401
Balance in adjustment of repayments	+6	
Total ordinary warrant expenditures	3,244,690	2,946,401
Adjustments to the general fund	+48,561	+94,789
Total ordinary cash expenditures [16]	3,293,251	3,041,190
PUBLIC DEBT		
First Liberty loan, at 3½ per cent	3	([1])
First Liberty loan, converted at 4 per cent	1	
First Liberty loan, converted at 4¼ per cent	75	239
Second Liberty loan	22	
Second Liberty loan converted at 4¼ per cent	111,538	94,450
Third Liberty loan	66,001	410,587
Fourth Liberty loan	16,818	4,070
Victory Liberty loan	1,911,442	80,640
Treasury notes (various rates)	143,349	356,973
Treasury bonds 1947–1952	8	6
Panama Canal loan, 1911	200	
Loan of 1908–1918	30	29
Certificates of indebtedness, various issues	5,096,403	2,238,167
Treasury (war) savings securities	543,808	87,434
Bank-note fund	74,415	33,084
Funded loan of 1907	1	14
Miscellaneous redemptions	15	3
Total public debt expenditures [17]	7,964,120	3,305,697
Total cash expenditures exclusive of postal	11,257,371	6,346,886
Postal Service, payable from postal revenues	532,828	572,949
Total, including Postal Service	11,790,199	6,919,835

[1] Less than $500.
[2] Excess of repayments, deduct.
[3] See special fund below.
[4] See appropriated fund above.
[5] Included under Bureau of Agricultural Economics.
[6] Included under Indian affairs.
[7] Covers only expenditures made under 1922 and prior year accounts. For expenditures under 1923 and 1924 accounts see Legislative establishment, p. 150.
[8] Expenditures during 1923 under 1922 and prior year accounts; expenditures for 1923 payable from postal revenues.
[9] Includes $225,000 for 1924 and $508,000 for 1923, charges on silver dollar bullion sold and $5,000 for 1923, loss on silver dollars melted or broken up under Pittman Act.
[10] Exclusive of $12,000,000 for subscriptions to capital stock, Federal intermediate credit banks, agricultural credits act of 1923; see Special accounts, p. 153.
[11] Includes $1,890,000 for 1924 and $6,127,000 for 1923 under hospital facilities, etc., for war patients.
[12] Exclusive of increase of compensation under Panama Canal and National Homes for Disabled Volunteer Soldiers.
[13] Included under Finance Department.
[14] Includes $97,546,000 accrued discount on war-savings certificates of the series of 1918.
[15] Offset by $1,631,000 in 1924 and $317,000 in 1923, discount on bonds, notes, and certificates purchased and covered into the Treasury as miscellaneous receipts, p. 148.
[16] Exclusive of public debt retirements chargeable against ordinary receipts during 1924 of $457,894,000 and during 1923 of $402,958,000 which amounts are included in this table under public debt expenditures. The total expenditures chargeable against ordinary receipts during the fiscal years 1924 and 1923 were therefore $3,499,084,000 and $3,696,209,000 respectively.
[17] See note 16.

Source: Annual report of the Secretary of the Treasury.

No. 146.—EXPENDITURES OF UNITED STATES GOVERNMENT: By Major Classifications, Years Ended June 30

[All figures in thousands of dollars; that is, 000 omitted]

	1918	1919	1920	1921	1922 [1]	1923 [1]	1924 [1]
ORDINARY EXPENDITURES							
General expenditures:							
Legislative establishment [2]	15,826	17,090	19,328	18,083	17,088	14,165	14,316
Executive proper [2]	9,663	17,467	6,676	210	219	349	451
State Department	9,893	20,766	13,586	8,781	9,667	15,463	14,669
Treasury Department	152,500	227,278	322,316	488,637	209,105	145,017	137,411
War Department	4,850,687	8,995,880	1,610,587	1,101,615	454,731	392,734	348,630
Department of Justice	12,965	15,717	17,814	17,206	17,889	23,521	21,134
Post Office Department	4,173	2,412	50,049	[3] 135,359	3,384	147	187
Navy Department	1,278,840	2,002,311	736,021	650,374	476,775	333,201	332,249
Interior Department	244,557	288,286	279,245	357,815	331,814	354,623	328,228
Department of Agriculture	42,870	39,246	65,546	119,838	142,696	128,746	141,116
Department of Commerce	12,834	15,590	30,011	30,829	21,688	[5] 21,784	21,430
Department of Labor	5,469	12,943	5,415	8,503	6,227	7,241	6,620
Veterans' Bureau [4]					[4 5] 376,750	[5] 461,719	[5] 409,121
Other independent offices and commissions [2]	12,715	75,376	59,469	119,943	43,872	28,712	32,846
District of Columbia	14,447	16,014	19,988	22,715	23,732	24,054	25,873
Total	6,667,439	11,746,376	3,236,052	3,080,806	2,135,635	1,951,477	1,834,281
Unclassified items	+26,470	+895	−4,400	−923	+232	−1,436	−1,234
Total	6,693,908	11,747,271	3,231,652	3,079,884	2,135,868	1,950,041	1,833,047
Interest on public debt	189,743	619,216	1,020,252	999,145	991,001	1,055,924	940,603
Refunds of receipts:							
Customs [6]					37,124	28,737	20,567
Internal revenue [6]					45,702	125,279	127,220
Postal deficiency [7]					64,346	32,527	12,639
Panama Canal	19,268	13,196	11,866	16,461	3,025	4,317	8,387
Operations in special accounts:							
Railroads	120,264	358,795	[8] 1,036,672	[3] 730,712	[9,10] *139,469*	100,618	22,771
War Finance Corporation	44,929	302,622	[11] *228,472*	[9] *22,028*	94,428	[9] *109,436*	[9] *52,540*
Shipping Board	770,682	1,820,607	530,566	130,723	87,206	57,024	85,491
Alien Property funds [12]					1,826	[9] *1,866*	[9] *1,151*
Grain Corporation			[13] 360,328	[14] 90,353	[15] 32,000		
Sugar Equalization Board					[9] *15,280*	2,482	
Food and Fuel Administrations	54,860	87,338					
Purchase of obligations of foreign governments	4,738,030	3,479,255	421,337	73,897	718		
Purchase of Federal farm loan bonds	65,018	86,580	29,644	16,781			
Subscription to stock, Federal land banks							
Loans to railroads						13,527	12,971
Investment of trust funds:							
Government life insurance fund [6]					24,599	26,672	30,410
Civil service retirement fund [16]					9,283	8,091	8,028
District of Columbia teachers' retirement fund [17]					231	191	233
Total ordinary	12,696,702	18,514,880	6,403,344	5,115,928	3,372,608	3,294,628	3,048,678
Public-debt retirements chargeable against ordinary receipts:							
Sinking fund				261,100	276,046	284,019	295,987
Purchases from foreign repayments		7,922	72,670	73,939	64,838	32,140	38,509
Received from foreign governments under debt settlements						68,753	110,878
Received for estate taxes		93	3,141	26,349	21,085	6,569	8,897
Purchases from franchise tax receipts (Federal reserve banks)	1,134		2,922	60,724	60,333	10,815	3,635
Forfeitures, gifts, etc.			13	168	393	555	93
Total	1,134	8,015	78,746	422,281	422,695	402,850	458,000
Total expenditures chargeable against ordinary receipts	12,697,837	18,522,895	6,482,090	5,538,209	3,795,302	3,697,478	3,506,678

No. 146.—Expenditures of United States Government: By Major Classifications, Years Ended June 30—Continued

[All figures in thousands of dollars; that is, 000 omitted]

	1918	1919	1920	1921	1922	1923	1924
PUBLIC DEBT EXPENDITURES							
Expenditures not chargeable against ordinary receipts	7, 213, 555	16, 318, 492	16, 959, 293	8, 759, 746	6, 608, 532	7, 560, 948	2, 848, 350
Analysis of total public-debt expenditures:							
Certificates of indebtedness	7, 086, 313	15, 538, 079	15, 589, 117	8, 552, 225	4, 775, 865	5, 095, 993	2, 238, 577
Treasury notes	[13] 27, 362	[13] 19, 150				143, 340	356, 982
Treasury bonds						8	6
War savings securities	2, 727	131, 520	200, 983	160, 256	84, 664	528, 158	54, 052
Treasury savings securities					1, 457	15, 907	33, 406
First Liberty bonds	656	4, 003	32, 337	203	414	79	240
Second Liberty bonds	61, 050	180, 351	241, 144	8, 703	6, 015	111, 540	94, 470
Third Liberty bonds	14, 935	201, 656	296, 302	51, 172	137, 788	65, 987	410, 600
Fourth Liberty bonds		165, 000	405, 223	39, 414	9, 574	16, 752	4, 137
Victory notes			249, 002	332, 439	1, 908, 139	1, 911, 286	80, 751
Other debt items	21	63, 030	509	152	58	246	45
National bank notes and Federal reserve bank notes	21, 625	23, 719	23, 424	37, 461	107, 252	74, 415	33, 084
Total public debt expenditures, including retirements chargeable against ordinary receipts	7, 214, 689	16, 326, 507	17, 038, 040	9, 182, 027	7, 031, 226	7, 963, 798	3, 306, 350

Source: Annual Report of the Secretary of the Treasury.

[1] The figures given for operations in special accounts are net figures and make allowance for receipts and deposits credited to the account concerned.

[2] In the fiscal years 1921, 1922, and 1923, changes were made in classification of expenditures between legislative establishment, executive proper, and other independent offices and commissions, which account for most of the differences as compared with expenditures for other fiscal years.

[3] Post Office Department expenditures for June, 1921, include $65,576,000 paid to the Railroad Administration. This resulted in decrease in expenditures on account of "Federal-control transportation systems and transportation act, 1920," by a corresponding amount.

[4] Payments on account of veterans' relief made prior to Aug. 11, 1921, by the War Risk Insurance Bureau are included under Treasury Department, while similar payments made prior to that date by the Federal Board for Vocational Education are included under other independent offices and commissions.

[5] During the fiscal years 1922, 1923, and 1924, allotments for veterans' relief have been made to the Treasury, War, and Navy Departments and, in 1924, to the Interior Departments, which appear under these departments. In 1924, these allotments amounted to $6,411,000.

[6] Included under Treasury Department prior to fiscal year 1922.

[7] Included under Post Office Department prior to fiscal year 1922.

[8] Includes $288,399,000 payments on certificates of indebtedness of Director General of Railroads, due July 15, 1919.

[9] Deduct, excess of credits.

[10] The railroad expenditures during the fiscal year 1922 were reduced by $266,637,000 on account of sale of equipment trust notes, and by $123,783,000 on account of sale or collection of other securities acquired under the Federal control act or transportation act, 1920. In 1923 and 1924, receipts on these accounts were included under miscellaneous receipts.

[11] Deduct, excess of credits resulting from deposits of War Finance Corporation representing proceeds of redemptions of its holdings of United States securities.

[12] Included under Executive proper prior to fiscal year 1922.

[13] Includes $350,000,000 applied by United States Grain Corporation to reduction of capital stock and reflected in "Miscellaneous receipts" for fiscal year 1920.

[14] Net expenditures after taking into account credits and $100,000,000 applied to reduction in capital stock of United States Grain Corporation.

[15] $25,000,000 of this amount represents reduction in capital stock of United States Grain Corporation effected Oct. 17, 1921, and is reflected in an increase of receipts in an equal amount.

[16] Established May 22, 1920, and included under Interior Department prior to fiscal year 1922.

[17] Included under District of Columbia prior to fiscal year 1922.

[18] One-year Treasury notes issued under section 18, Federal reserve act.

No. 147.—APPROPRIATIONS BY THE CONGRESS OF THE UNITED STATES: FISCAL YEARS ENDING JUNE 30

[All figures in thousands of dollars; that is, 000 omitted]

Appropriated	Session, Congress, and year					
	3d, 62d, 1914	1st and 2d, 63d, 1915	3d, 63d, 1916	1st, 64th, 1917	2d, 64th, and 1st, 65th, 1918	2d, 65th, 1919
Legislative	13,964	14,796	14,034	14,540	16,860	18,571
Executive Office	210	210	210	214	221	219
Independent offices	3,039	9,327	7,405	58,395	1,305,307	3,051,159
District of Columbia	12,358	13,555	12,893	14,044	15,688	16,937
Department of Agriculture	23,676	27,109	30,942	36,973	66,891	66,420
Department of Commerce	10,330	12,138	11,259	12,452	13,687	15,311
Department of the Interior	239,832	212,077	210,849	210,027	223,294	295,778
Department of Justice	11,006	11,096	10,889	11,662	12,016	14,975
Department of Labor	3,371	4,245	3,467	3,725	6,158	11,610
Navy Department	144,983	150,358	153,097	320,718	1,606,053	1,703,682
Post Office Department:						
Payable from Treasury [1]	1,929	2,559	1,850	2,007	1,987	1,995
Payable from postal revenues [2]	286,319	316,778	314,246	326,493	335,696	385,712
Department of State	4,622	6,436	4,907	9,971	31,622	11,360
Treasury Department	64,433	69,695	65,463	80,081	7,336,096	3,418,606
Interest on the public debt	22,860	22,900	22,970	23,300	241,795	655,107
Sinking fund and debt retirements chargeable against ordinary receipts	60,685	60,717	60,723	60,727	60,748	288,890
War Department	194,940	188,477	189,287	443,082	7,592,813	16,993,819
Increase of compensation (indefinite) estimated					15,000	25,000
Total	1,098,602	1,122,472	1,114,491	1,628,412	18,881,940	27,065,149
Deduct amount payable from postal revenues [2]	286,319	316,778	314,246	326,493	335,696	385,712
Net total	**812,283**	**805,694**	**800,245**	**1,301,919**	**18,546,244**	**26,679,437**

	3d, 65th, and 1st, 66th, 1920	2d, 66th, 1921	3d, 66th, and 1st, 67th, to July 12, 1921, fiscal year 1922	1st, 67th, from July 13, 1921, and 2d, 67th, to July 1, 1922, fiscal year 1923	2d, 67th, from July 2, 1922, and 3d, and 4th, 67th, fiscal year 1924	1st, 68th, 1925
Legislative	17,637	18,453	18,705	15,165	14,786	14,648
Executive Office	221	223	220	351	497	344
Independent offices	2,246,238	931,952	165,733	757,413	522,563	411,298
District of Columbia	17,203	20,749	23,175	26,652	26,633	27,967
Department of Agriculture	196,175	144,796	40,813	145,545	110,662	74,637
Department of Commerce	30,679	23,912	17,911	20,784	22,116	24,123
Department of the Interior	271,567	346,357	352,395	328,256	343,519	292,323
Department of Justice	18,377	16,176	17,680	20,676	23,846	24,227
Department of Labor	5,364	6,099	5,393	8,607	7,519	8,364
Navy Department	910,560	453,578	489,651	300,514	325,323	278,601
Post Office Department:						
Payable from Treasury [1]	[3] 38,069	[4] 16,841	[5] 14,339	554	442	173
Payable from postal revenues [2]	412,528	523,468	701,424	572,528	596,909	629,199
Department of State	12,762	11,098	11,022	17,570	15,396	15,246
Treasury Department	317,690	432,152	359,328	243,845	279,612	269,355
Interest on the public debt	1,052,300	1,017,500	922,650	[6] 1,100,000	940,000	865,000
Sinking fund and debt retirements chargeable against ordinary receipts	(7)	287,500	265,755	330,089	507,011	471,806
War Department	876,465	494,975	459,080	358,592	355,211	341,340
Increase of compensation [8]	30,760	35,000	35,000			
Total	6,454,597	4,780,830	3,909,282	4,248,141	4,092,544	3,748,652
Deduct amount payable from postal revenues [2]	412,528	523,468	701,424	572,528	596,909	629,199
Net total	**6,042,069**	**4,257,361**	**3,207,858**	**3,675,612**	**3,495,635**	**3,119,453**

Source: Annual Report of the Secretary of the Treasury.

[1] Figures cover only those appropriations which have been specifically designated by Congress as payable from the Treasury and are exclusive of amounts which may be required under indefinite appropriations (payable from the Treasury) provided by law to supply deficiencies in the postal revenues. (See note 2.)

[2] These figures include amounts which may be required under indefinite appropriations (payable from the Treasury) to supply deficiencies, if any, in the postal revenues.

[3] Includes $35,698,000 additional compensation, Postal Service.

[4] Includes $14,000,000 for deficit under Federal control of telegraph and telephone systems.

[5] Includes $11,053,000 certified claims.

[6] Includes $125,000,000 of accumulated interest on war-savings certificates, series of 1918, to be paid during the fiscal year 1923 though properly allocable to the full five years of their life.

[7] The sinking fund created by the act of Feb. 25, 1862, was repealed by the act of Mar. 3, 1919. The act of Mar. 3, 1919, created a cumulative sinking fund beginning with the fiscal year 1921.

[8] In 1918 to 1923, indefinite appropriations, estimated. In 1923 and 1924, definite amounts were appropriated which are included under the several departments and establishments. In 1925, this item was absorbed by rates of pay included under the classification act, approved March 4, 1923.

No. 148.—INTERNAL REVENUE: Amounts Collected from Principal Source

[Note.—The figures in this statement differ from those in Tables 142 and 144 because they represent collections by internal revenue officers throughout the country, including deposits by postmasters of amounts received from sale of internal revenue stamps and deposits of internal revenue collected through customs offices, while the other tables represent the deposits of those collections in the Treasury or depositaries during the fiscal year concerned, there being thus an overlapping of time. Certain items, included in the totals in the last column beginning with 1917, are shown in detail in the second part of the table]

[All figures in thousands of dollars; that is, 000 omitted]

Yearly average or year ended June 30—	Total	Spirits [1]	Fermented liquors [1]	Tobacco [1]	Income and profits [2]	Legacies, inheritances, etc.	Manufactures and products [1,3]	Sales, (consumers' or dealers')	Stamps [4]	Other [5]
1863–1865	122,941	18,079	2,551	7,697	28,005	305	42,022	1,422	6,914	15,945
1866–1870	221,797	37,229	5,931	21,962	50,604	2,277	57,355	5,928	14,932	25,580
1871–1875	119,071	49,877	8,684	34,450	7,760	[6] 2,505	2,201	[6] 3,650	9,745	6,024
1876–1880	116,681	55,614	10,510	40,000	(7)		341		6,272	3,943
1881–1885	132,004	71,163	16,614	36,964	[8] 29		70		4,433	2,803
1886–1890	126,711	72,045	22,931	30,901			14		5	815
1891–1895	150,262	86,898	30,841	30,802	[6] 77		3		(7)	1,703
1896–1900	206,624	92,876	49,593	41,900		[6] 2,060	4		[6] 28,532	4,307
1901–1905	255,314	128,178	58,930	49,650		3,652	[6] 1		[8] 26,342	4,368
1906–1910	261,321	144,557	58,609	52,020	[6] 20,960	[8] 96				1,903
1911–1915	356,851	155,854	68,663	74,866	40,737				[6] 23,456	3,641
1916–1920	2,855,761	226,293	93,352	169,853	1,984,473	[10] 59,790	[9] 109,394	[6] 23,806	41,187	217,605
1901	306,872	116,028	75,670	62,482		5,212	1		39,241	8,237
1902	271,868	121,138	71,989	51,938		4,843			13,443	8,517
1903	230,741	131,953	47,548	43,515		5,357				2,368
1904	232,904	135,810	49,083	44,556		2,072				1,282
1905	234,188	135,959	50,361	45,660		774				1,435
1906	249,103	143,394	55,642	48,423		142				1,501
1907	269,604	156,337	59,568	51,811		49				1,900
1908	251,666	140,159	59,808	49,863						1,837
1909	246,213	134,868	57,456	51,887						2,001
1910	289,957	148,029	60,572	58,118	20,960					2,277
1911	322,526	155,280	64,368	67,006	33,512					2,361
1912	321,616	156,391	63,269	70,590	28,583					2,782
1913	344,424	163,879	66,267	76,789	35,006					2,482
1914	380,009	159,098	67,032	79,987	71,381					2,461
1915	415,681	144,620	79,329	79,957	80,202				23,456	8,117
1916	512,723	158,682	88,771	88,064	124,937				42,196	10,072
1917	809,394	192,111	91,897	103,202	387,382	6,077			8,926	19,799
1918	3,698,956	317,554	126,286	156,180	2,852,325	47,453	36,570		21,875	140,704
1919	3,850,150	365,211	117,840	206,003	2,600,784	82,030	75,598	2,302	45,251	355,131
1920	5,407,580	97,905	41,966	295,809	3,956,930	103,636	216,230	45,310	87,687	562,100
1921	4,595,357	82,598	25	255,219	3,228,138	154,043	177,802	45,795	75,665	576,071
1922	3,197,451	[11] 45,563	46	270,759	2,086,918	139,419	143,942	23,129	[12] 58,225	424,449
1923	2,621,745	[11] 30,354	4	309,015	1,691,090	120,705	163,981	21,136	61,490	217,970
1924	2,796,179	[11] 27,580	5	325,639	1,841,759	102,967	177,532	23,390	58,526	238,781

Yearly average or year	Transportation, telegraph, etc.	Beverages (nonalcoholic), etc.	Corporation capital stock	Theater admissions, etc.	Yearly average or year	Transportation, telegraph, etc.	Beverages (nonalcoholic), etc.	Corporation capital stock	Theater admissions, etc.
1917			10,472		1921	301,512	58,676	81,526	89,731
1918	70,737	2,215	24,996	26,357	1922	198,790	33,504	80,612	73,385
1919	237,840	7,182	28,776	50,920	1923	30,381	10,132	81,568	70,175
1920	289,348	57,461	93,020	76,721	1924	34,662	10,419	87,472	77,713

Source: Annual Report of the Secretary of the Treasury.

[1] Including special taxes relating to manufacture and sale.

[2] Including receipts from excise tax on corporations for the years 1910 to 1914, and munition manufacturers' tax for 1917 and 1918.

[3] Including receipts from the tax on raw cotton from 1863 to 1868.

[4] Including sales by postmasters of documentary stamps beginning with 1918.

[5] The totals in this column for the years 1917 to 1924 include items shown in detail in second part of table.

[6] Figures for one year only.

[7] Less than 500 dollars.

[8] Average for two years.

[9] Average for three years.

[10] Average for four years.

[11] Consists chiefly of tax on distilled spirits (nonbeverage).

[12] Includes consumers' or dealers' excise tax on perfumes, cosmetics, and medicinal articles amounting to $2,305,000.

No. 149.—INTERNAL REVENUE: Receipts from Each Specific Source, Years Ended June 30

[Note.—Figures are on the basis of reports of collections by internal-revenue officers and include deposits by postmasters of amounts received from sale of internal-revenue stamps and deposits of internal revenue collected through customs offices]

Sources	1921	1922	1923	1924
Income and profits:				
Individuals, partnerships, and corporations	*Dollars* [1] 3, 228, 137, 674	*Dollars* [1] 2, 086, 918, 465	*Dollars* [1] 1, 691, 089, 535	*Dollars* [1] 1, 841, 759, 317
Estates:				
Transfer of estates of decedents	154, 043, 260	139, 418, 846	126, 705, 207	102, 966, 762
Distilled spirits:				
Distilled spirits (nonbeverage)	78, 097, 757	42, 259, 352	27, 710, 453	24, 825, 033
Distilled spirits (beverage)	373, 736	113, 104	83, 206	9, 080
Rectified spirits or wines	28, 587	19, 193	17, 180	21, 635
Still or sparkling wines, cordials, etc.	2, 001, 780	1, 306, 250	1, 531, 991	1, 454, 063
Grape brandy used in fortifying sweet wines	578, 628	1, 115, 647	376, 704	665, 055
Rectifiers, retail and wholesale dealers, manufacturers of stills, etc. (special taxes)	687, 519	543, 249	450, 182	484, 254
Stamps for distilled spirits intended for export	7, 567	2, 049	1, 778	1, 232
Case stamps for distilled spirits bottled in bond	209, 368	68, 856	99, 305	93, 161
Miscellaneous collections	613, 122	135, 652	83, 206	26, 868
Total	82, 598, 065	45, 563, 350	30, 354, 007	27, 580, 381
Fermented liquors:				
Fermented liquors (barrel tax)	17, 134	35, 240	502	2, 542
Brewers; retail and wholesale dealers in malt liquors (special taxes)	8, 230	10, 846	3, 577	2, 786
Total	25, 364	46, 086	4, 079	5, 328
Tobacco:				
Cigars (large)	51, 076, 563	44, 183, 575	47, 272, 571	45, 205, 165
Cigars (small)	1, 013, 510	968, 527	865, 010	756, 139
Cigarettes (large)	356, 258	118, 478	130, 929	126, 168
Cigarettes (small)	135, 053, 369	150, 127, 515	182, 584, 807	203, 651, 331
Snuff of all descriptions	5, 795, 402	6, 947, 631	7, 175, 217	7, 005, 039
Tobacco, chewing and smoking	59, 330, 627	66, 341, 839	68, 857, 707	66, 700, 456
Cigarette papers and tubes	1, 184, 186	1, 601, 510	1, 095, 997	1, 029, 293
Manufacturers of cigars, cigarettes, and tobacco (special taxes)	1, 229, 286	988, 275	1, 004, 959	1, 137, 148
Miscellaneous collections relating to tobacco	180, 183	82, 035	28, 297	28, 143
Total	255, 219, 385	270, 759, 384	309, 015, 493	325, 638, 931
Revenue acts 1918 and 1921:				
Stamps, documentary, etc.—				
Sales by postmasters	20, 880, 869	14, 616, 958	11, 843, 404	12, 418, 180
Bonds, capital-stock issues, conveyances, etc.	32, 670, 622	26, 730, 794	32, 759, 763	30, 613, 428
Capital-stock transfers	8, 790, 905	9, 012, 702	9, 871, 604	7, 936, 832
Sales of produce (future deliveries)	7, 521, 675	5, 558, 589	7, 015, 382	7, 557, 577
Playing cards	2, 603, 941	2, 787, 921	3, 385, 227	3, 731, 537
Transportation of freight	140, 019, 200	85, 385, 186	----------	----------
Transportation of express	17, 093, 936	12, 475, 870	----------	----------
Transportation of persons	97, 481, 976	58, 042, 231	----------	----------
Seats, berths, and staterooms	8, 485, 016	5, 991, 624	----------	----------
Oil by pipe lines	9, 959, 874	7, 623, 817	----------	----------
Telegraph, telephone, and radio messages	27, 360, 361	28, 086, 886	29, 188, 338	33, 238, 875
Leased wires or talking circuits	1, 082, 051	1, 184, 635	1, 192, 446	1, 423, 554
Insurance (life, marine, inland, and casualty)	18, 992, 094	10, 855, 404	----------	----------
Manufacturers' excise tax—				
Automobile trucks and automobile wagons	11, 640, 056	8, 404, 558	10, 678, 761	11, 510, 563
Other automobiles and motor cycles	64, 388, 184	56, 684, 540	92, 736, 580	112, 870, 537
Tires, parts, or accessories for automobiles, etc.	39, 518, 009	39, 344, 665	40, 875, 149	33, 633, 610
Pianos, organs, etc.	11, 568, 035	4, 951, 752	----------	----------
Tennis rackets and sporting goods, etc.	4, 283, 902	2, 215, 607	----------	----------

o. 149.—INTERNAL REVENUE—RECEIPTS FROM EACH SPECIFIC SOURCE, ETC.—Continued

Sources	1921	1922	1923	1924
evenue acts 1918 and 1921—Continued.				
Manufacturers' excise tax—Continued.	*Dollars*	*Dollars*	*Dollars*	*Dollars*
Chewing gum	1,332,267	742,871		
Cameras	849,940	681,546	891,966	717,915
Photographic films, etc	1,045,430	743,670	718,491	888,961
Candy	20,436,700	13,593,754	11,315,466	11,803,704
Firearms, shells, etc	3,702,643	3,374,921	4,329,888	3,370,084
Hunting and bowie knives	33,971	21,748	30,455	20,982
Dirk knives, daggers, etc	2,328	6,527	1,052	3,940
Portable electric fans	297,583	125,015		
Thermos bottles	175,862	88,892		
Cigar holders, pipes, etc	151,702	165,454	239,580	319,164
Automatic slot device machines	100,505	88,888	136,604	183,430
Liveries, livery boots, etc	150,732	112,381	138,234	145,465
Hunting garments, etc	182,816	230,535	168,274	172,694
Articles made of fur	9,081,239	6,523,971		
Yachts, motor boats, etc	553,202	406,868	267,080	258,998
Toilet soap and toilet-soap powders	2,223,774	1,324,601		
Motion-picture films leased	6,008,108	3,678,868		
Sculpture, paintings, statuary, etc.	1,116,337	582,800	837,832	755,566
Carpets and rugs, trunks, valises, purses, pocketbooks, portable lighting fixtures, etc	20,374,604	8,413,453	1,400,990	1,582,341
Jewelry, watches, clocks, opera glasses, etc	24,303,937	19,514,465	20,297,876	22,634,406
Perfumes, cosmetics, and medicinal articles	5,800,768	2,305,482		
Beverages (nonalcoholic), including soft drinks, mineral waters, etc	58,675,973	33,504,284	10,131,897	10,418,866
Opium, coca leaves, including special taxes, etc	1,170,291	1,269,040	1,013,266	1,057,066
Corporations, on value of capital stock	81,525,653	80,612,240	81,567,739	87,471,692
Brokers, stock, etc	1,966,312	1,934,180	1,642,879	1,574,030
Theaters, museums, circuses, etc	1,703,380	1,863,252	1,865,280	1,623,362
Bowling alleys, billiard and pool tables	2,368,008	2,499,832	2,371,092	2,312,814
Shooting galleries	23,314	21,362	19,401	17,075
Riding academies	16,940	12,665	13,208	10,722
Passenger automobiles for hire	1,776,494	1,785,620	1,907,400	2,013,839
Yachts, pleasure boats, power boats, etc	731,092	545,841	216,315	262,572
Admissions to theaters, concerts, cabarets, etc	89,730,833	73,384,956	70,175,147	77,712,524
Dues of clubs (athletic, social, and sporting)	6,159,818	6,615,634	7,170,731	8,009,861
Total	868,143,267	646,729,363	458,414,805	490,276,768
Miscellaneous:				
Adulterated and process or renovated butter, and mixed flour	50,977	33,456	52,780	49,360
Oleomargarine, colored	921,192	404,006	678,980	980,319
Oleomargarine, uncolored	655,427	452,774	507,708	570,605
Oleomargarine manufacturers and dealers (special taxes)	1,409,846	1,174,300	1,067,843	1,254,181
Opium manufactured for smoking purposes	25	50	470	275
Collections under prohibition laws	2,152,387	1,979,587	729,244	855,395
Internal revenue collected through customs offices	356,296	495,559	100,291	29,036
Other miscellaneous receipts	1,643,896	3,385,856	[2] 3,015,787	[2] 4,203,601
Total	7,190,047	8,015,588	6,162,103	7,951,772
Grand total	4,595,357,062	3,197,451,023	2,621,745,228	2,796,179,257

Source: Annual Report of the Commissioner of Internal Revenue.

[1] Includes income tax on Alaska railroads (act of July 18, 1914); also includes in the fiscal year 1923, payments of the third and fourth installments of profits tax for the calendar year, 1921.

[2] Includes delinquent taxes collected under repealed law, $2,797,206 in 1923 and $4,115,677 in 1924.

No. 150.—INTERNAL REVENUE: RECEIPTS BY STATES, YEARS ENDED JUNE 30

[NOTE.—The internal revenue, especially the miscellaneous revenue, collected in a given State may bear little relation to the amount of taxes ultimately falling upon the people living in that State]

[All figures in thousands of dollars; that is, 000 omitted]

Division and State	Income and profits taxes				Miscellaneous internal revenue			
	1921	1922	1923	1924	1921	1922	1923	1924
Total	3,228,138	2,086,918	1,691,090	1,841,759	[1]1,367,219	1,110,533	930,656	954,420
New England	326,921	195,716	173,099	168,954	81,526	84,937	44,830	50,326
Maine	14,460	10,990	9,370	8,979	3,579	3,814	1,776	4,907
New Hampshire	8,305	4,312	6,604	4,038	2,017	1,598	1,488	1,767
Vermont	4,803	2,997	2,526	2,936	1,555	1,160	637	665
Massachusetts	214,058	130,180	112,113	109,857	45,807	30,633	26,981	28,824
Rhode Island	36,087	19,992	17,355	16,242	6,173	15,752	3,962	3,998
Connecticut	49,208	27,245	25,131	26,902	22,395	22,980	9,986	10,105
Middle Atlantic	1,263,866	841,259	703,715	774,485	494,077	382,371	319,112	297,879
New York	814,737	527,095	456,953	506,594	310,736	252,078	207,844	185,821
New Jersey	97,391	67,766	65,317	69,620	46,021	30,383	45,592	42,640
Pennsylvania	351,738	245,798	181,445	198,271	137,320	99,910	65,676	71,418
South Atlantic	233,862	145,700	108,023	136,881	180,137	173,233	183,867	203,616
Delaware	9,848	3,987	3,412	9,127	2,000	1,902	1,570	1,678
District of Columbia	8,055	10,521	7,784	24,164	10,880	7,333	3,032	3,378
Maryland	44,948	29,070	27,873	26,562	27,323	16,902	9,827	8,787
Virginia	31,594	18,577	13,706	16,048	30,260	28,018	26,499	29,944
West Virginia	35,820	27,962	13,314	14,387	6,059	5,491	5,051	5,509
North Carolina	38,665	23,180	18,184	18,173	86,226	99,234	122,164	139,800
South Carolina	26,032	9,699	5,337	7,544	2,578	1,748	1,373	1,394
Georgia	23,792	14,270	12,075	13,870	8,443	6,719	7,350	5,312
Florida	10,108	8,434	6,338	8,005	6,368	5,886	7,101	7,814
East North Central	756,228	488,385	390,358	414,463	343,229	279,644	244,898	261,490
Ohio	203,847	128,898	88,033	95,412	81,821	63,403	60,453	58,112
Indiana	49,810	30,715	25,042	26,384	28,349	22,317	20,710	19,383
Illinois	260,945	179,634	163,627	161,072	127,080	90,699	52,329	53,769
Michigan	184,495	112,258	88,679	104,378	87,900	89,616	98,917	117,002
Wisconsin	57,131	36,880	24,977	27,216	17,179	13,609	12,489	13,233
West North Central	217,325	136,046	102,777	107,549	94,742	70,842	49,420	45,539
Minnesota	53,886	30,298	21,553	23,856	23,836	15,956	9,136	7,731
Iowa	28,394	17,047	11,808	12,854	8,852	6,612	5,346	5,092
Missouri	86,122	55,035	40,151	44,116	40,012	32,421	25,701	24,678
North Dakota	2,072	1,164	887	771	971	748	620	611
South Dakota	3,648	1,644	1,188	1,170	1,401	922	877	781
Nebraska	15,829	9,216	7,275	7,459	7,854	6,046	3,813	3,333
Kansas	26,874	22,242	19,915	17,323	11,816	8,137	3,837	3,412
South Central	72,105	42,875	32,613	38,221	40,326	28,146	28,110	23,736
Kentucky	25,091	16,286	11,936	14,285	25,605	16,836	14,314	14,290
Tennessee	25,607	14,174	11,571	11,943	8,762	7,621	6,425	6,691
Alabama	14,222	9,010	6,203	7,984	4,207	2,454	1,5 6	1,817
Mississippi	7,245	3,405	2,903	4,009	1,752	1,235	865	940
West South Central	111,298	70,069	51,834	58,156	45,163	30,415	18,088	19,193
Louisiana	29,242	15,478	10,474	13,400	10,879	7,276	6,017	7,027
Texas	52,190	34,978	26,386	28,295	26,036	17,370	8,248	8,568
Oklahoma	21,637	14,277	10,456	11,028	5,032	4,126	2,623	2,492
Arkansas	8,229	5,336	4,518	5,432	2,336	1,643	1,200	1,105
Mountain	46,967	25,543	21,501	22,472	18,322	11,378	9,208	7,800
Montana	3,925	2,302	2,182	2,060	1,522	1,130	1,098	808
Wyoming	2,537	1,548	1,580	1,596	713	532	436	493
Colorado	25,035	14,546	10,921	11,544	9,130	5,411	5,068	3,684
New Mexico	1,306	812	760	891	468	419	256	240
Arizona	2,785	1,427	1,165	1,592	1,418	714	506	540
Utah	7,116	2,971	2,866	2,937	3,450	2,150	1,060	1,150
Nevada	718	564	501	581	490	274	183	180
Idaho	3,495	1,373	1,526	1,271	1,122	739	601	705
Pacific	180,365	125,920	103,529	115,367	66,442	48,136	36,393	43,166
Washington	29,221	18,734	10,742	14,723	7,201	4,877	3,730	4,283
Oregon	21,973	14,935	8,261	8,242	6,163	3,857	2,313	2,258
California	129,171	92,251	84,526	92,401	53,078	39,402	30,350	36,625
Philippine Islands					946	457	960	760
Hawaii	18,859	14,633	3,506	5,021	1,821	882	642	775
Alaska	280	174	135	190	113	90	27	40

Source: Annual Report of the Commissioner of Internal Revenue.

[1] Total includes $356,000 collected through customs offices not distributed by States and divisions.

No. 151.—PERSONAL INCOME TAX RETURNS: ANALYSIS, CALENDAR YEARS

[All money figures, except average per return and per capita, in millions of dollars and tenths of millions]

	1917[1]	1918	1919	1920	1921	1922
Total income	12,077.0	17,745.8	22,437.7	26,690.3	23,328.8	24,871.9
Wages and salaries	3,648.4	8,267.4	10,755.7	15,270.4	13,813.2	13,694.0
Business	2,865.4	3,124.4	3,877.6	3,205.6	2,366.3	2,839.8
Partnerships [2]	775.1	1,214.9	1,831.4	1,701.2	1,341.2	1,427.1
Profits from sales of real estate, stocks, bonds, etc.	318.2	291.2	999.4	1,020.5	462.9	[3] 742.1
Rents and royalties	684.3	975.7	1,019.1	1,047.4	1,178.0	1,224.9
Interest and investment income [2]	936.7	1,403.5	1,437.4	1,647.8	1,643.3	1,996.5
Items exempt from normal tax, total	2,848.8	2,468.7	2,517.2	2,797.4	2,523.9	2,947.5
Dividends	2,848.8	2,468.7	2,453.8	2,735.8	2,477.0	2,664.2
Interest, Government obligations			63.4	61.6	47.0	34.0
Capital net gains from sale of assets held over two years						249.2
General deductions	885.8	1,821.1	2,578.2	2,954.6	3,751.6	3,535.7
Net income	11,191.2	15,924.6	19,859.5	23,735.6	19,577.2	21,336.2
Exemptions from normal tax	[4] 6,968.3	10,565.5	11,941.4	15,632.1	16,715.8	17,649.4
Personal exemption	4,018.2	8,096.8	9,424.3	12,834.7	14,191.9	14,702.0
Above items exempt from normal tax	2,848.8	2,468.7	2,517.2	2,797.4	2,523.9	2,947.4
Less exemptions in excess of net income		*441.1*	*448.8*	*702.3*	*2,718.7*	*2,740.1*
Net exemptions	6,968.3	10,124.4	11,492.6	14,929.8	14,002.1	14,909.3
Net income subject to normal tax	4,223.0	5,800.2	8,366.9	8,805.8	5,575.1	6,426.9
Less prior year loss						45.2
Net balance taxed	4,223.0	5,800.2	8,366.9	8,805.8	5,575.1	6,381.7
Normal tax	140.7	476.4	468.1	478.3	308.1	355.4
Surtax	433.3	651.3	801.5	596.8	411.3	474.6
Tax on capital net gain from sale of assets held over two years						31.1
Total tax	[4] 675.3	1,127.7	1,269.6	1,075.1	719.4	861.1
Number of returns (thousands)	1,832	4,425	5,333	7,260	6,662	6,787
Average net income per return	$3,931	$3,599	$3,724	$3,269	$2,939	$3,143
Average tax per return	$199	$255	$238	$148	$108	$127
Averages per capita of total population:						
Net income returned	$133	$153	$187	$224	$185	$195
Tax	$6.75	$10.85	$11.98	$10.14	$6.79	$7.86

[1] Statistics relate to returns reporting net income of $2,000 and over as detailed data were not compiled for returns reporting net income under $2,000.
[2] In 1918 to 1921 partnerships include fiduciaries included with interest and investment income in 1917 and 1922.
[3] Exclusive of capital net gain from sale of assets held over two years.
[4] Includes $101,250,000 war excess profits tax.

No. 152.—PERSONAL INCOME TAX RETURNS: BY FAMILY RELATIONSHIP

	1917[1]	1918	1919	1920	1921	1922
Number of returns	1,832,132	4,425,114	5,332,760	7,259,944	6,662,176	6,787,481
Joint returns [2]	1,450,723	2,559,057	2,858,597	3,775,261	3,477,592	3,566,302
Men—Heads of families	72,668	296,002	362,797	474,574	401,662	392,356
Women—Heads of families	25,368	82,251	88,595	132,181	115,356	135,929
All other—Men	199,263	1,195,301	1,602,277	2,256,565	1,945,009	1,823,525
All other—Women	63,580	255,661	361,960	503,690	608,829	740,500
Wives making separate returns from husbands	20,530	35,942	58,534	77,558	89,634	101,319
Community property income				40,115	24,094	27,540
Net income (1,000 dollars)	11,191,246	15,924,630	19,859,491	23,735,629	19,577,213	21,336,213
Joint returns [2]	8,390,969	10,942,721	13,209,749	14,988,746	12,448,419	13,673,814
Men—Heads of families	412,096	857,115	1,205,020	1,384,464	1,066,537	1,091,277
Women—Heads of families	174,811	273,794	307,540	388,365	309,461	361,518
All other—Men	349,784	2,726,888	3,665,858	4,886,603	3,788,543	3,758,959
All other—Women	556,540	790,903	1,005,946	1,264,956	1,302,398	1,603,594
Wives making separate returns from husbands	307,046	333,219	465,380	534,840	486,170	638,862
Community property income				287,655	175,684	208,189

Source of Tables 151 and 152: Statistics of Income, Commissioner of Internal Revenue.

[1] See footnote 1, Table 151.
[2] Returns of husbands and wives with or without dependent children, including husbands whose wives, though living with them, filed separate returns.

No. 153.—PERSONAL INCOME TAX RETURNS: Returns, Net Income, Tax Yield, and Average Tax Rate by Income Classes, Calendar Years

[Note.—The net income here shown is subject to deduction of exemptions to give net income subject to tax, see Tables 151 and 154]

Income class (net income)	1916	1917 [1]	1918	1919	1920	1921	1922
Number of returns	**437,036**	**3,472,890**	**4,425,114**	**5,332,760**	**7,259,944**	**6,662,176**	**6,787,481**
Under $1,000	----------	----------	----------	----------	----------	401,849	402,076
$1,000 to 2,000	----------	1,640,758	1,516,938	1,924,872	2,671,950	2,440,544	2,471,181
$2,000 to $3,000	----------	838,707	1,496,878	1,569,741	2,569,316	2,222,031	2,129,898
$3,000 to $5,000	157,149	560,763	932,336	1,180,488	1,337,116	1,072,146	1,190,115
$5,000 to $10,000	150,553	270,666	319,356	438,861	455,442	353,247	391,373
$10,000 to $25,000	80,880	112,502	116,569	162,485	171,830	132,344	151,329
$25,000 to $50,000	23,734	30,391	28,542	37,477	38,548	28,946	35,478
$50,000 to $100,000	10,452	12,439	9,996	13,320	12,093	8,717	12,000
$100,000 to $150,000	2,900	3,302	2,358	2,983	2,191	1,367	2,171
$150,000 to $300,000	2,437	2,347	1,514	1,864	1,063	739	1,323
$300,000 to $500,000	714	559	382	425	239	162	309
$500,000 to $1,000,000	376	315	178	189	123	63	161
$1,000,000 and over	206	141	67	65	33	21	67
	In thousands of dollars						
Net income	**6,298,578**	**13,652,383**	**15,924,639**	**19,859,491**	**23,735,629**	**19,577,213**	**21,336,213**
Under $1,000	----------	----------	----------	----------	----------	213,850	247,564
$1,000 to $2,000	----------	2,461,137	2,232,355	2,829,113	4,050,067	3,620,762	3,630,571
$2,000 to $3,000	----------	2,004,977	3,626,825	3,807,286	6,184,543	5,325,931	5,153,497
$3,000 to $5,000	624,669	2,115,865	3,535,219	4,513,364	5,039,607	4,054,891	4,500,558
$5,000 to $10,000	1,037,248	1,827,508	2,145,690	2,954,137	3,068,331	2,378,759	2,641,905
$10,000 to $25,000	1,235,016	1,087,166	1,736,548	2,412,276	2,547,905	1,958,156	2,255,872
$25,000 to $50,000	822,662	1,042,320	978,043	1,277,365	1,307,785	979,629	1,208,274
$50,000 to $100,000	722,795	846,894	679,721	896,497	810,386	582,231	805,224
$100,000 to $150,000	357,355	400,492	284,107	358,393	265,512	163,520	260,204
$150,000 to $300,000	505,859	474,652	305,025	371,149	215,139	145,948	266,814
$300,000 to $500,000	271,938	209,905	144,545	159,071	89,319	61,343	116,672
$500,000 to $1,000,000	256,771	214,631	119,076	128,290	79,963	42,780	107,671
$1,000,000 and over	464,264	306,836	137,487	152,650	77,078	49,411	141,387
Tax yield (normal and surtax) [2]	**173,337**	**691,493**	**1,127,722**	**1,269,630**	**1,075,054**	**719,387**	**861,057**
Under $1,000	----------	----------	----------	----------	----------	174	247
$1,000 to $2,000	----------	16,244	26,482	24,696	36,860	29,161	27,081
$2,000 to $3,000	----------	9,097	35,415	28,258	45,508	20,712	20,730
$3,000 to $5,000	776	18,283	82,920	75,915	83,496	42,744	47,533
$5,000 to $10,000	6,301	44,066	93,058	91,538	97,886	68,871	70,388
$10,000 to $25,000	11,637	80,695	142,449	164,833	172,259	126,886	123,576
$25,000 to $50,000	11,603	76,593	130,241	154,946	154,265	112,910	125,697
$50,000 to $100,000	16,299	85,028	147,429	186,358	163,718	115,712	144,093
$100,000 to $150,000	12,423	55,766	95,680	118,705	86,588	52,330	71,337
$150,000 to $300,000	24,007	86,718	136,156	163,095	92,604	61,496	98,810
$300,000 to $500,000	17,951	50,228	79,165	86,031	47,043	31,860	43,488
$500,000 to $1,000,000	20,902	59,349	69,834	76,228	45,641	25,112	38,559
$1,000,000 and over	51,487	109,425	88,885	99,027	49,185	31,420	49,518
Average tax rate on net income, per cent	**2.75**	**5.06**	**7.08**	**6.39**	**4.53**	**3.67**	**4.04**
Under $1,000	----------	----------	----------	----------	----------	0.08	.10
$1,000 to $2,000	----------	0.66	1.19	0.87	0.91	0.81	.75
$2,000 to $3,000	----------	0.44	0.98	0.74	0.74	0.39	.40
$3,000 to $5,000	0.12	0.86	2.35	1.68	1.66	1.05	1.06
$5,000 to $10,000	0.61	2.41	4.34	3.10	3.19	2.90	2.66
$10,000 to $25,000	0.94	4.78	8.20	6.83	6.76	6.48	5.48
$25,000 to $50,000	1.41	7.34	13.32	12.13	11.80	11.53	10.40
$50,000 to $100,000	2.25	10.04	21.69	20.79	20.20	19.87	17.89
$100,000 to $150,000	3.48	13.92	33.68	33.12	32.61	32.00	27.42
$150,000 to $300,000	4.75	18.27	44.64	43.94	43.04	42.14	37.03
$300,000 to $500,000	6.60	23.93	54.77	54.08	52.67	51.94	37.27
$500,000 to $1,000,000	8.14	27.63	58.65	59.42	57.08	58.70	35.81
$1,000,000 and over	11.09	35.65	64.65	64.87	63.81	63.59	35.02

Source: Statistics of Income, Reports of the Commissioner of Internal Revenue, Treasury Department.

[1] Statistics relate to returns reporting net income of $1,000 and over and therefore differ from Tables 151 and 152.

[2] In 1922 includes tax on capital net gain from sale of assets held more than two years.

No. 154.—PERSONAL INCOME TAX RETURNS: ANALYSIS, BY INCOME CLASSES, CALENDAR YEAR 1922

[NOTE.—In the lower income classes a large proportion are untaxed, exemptions exceeding income. In addition to deductions and exemptions shown, net loss of preceding year, amounting to $45,221,000, is deducted from net income to give net taxable income]

Income class (net income)	Number of returns	Total income	General deductions	Net income	Exemption from normal tax: Personal exemption	Dividends	Interest on Government obligations	Capital net gain [1]
		In thousands of dollars						
Total	6,787,481	24,871,908	3,535,696	21,336,213	14,701,961	2,664,219	33,989	249,248
Under $1,000, free	386,780	749,307	510,076	239,281	632,357	101,385	1,535	--------
Under $1,000, taxed	15,296	13,698	5,415	8,283	954	1,568	51	--------
$1,000 to $2,000, free	881,070	1,586,739	233,840	1,352,900	2,283,487	45,842	144	--------
$1,000 to $2,000, taxed	1,590,111	2,442,323	164,651	2,277,671	1,577,741	13,935	71	--------
$2,000 to $3,000, free	1,567,657	4,083,379	333,556	3,749,823	4,782,269	75,154	149	--------
$2,000 to $3,000, taxed	562,241	1,558,708	155,034	1,403,675	864,301	25,515	123	--------
$3,000 to $4,000, free	230,461	863,396	96,973	766,423	820,964	69,267	242	--------
$3,000 to $4,000, taxed	554,806	2,152,071	226,922	1,925,149	1,328,193	45,057	184	--------
$4,000 to $5,000, free	32,259	179,003	38,039	140,964	109,555	54,923	185	--------
$4,000 to $5,000, taxed	372,589	1,904,342	236,319	1,668,022	982,975	58,074	342	--------
$5,000 to $6,000, free	8,005	61,240	17,933	43,308	19,040	34,475	280	--------
$5,000 to $6,000, taxed	146,184	938,435	138,899	799,536	343,460	55,545	1,096	--------
$6,000 to $10,000	237,184	2,127,487	328,426	1,799,061	532,253	266,297	5,446	--------
$10,000 to $25,000	151,329	2,687,121	431,249	2,255,872	322,737	562,751	9,095	--------
$25,000 to $50,000	35,478	1,461,148	252,874	1,208,274	71,442	439,944	6,204	16,525
$50,000 to $100,000	12,000	971,061	165,837	805,224	23,124	352,045	4,249	51,372
$100,000 to $150,000	2,171	327,950	61,747	266,203	3,995	126,176	1,253	25,465
$150,000 to $300,000	1,323	330,056	63,241	266,814	2,293	133,996	1,269	42,277
$300,000 to $500,000	309	141,618	24,946	116,672	503	64,309	788	24,853
$500,000 to $1,000,000	161	130,681	23,011	107,671	227	58,975	388	33,963
$1,000,000 and over	67	168,095	26,708	141,387	91	78,986	895	54,793

Income class (net income)	Normal tax	Surtax	Tax on capital net gain 12½ per cent [1]	Total tax	Average tax per individual (dollars)	Average rate of tax per cent	Per cent distribution: Returns	Net income	Total tax
	In thousands of dollars								
Total	355,410	474,581	31,066	861,057	126.86	4.04	100.00	100.00	100.00
Under $1,000, free	--------	--------	--------	--------	--------	--------	5.70	1.12	--------
Under $1,000, taxed	247	--------	--------	247	16.12	2.98	.22	.04	.03
$1,000 to $2,000, free	--------	--------	--------	--------	--------	--------	12.98	6.34	--------
$1,000 to $2,000, taxed	27,081	--------	--------	27,081	17.03	1.19	23.43	10.68	3.14
$2,000 to $3,000, free	--------	--------	--------	--------	--------	--------	23.07	17.57	--------
$2,000 to $3,000, taxed	20,730	--------	--------	20,730	36.87	1.48	8.28	6.58	2.41
$3,000 to $4,000, free	--------	--------	--------	--------	--------	--------	3.40	3.59	--------
$3,000 to $4,000, taxed	22,329	--------	--------	22,329	40.25	1.16	8.17	9.02	2.59
$4,000 to $5,000, free	--------	--------	--------	--------	--------	--------	.48	.70	--------
$4,000 to $5,000, taxed	25,204	--------	--------	25,204	67.65	1.51	5.49	7.82	2.93
$5,000 to $6,000, free	--------	--------	--------	--------	--------	--------	.12	.20	--------
$5,000 to $6,000, taxed	16,496	1	--------	16,496	112.84	2.06	2.15	3.75	1.92
$6,000 to $10,000	49,474	4,418	--------	53,892	227.21	3.00	3.50	8.43	6.26
$10,000 to $25,000	90,245	33,330	--------	123,576	816.60	5.48	2.23	10.57	14.35
$25,000 to $50,000	50,834	73,152	1,711	125,697	3,542.94	10.40	.52	5.66	14.60
$50,000 to $100,000	30,134	107,398	6,560	144,093	12,007.71	17.89	.18	3.77	16.73
$100,000 to $150,000	8,969	59,121	3,247	71,337	32,859.16	27.42	.03	1.21	8.28
$150,000 to $300,000	7,795	85,684	5,331	98,810	74,686.63	37.03	.02	1.25	11.48
$300,000 to $500,000	2,802	37,574	3,113	43,488	140,738.59	37.27	(2)	.54	5.05
$500,000 to $1,000,000	1,746	32,631	4,255	38,559	239,499.03	35.81	(2)	.50	4.48
$1,000,000 and over	1,396	41,272	6,849	49,518	739,069.24	35.02	(2)	.66	5.75

Source: Statistics of income, 1922, Report of the Commissioner of Internal Revenue, Treasury Department.

[1] Relates to net gain from sale of assets held for more than two years.

[2] Less than one-hundredth of 1 per cent.

No. 155.—PERSONAL INCOME TAX RETURNS: Total Income by Income Classes, Distributed by Sources of Income, Calendar Year 1922

[Note.—For total income see Table 154. Certain of these items are exempt from normal tax, see Table 151]

Income class (net income)	Income from personal industry and business				Income from property			
	Wages and salaries	Business	Partnerships	Profits from sales of real estate, securities, etc.[1]	Rents and royalties	Dividends	Interest and investment[2]	Interest on Government obligations[3]
	In thousands of dollars							
Total	13,693,993	2,839,771	1,427,127	991,352	1,224,929	2,664,219	1,996,529	33,989
Under $1,000	280,849	139,456	26,122	31,646	83,806	102,953	96,636	1,587
$1,000 to $2,000	3,204,869	303,804	84,025	29,161	152,447	59,777	194,763	215
$2,000 to $3,000	4,225,557	566,908	152,072	63,209	244,493	100,670	288,907	272
$3,000 to $5,000	3,049,263	817,162	246,726	127,294	261,993	227,320	368,099	954
$5,000 to $10,000	1,375,159	494,224	247,177	149,927	192,950	356,317	304,587	6,821
$10,000 to $25,000	911,138	299,201	266,067	168,694	151,753	562,751	318,421	9,095
$25,000 to $50,000	369,682	123,331	163,603	107,564	66,306	439,944	184,515	6,204
$50,000 to $100,000	182,433	60,177	119,642	93,742	36,512	352,045	122,260	4,249
$100,000 to $150,000	45,573	14,725	43,671	37,737	12,999	126,176	39,818	1,252
$150,000 to $300,000	31,208	11,696	44,303	56,737	10,393	133,996	40,363	1,268
$300,000 to $500,000	8,721	4,076	17,784	29,417	3,141	64,309	13,383	788
$500,000 to $1,000,000	4,480	2,531	8,738	37,207	3,033	58,975	15,329	388
$1,000,000 and over	4,971	2,480	7,197	59,017	5,103	78,986	9,446	896
	Per cent of total income of class derived from each source							
Total	55.06	11.42	5.74	3.98	4.92	10.71	8.03	0.14
Under $1,000	36.81	18.28	3.42	4.15	10.98	13.49	12.66	.21
$1,000 to $2,000	79.54	7.54	2.08	.72	3.77	1.48	4.83	.05
$2,000 to $3,000	74.88	10.03	2.69	1.12	4.33	1.78	5.12	.05
$3,000 to $5,000	59.80	16.02	4.84	2.50	5.14	4.46	7.22	.02
$5,000 to $10,000	43.97	15.80	7.90	4.79	6.17	11.39	9.74	.22
$10,000 to $25,000	33.91	11.13	9.90	6.28	5.65	20.94	11.85	.34
$25,000 to $50,000	25.30	8.44	11.21	7.36	4.54	30.11	12.63	.42
$50,000 to $100,000	18.79	6.20	12.32	9.65	3.76	36.25	12.59	.44
$100,000 to $150,000	14.15	4.57	13.57	11.72	4.05	39.19	12.37	.39
$150,000 to $300,000	9.48	3.54	13.42	17.19	3.15	40.60	12.23	.38
$300,000 to $500,000	6.16	2.87	12.56	20.77	2.22	45.41	9.45	.56
$500,000 to $1,000,000	3.42	1.94	6.69	28.47	2.32	45.13	11.73	.30
$1,000,000 and over	2.95	1.48	4.28	35.11	3.04	46.99	5.62	.53

Source: Statistics of Income, 1922, report of the Commissioner of Internal Revenue.

[1] Includes capital net gain from sale of assets held more than two years exempt from normal tax but subject to a special tax.

[2] Including fiduciary income.

[3] Does not include income wholly exempt from tax.

No. 156.—PERSONAL INCOME TAX RETURNS: TOTAL INCOME BY STATES AND TERRITORIES, DISTRIBUTED BY SOURCES OF INCOME, CALENDAR YEAR 1922

[All figures in thousands of dollars; that is, 000 omitted]

State or Territory	Total income	Income from personal industry and business				Income from property			
		Wages and salaries	Business	Partnerships	Profits from sales of real estate, securities, etc.[1]	Rents and royalties	Dividends	Interest and investment income[2]	Interest on Government obligations
Total	24,871,908	13,698,993	2,839,771	1,427,127	991,352	1,224,929	2,664,219	1,996,529	33,989
Alabama	142,983	90,892	12,942	11,008	2,445	9,109	7,634	8,831	121
Alaska[3]									
Arizona	55,558	36,544	6,033	2,729	2,206	2,536	2,358	3,110	44
Arkansas	113,948	56,553	17,004	10,014	5,112	11,221	6,245	7,728	71
California	1,580,613	809,295	215,959	95,198	85,815	112,520	131,363	128,950	1,513
Colorado	216,508	124,608	24,410	9,382	11,689	10,606	19,388	16,177	248
Connecticut	460,320	256,336	43,516	15,195	16,970	17,411	71,501	38,697	695
Delaware	68,404	38,130	3,995	1,639	1,720	1,753	14,490	6,570	107
Dist. Columbia	263,488	164,581	26,666	9,887	8,348	14,613	19,677	19,340	376
Florida	160,191	74,444	25,047	10,579	8,694	11,376	14,884	14,962	205
Georgia	233,054	148,074	21,664	11,473	5,140	16,846	16,039	13,674	144
Hawaii	41,346	26,389	2,174	869	1,496	1,794	6,342	2,210	71
Idaho	58,538	36,212	9,470	3,178	861	2,565	2,021	4,223	7
Illinois	2,269,765	1,248,554	279,458	128,692	98,407	139,844	208,957	163,363	2,490
Indiana	480,925	304,313	59,767	25,443	10,451	24,259	36,952	19,237	503
Iowa	420,108	239,391	54,196	18,666	9,253	27,989	25,826	44,572	215
Kansas	252,889	133,838	54,058	20,488	5,775	16,178	12,029	10,329	194
Kentucky	231,106	135,981	29,121	15,414	7,542	10,859	21,388	10,457	344
Louisiana	236,276	138,444	26,123	17,744	7,908	13,081	18,007	14,693	278
Maine	145,450	81,443	16,568	5,682	5,797	4,154	16,482	15,210	112
Maryland	438,947	246,462	44,605	25,703	15,390	14,839	45,757	45,582	612
Massachusetts	1,439,603	746,774	181,409	84,239	49,960	47,492	213,178	114,569	1,982
Michigan	936,000	525,591	92,240	33,844	44,804	53,202	112,287	73,197	835
Minnesota	404,511	235,506	37,253	17,677	8,404	20,127	40,816	44,321	406
Mississippi	96,258	47,499	18,123	9,664	1,808	6,992	5,568	6,531	71
Missouri	609,601	370,923	57,886	24,967	13,362	33,291	67,395	40,874	903
Montana	98,289	66,956	12,115	3,194	875	4,245	4,281	6,575	48
Nebraska	211,337	109,601	47,275	13,341	3,533	12,046	10,662	14,768	112
Nevada	26,390	16,393	4,740	1,384	464	1,176	885	1,328	19
New Hampshire	94,470	52,871	10,378	4,001	2,699	3,061	14,584	6,764	110
New Jersey	1,191,682	675,387	143,544	52,522	57,734	46,908	117,256	96,967	1,363
New Mexico	33,813	20,580	5,139	1,972	468	1,837	1,774	2,315	28
New York	4,849,539	2,452,493	463,471	343,568	248,273	178,081	652,727	500,415	10,511
North Carolina	208,788	116,978	29,893	13,218	6,052	12,994	22,458	7,010	185
North Dakota	51,556	30,839	8,602	2,852	513	1,861	1,779	5,025	24
Ohio	1,298,914	802,203	112,042	56,215	39,276	65,591	170,617	51,353	1,611
Oklahoma	267,575	134,789	37,603	23,003	17,176	23,557	12,176	18,966	214
Oregon	181,569	109,705	24,026	8,642	2,631	9,276	13,373	13,677	238
Pennsylvania	2,299,008	1,238,758	246,466	130,816	98,989	85,412	281,933	212,368	4,266
Rhode Island	194,103	103,224	16,083	7,274	5,523	6,833	34,979	19,919	269
South Carolina	85,527	51,680	9,804	4,362	1,619	4,377	6,413	7,199	73
South Dakota	59,936	30,640	12,764	3,591	887	3,657	2,283	6,078	36
Tennessee	220,489	137,018	22,691	15,529	5,639	12,759	17,180	9,539	135
Texas	661,363	325,554	99,832	56,251	27,268	65,529	36,961	49,415	553
Utah	76,730	53,379	7,548	2,872	1,278	2,527	5,062	3,999	65
Vermont	59,774	29,819	9,284	3,307	2,189	1,684	7,939	5,505	48
Virginia	242,410	144,443	25,066	13,084	7,756	12,863	23,729	15,168	301
Washington	333,616	226,369	34,684	10,360	5,485	14,745	19,788	21,827	358
West Virginia	230,921	131,958	30,447	9,711	10,237	13,074	26,049	8,955	490
Wisconsin	480,452	277,201	57,982	34,768	14,112	13,716	40,872	41,367	345
Wyoming	57,267	38,288	8,455	2,216	1,319	2,463	1,875	2,612	40

Source: Statistics of Income, 1922, Report of the Commissioner of Internal Revenue, Treasury Department.

[1] Includes capital net gain from sale of assets held more than two years exempt from normal tax but subject to special tax.
[2] Including fiduciary income.
[3] Alaska included in State of Washington.

No. 157.—PERSONAL INCOME TAX RETURNS: By States

State or Territory	Number of returns						Net income in thousands of dollars		
	1917 [1]	1918	1919	1920	1921	1922	1917 [1]	1918	1919
Total	3,472,890	4,425,114	5,332,760	7,259,944	6,662,176	6,787,481	13,652,383	15,924,639	19,859,491
Alabama	21,844	38,988	40,789	52,984	43,009	43,612	73,509	121,251	133,471
Alaska	4,570	7,606	9,427	9,899	(2)	(2)	10,550	15,435	18,862
Arizona	12,264	13,701	20,495	24,812	18,477	20,079	39,636	41,570	61,434
Arkansas	17,839	20,612	33,556	38,113	33,830	32,072	68,296	76,354	123,701
California	182,232	266,471	266,720	399,973	386,082	420,923	632,609	701,850	981,171
Colorado	40,627	54,160	57,526	74,198	69,676	67,463	137,854	159,488	191,002
Connecticut	64,472	86,489	110,409	148,195	123,269	128,431	249,187	295,618	347,930
Delaware	8,032	10,239	16,059	18,937	15,889	17,141	56,459	48,358	62,901
Dist. Columbia	20,737	43,776	58,616	69,730	89,966	77,923	104,358	138,966	166,399
Florida	15,336	19,102	31,107	42,210	42,249	41,531	54,378	63,681	107,363
Georgia	38,252	39,073	58,930	73,325	67,719	69,988	137,776	148,366	219,472
Hawaii	3,131	4,242	8,136	13,715	11,481	11,597	21,889	20,055	33,164
Idaho	16,414	19,249	21,448	25,755	22,976	23,369	46,466	55,954	65,473
Illinois	319,497	366,918	422,229	542,467	11,558	614,449	1,119,961	1,256,309	1,662,796
Indiana	85,021	104,581	130,383	189,587	150,360	153,469	261,265	325,549	417,323
Iowa	114,970	118,933	133,706	183,398	111,483	131,870	337,284	450,268	527,163
Kansas	63,065	64,794	76,451	99,255	88,785	86,915	202,159	218,524	264,972
Kentucky	34,092	47,098	59,332	78,258	69,496	69,666	124,826	166,350	215,977
Louisiana	32,317	33,432	52,871	69,340	67,960	66,972	134,349	137,262	201,754
Maine	17,112	25,104	34,578	47,717	44,397	43,041	66,951	84,033	112,563
Maryland	60,954	87,085	116,373	148,000	112,963	110,896	253,433	303,421	398,673
Massachusetts	156,111	209,786	268,307	401,770	388,442	397,241	717,512	808,460	1,090,808
Michigan	111,562	135,349	181,662	305,075	250,147	267,958	387,825	415,313	665,475
Minnesota	80,099	84,515	123,914	154,118	124,501	122,885	275,510	291,075	383,921
Mississippi	15,382	19,049	23,804	28,022	25,614	26,897	61,764	70,323	101,262
Missouri	91,608	110,890	125,248	162,199	172,519	173,728	362,027	409,013	470,443
Montana	28,046	34,464	42,593	45,557	36,907	38,044	81,208	90,092	108,381
Nebraska	82,472	96,049	87,344	97,729	71,853	67,503	251,989	306,054	287,458
Nevada	6,623	7,097	8,740	10,381	9,719	9,723	16,423	17,827	20,887
New Hampshire	16,809	17,317	25,601	35,983	32,410	31,787	42,843	56,889	78,565
New Jersey	134,960	185,706	231,757	296,989	269,096	301,834	521,042	653,113	823,429
New Mexico	11,616	13,084	10,757	13,656	11,780	11,553	31,645	36,591	31,588
New York	489,080	559,753	683,085	1,047,634	1,066,637	1,102,748	2,774,035	2,719,714	3,436,343
North Carolina	22,977	21,738	37,185	47,342	44,101	58,009	84,220	89,749	161,613
North Dakota	20,941	29,120	27,375	24,209	18,440	18,750	61,234	89,586	80,191
Ohio	190,273	306,918	308,309	447,998	367,096	364,988	740,406	993,314	1,075,116
Oklahoma	48,758	46,818	61,500	81,785	69,381	72,063	170,751	163,678	242,184
Oregon	25,071	34,592	49,663	67,640	62,804	61,879	84,746	111,601	166,241
Pennsylvania	328,171	518,729	539,172	672,746	621,103	587,770	1,360,802	1,770,848	1,838,002
Rhode Island	23,927	32,921	39,936	53,128	48,057	50,076	112,130	129,630	146,110
South Carolina	22,321	20,239	37,296	33,044	25,160	26,830	70,917	73,855	142,689
South Dakota	39,654	45,505	38,614	34,670	21,681	21,465	109,795	151,725	133,175
Tennessee	31,451	38,232	50,789	65,054	60,949	63,555	111,965	139,174	193,969
Texas	95,416	114,500	176,547	224,617	200,188	186,865	350,297	392,976	643,172
Utah	14,636	18,517	21,164	30,510	26,128	27,325	45,045	52,454	61,913
Vermont	7,258	9,965	13,569	19,205	17,746	17,901	29,541	34,063	46,205
Virginia	37,951	51,207	75,966	92,576	76,257	71,523	130,683	173,104	247,658
Washington	56,322	95,422	114,322	148,067	115,688	123,216	169,728	266,097	325,921
West Virginia	28,281	48,876	45,168	96,326	75,277	69,501	106,062	156,558	147,949
Wisconsin	70,554	94,704	105,793	150,452	148,457	160,519	228,190	290,200	337,851
Wyoming	7,663	7,821	18,349	24,504	22,413	21,943	28,856	26,414	52,464
Nonresident aliens and citizens residing abroad.		3,678						56,474	

Source: Statistics of Income. Report of the Commissioner of Internal Revenue.

[1] Statistics relate to returns reporting net income of $1,000 and over and therefore differ from Tables 151 and 152.

AND TERRITORIES, CALENDAR YEARS 1917 TO 1922

Net income in thousands of dollars—Con.			Tax yield in thousands of dollars						State or Territory
1920	1921	1922	1917 [1]	1918	1919	1920	1921	1922	
23,735,629	19,577,213	21,336,213	891,493	1,127,722	1,269,630	1,075,054	719,387	861,057	Total.
156,605	117,109	126,908	2,024	4,432	4,668	4,483	2,714	2,892	Alabama.
19,401	(2)	(2)	133	317	358	249	(2)	(2)	Alaska.
67,280	48,310	48,460	1,019	1,724	1,817	1,326	517	687	Arizona.
118,061	92,617	95,625	1,848	3,269	4,238	3,268	1,866	2,314	Arkansas.
1,329,007	1,168,021	1,357,524	20,355	36,071	48,984	50,448	36,438	43,779	California.
219,277	174,491	184,572	5,185	5,845	7,197	6,767	3,863	4,870	Colorado.
451,738	343,017	401,720	10,596	17,690	16,834	15,775	10,633	13,131	Connecticut.
55,633	43,677	53,981	9,350	7,159	7,495	2,122	1,284	1,834	Delaware.
208,388	248,346	231,329	4,447	8,669	8,171	8,537	7,705	8,336	District of Columbia.
141,105	119,557	132,047	1,585	2,367	4,363	5,243	2,929	4,060	Florida.
228,620	180,311	199,433	3,250	7,077	9,134	7,098	3,893	4,558	Georgia.
55,573	37,840	37,123	1,175	1,857	2,145	4,076	1,452	1,387	Hawaii.
57,392	49,738	51,167	840	1,494	1,475	1,087	494	479	Idaho.
1,836,957	1,833,920	1,927,637	49,103	84,561	99,398	85,409	68,574	77,196	Illinois.
556,062	406,242	426,366	5,979	11,457	13,541	15,780	8,974	9,578	Indiana.
631,561	313,763	359,563	5,446	15,928	15,808	18,777	5,838	5,466	Iowa.
306,413	217,237	211,062	5,428	7,880	9,138	8,351	3,392	3,246	Kansas.
243,879	192,274	200,049	2,943	7,919	7,595	7,292	4,297	4,677	Kentucky.
237,109	197,897	203,665	4,937	9,354	12,889	9,627	5,305	5,354	Louisiana.
143,456	124,629	129,857	2,468	4,263	4,469	4,892	3,975	3,897	Maine.
482,195	368,691	386,830	12,379	20,415	22,631	21,189	14,537	15,364	Maryland.
1,368,407	1,153,008	1,237,893	44,479	81,307	86,567	69,369	46,535	57,781	Massachusetts.
895,679	657,780	796,412	15,159	22,336	55,958	40,493	24,198	34,965	Michigan.
453,212	340,834	348,741	8,356	15,263	15,696	15,170	8,697	9,419	Minnesota.
83,954	60,104	76,982	2,253	3,543	5,635	2,495	1,067	1,803	Mississippi.
548,130	499,911	526,388	10,880	20,717	22,147	21,878	14,660	15,973	Missouri.
109,348	81,528	83,904	1,549	3,013	2,413	2,033	1,052	1,029	Montana.
306,363	179,906	177,969	5,285	9,374	8,639	8,363	3,328	3,165	Nebraska.
25,338	22,456	22,397	242	412	435	390	329	259	Nevada.
100,432	82,352	85,577	1,517	2,828	2,812	2,721	1,759	2,134	New Hampshire.
977,854	856,856	1,032,262	25,710	43,110	47,321	43,275	33,258	40,983	New Jersey.
36,923	27,838	28,983	714	900	774	613	352	384	New Mexico.
4,030,624	3,617,757	4,116,589	251,786	354,263	399,792	286,607	210,768	273,960	New York.
163,800	127,993	171,929	2,748	5,575	10,010	9,621	3,760	4,909	North Carolina.
66,188	43,033	43,767	937	2,220	1,361	1,106	486	453	North Dakota.
1,407,338	1,060,028	1,138,935	31,929	55,170	56,505	56,285	33,574	39,310	Ohio.
295,791	191,816	217,556	5,682	7,649	12,207	13,548	4,207	6,414	Oklahoma.
193,652	159,575	161,226	3,299	6,050	8,232	6,649	4,952	4,240	Oregon.
2,212,178	1,937,292	2,005,570	79,455	137,781	128,195	118,751	84,660	93,573	Pennsylvania.
180,394	157,568	171,410	8,806	13,513	11,234	11,685	9,236	9,352	Rhode Island.
109,247	68,256	72,756	1,816	2,733	5,192	3,237	1,247	1,268	South Carolina.
103,578	47,087	48,950	1,171	4,139	3,124	2,223	525	549	South Dakota.
212,600	170,970	190,724	2,794	6,795	9,082	7,565	3,984	4,903	Tennessee.
720,720	536,897	545,902	13,447	21,575	32,302	25,401	12,668	14,120	Texas.
82,278	62,713	67,745	1,365	1,348	1,271	1,507	843	956	Utah.
59,303	47,562	51,654	1,459	1,822	2,075	2,259	1,156	1,574	Vermont.
273,235	208,332	207,277	3,929	7,675	9,020	7,404	4,161	4,919	Virginia.
375,980	262,110	300,523	4,378	9,743	11,616	9,095	4,910	5,148	Washington.
287,729	207,157	196,777	3,303	5,709	5,319	8,517	4,579	4,595	West Virginia.
436,437	379,754	401,670	5,716	11,382	10,901	13,233	8,971	9,127	Wisconsin.
63,245	51,052	48,827	838	1,273	1,444	1,161	783	687	Wyoming.
				8,666					Nonresident aliens and citizens residing abroad.

[1] Alaska included in State of Washington.

No. 158.—PERSONAL INCOME TAX RETURNS: ANALYSIS

[NOTE.—For method of computing net

State or Territory	Number of returns	Net income	Personal exemption	Exemption from normal tax in excess of net income	Net income subject to normal tax	Normal tax	Surtax	Total tax[1]
		1,000 dollars	*1,000 dollars*	*1,000 dollars*	*1,000 dollars*	*1,000 dollars*	*1,000 dollars*	*1,000 dollars*
Total	6,787,481	21,336,218	14,701,961	2,740,087	6,381,662	355,410	474,581	961,057
Alabama	43,612	126,908	105,943	21,819	34,776	1,849	1,038	2,892
Alaska[3]								
Arizona	20,079	48,460	45,497	11,275	11,617	536	130	687
Arkansas	32,072	95,626	76,729	16,204	27,522	1,468	701	2,314
California	420,923	1,357,525	910,432	142,864	441,963	24,107	18,178	43,779
Colorado	67,463	184,572	146,212	31,148	43,822	2,288	1,852	4,869
Connecticut	128,431	401,720	276,164	54,063	104,490	5,624	7,199	13,131
Delaware	17,141	53,981	39,379	10,701	10,593	647	1,176	1,834
Dist. of Columbia	77,923	231,329	156,959	20,845	73,775	3,983	4,203	8,337
Florida	41,531	132,047	96,979	19,008	37,035	2,011	1,927	4,060
Georgia	69,988	199,433	163,307	36,409	50,684	2,656	1,831	4,557
Hawaii	11,597	37,123	28,636	7,612	8,912	488	803	1,387
Idaho	23,369	51,167	54,889	15,009	9,743	409	70	479
Illinois	614,449	1,927,037	1,205,585	211,119	631,725	34,674	39,315	77,196
Indiana	153,469	426,366	348,267	65,839	104,759	5,513	3,901	9,579
Iowa	131,870	359,563	318,454	61,222	75,414	3,653	1,717	5,465
Kansas	86,915	211,062	204,639	51,776	45,648	2,323	895	3,246
Kentucky	69,666	200,049	152,222	28,747	53,880	2,791	1,800	4,677
Louisiana	66,972	203,665	150,783	30,394	62,186	3,271	1,942	5,354
Maine	43,041	129,858	95,391	18,749	34,883	1,787	1,905	3,897
Maryland	110,896	386,830	233,075	31,850	135,578	7,570	7,468	15,363
Massachusetts	397,241	1,237,893	800,264	153,182	363,729	21,176	35,335	57,781
Michigan	267,953	796,412	566,014	113,182	214,630	11,412	21,749	34,965
Minnesota	122,885	348,741	266,802	44,324	83,405	4,479	4,763	9,419
Mississippi	26,897	76,982	64,997	14,936	20,023	1,091	692	1,804
Missouri	173,728	526,387	355,731	67,683	167,015	7,989	7,690	15,973
Montana	38,044	83,904	83,882	20,537	16,197	746	283	1,029
Nebraska	67,503	177,909	156,371	34,099	44,542	2,191	959	3,165
Nevada	9,723	22,397	19,697	3,709	5,480	236	23	259
New Hampshire	31,787	85,577	65,363	15,054	20,338	1,051	1,054	2,134
New Jersey	301,834	1,032,261	666,970	98,073	325,033	17,597	21,044	40,983
New Mexico	11,553	28,983	26,360	5,748	6,360	299	83	384
New York	1,102,748	4,110,589	2,307,670	402,170	1,443,638	88,922	174,809	273,960
North Carolina	58,009	171,929	147,339	33,454	33,827	1,908	2,876	4,909
North Dakota	18,750	43,767	43,851	10,797	8,902	395	58	453
Ohio	364,988	1,138,934	799,548	140,720	295,576	16,244	21,718	39,310
Oklahoma	72,963	217,556	170,373	36,888	64,702	3,552	2,001	6,414
Oregon	61,879	161,226	133,342	27,266	41,233	2,081	2,133	4,240
Pennsylvania	587,770	2,005,570	1,293,894	225,269	620,360	35,365	54,997	93,574
Rhode Island	50,076	171,410	104,513	19,532	50,152	2,895	6,337	9,352
South Carolina	26,830	72,756	65,212	15,681	16,667	843	425	1,268
South Dakota	21,465	48,950	48,471	12,205	10,336	468	78	549
Tennessee	63,555	190,724	148,693	30,468	53,341	2,879	1,846	4,903
Texas	186,865	545,902	421,315	82,157	160,795	8,275	4,910	14,120
Utah	27,325	67,745	65,310	16,034	13,013	641	273	956
Vermont	17,901	51,653	37,821	7,571	12,974	664	860	1,574
Virginia	71,523	207,277	162,621	32,415	52,612	2,738	2,129	4,919
Washington	123,216	360,523	253,331	51,882	77,898	3,589	1,534	5,148
West Virginia	69,501	196,777	160,895	37,671	45,513	2,346	2,093	4,595
Wisconsin	160,519	401,670	342,695	87,359	102,157	5,144	3,638	9,127
Wyoming	21,943	48,827	48,074	12,768	11,600	546	140	687

Source: Statistics of Income, Report of the Commissioner of Internal Revenue, Treasury Department.

[1] Includes besides normal tax and surtax the special tax on capital net gains; see Table 151.

BY STATES AND TERRITORIES, CALENDAR YEAR 1922

[Income subject to normal tax see Table 151]

Average tax rate on total net income	Average per return		Per capita of total population as of July 1, 1922 [2]		Per cent of population filing returns	Per cent of United States total				State or Territory
	Net income	Tax	Net income	Tax		Population as of July 1, 1922 [2]	Returns	Net income	Tax	
Per cent	*Dollars*	*Dollars*	*Dollars*	*Dollars*						
4.04	3,143.46	126.86	194.72	7.86	6.20	100.00	100.00	100.00	100.00	Total.
2.28	2,909.94	66.32	52.83	1.20	1.82	2.19	.64	.59	.34	Alabama.
										Alaska.[3]
1.42	2,413.45	34.21	131.83	1.87	5.46	.34	.30	.23	.08	Arizona.
2.42	2,981.59	72.16	53.19	1.29	1.78	1.64	.47	.45	.27	Arkansas.
3.22	3,225.11	104.01	367.19	11.84	11.39	3.37	6.20	6.36	5.08	California.
2.64	2,735.91	72.18	189.14	4.99	6.91	.89	.99	.87	.57	Colorado.
3.27	3,127.69	102.23	277.22	9.06	8.86	1.32	1.89	1.89	1.52	Connecticut.
3.40	3,149.24	106.98	236.42	8.03	7.51	.21	.25	.25	.21	Delaware.
3.60	2,968.68	106.98	528.66	19.05	17.81	.40	1.15	1.09	.97	Dist. of Columbia.
3.07	3,179.48	97.75	128.95	3.96	4.06	.93	.61	.62	.47	Florida.
2.28	2,849.52	65.12	67.15	1.53	2.35	2.71	1.03	.93	.53	Georgia.
3.74	3,201.06	119.63	136.28	5.09	4.25	.25	.17	.17	.16	Hawaii.
.04	2,189.52	20.48	111.42	1.05	5.09	.42	.34	.24	.06	Idaho.
4.00	3,137.18	125.64	287.56	11.51	9.17	6.12	9.06	9.04	8.97	Illinois.
2.25	2,778.19	62.41	142.62	3.20	5.13	2.73	2.26	2.00	1.11	Indiana.
1.52	2,726.65	41.45	146.75	2.23	5.38	2.24	1.94	1.69	.63	Iowa.
1.54	2,428.37	37.35	117.94	1.81	4.86	1.63	1.28	.99	.38	Kansas.
2.34	2,871.54	67.13	81.67	1.91	2.84	2.24	1.03	.93	.54	Kentucky.
2.63	3,041.04	79.94	110.98	2.92	3.65	1.67	.99	.96	.62	Louisiana.
3.00	3,017.66	90.54	167.64	5.03	5.56	.71	.64	.61	.45	Maine.
3.97	3,488.23	138.54	259.72	10.32	7.45	1.36	1.63	1.81	1.78	Maryland.
4.67	3,116.23	145.46	311.22	14.53	9.99	3.63	5.85	5.80	6.71	Massachusetts.
4.39	2,971.73	130.47	204.76	8.99	6.89	3.55	3.95	3.73	4.06	Michigan.
2.70	2,837.83	76.65	141.34	3.82	4.98	2.25	1.81	1.64	1.09	Minnesota.
2.34	2,862.09	67.06	42.99	1.01	1.50	1.63	.40	.36	.21	Mississippi.
3.03	3,029.92	91.94	153.35	4.65	5.06	3.13	2.56	2.46	1.86	Missouri.
1.23	2,205.44	27.05	141.39	1.73	6.41	.54	.56	.39	.12	Montana.
1.78	2,636.46	46.89	134.50	2.39	5.10	1.21	.99	.83	.37	Nebraska.
1.16	2,303.55	26.61	289.35	3.34	12.56	.07	.14	.10	.03	Nevada.
2.49	2,692.20	67.12	191.74	4.78	7.12	.41	.47	.40	.25	New Hampshire.
3.97	3,419.97	135.81	311.36	12.36	9.10	3.03	4.45	4.84	4.76	New Jersey.
1.32	2,508.68	33.22	78.57	1.02	3.13	.34	.17	.14	.04	New Mexico.
6.66	3,727.41	248.43	383.71	25.57	10.29	9.78	16.25	19.27	31.82	New York.
2.86	2,963.84	84.62	64.85	1.85	2.19	2.42	.85	.81	.57	North Carolina.
1.04	2,334.24	24.17	65.83	.68	2.82	.61	.28	.21	.05	North Dakota.
3.45	3,120.47	107.70	189.35	6.40	6.07	5.49	5.38	5.34	4.57	Ohio.
2.95	3,018.96	89.01	102.43	3.02	3.39	1.94	1.06	1.02	.75	Oklahoma.
2.63	2,605.51	68.52	198.58	5.22	7.62	.74	.92	.76	.49	Oregon.
4.67	3,412.17	159.20	223.04	10.41	6.54	8.21	8.66	9.40	10.87	Pennsylvania.
5.46	3,422.90	186.75	276.33	15.08	8.07	.57	.74	.80	1.09	Rhode Island.
1.74	2,711.73	47.27	42.13	.73	1.55	1.58	.39	.34	.15	South Carolina.
1.12	2,280.44	25.56	75.29	.84	3.30	.59	.32	.23	.06	South Dakota.
2.57	3,000.93	77.14	80.22	2.06	2.67	2.17	.94	.89	.57	Tennessee.
2.59	2,921.29	75.56	112.31	2.90	3.84	4.44	2.75	2.55	1.64	Texas.
1.41	2,479.22	34.98	144.45	2.04	5.82	.43	.40	.32	.11	Utah.
3.05	2,885.50	87.90	146.56	4.46	5.08	.32	.26	.24	.18	Vermont.
2.37	2,898.05	68.78	87.35	2.07	3.01	2.16	1.05	.97	.57	Virginia.
1.71	2,439.00	41.78	204.87	3.50	8.39	1.34	1.81	1.41	.60	Washington.
2.34	2,831.29	66.11	128.94	3.01	4.55	1.39	1.02	.92	.53	West Virginia.
2.27	2,502.32	56.86	148.28	3.37	5.92	2.47	2.37	1.88	1.06	Wisconsin.
1.41	2,225.16	31.31	236.02	3.32	10.61	.19	.33	.23	.08	Wyoming.

[2] Estimated by Bureau of the Census.

[3] Alaska included in State of Washington.

No. 159.—PERSONAL AND CORPORATION INCOME TAX RETURNS: CALENDAR YEAR 1922, BY STATES

States and Territories	Number of returns		Net income in thousands of dollars		Tax in thousands of dollars			Total tax, per cent of total U. S.
	Personal	Corporation	Personal	Corporation	Personal	Corporation	Total	
Total	6,737,481	382,853	21,336,213	6,963,811	861,057	783,776	1,644,834	100.00
Alabama	43,612	3,335	120,908	29,185	2,892	2,833	5,725	.35
Alaska	(1)	107	(1)	234	(1)	39	(1)	.01
Arizona	20,079	1,575	48,460	3,888	687	394	1,081	.07
Arkansas	32,072	2,447	95,626	18,440	2,314	1,949	4,263	.26
California	420,923	16,651	1,357,525	303,048	43,779	35,465	79,244	4.82
Colorado	67,463	6,855	184,572	55,835	4,870	5,547	10,417	.63
Connecticut	128,431	5,227	401,720	95,298	13,131	10,533	23,663	1.43
Delaware	17,141	1,002	53,981	22,717	1,834	2,279	4,113	.25
District of Columbia	77,923	1,466	231,329	30,390	8,337	3,197	11,533	.70
Florida	41,531	3,885	132,047	24,514	4,060	2,619	6,678	.41
Georgia	69,988	4,745	190,432	56,775	4,558	6,204	10,762	.65
Hawaii	11,597	604	37,123	15,159	1,387	1,751	3,138	.19
Idaho	23,369	1,872	51,167	6,348	479	403	941	.06
Illinois	614,449	24,184	1,927,637	670,758	77,196	75,884	153,081	9.31
Indiana	153,469	10,041	426,366	122,164	9,579	13,779	23,357	1.42
Iowa	131,870	8,839	359,563	49,066	5,465	4,768	10,235	.62
Kansas	86,915	4,956	211,062	121,147	3,246	14,446	17,692	1.08
Kentucky	69,666	5,119	200,049	69,659	4,677	7,376	12,053	.73
Louisiana	66,972	4,987	203,665	51,649	5,354	5,484	10,837	.66
Maine	43,041	3,219	129,857	40,170	3,897	4,755	8,652	.53
Maryland	110,896	4,599	386,830	65,767	15,363	7,355	22,719	1.38
Massachusetts	397,241	15,867	1,237,893	415,231	57,781	47,814	105,595	6.41
Michigan	267,953	11,853	796,412	447,226	34,965	50,071	85,036	5.16
Minnesota	122,885	10,269	348,741	96,882	9,419	11,097	20,517	1.25
Mississippi	26,897	1,678	76,982	13,023	1,804	1,137	2,940	.18
Missouri	173,728	14,190	526,388	203,959	15,972	23,127	39,100	2.38
Montana	38,044	3,922	83,904	9,069	1,029	891	1,920	.12
Nebraska	67,503	5,102	177,969	26,166	3,165	2,646	5,811	.35
Nevada	9,723	1,268	22,397	1,723	259	150	409	.02
New Hampshire	31,787	1,074	85,577	10,783	2,134	1,139	3,273	.20
New Jersey	301,834	11,762	1,032,262	235,261	40,982	27,151	68,133	4.14
New Mexico	11,553	941	28,983	3,406	384	330	713	.04
New York	1,102,748	64,862	4,110,589	1,752,191	273,960	200,602	474,562	28.85
North Carolina	58,009	5,714	171,929	99,169	4,909	11,466	16,375	.99
North Dakota	18,750	2,848	43,767	4,748	453	338	792	.05
Ohio	364,988	21,390	1,138,935	419,175	39,310	44,702	84,012	5.11
Oklahoma	72,063	5,750	217,556	39,457	6,414	3,924	10,339	.63
Oregon	61,879	5,134	161,226	27,892	4,240	3,029	7,269	.44
Pennsylvania	587,779	21,354	2,005,570	683,697	93,574	78,957	172,530	10.48
Rhode Island	50,076	2,237	171,410	61,013	9,352	7,303	16,655	1.01
South Carolina	26,830	4,006	72,756	29,825	1,268	3,019	4,288	.26
South Dakota	21,465	2,813	48,950	4,560	549	313	862	.05
Tennessee	63,555	4,906	190,724	57,724	4,903	6,266	11,168	.67
Texas	186,865	9,591	545,902	94,059	14,120	10,466	24,586	1.49
Utah	27,325	3,051	67,745	16,529	956	1,474	2,430	.15
Vermont	17,901	1,036	51,653	9,246	1,574	972	2,546	.15
Virginia	71,523	5,643	207,277	83,015	4,919	9,534	14,454	.93
Washington	123,216	9,802	300,523	59,865	5,148	6,195	11,383	.69
West Virginia	69,501	4,848	196,777	71,768	4,595	7,872	12,466	.75
Wisconsin	160,519	12,596	401,670	129,879	9,127	14,205	23,332	1.42
Wyoming	21,943	1,661	48,827	4,959	687	466	1,153	.07

Source: Statistics of Income, Report of the Commissioner of Internal Revenue, Treasury Department.
[1] Alaska included in State of Washington.

No. 160.—PERSONAL AND CORPORATION INCOME TAX RETURNS: SUMMARY SINCE INITIATION OF TAX

Calendar year	Number of returns			Net income		Tax yield						
	Personal [1]	Corporation		Personal	Corporation	Grand total	Personal			Corporation		
		Reporting taxable income	Reporting no taxable income				Total	Normal	Surtax	Total	Income tax	War and excess profits
				Millions of dollars		Thousands of dollars						
1910		[2] 54,040	216, 162		3, 761							
1911		[2] 55,129	233, 223		3, 503							
1912		[2] 61,116	244, 220		4, 151							
1913	357, 598	188, 866	128, 043	[3] 3,900	4, 714	71, 381	28, 254	12, 728	15, 525	[4] 43, 128	[4] 43,128	
1914	357, 515	174, 205	[5] 125,240	4, 000	3, 940	80, 191	41, 046	16, 559	24, 487	39, 145	39, 145	
1915	336, 652	190, 911	[5] 175, 532	4, 600	5, 310	124, 937	67, 944	23, 996	43, 948	56, 994	56, 994	
1916	437, 036	206, 984	134, 269	6, 299	8, 766	345, 192	173, 387	51, 441	121, 946	171, 805	171, 805	
1917	3, 472, 890	232, 079	119, 347	13, 652	10, 730	[6] 2, 937, 827	601, 493	156, 897	[7] 534,596	2, 142, 446	503, 698	1, 638, 748
1918	4, 425, 114	202, 061	115, 518	15, 925	8, 362	4, 286, 486	1, 127, 722	476, 433	651, 289	3, 158, 764	653, 198	2, 505, 566
1919	5, 332, 760	209, 634	110, 564	19, 859	9, 412	3, 444, 972	1, 269, 630	468, 105	801, 525	2, 175, 342	743, 536	1, 431, 806
1920	7, 259, 944	203, 233	142, 362	23, 736	7, 003	2, 700, 288	1, 075, 054	478, 250	596, 804	1, 625, 235	636, 508	988, 726
1921	6, 662, 176	171, 239	185, 158	19, 577	4, 336	1, 420, 963	719, 387	308, 059	411, 328	701, 575	366, 444	335, 132
1922	6, 787, 481	212, 535	170, 348	21, 336	6, 964	1, 644, 834	[8] 861, 057	355, 410	474, 581	783, 776	775, 310	8, 466

[1] For 1913 to 1916 returns reporting net income of $3,000 and over; for 1917 to 1922, $1,000 and over.
[2] Returns showing net income in excess of $5,000 exemption.
[3] Determined on the basis of the number of returns filed and the average net income in each class.
[4] Includes excise tax $10,071,000 Act of Aug. 5, 1909.
[5] 1915 contains approximately 30,000 returns showing no net income which properly belong in 1914.
[6] Includes partnership war profits and excess profits tax, $103,888,000.
[7] Includes war profits and excess profits tax, $101,250,000.
[8] Includes $31,066,000 tax on capital net gain from sale of assets held for more than two years.

No. 161.—GROSS INCOME OF CORPORATIONS BY INDUSTRIAL GROUPS: CALENDAR YEARS 1917 TO 1922

[NOTE.—Gross income includes receipts from all sources, sales (gross) and other operations, rents, royalties, dividends, etc. It is not at all comparable with "total income" of individuals shown in other tables, in which, for example, only profits from sales of goods are included instead of gross sales. See also Table 163]

Industry	Gross income in thousands of dollars					Number of returns, 1922
	1918	1919	1920	1921	1922	
Total	86, 464, 281	99, 918, 749	118, 205, 562	91, 249, 274	100, 920, 515	382, 883
Agriculture and related industries	524, 181	791, 458	725, 050	675, 598	705, 398	9, 092
Mining and quarrying	3, 995, 043	4, 677, 648	6, 151, 220	3, 888, 876	3, 695, 388	17, 093
Manufacturing, total	44, 167, 152	52, 289, 577	56, 649, 283	38, 441, 924	44, 683, 242	82, 485
Food products, beverages, and tobacco	9, 425, 661	14, 039, 812	12, 285, 084	8, 269, 547	8, 865, 423	14, 087
Textiles and textile products	6, 769, 449	7, 135, 661	8, 205, 414	5, 686, 095	6, 795, 226	11, 425
Leather and leather products	1, 726, 107	2, 198, 996	1, 893, 735	1, 417, 998	1, 464, 106	2, 284
Rubber and rubber goods	1, 049, 362	1, 166, 859	1, 038, 317	637, 846	942, 649	593
Lumber and wood products	1, 999, 018	2, 472, 764	3, 312, 036	1, 846, 982	2, 402, 317	6, 911
Paper, pulp, and products	1, 010, 195	1, 191, 056	1, 799, 380	1, 003, 501	1, 162, 196	1, 769
Printing and publishing	973, 016	1, 281, 345	1, 761, 064	1, 722, 009	1, 846, 924	8, 710
Chemicals and allied substances	4, 077, 638	4, 567, 150	5, 565, 126	3, 878, 880	5, 711, 277	6, 117
Stone, clay, and glass products	689, 991	837, 616	1, 316, 140	953, 757	1, 172, 207	3, 890
Metal and metal products	13, 357, 992	13, 514, 140	15, 104, 130	9, 805, 139	9, 976, 036	15, 874
All other manufacturing industries	3, 098, 722	3, 894, 178	4, 368, 806	3, 220, 170	4, 344, 881	10, 825
Construction	1, 946, 300	2, 010, 074	2, 237, 654	1, 773, 308	1, 766, 044	11, 370
Transportation and other public utilities	[1] 3,721, 996	[1] 5,153, 415	[1] 9, 152, 782	[1] 9,000, 756	9, 754, 283	20, 511
Trade	21, 661, 744	25, 438, 135	31, 513, 117	27, 344, 350	28, 676, 859	95, 683
Service	1, 097, 928	1, 471, 143	1, 952, 574	1, 755, 088	2, 215, 905	23, 145
Finance, banking, insurance, etc.	5, 889, 762	6, 459, 366	8, 389, 575	7, 551, 096	8, 931, 887	91, 105
Predominant branch not ascertainable	3, 457, 814	1, 599, 884	1, 132, 962	818, 225	491, 161	2, 116
Inactive concerns	2, 363	6, 596	1, 502	52	348	30, 283
Concerns in liquidation		21, 453	229, 894			

[1] Amounts incomplete due to the fact that railroads and other utility corporations to a large extent *report merely net income.*

Source of Tables 160 and 161: Statistics of income, Commissioner of Internal Revenue.

No. 162.—CORPORATION DIVIDENDS: Calendar Year, 1922

[All figures in thousands of dollars; that is, 000 omitted]

Industrial group	Aggregate		Corporations reporting net income		Corporations reporting no net income	
	Cash dividends	Stock dividends	Cash dividends	Stock dividends	Cash dividends	Stock dividends
Total	**3,436,715**	**3,348,050**	**3,182,870**	**3,166,916**	**253,845**	**181,134**
Agriculture and related industries	27,403	10,891	25,474	9,380	1,929	1,512
Mining and quarrying	223,052	164,437	190,157	147,375	32,895	17,062
Manufacturing, total	1,504,877	2,402,977	1,425,631	2,300,111	79,246	93,866
Food products, beverages, and tobacco	181,831	192,127	172,188	187,781	9,643	4,346
Textiles and textile products	198,157	215,105	191,103	209,723	7,054	5,382
Leather and leather products	23,459	25,794	21,690	25,078	1,769	716
Rubber and rubber goods	11,172	8,053	8,194	8,046	2,979	7
Lumber and wood products	86,599	77,060	80,625	73,692	5,974	3,367
Paper	36,880	42,043	34,835	39,658	2,046	2,384
Printing and publishing	72,981	54,445	71,117	52,981	1,863	1,464
Chemicals and allied substances	296,512	1,102,454	292,066	1,082,135	4,446	20,319
Stone, clay, and glass products	43,102	42,721	41,349	41,249	1,752	1,472
Metal and metal products	394,112	456,203	358,193	406,940	35,919	49,264
All other manufacturing industries	160,072	186,972	154,270	181,827	5,802	5,145
Construction	37,577	28,627	30,433	25,848	7,144	2,779
Transportation and other public utilities	649,701	74,678	629,205	74,212	20,496	466
Trade	322,158	393,137	298,166	373,357	23,992	19,781
Public service—professional amusements, hotels, etc	56,253	30,064	53,304	28,753	2,949	1,311
Finance—banking, insurance, etc	591,617	214,006	508,165	169,951	83,452	44,054
Engaged in two or more branches, predominant branch not ascertainable	24,010	29,033	22,334	28,929	1,676	104
Inactive concerns	67	200	----------	----------	67	200

Source: Statistics of Income, Report of the Commissioner of Internal Revenue.

No. 163.—CORPORATION INCOME TAX RETURNS: Sources of Corporation Income and Nature of Deductions, by Classes of Corporations, Calendar Year 1922

[All figures in millions of dollars and tenths of millions; for example, 101,314.6=$101,314,600,000]

	Aggregate [1]	Agriculture	Mining	Manufacturing			
				Total	Food	Textiles	Leather
Receipts, total	**101,314.6**	**706.4**	**3,706.6**	**44,762.7**	**8,872.7**	**6,805.9**	**1,465.5**
Gross sales	80,824.8	561.4	2,923.3	42,576.1	8,628.2	6,650.5	1,432.1
Gross profits from sales [2]	*18,996.9*	*219.7*	*900.1*	*11,189.7*	*1,888.0*	*1,471.7*	*282.2*
Profits other than from sales	13,012.1	87.6	497.9	956.1	72.4	41.6	8.0
Interest, rents and royalties	4,263.3	19.8	91.8	409.6	67.7	36.8	8.1
Miscellaneous income	2,017.2	33.2	98.6	544.1	69.3	57.5	14.7
Not subject to tax—							
Dividends of other domestic corporations	803.1	3.4	83.9	197.3	27.9	8.9	1.2
Interest on Federal, State, and municipal bonds	394.0	1.0	11.2	79.4	7.3	10.7	1.4
Disbursements, total	**95,347.4**	**695.1**	**3,605.5**	**41,845.0**	**8,540.2**	**6,329.6**	**1,399.1**
Cost of goods sold	61,827.9	341.7	2,023.2	31,386.4	6,740.3	5,178.8	1,149.8
Compensation of officers	2,409.8	18.1	64.4	911.1	109.7	160.1	35.8
Interest paid	3,069.1	31.1	80.8	622.2	108.7	70.3	17.3
Taxes other than income and profits tax	1,517.6	21.2	84.0	469.8	66.4	55.6	9.0
Depreciation, amortization, and depletion	2,889.1	34.6	550.0	1,339.2	158.7	127.3	16.4
Miscellaneous expense	23,633.9	248.5	803.2	7,116.3	1,356.4	737.5	170.7
Net profits	**5,967.2**	**11.2**	**101.1**	**2,917.7**	**332.6**	**476.3**	**66.4**
Deduct tax-exempt items (above)	1,197.2	4.4	95.2	276.7	35.2	19.5	2.6
Net income	4,770.0	6.8	6.0	2,641.0	297.4	456.8	63.8
Deduct prior year loss	501.8	5.1	30.2	319.9	34.2	36.3	10.6
Net taxable income	4,268.3	1.7	[3] *24.2*	2,321.1	263.2	420.5	53.2
Total tax	**783.8**	**6.6**	**31.4**	**369.8**	**50.7**	**62.5**	**10.4**

[1] Aggregate includes figures for inactive concerns not shown separately.
[2] Difference between gross sales and cost of goods shown below.
[3] Net loss.

No. 163.—Corporation Income Tax Returns: Sources of Corporation Income and Nature of Deductions, by Classes of Corporations, Calendar Year 1922—Continued

[All figures in millions of dollars and tenths of millions; that is, 943.3=$943,300,000]

	Manufacturing							
	Rubber	Lumber	Paper	Printing	Chemicals	Stone, etc.	Metal	All other
Receipts, total	943.3	2,405.0	1,164.1	1,849.9	5,722.5	1,174.5	10,006.0	4,353.3
Gross sales	923.2	2,306.0	1,136.4	1,471.7	5,247.1	1,138.3	9,453.9	4,188.7
Gross profits from sales [1]	*236.1*	*638.4*	*283.4*	*564.1*	*1,517.9*	*352.8*	*2,689.1*	*1,266.2*
Profits other than from sales	1.8	29.2	3.6	306.9	250.4	7.5	211.2	23.7
Interest, rents, and royalties	7.2	21.0	9.0	20.5	64.6	9.9	121.0	43.8
Miscellaneous income	9.8	41.1	11.2	41.5	67.1	14.8	161.4	55.6
Not subject to tax—								
Dividends of other domestic corporations	.6	5.1	2.0	6.3	82.1	1.7	28.5	33.1
Interest on Federal, State, and municipal bonds	.6	2.7	1.9	3.0	11.2	2.2	20.9	8.4
Disbursements, total	924.7	2,237.5	1,098.6	1,679.0	5,234.2	1,061.4	9,312.6	4,098.2
Cost of goods sold	687.2	1,667.6	853.1	907.6	3,729.2	785.6	6,764.8	2,922.5
Compensation of officers	8.5	66.8	26.7	83.3	68.9	38.2	201.4	111.7
Interest paid	25.2	39.5	16.5	12.5	98.8	18.4	161.9	52.9
Taxes other than income and profits tax	11.6	32.2	14.5	11.7	70.9	10.2	146.6	41.1
Depreciation, amortization, and depletion	18.9	117.7	44.4	40.5	302.7	48.9	362.8	100.8
Miscellaneous expense	173.3	313.7	143.4	623.4	963.6	160.1	1,675.1	799.2
Net profits	18.6	167.5	65.5	171.0	488.4	113.1	693.3	325.1
Deduct tax-exempt items (above)	1.2	7.8	3.9	9.3	93.3	4.0	58.4	41.5
Net income	17.4	159.7	61.6	161.7	395.1	109.1	634.9	283.5
Deduct prior year loss	23.2	24.3	8.5	4.4	26.5	4.1	118.8	28.8
Net taxable income	[2] *6.0*	135.5	53.1	157.3	368.5	105.0	516.1	254.7
Total tax	2.3	22.7	9.5	21.7	54.1	14.9	98.8	42.2

	Construction	Transportation and other public utilities	Trade	Public service	Finance	Combination enterprises [3]
Receipts, total	1,788.7	[4] 9,784.7	28,697.5	2,218.1	9,177.1	492.5
Gross sales	1,412.2	958.5	27,755.0	1,107.3	3,138.1	392.7
Gross profits from sales [1]	*203.5*	*355.3*	*5,301.9*	*396.9*	*826.2*	*103.5*
Profits other than from sales	206.9	7,825.0	378.2	947.5	1,994.2	58.7
Interest, rents, and royalties	28.7	405.6	197.3	80.6	3,013.8	16.2
Miscellaneous income	53.7	315.0	326.2	73.0	560.2	13.2
Not subject to tax—						
Dividends of other domestic corporations	4.6	250.2	20.1	7.5	225.7	10.3
Interest on Federal, State, and municipal bonds	2.6	30.4	20.6	2.2	245.2	1.3
Disbursements, total	1,722.2	[4] 8,721.3	27,961.4	2,119.7	8,216.0	460.5
Cost of goods sold	1,208.7	603.2	22,453.1	710.5	2,811.8	289.2
Compensation of officers	84.0	126.0	667.9	123.8	401.4	12.3
Interest paid	20.8	972.5	194.3	40.3	1,090.8	15.8
Taxes other than income and profits tax	10.4	442.4	140.4	38.3	303.2	7.9
Depreciation, amortization, and depletion	40.6	454.9	168.4	88.4	185.6	27.4
Miscellaneous expense	356.8	6,122.3	4,337.3	1,117.9	3,423.1	108.0
Net profits	46.4	1,063.4	736.0	93.5	961.1	31.9
Deduct tax-exempt items (above)	7.2	290.6	40.7	9.7	470.9	11.6
Net income	39.2	752.8	695.3	88.8	490.2	20.3
Deduct prior year loss	5.8	17.9	97.6	3.2	19.8	2.3
Net taxable income	33.4	764.9	597.7	85.6	470.4	18.0
Total tax	9.7	119.5	107.0	16.3	96.1	4.4

Source: Statistics of Income, Report of the Commissioner of Internal Revenue, Treasury Department.

[1] Difference between gross sales and cost of goods shown below.
[2] Net loss.
[3] Corporations engaged in two or more branches—predominant branch not ascertainable.
[4] Gross income and total deductions incomplete due to the fact that railroads and other utility corporations, to a large extent, reporting merely net income.

No. 164.—CORPORATION EARNINGS AND DIVIDENDS: Distributed and Undistributed Earnings of Corporations Reporting Net Taxable Income of $2,000 and Over in 1922

[All money figures in millions of dollars and tenths of millions]

	Number of returns	Net taxable income	Net book profit before adjustments	Cash dividends	Stock dividends	Surplus at close of year	Capital impairment at close of year
ALL BRANCHES							
A. Returns completely filled out:							
1. Corporations reporting both net taxable income and net book profit and paying cash dividends—							
Ratio of cash dividends to net book profit, per cent—							
Less than 10	1,867	247.8	252.3	14.4	117.8	623.6	1.0
10 and less than 20	3,357	415.3	426.2	65.4	198.6	1,111.2	1.9
20 and less than 30	4,357	503.5	597.3	147.5	387.0	1,593.2	6.4
30 and less than 40	4,732	580.1	585.6	202.8	418.0	1,447.1	1.8
40 and less than 50	4,746	508.8	505.4	226.6	210.8	1,619.4	1.6
50 and less than 60	4,640	408.0	453.6	250.7	149.5	1,513.6	1.9
60 and less than 70	3,937	519.3	517.0	270.3	118.4	1,783.2	1.7
70 and less than 80	3,491	250.2	253.9	189.2	72.6	1,076.7	6.6
80 and less than 90	3,211	265.7	331.1	275.2	51.8	1,123.7	2.6
90 and more	14,537	710.0	832.7	1,121.6	823.3	4,218.7	48.6
Total	48,875	4,468.7	4,755.0	2,763.1	2,547.6	16,110.4	74.1
2. Corporations reporting both net taxable income and net book profit but not paying cash dividend	29,952	877.1	877.4	-------	-------	3,915.1	59.3
Total (1 and 2)	78,827	5,345.8	5,632.4	2,763.1	2,547.6	20,025.5	133.5
3. Corporations reporting net taxable income, though book loss, and paying cash dividends	332	16.4	[1] *11.8*	18.8	8.3	98.1	13.1
4. Corporations reporting net taxable income, though book loss, and not paying cash dividends	370	8.0	[1] *9.7*	-------	(2)	123.3	5.4
Total (3 and 4)	702	24.4	[1] *21.5*	18.8	8.3	221.3	18.4
Total returns completely filled out	79,529	5,370.1	[3] 5,610.9	2,781.9	2,555.9	20,246.8	151.9
B. Returns incompletely filled out, excepting the item of net income	29,679	1,179.2	(4)	[5] 249.5	[5] 382.8	(4)	(4)
Grand total	109,208	6,549.3	-------	-------	-------	-------	-------
SUMMARY FOR EACH CLASS OF CORPORATIONS (COVERING ALL AND ONLY THOSE WITH RETURNS COMPLETELY FILLED OUT—GROUP A ABOVE)							
Agriculture and related industries	963	51.0	48.7	21.0	4.9	362.5	4.3
Mining and quarrying	2,018	213.9	207.2	139.7	64.3	1,148.2	27.2
Manufacturing, total	22,704	2,866.1	2,849.5	1,276.2	2,012.8	9,755.6	36.5
Food products, beverages, and tobacco	3,531	384.1	352.0	161.6	160.1	941.4	6.9
Textiles and textile products	3,236	456.6	412.6	178.4	176.3	1,278.7	8.0
Leather and leather products	655	72.7	65.9	18.2	21.6	160.1	2.6
Rubber and rubber goods; also celluloid, ivory, shell, and bone	136	27.3	30.6	7.9	6.3	70.4	.6
Lumber and wood products	2,416	160.4	156.9	71.0	51.3	651.9	1.3
Paper, pulp, and products	619	66.1	63.6	31.2	33.8	241.6	1.0
Printing and publishing	2,536	154.2	137.3	61.6	47.0	366.0	1.9
Chemicals and allied substances	1,352	343.0	440.7	230.8	1,004.1	1,079.9	1.8
Stone, clay, and glass products	1,396	110.6	103.6	38.7	37.0	319.9	2.7
Metal manufactures and all other manufacturing concerns [6]	6,827	1,091.0	1,086.3	476.8	475.2	4,645.8	9.3
Construction	2,214	67.6	63.7	27.6	13.8	191.4	.5
Transportation and other public utilities	4,042	687.0	800.9	580.0	42.5	2,274.4	32.2
Trade	22,506	790.3	739.6	259.6	276.9	2,215.4	8.3
Service	3,878	110.3	102.6	44.9	19.5	274.9	10.6
Finance	20,924	567.8	781.6	423.5	116.2	3,959.0	31.5
All other concerns [6]	280	16.1	17.0	9.3	5.1	65.5	.6

Source: Statistics of Income, Report of the Commissioner of Internal Revenue.

[1] Net book loss for year. [2] Less than $50,000. [3] Book profit less book loss.
[4] Not ascertained due to inadequacy of data. [5] Total reported on returns incompletely filled out.
[6] Not identified as specifically belonging to any other main industrial division.

No. 165.—CORPORATION INCOME TAX RETURNS: By States and Territories, Calendar Years 1920, 1921, and 1922

State or Territory	Number of corporations			Net income, in thousands of dollars			Total tax (income, war, and excess-profits) in thousands of dollars		
	1920	1921	1922	1920	1921	1922	1920	1921	1922
Total	345,595	356,397	382,883	7,902,655	4,336,048	6,963,811	1,625,235	701,575	783,776
Alabama	3,198	3,079	3,335	39,003	12,803	29,185	8,184	1,783	2,834
Alaska	69	121	107	524	230	234	68	22	39
Arizona	1,531	1,572	1,575	6,688	2,734	3,888	1,065	372	394
Arkansas	2,317	2,383	2,447	19,705	9,485	18,440	3,591	1,286	1,949
California	14,865	15,181	16,651	282,825	194,184	303,048	59,574	32,527	35,465
Colorado	6,812	6,559	6,855	66,035	34,041	55,835	12,802	5,965	5,547
Connecticut	4,665	4,899	5,227	99,993	55,306	95,298	18,365	7,511	10,533
Delaware	809	918	1,002	25,227	6,057	22,717	3,663	944	2,279
Dist. Columbia	1,153	1,258	1,466	24,367	20,212	30,390	3,677	3,422	3,197
Florida	3,229	3,472	3,885	22,417	16,166	24,514	3,919	2,226	2,619
Georgia	4,500	4,547	4,745	61,718	31,037	56,775	13,504	4,410	6,204
Hawaii	534	587	604	58,285	10,585	15,159	19,229	1,605	1,751
Idaho	1,771	1,706	1,872	9,784	2,229	6,348	1,378	203	463
Illinois	21,127	22,396	24,184	677,180	381,144	670,758	149,049	61,309	75,884
Indiana	9,275	9,397	10,041	128,164	77,168	122,164	27,463	12,478	13,778
Iowa	8,899	8,643	8,839	59,946	35,317	49,066	9,415	4,184	4,769
Kansas	4,658	4,749	4,956	104,601	87,550	121,147	16,638	15,101	14,446
Kentucky	4,804	4,757	5,119	74,869	31,878	69,659	16,065	4,772	7,376
Louisiana	4,365	4,470	4,987	67,292	27,125	51,649	15,428	3,906	5,484
Maine	2,830	2,994	3,219	43,836	30,485	40,170	8,809	5,102	4,755
Maryland	4,662	4,246	4,599	76,902	62,791	65,767	13,879	8,095	7,355
Massachusetts	14,150	14,837	15,867	402,528	277,811	415,231	87,847	46,939	47,813
Michigan	10,872	11,426	11,853	402,047	251,304	447,226	102,621	61,849	50,071
Minnesota	9,315	9,177	10,269	148,474	61,612	96,882	23,338	8,477	11,097
Mississippi	1,573	1,548	1,678	17,374	5,187	13,023	3,281	617	1,137
Missouri	13,428	13,735	14,190	226,303	129,380	203,959	48,150	19,624	23,127
Montana	3,571	3,782	3,922	11,532	6,104	9,009	1,244	568	891
Nebraska	4,873	5,092	5,102	31,691	18,478	26,166	5,214	2,245	2,646
Nevada	1,193	1,244	1,268	2,032	1,332	1,723	232	127	150
New Hampshire	994	1,021	1,074	17,062	12,713	10,783	3,308	1,626	1,139
New Jersey	9,896	10,631	11,762	190,786	154,209	235,261	33,301	25,935	27,151
New Mexico	797	961	941	3,986	2,177	3,406	495	217	330
New York	55,495	57,596	64,862	1,958,630	1,136,363	1,752,191	353,193	168,481	200,602
North Carolina	4,812	4,914	5,714	102,278	65,427	99,169	23,970	12,999	11,466
North Dakota	2,898	2,819	2,848	6,868	4,001	4,748	732	338	338
Ohio	18,822	20,091	21,390	560,557	235,468	419,175	126,263	38,882	44,702
Oklahoma	5,564	5,569	5,750	56,881	17,730	39,457	9,554	2,510	3,924
Oregon	4,588	4,840	5,134	39,522	17,031	27,892	8,504	2,369	3,029
Pennsylvania	18,827	19,806	21,354	971,582	431,800	683,697	208,771	73,125	78,957
Rhode Island	1,837	2,028	2,237	55,944	44,844	61,613	11,624	8,448	7,303
South Carolina	3,874	3,760	4,006	53,342	14,487	29,325	15,681	1,917	3,019
South Dakota	2,564	2,213	2,813	7,703	3,161	4,560	1,043	225	313
Tennessee	4,742	4,753	4,906	52,402	30,607	57,724	11,683	5,128	6,266
Texas	8,571	9,185	9,591	127,547	65,392	94,059	23,264	10,478	10,466
Utah	3,094	3,086	3,051	15,513	8,571	16,529	2,507	1,020	1,474
Vermont	916	932	1,036	11,269	6,313	9,246	2,106	785	972
Virginia	5,280	5,288	5,643	96,353	54,450	83,015	18,211	6,396	9,534
Washington	9,598	9,701	9,802	79,195	34,232	59,865	15,320	4,361	6,195
West Virginia	4,473	4,623	4,848	134,304	42,702	71,768	37,908	7,288	7,872
Wisconsin	11,198	12,142	12,596	163,938	71,382	129,879	38,387	11,027	14,205
Wyoming	1,707	1,663	1,661	5,653	3,251	4,959	818	355	466

Source: Statistics of Income. Report of the Commissioner of Internal Revenue, Treasury Department.

No. 166.—CORPORATION INCOME TAX RETURNS: ANALYSIS FOR

[NOTE.—In addition to deductions shown net loss (if any) of preceding year is, beginning with 1922, to take effect in 1922, and the figures given for that year represent only tax on a small

State or Territory	Total number of corporations	Corporations reporting net income					
		Number reporting net income	Per cent of total number in each State	Gross income	Expenses and other deductions	Net income	Income tax
				1,000 dollars	*1,000 dollars*	*1,000 dollars*	*1,000 dollars*
Total, 1916	341, 253	206, 984	60. 65	32, 531, 097	23, 765, 188	8, 765, 909	171, 805
1917	351, 426	232, 079	66. 04	79, 540, 005	68, 809, 645	10, 730, 360	503, 698
1918	317, 579	202, 061	63. 63	79, 706, 659	71, 345, 148	8, 361, 511	653, 198
1919	320, 198	209, 634	65. 47	88, 261, 006	78, 849, 588	9, 411, 418	743, 636
1920	345, 595	203, 233	58. 81	93, 824, 225	85, 921, 570	7, 902, 655	636, 508
1921	356, 397	171, 239	48. 05	60, 051, 123	55, 715, 076	4, 336, 048	366, 444
Total, 1922	382, 883	212, 536	55. 51	80, 331, 680	73, 367, 869	6, 963, 811	775, 310
Alabama	3, 335	2, 096	62. 84	373, 680	344, 495	29, 185	2, 800
Alaska	107	54	50. 47	5, 332	5, 098	234	13
Arizona	1, 575	486	30. 86	61, 510	57, 621	3, 888	378
Arkansas	2, 447	1, 527	62. 40	227, 573	209, 134	18, 440	1, 922
California	16, 651	8, 742	52. 50	3, 603, 499	3, 300, 451	303, 048	35, 308
Colorado	6, 855	2, 720	39. 68	664, 018	608, 183	55, 835	5, 509
Connecticut	5, 227	2, 947	56. 38	1, 097, 495	1, 002, 197	95, 298	10, 459
Delaware	1, 002	481	48. 00	253, 028	230, 312	22, 717	2, 260
District of Columbia	1, 466	822	56. 07	299, 642	269, 251	30, 390	3, 179
Florida	3, 885	2, 049	52. 74	307, 326	282, 812	24, 514	2, 509
Georgia	4, 745	2, 715	57. 22	622, 586	565, 812	56, 775	5, 965
Hawaii	604	351	58. 11	115, 625	100, 466	15, 159	1, 750
Idaho	1, 872	734	39. 21	82, 168	75, 820	6, 348	460
Illinois	24, 184	14, 360	59. 38	8, 506, 568	7, 835, 810	670, 758	75, 150
Indiana	10, 041	6, 241	62. 16	1, 394, 319	1, 272, 155	122, 164	13, 402
Iowa	8, 839	5, 343	60. 45	882, 251	833, 185	49, 066	4, 731
Kansas	4, 956	3, 115	62. 85	966, 055	844, 908	121, 147	14, 415
Kentucky	5, 119	3, 315	64. 76	741, 591	671, 932	69, 659	7, 356
Louisiana	4, 987	2, 580	51. 73	664, 010	612, 361	51, 649	5, 384
Maine	3, 219	1, 855	57. 62	433, 032	392, 861	40, 170	4, 541
Maryland	4, 599	2, 520	54. 79	821, 053	755, 288	65, 767	7, 289
Massachusetts	15, 867	8, 922	56. 23	5, 328, 315	4, 913, 084	415, 231	47, 018
Michigan	11, 853	6, 571	55. 44	3, 091, 035	2, 643, 810	447, 226	48, 807
Minnesota	10, 269	5, 547	54. 02	1, 766, 096	1, 669, 214	96, 882	10, 933
Mississippi	1, 678	1, 170	69. 73	176, 232	163, 209	13, 023	1, 120
Missouri	14, 190	8, 445	59. 51	3, 091, 617	2, 887, 658	203, 959	22, 656
Montana	3, 922	1, 435	36. 59	124, 651	115, 581	9, 069	882
Nebraska	5, 102	2, 933	57. 49	521, 530	495, 364	26, 166	2, 643
Nevada	1, 268	329	25. 95	25, 261	23, 537	1, 723	150
New Hampshire	4, 074	639	64. 15	143, 144	132, 361	10, 783	1, 123
New Jersey	11, 762	6, 892	58. 60	3, 058, 162	2, 822, 901	235, 261	26, 890
New Mexico	941	450	47. 82	56, 515	53, 110	3, 406	328
New York	64, 362	35, 504	54. 74	18, 557, 283	16, 805, 092	1, 752, 191	199, 884
North Carolina	5, 714	3, 486	61. 01	940, 895	841, 726	99, 169	11, 410
North Dakota	2, 848	1, 529	53. 68	119, 245	114, 496	4, 748	329
Ohio	21, 390	12, 495	58. 42	4, 978, 119	4, 558, 944	419, 175	43, 970
Oklahoma	5, 750	2, 701	46. 97	520, 170	480, 714	39, 457	3, 913
Oregon	5, 134	2, 399	46. 73	407, 528	379, 635	27, 892	3, 012
Pennsylvania	21, 354	12, 256	57. 39	7, 504, 813	6, 821, 115	683, 697	78, 340
Rhode Island	2, 237	1, 250	55. 88	617, 533	555, 920	61, 613	7, 194
South Carolina	4, 006	2, 027	50. 60	354, 862	325, 537	29, 325	2, 956
South Dakota	2, 813	1, 525	54. 21	106, 889	102, 329	4, 560	312
Tennessee	4, 966	3, 005	61. 25	761, 685	703, 960	57, 724	6, 094
Texas	9, 591	5, 497	57. 31	1, 782, 841	1, 688, 782	94, 059	10, 051
Utah	3, 051	1, 349	44. 22	205, 955	189, 426	16, 529	1, 474
Vermont	1, 036	682	65. 83	115, 641	106, 395	9, 246	946
Virginia	5, 643	3, 268	57. 91	819, 287	736, 273	83, 015	9, 504
Washington	9, 802	4, 327	44. 14	798, 491	738, 626	59, 865	6, 188
West Virginia	4, 848	2, 962	61. 10	599, 224	527, 456	71, 768	7, 866
Wisconsin	12, 596	7, 127	56. 58	1, 583, 976	1, 454, 097	129, 879	14, 035
Wyoming	1, 661	710	42. 75	52, 324	47, 365	4, 959	464

Source: Statistics of Income. Report of the Commissioner of Internal Revenue, Treasury Department

UNITED STATES, CALENDAR YEARS 1916 TO 1921, AND BY STATES, 1922

deducted from net income to give net taxable income. War profits and excess profits tax was repealed
number of corporations with fiscal years terminating between Jan. 1 and June 30, 1922]

Corporations reporting net income—Con.			Corporations reporting no net income					
War profits and excess profits tax	Total tax	Per cent of total tax	Number reporting no net income	Per cent of total number in each State	Gross income	Expenses and other deductions	Deficit	State or Territory
1,000 dollars	*1,000 dollars*				*1,000 dollars*	*1,000 dollars*	*1,000 dollars*	
----------	171,805	--------	134,269	39.35	2,796,534	3,453,438	656,904	Total, 1916
1,638,748	2,142,446	--------	119,347	33.96	5,153,234	5,782,842	629,608	1917
2,505,566	3,158,764	--------	115,518	36.37	6,757,622	7,447,395	689,772	1918
1,431,806	2,175,342	--------	110,564	34.53	11,657,743	12,653,289	995,546	1919
988,726	1,625,235	--------	142,362	41.19	24,381,336	26,410,761	2,029,424	1920
335,132	701,575	100.00	185,158	51.95	31,198,150	35,076,369	3,878,219	1921
8,466	783,776	100.00	170,348	44.49	20,588,835	22,782,611	2,193,776	Total, 1922
33	2,833	0.36	1,239	37.16	89,563	97,329	7,765	Alabama.
26	39	.01	53	49.53	2,100	2,292	192	Alaska.
16	394	.05	1,089	69.14	42,001	49,825	7,824	Arizona.
26	1,949	.25	920	37.60	68,083	76,786	8,703	Arkansas.
157	35,465	4.52	7,909	47.50	737,636	826,392	88,756	California.
38	5,547	.71	4,135	60.32	178,571	208,319	29,748	Colorado.
73	10,533	1.35	2,280	43.62	327,688	351,832	24,144	Connecticut.
19	2,279	.29	521	52.00	52,805	64,374	11,569	Delaware.
17	3,197	.41	644	43.93	49,199	55,411	6,212	Dist. of Columbia
20	2,619	.34	1,836	47.26	80,033	92,950	12,917	Florida.
239	6,204	.79	2,030	42.78	173,471	191,081	17,610	Georgia.
1	1,751	.23	253	41.89	36,580	41,007	4,427	Hawaii.
3	463	.06	1,138	60.79	38,692	44,128	5,436	Idaho.
735	75,884	9.68	9,824	40.62	2,741,644	2,915,504	173,861	Illinois.
316	13,778	1.75	3,800	37.84	345,739	385,790	40,050	Indiana.
37	4,769	.61	3,496	39.55	214,475	236,164	21,689	Iowa.
31	14,446	1.84	1,841	37.15	106,562	121,030	14,468	Kansas.
20	7,376	.94	1,804	35.24	156,856	174,942	18,086	Kentucky.
100	5,484	.70	2,407	48.27	278,797	323,541	44,744	Louisiana
215	4,755	.61	1,364	42.38	153,054	164,230	11,175	Maine.
67	7,355	.94	2,079	45.21	193,208	216,339	23,131	Maryland.
796	47,814	6.10	6,945	43.77	1,013,301	1,166,997	153,697	Massachusetts.
1,184	50,071	6.39	5,282	44.56	533,852	610,178	76,326	Michigan.
165	11,097	1.42	4,722	45.98	637,419	676,098	38,678	Minnesota.
8	1,137	.14	508	30.27	37,138	40,829	3,691	Mississippi.
471	23,127	2.95	5,745	40.49	532,343	591,895	59,552	Missouri.
9	891	.11	2,487	63.41	68,515	72,627	9,111	Montana.
4	2,646	.34	2,169	42.51	175,953	188,022	12,069	Nebraska.
----------	150	.02	939	74.05	13,119	16,785	3,667	Nevada.
17	1,139	.14	385	35.85	44,536	50,941	6,405	New Hampshire
260	27,151	3.46	4,870	41.40	482,535	532,179	49,644	New Jersey.
2	330	.04	491	52.18	17,334	20,723	3,389	New Mexico.
918	200,602	25.59	29,358	45.26	4,914,757	5,456,727	541,971	New York.
56	11,466	1.46	2,228	38.99	121,241	131,028	9,786	North Carolina.
9	338	.04	1,319	46.32	40,540	45,113	4,573	North Dakota.
732	44,702	5.70	3,895	41.53	1,495,991	1,640,652	144,662	Ohio.
11	3,924	.50	3,049	53.03	235,087	282,092	47,005	Oklahoma.
17	3,029	.40	2,735	53.27	160,296	180,623	20,328	Oregon.
617	78,957	10.07	9,008	42.61	1,629,096	1,803,091	173,995	Pennsylvania.
110	7,303	.93	987	44.12	133,770	159,311	25,541	Rhode Island.
63	3,019	.39	1,979	49.40	80,328	89,846	9,518	South Carolina.
1	313	.04	1,288	45.79	40,880	44,584	3,704	South Dakota.
172	6,266	.80	1,901	38.75	247,170	259,920	12,750	Tennessee.
415	10,466	1.34	4,094	42.69	523,950	599,374	75,424	Texas.
1	1,474	.19	1,702	55.78	81,548	90,949	9,401	Utah.
26	972	.12	354	34.17	28,269	31,896	3,627	Vermont.
31	9,534	1.22	2,375	42.09	343,026	368,693	25,667	Virginia.
7	6,195	.79	5,475	55.86	282,927	314,369	31,442	Washington.
5	7,872	1.00	1,886	38.90	193,536	207,382	13,846	West Virginia.
170	14,205	1.81	5,469	43.42	397,283	443,082	45,799	Wisconsin.
1	460	.06	951	57.25	21,338	27,339	6,001	Wyoming.

No. 167.—CORPORATION INCOME TAX RETURNS, CALENDAR YEARS 1917 TO 1922: BY INDUSTRIAL DIVISIONS

[NOTE.—War profits and excess profits tax was repealed to take effect in 1922, and the figures for that year represent only tax on a small number of corporations with fiscal years terminating between Jan. 1 and June 30, 1922]

	1917	1918	1919	1920	1921	1922
AGRICULTURE AND RELATED INDUSTRIES						
Corporations reporting net income:						
Number	5,633	4,406	4,442	3,874	3,146	4,009
Net income ... 1,000 dollars	97,865	52,664	93,509	71,480	40,718	62,901
Income tax ... do	4,494	4,541	7,429	5,429	3,434	6,572
War and excess profits tax ... do	16,382	8,201	12,092	11,741	2,568	50
Corporations reporting no net income:						
Number	4,027	3,481	3,856	5,312	5,578	5,092
Deficit ... 1,000 dollars	20,388	22,317	29,337	66,140	88,563	56,091
MINING AND QUARRYING						
Corporations reporting net income:						
Number	6,371	5,524	5,272	6,933	4,365	6,130
Net income ... 1,000 dollars	948,417	567,777	432,624	702,074	185,134	286,437
Income tax ... do	43,791	49,178	37,738	56,800	15,805	31,321
War and excess profits tax ... do	168,574	142,187	37,343	117,796	16,165	79
Corporations reporting no net income:						
Number	6,578	5,137	13,197	10,601	13,195	10,963
Deficit ... 1,000 dollars	63,903	71,473	180,954	176,505	414,489	280,456
MANUFACTURING						
Corporations reporting net income:						
Number	58,788	51,205	51,906	49,425	37,030	48,697
Net income ... 1,000 dollars	5,736,006	4,691,496	5,219,345	4,116,424	1,777,786	3,454,420
Income tax ... do	263,058	337,923	414,892	336,106	151,035	383,540
War and excess profits tax ... do	1,063,902	1,774,121	944,307	608,854	200,735	6,236
Corporations reporting no net income:						
Number	20,854	16,069	15,949	28,746	42,718	33,788
Deficit ... 1,000 dollars	177,273	157,376	366,746	834,146	1,898,831	813,413
CONSTRUCTION						
Corporations reporting net income:						
Number	7,073	5,297	5,927	7,010	6,041	6,997
Net income ... 1,000 dollars	124,316	134,863	162,464	113,552	67,835	91,724
Income tax ... do	5,335	7,421	9,283	7,518	4,872	9,663
War and excess profits tax ... do	24,390	64,538	57,936	25,661	8,723	50
Corporations reporting no net income:						
Number	3,670	2,434	2,315	2,950	4,320	4,373
Deficit ... 1,000 dollars	25,044	16,614	21,862	28,209	51,507	62,529
TRANSPORTATION AND OTHER PUBLIC UTILITIES						
Corporations reporting net income:						
Number	18,673	12,564	14,104	12,922	11,831	13,690
Net income ... 1,000 dollars	1,303,824	778,278	963,059	829,131	821,871	979,204
Income tax ... do	66,598	82,541	88,522	75,846	76,870	119,308
War and excess profits tax ... do	60,450	66,813	41,768	22,777	24,152	173
Corporations reporting no net income:						
Number	7,769	5,682	6,443	7,677	7,274	6,821
Deficit ... 1,000 dollars	60,145	98,779	84,109	150,505	323,369	196,480
TRADE						
Corporations reporting net income:						
Number	72,947	58,466	53,952	52,278	42,809	59,701
Net income ... 1,000 dollars	1,481,061	1,054,473	1,448,290	911,173	571,945	1,014,013
Income tax ... do	68,695	79,304	100,377	69,744	46,279	105,692
War and excess profits tax ... do	256,152	290,597	254,425	122,869	50,403	1,349
Corporations reporting no net income:						
Number	18,110	11,683	11,207	26,607	45,370	35,892
Deficit ... 1,000 dollars	99,976	52,892	68,946	339,482	626,828	318,693
SERVICE						
Corporations reporting net income:						
Number	12,160	9,745	11,392	11,914	10,694	13,494
Net income ... 1,000 dollars	69,781	65,402	123,311	145,491	104,873	148,367
Income tax ... do	3,507	5,116	9,183	10,833	8,017	16,024
War and excess profits tax ... do	6,963	9,826	16,644	20,714	11,252	238
Corporations reporting no net income:						
Number	6,434	5,154	4,331	5,576	8,409	9,651
Deficit ... 1,000 dollars	30,214	20,362	20,470	29,199	45,939	59,615

No. 167.—Corporation Income Tax Returns, Calendar Years 1917 to 1922: By Industrial Divisions—Continued

	1917	1918	1919	1920	1921	1922
FINANCE						
Corporations reporting net income:						
Number	49,165	49,589	52,275	55,484	54,122	58,646
Net income ... 1,000 dollars	902,860	684,060	848,284	933,304	739,297	887,835
Income tax ... do	47,913	59,094	57,680	67,426	57,056	98,810
War and excess profits tax ... do	41,767	60,993	50,258	51,576	19,215	288
Corporations reporting no net income:						
Number	19,197	18,543	28,538	23,418	28,736	32,459
Deficit ... 1,000 dollars	116,597	205,975	145,149	293,936	363,166	397,061
ALL OTHER						
Corporations reporting net income:						
Number	1,269	5,265	5,367	3,393	1,201	1,090
Net income ... 1,000 dollars	5,732	331,898	120,531	80,025	27,089	38,852
Income tax ... do	306	28,081	9,432	6,804	3,076	4,442
War and excess profits tax ... do	167	88,289	17,033	6,738	1,859	3
Corporations reporting no net income:						
Number	32,708	47,335	32,728	31,475	29,458	31,309
Deficit ... 1,000 dollars	36,067	43,984	77,974	111,300	65,526	18,838

Source: Statistics of income; Reports of the Commissioner of Internal Revenue, Treasury Department.

No. 168.—Corporation Income Tax Returns, Calendar Years 1921 and 1922: By Industrial Divisions and Industries

[All money figures in thousands of dollars]

Industry	1922					Net income or deficit of corporations in 1921	
	Corporations reporting net income			Corporations reporting no net income			
	Number	Net income	Income and profits tax	Number	Deficit	Net income	Deficit
Grand total	212,535	6,963,811	783,776	170,348	2,193,776	4,336,048	3,878,219
AGRICULTURE AND RELATED INDUSTRIES							
Grand total, agriculture and related industries	4,000	62,901	6,622	5,092	56,091	40,718	88,563
Farming, total	3,420	45,584	4,770	4,327	45,398	34,266	63,334
Cotton	4	40	4	9	222	28	249
Grain	12	233	22	19	172	48	335
Fruit	342	4,507	488	548	5,281	20,990	3,877
Stock	269	1,903	107	468	6,858	723	12,248
All other	2,793	38,901	4,148	3,283	32,865	12,477	46,625
Related industries, total	570	17,263	1,847	739	10,378	6,374	24,997
Logging	192	12,041	1,308	157	2,670	2,816	6,667
Fishing	104	1,923	172	89	3,878	279	14,567
Ice harvesting	104	892	99	46	234	1,600	105
All other	170	2,407	267	447	3,596	1,678	3,657
Other [1]	10	54	5	26	314	78	282
MINING AND QUARRYING							
Grand total mining and quarrying	6,130	256,437	31,400	10,968	280,456	185,134	414,489
Mining, total	5,321	263,341	28,739	10,156	273,297	171,556	407,285
Coal mining	2,464	147,074	15,633	1,646	36,465	82,655	72,522
Metal:							
Iron	40	2,531	121	54	2,111	256	9,743
Copper	11	419	23	99	33,133	142	51,973
Lead and zinc	45	11,981	1,224	72	1,820	1,452	3,493
Precious metals	76	6,174	751	291	13,634	3,449	12,058
All other	138	14,718	1,770	404	13,311	4,543	32,484

[1] Including those engaged in both above groups or with main business not precisely defined.

No. 168—Corporation Income Tax Returns, Calendar Years 1921 and 1922: By Industrial Divisions and Industries—Continued

[All money figures in thousands of dollars]

Industry	1922					Net income or deficit of corporations in 1921	
	Corporations reporting net income			Corporations reporting no net income			
	Number	Net income	Income and profits tax	Number	Deficit	Net income	Deficit
MINING AND QUARRYING—continued							
Mining—Continued.							
Nonmetal—							
Oil	774	35,464	4,285	1,580	88,798	57,950	139,885
Gas	127	4,470	536	71	1,051	1,434	532
Salt mines and other sources	34	6,994	867	16	215	4,814	369
All other	563	21,019	2,183	1,239	36,956	6,871	53,017
All other mining concerns [1]	1,049	12,495	1,346	4,684	45,803	7,991	31,205
Quarrying, total	782	22,812	2,629	768	6,418	12,969	6,349
Stone	269	12,259	1,436	227	2,806	5,955	2,315
Clay, sand, gravel	431	9,335	1,053	362	2,300	5,428	3,095
Precious and semiprecious				7	19	56	31
All other quarrying [1]	82	1,218	140	172	1,293	1,530	908
Mining and quarrying combinations [1]	27	284	32	39	741	608	855
MANUFACTURING							
Grand total, manufacturing	48,697	3,454,420	389,776	33,788	813,413	1,777,786	1,898,831
Food products, beverages, and tobacco, total	8,359	447,671	50,667	5,728	150,306	319,176	309,162
Bread and bakery products	747	38,795	4,712	492	3,876	37,460	3,780
Milling, flour, meal feed	948	31,982	3,683	672	12,678	21,411	21,416
Cereal preparations, etc	97	12,110	1,475	82	1,332	6,980	1,941
Dairy products	1,807	34,795	4,059	704	4,714	25,155	5,456
Butter substitutes	7	54	5	11	696	12	1,398
Chocolate, confectionery, ice cream, etc.	649	32,411	3,866	758	11,708	26,544	20,361
Coffee and spices	98	5,514	671	47	778	5,862	1,555
Fish canning and preserving	91	2,098	206	144	3,673	487	15,671
Fruit and vegetable canning and preserving, etc	554	19,737	2,140	398	11,549	8,906	15,484
Meat packing, etc	360	40,513	4,839	184	32,502	24,755	73,188
Poultry and eggs, packed	4	169	21	4	24	15	10
Sugar making and refining	116	39,429	2,368	113	13,741	6,363	89,059
Ice manufacturing, etc	1,039	22,273	2,621	377	3,097	22,129	1,847
Soft drinks, etc	701	14,784	1,675	612	6,340	7,675	7,663
Breweries and distilleries, etc	234	9,703	1,148	321	13,645	8,892	16,376
Tobacco	272	96,762	11,241	286	4,170	84,180	5,620
All other food products	635	52,552	5,938	523	25,783	32,351	28,338
Textile and textile products, total	6,973	535,107	62,500	4,452	78,311	327,356	189,439
Cotton goods, etc	592	105,451	12,290	190	12,488	77,300	35,054
Woolen and worsted goods, etc	313	60,111	7,322	106	3,953	33,838	13,266
Silk goods, etc	352	23,822	2,473	308	7,594	21,222	14,888
Felt goods and products, except hats	29	3,514	435	12	97	1,971	264
Linen and flax, etc	11	3,233	394	12	252	237	327
All other textile fabrics	959	126,263	15,179	602	12,333	91,981	25,114
Fur goods and fur products, n. p. d.,[1] etc	223	4,704	556	158	1,265	4,306	2,624
Textile products other than clothing—							
Carpets, rugs, mattings, etc	77	35,887	4,475	31	534	17,374	2,347
Cordage and twine	47	5,356	503	18	334	1,240	1,905
Artificial leather, oilcloth, linoleum, etc	18	3,836	451	20	357	2,792	1,736
All other	567	44,290	4,878	212	3,145	9,954	11,127
Clothing—							
Custom-made, etc	426	5,952	605	334	1,690	3,066	4,822
Factory-made, etc.—							
Men's clothing, suits, overcoats	421	14,756	1,759	212	5,740	6,624	9,735
Women's clothing, suits, coats, skirts	837	7,971	791	833	8,029	4,652	10,907
Hats and caps, etc	396	7,088	757	311	3,288	3,261	7,286
Corsets	67	2,654	306	51	782	2,631	2,223
Shirts, collars, cuffs	151	5,276	545	116	1,626	3,023	4,508
Hosiery and all knit goods	746	44,027	5,262	384	5,237	26,604	16,247
All other	738	30,916	3,519	542	9,567	15,190	25,060

[1] Including those with main business not precisely defined.

No. 168.—Corporation Income Tax Returns, Calendar Years 1921 and 1922: By Industrial Divisions and Industries—Continued

[All money figures in thousands of dollars]

Industry	1922					Net income or deficit of corporations in 1921	
	Corporations reporting net income			Corporations reporting no net income			
	Number	Net income	Income and profits tax	Number	Deficit	Net income	Deficit
MANUFACTURING—continued							
Leather and leather products, total	1,330	88,641	10,414	954	24,811	57,085	105,909
Boots, shoes, stock and findings	726	63,193	7,942	472	11,260	36,339	20,521
Gloves	23	425	46	20	104	66	809
Saddlery and harness	59	956	33	33	469	240	2,287
Trunks and valises	54	830	74	52	403	333	759
All other	468	23,237	2,319	377	12,576	20,087	81,534
Rubber and rubber goods; also celluloid, ivory, shell, and bone, total	284	41,930	2,286	309	24,563	5,102	101,562
Boots, shoes, and garments	9	663	80	8	99	316	647
Belting, hose, and tires	53	7,752	630	127	17,816	944	56,033
Celluloid, ivory, shell, and bone	45	543	46	30	328	793	2,229
All other rubber goods	177	32,972	1,530	144	6,320	3,049	42,652
Lumber and wood products, total	4,545	207,999	22,699	2,366	48,282	70,511	120,220
Saw and planing mill products	2,339	138,218	14,986	1,116	28,675	38,723	76,359
Furniture, all classes	942	39,871	4,528	431	6,460	17,642	11,271
Auto, carriage, and wagon bodies, and parts, etc	14	219	22	9	93	527	602
All other	1,250	29,688	3,163	810	13,054	13,620	31,987
Paper, pulp and products	1,086	84,025	9,481	683	22,409	44,882	49,179
Printing and publishing, total	5,771	184,716	21,745	2,989	23,020	124,157	26,660
General printing and publishing	4,821	164,934	19,421	2,573	20,697	107,009	22,996
Combinations of paper manufacturing and printing	168	4,440	623	59	348	3,918	514
Special processes and tributary industries, etc	782	15,342	1,701	307	1,975	13,230	3,170
Chemicals and allied substances, total	3,512	461,221	54,056	2,605	66,158	158,217	132,851
Chemicals proper, acids and other compounds, etc	494	28,504	3,112	399	6,691	18,109	15,303
Paints and varnishes, etc	442	21,972	2,532	210	2,307	7,591	10,165
Oils, vegetable and animal, etc	247	12,305	1,246	173	5,528	2,723	12,366
Petroleum refining and products	280	242,979	29,166	229	24,439	51,614	33,274
Soaps	83	13,125	1,531	85	633	4,456	892
Fertilizers	122	3,192	285	92	2,506	1,123	7,957
All other	1,844	139,144	16,164	1,417	24,054	72,601	52,924
Stone, clay, and glass products, total	2,459	125,692	14,988	1,431	16,586	69,756	26,260
Cut stone, crushed stone, etc	1,117	48,399	5,771	583	4,800	28,304	7,842
Brick, tile, terra-cotta, etc	1,004	39,002	4,513	619	7,734	20,300	11,909
Glass manufacture	309	37,274	4,557	212	3,979	20,414	6,018
Combinations of stone, clay, and glass manufacture	29	927	97	17	73	738	491
Metal manufacturing, total	8,397	906,956	98,760	7,477	272,040	437,367	666,002
Metal products of iron and steel or iron and steel with other metals:							
Smelting from the ore, crude or refined metal production, etc	28	1,540	85	43	6,377	490	17,205
General or stock products or forms made in foundries or rolling mills, etc	1,407	116,919	12,035	1,115	52,994	39,285	121,572
Agricultural machinery, steam appliances, construction machinery, etc	791	62,950	6,473	721	34,768	27,314	84,307
Metal-working and paper-making machinery, heavy ordnance, rolling stock, safes, vaults, etc	399	65,378	7,986	333	10,312	64,873	28,791
General electric machinery, stationary and marine engines, refrigerating machinery, etc	255	22,792	2,527	308	8,320	34,289	20,348
Motor vehicles, and spare parts	430	314,950	35,565	645	56,339	148,230	164,354
Boot and shoe machinery, typewriters and calculating machines, gas and electrical fixtures, etc	391	34,009	3,575	346	9,626	22,324	17,776
Metal furniture, ornamental iron work, sewing machines, etc	138	23,878	2,909	94	1,645	2,650	2,663

No. 168.—Corporation Income Tax Returns, Calendar Years 1921 and 1922: By Industrial Divisions and Industries—Continued

[All money figures in thousands of dollars]

Industry	1922					Net income or deficit of corporations in 1921	
	Corporations reporting net income			Corporations reporting no net income			
	Number	Net income	Income and profits tax	Number	Deficit	Net income	Deficit
MANUFACTURING—continued							
Metal manufacturing—Continued.							
Metal products of iron and steel, etc.—Continued.							
Firearms, hardware, cutlery, hand and machine tools, gauges, etc.	404	38,151	4,193	433	10,262	10,618	19,765
All other metal products	3,188	176,061	17,951	2,797	67,911	63,830	156,798
Metal products, not iron or steel—							
Base metals, smelting and refining, etc.	527	38,500	4,251	323	8,639	16,740	22,910
Airplanes, complete or parts	16	1,002	123	23	699	838	921
Precious metals, smelting and refining, etc.	423	10,826	1,087	296	4,149	5,885	8,591
All other manufacturing, etc.[1]	5,981	370,465	42,229	4,844	86,926	164,197	171,538
CONSTRUCTION							
Grand total, construction	**6,997**	**91,724**	**9,652**	**4,373**	**52,529**	**67,335**	**51,507**
Excavation and construction under or upon the ground (not buildings), etc.	679	16,185	1,862	462	5,580	9,403	4,127
Jetty, dam, dry dock, wharf, bulkhead, etc.	77	1,927	215	72	1,551	2,394	905
Railroad construction, pure or combined	20	580	62	16	321	346	372
Shipbuilding, pure or combined	119	10,617	1,079	189	16,330	14,170	11,557
Buildings and structures aboveground	2,333	19,706	1,971	1,293	7,922	13,944	8,679
Equipping and installing machinery and equipment, as elevators, carrier systems, etc.	1,369	7,179	622	830	4,149	5,800	4,674
Wrecking, razing, or moving (not marine)	65	310	24	32	91	138	429
All other construction and contractors[1]	2,335	35,220	3 817	1,479	16,585	21,141	20,765
TRANSPORTATION AND OTHER PUBLIC UTILITIES							
Grand total, transportation and other public utilities	**13,690**	**979,264**	**119,481**	**6,821**	**196,480**	**821,871**	**323,369**
Rail transportation, total	**872**	**407,170**	**49,330**	**716**	**111,705**	**355,818**	**226,501**
Steam railroads	342	324,715	39,148	294	65,200	291,114	202,536
Electric railroads	185	28,371	3,622	201	31,901	33,843	14,875
All other railroads, etc.[1]	345	54,084	6,560	221	14,604	30,861	9,040
Water transportation, total	**269**	**36,209**	**4,176**	**806**	**30,695**	**30,703**	**33,851**
Ocean lines, transoceanic and coastal	26	9,340	1,149	43	11,100	11,482	8,402
Lake, sound, bay, and river lines	90	8,327	995	48	1,812	6,194	1,543
Marine salvage and wrecking	5	13	1	9	133	46	52
All other, etc.[1]	848	18,529	2,031	706	17,650	12,981	23,855
Local transportation, cartage, and storage, total	**3,913**	**50,957**	**5,802**	**2,163**	**11,610**	**39,554**	**22,552**
Cartage and storage or warehouse and packing for transportation	2,150	17,756	1,974	1,080	6,132	16,553	6,035
Cab, livery, jitney bus companies, and automobile garages	1,074	8,230	862	775	2,821	6,105	3,501
Special food storage and packers for transportation, etc.	455	16,622	1,986	214	1,940	9,394	12,392
All other local transportation[1]	234	8,349	980	94	717	7,502	624
Other public utilities and transportation, total	**7,936**	**484,928**	**60,173**	**3,136**	**42,470**	**395,796**	**40,465**
Electric light and power companies	1,613	85,341	10,398	459	3,127	61,207	2,842
Gas companies	469	28,655	3,505	157	3,242	22,008	2,071
Telephone and telegraph companies	3,117	126,459	15,447	929	1,340	113,041	1,708
Waterworks	1,158	13,591	1,518	378	1,124	11,828	1,343
Mutual telephones	444	235	10	485	216	232	239
All other[1]	1,135	230,647	29,295	728	33,421	187,480	32,261

[1] Including those with main business not precisely defined.

No. 168.—Corporation Income Tax Returns, Calendar Years 1921 and 1922: By Industrial Divisions and Industries—Continued

[All money figures in thousands of dollars]

Industry	1922					Net income or deficit of corporations in 1921	
	Corporations reporting net income			Corporations reporting no net income			
	Number	Net income	Income and profits tax	Number	*Deficit*	Net income	*Deficit*
TRADE							
Grand total, trade	**59,791**	**1,014,013**	**107,042**	**35,892**	**318,693**	**571,945**	**626,828**
Wholesalers and jobbers, including exporters, importers, etc.	10,337	254,681	26,439	6,031	89,877	120,039	234,271
Department stores, either wholesale or retail or both	927	109,413	13,382	319	5,043	76,075	10,227
Retail stores, all other, etc.	25,746	284,348	30,438	15,723	90,131	191,886	145,088
Commission trade, including commercial travelers and special agents, etc.	1,919	36,212	4,051	1,440	10,774	18,091	13,887
All other [1]	20,862	329,359	32,732	12,379	122,868	165,855	223,356
SERVICE							
Grand total, service	**13,494**	**148,367**	**16,262**	**9,651**	**59,615**	**104,873**	**45,939**
Domestic service, total	**4,228**	**61,131**	**6,889**	**2,567**	**16,597**	**52,332**	**16,794**
Restaurants, lunch rooms, etc.	*866*	*12,752*	*1,489*	*854*	*5,405*	*10,030*	*5,315*
Hotels, board and lodging houses	1,320	33,069	3,864	767	8,279	28,875	7,920
Laundries, cleaning and dyeing	1,893	14,574	1,467	808	2,716	12,438	2,671
All other [1]	144	736	69	78	197	990	888
Amusements, total	**2,598**	**35,093**	**3,790**	**2,358**	**23,532**	**27,069**	**12,856**
Theaters or theatrical organizations, etc.	198	6,292	699	195	2,938	5,622	2,250
Moving pictures	976	16,029	1,817	864	11,426	8,142	4,793
All other	1,424	12,772	1,274	1,299	9,168	13,306	5,812
Professional and and other services, total	**6,668**	**52,142**	**5,583**	**4,726**	**19,486**	**25,471**	**16,289**
Business services, advertising, appraisers, auditors, actuaries, etc.	1,658	22,820	2,607	1,167	5,751	7,487	4,901
Educational service, including art, colleges, schools, libraries, etc., teachers, etc.	619	5,567	616	475	2,382	3,281	2,168
Curative services, physicians, surgeons, etc.	759	3,782	350	498	1,492	2,838	1,434
Legal services, lawyers, patent attorneys, etc.	1,007	6,127	633	222	508	5,288	475
Engineering, mechanical design, invention, scientific research, etc.	426	4,270	460	727	4,515	819	3,171
All other service [1]	2,199	9,577	917	1,637	4,838	5,759	4,140
FINANCE							
Grand total, finance	**58,646**	**887,835**	**99,097**	**32,459**	**397,661**	**739,297**	**363,166**
Banking and related business, total	**55,355**	**672,346**	**74,317**	**30,413**	**226,210**	**573,873**	**169,627**
Banks, general, or private bankers	75	2,308	273	20	117	3,176	3,016
National banks	5,961	131,279	14,893	2,305	28,007	163,803	20,117
State banks	13,375	79,132	7,427	5,044	35,977	98,588	19,039
Trust companies or bank and trust companies	2,204	109,452	13,102	580	18,672	104,052	8,952
Loan companies, etc.	2,451	30,702	3,398	813	10,805	23,971	6,090
Stock and bond brokers	573	29,359	4,089	445	7,511	4,784	8,252
Real estate, loan, and insurance agents, realty holding and development companies	8,362	58,983	5,965	4,857	34,321	25,248	28,929
Holding and leasing realty, not realty business, etc.	22,354	231,131	25,170	16,349	90,800	150,251	75,232

[1] Including those with main business not precisely defined.

No. 168.—Corporation Income Tax Returns, Calendar Years 1921 and 1922: By Industrial Divisions and Industries—Continued

[All money figures in thousands of dollars]

Industry	1922					Net income or deficit of corporations in 1921	
	Corporations reporting net income			Corporations reporting no net income			
	Number	Net income	Income and profits tax	Number	Deficit	Net income	Deficit
FINANCE—continued							
Insurance companies, not agents, total	1,204	149,755	17,172	889	141,106	127,796	142,453
Life insurance, stock and mutual companies	283	82,232	9,871	71	1,069	71,616	2,567
Accident, stock companies only	21	3,039	363	11	4,586	1,623	3,185
Fire, stock companies only	195	11,218	986	131	12,403	7,227	11,731
Marine, stock companies only	18	2,727	191	8	576	768	2,063
Accident, fire, and marine, mutual	200	2,561	179	322	105,059	7,963	81,397
Fidelity and bonding	1	2	1			0	234
All other, and combinations [1]	486	47,976	5,581	346	17,413	38,592	40,675
All other finance [1]	2,087	65,734	7,608	1,157	30,345	37,626	51,080
ALL OTHER							
Grand total, all other concerns	1,090	38,850	4,444	31,309	18,838	27,089	65,526
All other active concerns [2]	1,078	38,849	4,444	1,038	18,566	27,089	65,510
Inactive concerns	12	1		30,271	272		17

Source: Statistics of Income, 1921 and 1922, Reports of the Commissioner of Internal Revenue.

[1] Including those with main business not precisely defined.

[2] Those whose business can not be identified with any main division or engaged in a combination of main divisions when the predominant business is not given.

No. 169.—CAPITAL STOCK TAX RETURNS: Distribution by Size of Capital Stock Fair Value, Year Ended June 30, 1923

Size of capital stock fair value	Returns filed			Fair value			Tax
	Total number	Taxable	Nontaxable	Aggregate	Reported on taxable returns	Reported on nontaxable returns	
Total	366,690	255,097	111,593	*Dollars* 75,783,896,958	*Dollars* 74,698,276,190	*Dollars* 1,085,420,768	*Dollars* 73,422,791
No fair value reported	59,573		59,573	322		322	
Fair value under $1,000	7,084		7,084	3,387,478		3,387,478	
$1,000 to $5,000	32,253		32,253	92,215,831		92,215,831	
$5,000 to $10,000	33,913	23,647	10,266	240,053,561	185,157,374	54,896,187	66,922
$10,000 to $15,000	29,240	28,948	292	350,424,340	347,030,664	3,393,676	202,291
$15,000 to $25,000	38,792	38,455	337	752,479,245	745,926,308	6,552,937	553,651
$25,000 to $50,000	53,214	52,792	422	1,871,383,247	1,856,898,869	14,484,378	1,592,939
$50,000 to $100,000	42,386	41,957	429	2,960,931,282	2,932,162,542	28,768,740	2,722,377
$100,000 to $200,000	29,619	29,271	348	4,112,015,777	4,064,548,597	47,467,180	3,918,194
$200,000 to $300,000	12,110	11,957	153	2,963,550,844	2,915,990,124	47,560,720	2,856,205
$300,000 to $500,000	10,512	10,376	136	4,028,709,020	3,976,608,807	52,100,213	3,924,729
$500,000 to $1,000,000	8,609	8,490	119	5,953,152,670	5,869,745,727	83,406,943	5,827,296
$1,000,000 to $2,000,000	4,659	4,577	82	6,424,407,908	6,312,652,091	111,755,817	6,289,767
$2,000,000 to $5,000,000	2,950	2,880	70	8,944,085,365	8,744,033,049	200,052,316	8,729,633
$5,000,000 to $10,000,000	911	894	17	6,220,431,984	6,112,167,657	108,264,327	6,107,693
$10,000,000 to $20,000,000	471	464	7	6,931,802,751	6,837,886,552	93,916,199	6,835,366
$20,000,000 to $50,000,000	262	257	5	6,815,037,231	6,677,839,727	137,197,504	6,676,555
$50,000,000 and over	132	132		17,119,828,102	17,119,828,102		17,119,168

Source: Statistics of Income, Report of the Commissioner of Internal Revenue.

No. 170.—CAPITAL STOCK TAX RETURNS (TAXABLE AND NONTAXABLE): DISTRIBUTION BY INDUSTRIAL GROUPS, YEAR ENDED JUNE 30, 1923

[NOTE.—Certain minor deductions are made from "fair value" to give "taxable fair value." The tax is one-tenth of 1 per cent on taxable fair value]

[All money figures in thousands of dollars]

Industrial groups	Total returns	Capital stock		Tax	Fixed property investments	Bonded debt and mortgages
		Total par value [1]	Fair value			
Grand total	366, 690	71, 288, 843	75, 783, 697	73, 423	67, 897, 534	22, 728, 383
Agriculture, total	9, 796	1, 088, 531	1, 299, 077	1, 251	1, 107, 263	202, 927
Farming	7, 370	747, 820	715, 610	676	794, 847	168, 840
Related industries	1, 426	340, 711	583, 467	575	372, 436	34, 087
Mining and quarrying, total	18, 884	8, 173, 237	7, 473, 746	7, 338	8, 461, 904	747, 537
Coal	4, 855	1, 279, 215	1, 940, 674	1, 904	2, 135, 918	365, 630
Metal mining	2, 571	1, 966, 107	1, 593, 734	1, 557	2, 409, 298	145, 214
Oil and gas	6, 031	2, 998, 253	2, 778, 226	2, 748	2, 717, 565	135, 854
Quarrying	1, 420	212, 683	181, 038	172	207, 498	21, 765
All other mining and quarrying	4, 007	1, 716, 977	980, 074	957	991, 625	79, 074
Manufacturing, total	80, 234	21, 328, 685	27, 912, 410	27, 508	18, 265, 229	2, 912, 412
Food products	13, 941	3, 543, 036	3, 842, 402	3, 768	2, 683, 563	627, 247
Textile products	10, 199	2, 269, 801	1, 692, 616	1, 583	1, 990, 892	409, 605
Leather products	2, 151	625, 048	1, 072, 396	1, 063	276, 024	22, 006
Rubber products	657	511, 726	480, 762	473	347, 880	108, 123
Lumber and wood products	6, 950	1, 129, 730	951, 079	915	1, 292, 740	113, 364
Paper, pulp and products	1, 737	611, 884	885, 427	874	813, 587	112, 903
Printing and publishing	8, 198	532, 404	873, 532	836	466, 027	68, 329
Chemicals and allied substances	6, 209	2, 788, 876	3, 787, 519	3, 756	1, 962, 868	315, 994
Stone, clay, and glass	3, 946	783, 953	897, 196	877	801, 953	85, 022
Metal and metal products	16, 168	6, 174, 688	10, 262, 546	10, 182	5, 846, 520	747, 497
All other manufacturing	9, 988	2, 357, 539	3, 226, 935	3, 181	1, 783, 175	302, 322
Construction	9, 888	674, 541	832, 291	786	1, 580, 050	137, 675
Transportation and other public utilities, total	23, 472	17, 149, 196	12, 109, 967	11, 953	23, 631, 567	13, 610, 089
Steam railroads	1, 737	8, 121, 624	5, 047, 122	4, 996	14, 633, 783	7, 937, 520
Electric railroads	1, 008	1, 495, 528	455, 821	452	2, 014, 262	1, 369, 426
All other railroads and combinations	341	276, 780	165, 534	160	364, 489	175, 115
Water transportation	2, 055	589, 255	545, 155	536	464, 527	224, 559
Local transportation, cartage, and storage	2, 177	50, 484	52, 157	43	44, 166	10, 470
Electric light and power companies	2, 554	1, 466, 203	1, 158, 311	1, 148	1, 154, 214	1, 080, 612
Gas companies	814	909, 383	838, 927	828	1, 095, 816	433, 657
Telephone, telegraph, and radio companies	4, 433	1, 768, 406	1, 485, 964	1, 469	1, 226, 219	421, 791
Water works	1, 857	307, 450	223, 733	213	476, 581	210, 134
Storage companies	4, 074	315, 105	362, 124	344	432, 047	131, 323
All other public utilities	2, 422	1, 848, 978	1, 775, 119	1, 764	1, 726, 453	1, 565, 482
Trade	86, 530	7, 164, 208	8, 040, 637	8, 239	3, 408, 696	993, 695
Public service, total	21, 533	1, 400, 340	1, 253, 414	1, 157	1, 266, 083	358, 144
Domestic service—Hotels, etc	5, 979	469, 383	473, 666	447	672, 848	218, 970
Amusements—Theaters, etc	4, 966	339, 807	345, 188	324	349, 316	98, 651
Business service	2, 544	112, 679	109, 480	101	18, 575	5, 496
Educational—Colleges, museums, etc	944	123, 047	33, 840	30	34, 878	7, 829
Curative—Hospitals, asylums, etc	1, 120	37, 441	37, 637	33	38, 524	5, 528
Legal—Lawyers, patent attorneys, etc	1, 174	39, 201	47, 691	42	10, 883	851
Engineering—Architects, civil, etc	1, 265	155, 595	81, 118	77	21, 558	1, 722
All other service	3, 551	123, 187	124, 794	103	119, 501	19, 097
Finance, banking, insurance, etc., total	65, 413	11, 929, 104	14, 981, 265	14, 006	8, 908, 282	3, 482, 475
National banks	7, 924	1, 209, 996	2, 667, 877	2, 628	599, 303	88, 066
State banks	17, 875	889, 929	1, 512, 550	1, 422	404, 213	126, 963
Private banks, or banks, n. p. d	126	15, 232	21, 404	21	3, 202	1, 031
Trust companies or trust and savings banks	2, 551	754, 589	1, 648, 399	1, 633	740, 250	43, 520
Stocks and bonds, loan, realty holding, etc	53, 389	8, 237, 262	7, 833, 498	7, 326	6, 676, 402	3, 167, 102
Insurance companies	1, 106	233, 156	309, 512	-------	333, 391	1, 374
All other finance not included above	2, 442	588, 940	988, 025	976	151, 521	54, 419
Engagement in two or more branches—predominant branch not ascertainable	3, 213	849, 362	1, 185, 204	1, 172	958, 393	170, 784
Concerns in liquidation	13	1, 376	10	-------	191	332
Inactive concerns	21, 568	979, 186	18, 753	13	7, 314	102, 732
Exempt corporations other than insurance companies	7, 146	546, 077	76, 923	-------	242, 592	9, 581

Source: Statistics of Income, Report of the Commissioner of Internal Revenue.

[1] In addition, corporations reported shares with no par value, the fair value of which included in the next column was fixed at $4,065,762,000.

No. 171.—FEDERAL ESTATE TAX RETURNS: RETURNS OF RESIDENT DECEDENTS DISTRIBUTED BY SIZE OF NET ESTATE, 1916 TO 1923

[NOTE.—Returns filed from Sept. 9, 1916, to Dec. 31, 1923; Jan. 16 to Dec. 31; 1922; and Jan. 1 to Dec. 31, 1923]

[All money figures except average amount of tax per return in thousands of dollars]

	Grand total			No net estate		Estates of—			
						Under $50,000		$50,000-$150,000	
	1916-1923, total	1922	1923	1922	1923	1922	1923	1922	1923
Number of returns	67,446	12,203	13,013	2,649	3,438	5,080	5,302	2,535	2,389
Gross estate, total	14,159,992	2,879,372	2,494,978	213,986	266,414	430,148	458,902	432,116	413,525
Real estate	(1)	702,528	615,693	84,428	100,729	169,187	165,650	136,474	115,472
Bonds exempt or partly exempt	(1)	229,669	193,398	7,890	11,673	23,518	24,126	26,375	24,303
Other bonds	(1)	207,207	179,742	6,314	9,486	21,532	25,190	27,411	28,956
Capital stock in corporations	(1)	968,435	780,679	32,671	41,695	84,335	84,831	111,139	105,091
All other	(1)	780,533	725,466	82,683	102,831	137,576	159,105	130,717	139,703
Deductions, total	6,001,284	1,312,901	1,211,400	268,295	329,927	337,371	354,415	209,983	204,802
Specific exemptions	3,372,300	610,150	650,650	132,450	171,750	254,000	265,100	126,750	119,450
Charitable, public, and similar bequests	533,976	195,892	73,592	16,613	23,352	13,717	8,904	12,236	8,059
Property from estate taxed within 5 years	188,370	64,872	55,915	29,994	22,355	6,263	5,870	9,902	10,781
Funeral and administrative expenses, debts, etc.	1,867,000	441,987	391,605	89,238	102,956	63,391	64,444	61,095	57,511
Insurance exemption	39,638	--------	39,638	--------	9,514	--------	10,097	--------	9,001
Net taxable estate [2]	8,375,547	1,620,781	1,347,092	*54,310*	*63,513*	98,777	104,487	222,133	208,723
Tax	535,068	115,839	68,090	--------	--------	1,018	1,073	3,244	3,003
Average tax per return (dollars)	7,933	9,493	5,232	--------	--------	200	202	1,280	1,257
Average rate per cent of tax on net taxable estate	6.39	7.15	5.05	--------	--------	1.03	1.03	1.46	1.44

	Estates of—							
	$150,000-$450,000		$450,000-$1,000,000		$1,000,000-$5,000,000		Over $5,000,000	
	1922	1923	1922	1923	1922	1923	1922	1923
Number of returns	1,277	1,286	411	404	224	186	27	11
Gross estate, total	473,813	483,857	340,470	334,158	512,770	425,977	470,070	112,145
Real estate	113,914	104,941	70,869	55,937	73,151	59,687	54,505	13,277
Bonds exempt or partly exempt	34,041	33,682	25,033	30,842	57,358	46,048	46,453	22,722
Other bonds	35,971	43,085	24,974	31,243	42,939	34,515	48,067	7,268
Capital stock in corporations	160,123	170,961	138,440	135,619	232,226	201,333	209,499	41,149
All other	129,764	131,188	81,154	80,517	107,096	84,394	111,546	27,729
Deductions, total	152,213	159,286	73,293	72,180	102,742	77,611	169,002	13,179
Specific exemptions	63,850	64,300	20,550	20,200	11,200	9,300	1,350	550
Charitable, public, and similar bequests	14,245	16,718	8,869	6,216	16,266	10,143	113,946	200
Property from estate taxed within 5 years	8,705	9,050	2,340	3,970	7,668	3,754	--------	126
Funeral and administrative expenses, debts, etc.	65,413	62,367	41,534	39,193	67,608	52,919	53,706	12,214
Insurance exemption	--------	6,842	--------	2,601	--------	1,495	--------	89
Net taxable estate	321,600	324,571	267,177	261,978	410,028	348,366	301,068	98,966
Tax	7,678	7,617	10,982	10,488	34,230	29,208	58,687	16,700
Average tax per return (dollars)	6,013	5,923	26,719	25,962	152,814	157,031	2,173,576	1,518,176
Average rate per cent of tax on net taxable estate	2.39	2.35	4.11	4.00	8.35	8.38	19.49	16.87

Source: Statistics of Income, 1920, 1921, and 1922, Reports of the Commissioner of Internal Revenue.

[1] Not available.

[2] In arriving at grand total net taxable estate the grand total deductions shown are diminished by the deductions in excess of gross estate shown for 1922 and 1923 in column "No net estate."

No. 172.—PUBLIC DEBT OF THE UNITED STATES: DEBT OUTSTANDING, BY SPECIFIC LOANS, JUNE 30, 1924

Title and authorizing act	Date of loan	When redeemable or payable	Rate of interest	Interest payable	Average price received	Amount authorized	Amount issued	Amount outstanding
INTEREST-BEARING DEBT								
			Per cent					
Loan of 1925:								
Acts of July 14, 1870,[1] and Jan. 14, 1875	Feb. 1, 1895	After Feb. 1, 1925	4	Feb., May, Aug., and Nov. 1.	$104.4946 111.166	Unlimited.	$162,315,400	$118,489,900
Consols of 1930:								
Act of Mar. 14, 1900	Apr. 1, 1900	After Apr. 1, 1930	2	Jan., Apr., July, and Oct. 1.	100.5116	$839,146,340	646,250,150	599,724,050
Panama Canal Loan:								
Acts of June 28, 1902, and Dec. 21, 1905	Aug. 1, 1906	After Aug. 1, 1916; on Aug. 1, 1936.	2	Feb., May, Aug., and Nov. 1.	103.513	130,000,000	54,631,980	48,954,180
	Nov. 1, 1908	After Nov. 1, 1918; on Nov. 1, 1938.	2	do	102.436		30,000,000	25,947,400
Acts of Aug. 5, 1909; Feb. 4, 1910; and Mar. 2, 1911.	June 1, 1911	On June 1, 1961	3	Mar., June, Sept., and Dec. 1.	102.582	290,569,000	50,000,000	49,800,000
Postal Savings Bonds:								
Act of June 25, 1910	Jan. 1, July 1, 1911–1924.	On and after 1 year; 20 years from issue.	2½	Jan. and July 1	Par	Indefinite.	11,893,760	11,893,760
Conversion bonds:								
Act of Dec. 23, 1913	Jan. 1, 1916–1917.	30 years from issue	3	Jan., Apr., July, and Oct. 1.	Exchange		28,894,500	28,894,500
First Liberty Loan:								
First 3½'s, act of Apr. 24, 1917	June 15, 1917	On and after June 15, 1932; on June 15, 1947.	3½	June and Dec. 15	Par	5,538,945,460	1,989,455,550	1,409,999,000
First 4's, acts of Apr. 24, 1917; Sept. 24, 1917.[1]	Nov. 15, 1917	do	4		Exchange	1,989,455,550	568,318,450	7,172,050
First 4¼'s; same acts	May 9, 1918	do	4¼		do	1,989,455,550		530,861,550
First second 4¼'s; same acts	Oct. 24, 1918	do	4¼		do	1,413,566,550	3,492,150	3,492,150
Second Liberty Loan:								
Second 4's, act of Sept. 24, 1917[1]	Nov. 15, 1917	On and after Nov. 15, 1927; on Nov. 15, 1942.	4	May and Nov. 15	Par	7,538,945,460	3,807,865,000	28,445,000
Second 4¼'s, act of Sept. 24, 1917[1]	May 9, 1918	do	4¼	do	Exchange	3,807,865,000		3,076,142,150
Third Liberty Loan:								
Act of Sept. 24, 1917[1]	do	On Sept. 15, 1928	4¼	Mar. and Sept. 15	Par	8,192,135,000	4,175,650,050	2,997,199,950
Fourth Liberty Loan:								
Act of Sept. 24, 1917[1]	Oct. 24, 1918	On and after Oct. 15, 1933; on Oct. 15, 1938.	4¼	Apr. and Oct. 15	do	12,016,484,950	6,964,581,100	6,324,495,550
Treasury bonds:								
Act of Sept. 24, 1917[1]	Oct. 16, 1922	On and after Oct. 15, 1947; on Oct. 15, 1952.	4¼	Apr. and Oct 15	Par and exchange.	763,962,300	763,962,300	763,948,300

[1] As amended.

No. 172.—Public Debt of the United States: Debt Outstanding, by Specific Loans, June 30, 1924—Continued

Title and authorizing act	Date of loan	When redeemable or payable	Rate of interest	Interest payable	Average price received	Amount authorized	Amount issued	Amount outstanding
			Per cent					
Treasury notes (act of Sept. 24, 1917): [1]								
Series B-1924	Sept. 15, 1921	On Sept. 15, 1924	5¼	Mar. and Sept. 15	do	Not exceeding $7,500,000,000 outstanding at any one time.	390,706,100	377,681,100
Series A-1925	Feb. 1, 1922	On Mar. 15, 1925	4¾	do	Par and exchange.		601,599,500	597,325,900
Series A-1926	Mar. 15, 1922	On Mar. 15, 1926	4¾	do	Exchange		617,769,700	615,707,900
Series B-1925	June 15, 1922	On Dec. 15, 1925	4¾	June and Dec. 15	do		335,141,300	299,659,900
Series B-1926	Aug. 1, 1922	On Sept. 15, 1926	4¼	Mar. and Sept. 15	Par and exchange.		486,940,100	414,922,300
Series C-1925	Dec. 15, 1922	On June 15, 1925	4½	June and Dec. 15	do		469,213,200	406,031,000
Series A-1927	Jan. 15, 1923	On Dec. 15, 1927	4½	do	do		366,981,500	355,779,900
Series B-1927	May 15, 1923	On Mar. 15, 1927	4¼	Mar. and Sept. 15	do		668,201,400	668,201,400
Certificates of Indebtedness (act of Sept. 24, 1917): [1]								
Tax—								
Series TD-1924	Dec. 15, 1923	On Dec. 15, 1924	4¼	June and Dec. 15	Par	Not exceeding $10,000,000,000	214,149,000	214,149,000
Series TD2-1924	June 16, 1924	do	2¾	Maturity	Par and exchange.		193,065,500	193,065,500
Series TM-1925	Mar. 15, 1924	On Mar. 15, 1925	4	Mar. and Sept. 15	Par		400,299,000	400,299,000
Treasury (War) Savings securities [2] (act of Sept. 24, 1917): [1]								
Series 1920	Jan. 2, 1920	On Jan. 1, 1925	3 -4	Sold at a discount; payable at par on maturity.		Not exceeding $4,000,000,000 outstanding at any one time.	43,682,407	20,584,100
Series 1921	Jan. 3, 1921	On Jan. 1, 1926	3 -4				22,692,001	12,003,927
Series 1921, issue of Dec. 15, 1921	Dec. 15, 1921	Five years from date of issue.	3½-4½				2,312,963	1,825,257
Series 1922, issue of Dec. 15, 1921	do	do	3½-4½				120,579,495	99,853,661
Series 1922, issue of Sept. 30, 1922	Sept. 30, 1922	do	3 -4				19,838,558	15,906,742
Series 1923, issue of Sept. 30, 1922	do	do	3 -4				162,051,436	141,064,349
Series 1923, issue of Dec. 1, 1923	Dec. 1, 1923	do	3½-4½				27,507,506	25,778,772
Series 1924, issue of Dec. 1, 1923	do	do	3½-4½				95,027,723	92,163,691
Thrift stamps, Treasury saving stamps, etc.	Various	Various	None	None	Par		8,001,155	4,123,542
Total interest-bearing debt								20,981,586,430
Total matured debt on which interest has ceased.								30,241,250

[1] As amended.

[2] Series 1924 is on basis of Treasurer's net cash receipts and includes accrued discount. All other series on basis of sales reports. Series 1921 and 1922, issue of Dec. 15, 1921; Series 1922 and 1924, issue of Sept. 30, 1922; and Series 1923, issue of Dec. 1, 1923 include accrued discount.

Title and authorizing act	Authorized to be outstanding at one time	Issues or deposits, including reissues	Authorized to be outstanding at present time	Outstanding
NONINTEREST-BEARING DEBT				
Old demand notes:				
Acts of July 17, 1861; Aug. 5, 1861; Feb. 12, 1862	$60,000,000	[3] $60,030,000		$53,013
Fractional currency:				
Acts of July 17, 1862; Mar. 3, 1863; June 30, 1864	50,000,000	[3] 368,724,080		[4] 1,996,205
Legal-tender notes:				
Acts of Feb. 25, 1862; July 11, 1862; Mar. 3, 1863; May 31, 1878; Mar. 14, 1900; Mar. 4, 1907	450,000,000		$346,681,016	346,681,016
National-bank notes (redemption account):				
The act of July 14, 1890 provides that balances standing with the Treasurer of the United States to the respective credits of national banks for deposits made to redeem the circulating notes of such banks, and all deposits thereafter received for like purpose, shall be covered into the Treasury as a miscellaneous receipt, and the Treasurer of the United States shall redeem from the general cash in the Treasury the circulating notes of said banks which may come into his possession subject to redemption, * * * and the balance remaining of the deposits so covered shall, at the close of each month, be reported on the monthly public debt statement as debts of the United States bearing no interest.	Indefinite			43,541,539
Total noninterest-bearing debt				392,271,773
Total debt				21,404,099,452
Less gold reserve				152,979,026
Gross debt as shown on statement of the public debt June 30, 1924				21,251,120,427

Source: Annual report of the Secretary of the Treasury.

[3] Including reissues.

[4] After deducting amounts officially estimated to have been lost or irrevocably destroyed.

No. 173.—PUBLIC DEBT OF THE UNITED STATES: TRANSACTIONS FROM JULY 1, 1923, TO JUNE 30, 1924

Item	Outstanding July 1, 1923	Issued account of original subscription	Retired account of redemption	Issued and retired account of conversion, exchange, etc.	Outstanding June 30, 1924
INTEREST-BEARING DEBT	*Dollars*	*Dollars*	*Dollars*	*Dollars*	*Dollars*
Pre-war bonds, total	883, 670, 230	33, 560		53, 987, 320	883, 703, 790
2 per cent consols of 1930	599, 724, 050			33, 483, 800	599, 724, 050
4 per cent loan of 1925	118, 489, 900			10, 068, 900	118, 489, 900
2 per cent Panama Canal loan of 1916–1936	48, 954, 180			3, 566, 540	48, 954, 180
2 per cent Panama Canal loan of 1918–1938	25, 947, 400			1, 431, 660	25, 947, 400
3 per cent Panama Canal loan of 1961	49, 800, 000			3, 763, 000	49, 800, 000
3 per cent conversion bonds of 1946–1947	28, 894, 500			1, 183, 200	28, 894, 500
2½ per cent postal savings bonds (1st to 26th series)	11, 860, 200	33, 560		490, 220	11, 893, 760
Liberty bonds, total	14, 887, 153, 900		509, 346, 500	1, 695, 680, 850	14, 377, 807, 400
First Liberty loan of 1932–1947—					
First 3½'s	[1] 1, 409, 999, 050		50	96, 958, 000	[1] 1, 409, 999, 000
First 4's	9, 971, 850			[2] 4, 098, 350	7, 172, 050
First 4¼'s	528, 301, 150		239, 400	[2] 67, 537, 950	530, 861, 550
First second 4¼'s	3, 492, 150			733, 700	3, 492, 150
Second Liberty loan of 1927–1942—					
Second 4's	42, 817, 400			[2] 19, 806, 850	28, 445, 000
Second 4¼'s	3, 156, 219, 400		94, 449, 650	[2] 355, 791, 250	3, 076, 142, 150
Third Liberty loan of 1928	3, 407, 787, 250		410, 587, 300	462, 841, 600	2, 997, 199, 950
Fourth Liberty loan of 1933–1938	6, 328, 565, 650		4, 070, 100	687, 913, 150	6, 324, 495, 550
4¼ per cent Treasury bonds of 1947–1952	763, 954, 300		6, 000	137, 819, 100	763, 948, 300
Total bonds	16, 534, 778, 430	33, 560	509, 352, 500	1, 887, 487, 270	16, 025, 459, 490
Treasury notes, total	4, 104, 195, 150	209, 750	356, 973, 000	1, 015, 761, 800	3, 747, 431, 900
Series A–1924	311, 088, 600		298, 966, 100	72, 553, 800	12, 122, 500
Series B–1924	380, 681, 100		3, 000, 000	89, 996, 700	377, 681, 100
Series A–1925	598, 355, 900		1, 030, 000	145, 114, 300	597, 325, 900
Series B–1925	310, 979, 800		11, 319, 900	71, 452, 800	299, 659, 900
Series C–1925	431, 296, 500		25, 265, 500	124, 061, 900	406, 031, 000
Series A–1926	616, 737, 200		1, 029, 300	107, 051, 700	615, 707, 900
Series B–1926	424, 486, 500		9, 564, 200	134, 055, 800	414, 922, 300
Series A–1927	362, 577, 900		6, 798, 600	112, 789, 500	355, 779, 900
Series B–1927	667, 991, 650	209, 750		158, 685, 300	668, 201, 400
Certificates of indebtedness, total	1, 031, 418, 500	2, 014, 892, 500	2, 236, 214, 500	475, 648, 000	810, 096, 500
Series TS–1923	179, 116, 500		179, 051, 500	5, 046, 000	65, 000
Series TS2–1923	154, 039, 000		153, 956, 500	16, 709, 500	82, 500
Series TD–1923	195, 512, 500		195, 486, 000	24, 608, 500	26, 500
Series TM–1924	321, 196, 000		320, 275, 000	53, 996, 000	921, 000
Series TD2–1923	181, 554, 500		181, 548, 500	43, 638, 500	6, 000
Series TM2–1924		249, 750, 500	249, 245, 500	84, 321, 500	505, 000
Series TJ–1924		135, 128, 500	134, 151, 500	58, 940, 000	977, 000
Series TD–1924		214, 149, 000		80, 470, 000	214, 149, 000
Series TM–1925		400, 299, 000		96, 660, 000	400, 299, 000
Series TD2–1924		193, 065, 500		11, 255, 000	193, 065, 500
Special		822, 500, 000	822, 500, 000		
Total interest-bearing bonds, notes, and certificates of indebtedness	21, 670, 392, 080	2, 015, 135, 810	3, 102, 540, 000	3, 378, 897, 070	20, 582, 987, 890
Treasury (war) savings securities:					
Treasury savings certificates—					
Series 1919	50, 522, 338	567	50, 522, 905	21, 545	
Series 1920	22, 130, 862	1, 187	1, 547, 950	48, 730	20, 584, 100
Series 1921	13, 400, 704	410	1, 397, 187	35, 155	12, 003, 927
Series 1921, new issue	1, 903, 980	67, 901	146, 624	7, 850	1, 825, 257
Series 1922, issue of Dec. 15, 1921	105, 215, 413	3, 551, 378	8, 913, 131	316, 975	99, 853, 661
Series 1922, issue of Sept. 30, 1922	17, 753, 234	440, 963	2, 287, 455	65, 250	15, 906, 742
Series 1923, issue of Sept. 30, 1922	120, 667, 114	37, 787, 984	17, 390, 749	595, 475	141, 064, 349
Series 1923, issue of Dec. 1, 1923		27, 567, 506	1, 788, 734	185, 200	25, 778, 772
Series 1924, issue of Dec. 1, 1923		95, 027, 723	2, 864, 032	254, 000	92, 163, 691
Thrift and Treasury savings stamps (unclassified sales)	5, 605, 029	[3] *904, 115*	577, 372		4, 123, 542
Total Treasury (war) savings securities	337, 198, 674	163, 541, 504	87, 436, 138	1, 530, 180	413, 304, 040

No. 173.—PUBLIC DEBT OF THE UNITED STATES: TRANSACTIONS FROM JULY 1, 1923, TO JUNE 30, 1924—Continued

Item	Outstanding July 1, 1923	Issued account of original subscription	Retired account of redemption	Issued and retired account of conversion, exchange, etc.	Outstanding June 30, 1924
	Dollars	*Dollars*	*Dollars*	*Dollars*	*Dollars*
Total interest-bearing debt	22, 007, 590, 754	2, 178, 677, 314	3, 189, 976, 138	3, 380, 427, 250	20, 996, 291, 930
Deduct debt which matured during year still outstanding but bearing no interest					14, 705, 500
Total interest-bearing debt June 30, 1924					20, 981, 586, 430
MATURED DEBT ON WHICH INTEREST HAS CEASED					
Total matured debt	98, 172, 160	[3] 1, 687	82, 634, 723	10, 550	15, 535, 750
Add interest-bearing debt which matured during year					14, 705, 500
Total matured debt June 30, 1924					30, 241, 250
DEBT BEARING NO INTEREST					
United States notes (less gold reserve)	193, 701, 990	304, 120, 000	304, 120, 000		193, 701, 990
Old demand notes	53, 013				53, 013
National and Federal reserve bank notes (redemption account)[4]	48, 172, 359	28, 453, 558	33, 084, 378		43, 541, 539
Fractional currency	1, 997, 482		1, 277		1, 996, 205
Total debt bearing no interest	243, 924, 844	332, 573, 558	337, 205, 654		239, 292, 747
Total gross debt	22, 349, 687, 758	2, 511, 249, 184	3, 609, 816, 515	3, 380, 437, 800	21, 251, 120, 427

[1] Includes interim certificates.
[2] First loan conversion transactions in the amount of $2,799,800 and second loan conversion transactions in the amount of $14,372,400 are included as retirements on the respective 4 per cent loans and also as issues on the respective 4¼ per cent loans.
[3] Counter entry; deduct.
[4] See statement of law, Table 172, p. 189.

No. 174.—SUMMARY OF TRANSACTIONS IN INTEREST-BEARING AND MATURED DEBTS: FISCAL YEARS ENDED JUNE 30, 1923 AND 1924, APART FROM CONVERSIONS AND EXCHANGES

Item	1923	1924
INTEREST-BEARING DEBT	*Dollars*	*Dollars*
Interest-bearing debt, unmatured, at beginning of year	22, 711, 035, 587	22, 007, 590, 754
Interest-bearing debt issued during the year	7, 259, 179, 668	2, 178, 677, 314
Total	29, 970, 215, 256	24, 186, 268, 068
Amount matured during year	7, 022, 715, 400	1, 727, 386, 100
Amount thereof retired during year	6, 926, 970, 650	1, 712, 680, 600
Amount outstanding matured at end of year	95, 744, 750	14, 705, 500
Amount not maturing during the year but retired during the year	939, 909, 102	1, 477, 295, 538
Balance outstanding and bearing interest, end of year	22, 007, 590, 754	20, 981, 586, 430
MATURED DEBT		
Debt already matured at beginning of year	25, 250, 880	98, 172, 160
Amount thereof retired during the year	22, 823, 470	82, 634, 723
Still outstanding at end of year	2, 427, 410	[1] 15, 535, 750
Amount of interest-bearing debt maturing during the year but not retired during the year	95, 744, 750	14, 705, 500
Total matured debt end of year	98, 172, 160	30, 241, 250
RECAPITULATION		
Total matured and unmatured at beginning of year	22, 736, 286, 468	22, 105, 762, 914
Total issued during the year	7, 259, 179, 668	2, 178, 677, 314
Total retired during the year	7, 889, 703, 222	3, 272, 610, 861
Total matured and unmatured at end of year	22, 105, 762, 914	[1] 21, 011, 827, 680
Unmatured interest bearing	22, 007, 590, 754	20, 981, 586, 430
Matured	98, 172, 160	30, 241, 250

[1] Apparent discrepancy in this balance is due to a deduction of $1,687 in adjustment of sales reports of Treasury (war) savings securities prior to June 30, 1923.

Source of Tables 173 and 174: Annual reports of the Secretary of the Treasury.

No. 175.—PUBLIC DEBT OF THE UNITED STATES: REVISED STATEMENT, 1800 TO 1924, WITH INTEREST-BEARING DEBT BY CLASSES, 1914 TO 1924

[All figures except per capita in thousands of dollars; that is, 000 omitted]

June 30—	Gross debt[1]		Interest bearing[2]	Matured	Non-interest bearing[1]	June 30—	Gross debt[1]		Interest bearing[2]	Matured	Non-interest bearing[1]
	Amount	Per capita					Amount	Per capita			
1800	82,976	$15.63	----------	-------	--------	1889	1,249,471	$20.39	815,854	1,911	431,705
1810	53,173	7.34	----------	-------	--------	1890	1,122,397	17.92	711,313	1,816	409,268
1820	91,016	9.44	----------	-------	--------	1891	1,005,807	15.75	610,529	1,615	393,663
1830	48,565	3.77	----------	-------	--------	1892	968,219	14.88	585,029	2,786	380,404
1840	3,573	.21	----------	-------	--------	1893	961,432	14.49	585,037	2,094	374,301
1850	63,453	2.74	----------	-------	--------	1894	1,016,898	15.04	635,042	1,851	380,005
1855	35,588	1.32	35,418	170	--------	1895	1,096,913	15.91	716,202	1,722	378,989
1860	64,844	2.06	64,683	161	--------	1896	1,222,729	17.40	847,364	1,637	373,729
1861	90,582	2.83	90,423	159	--------	1897	1,226,794	17.14	847,365	1,347	378,082
1862	524,178	16.03	365,356	231	158,591	1898	1,232,743	16.90	847,367	1,263	384,113
1863	1,119,774	33.56	707,834	172	411,767	1899	1,436,701	19.33	1,046,049	1,218	389,434
1864	1,815,831	53.33	1,360,027	367	455,437	1900	1,263,417	16.56	1,023,479	1,176	238,762
1865	2,677,929	77.07	2,217,709	2,129	458,090	1901	1,221,572	15.71	987,141	1,416	233,016
1866	2,755,764	77.69	2,322,116	4,436	429,212	1902	1,178,031	14.89	931,070	1,281	245,680
1867	2,650,168	73.19	2,238,955	1,739	409,474	1903	1,159,406	14.40	914,541	1,205	243,659
1868	2,583,446	69.87	2,191,326	1,246	390,874	1904	1,136,269	13.88	895,157	1,971	239,131
1869	2,545,111	67.41	2,151,495	5,112	388,503	1905	1,132,357	13.60	895,158	1,370	235,829
1870	2,436,453	63.19	2,035,881	3,570	397,003	1906	1,142,523	13.50	895,159	1,128	246,236
1871	2,322,052	58.70	1,920,697	1,949	399,406	1907	1,147,178	13.33	894,834	1,087	251,257
1872	2,209,991	54.44	1,800,794	7,927	401,270	1908	1,177,690	13.46	897,504	4,130	276,056
1873	2,151,210	51.62	1,696,484	51,929	402,797	1909	1,148,315	12.91	913,317	2,884	232,114
1874	2,159,933	50.47	1,724,931	3,216	431,786	1910	1,146,940	12.69	913,317	2,125	231,498
1875	2,156,277	49,06	1,708,676	11,426	436,175	1911	1,153,985	12.28	915,353	1,880	236,752
1876	2,130,846	47.21	1,696,685	3,902	430,258	1912	1,193,838	12.48	963,777	1,760	228,301
1877	2,107,760	45.47	1,697,888	16,649	393,223	1913	1,193,048	12.26	965,707	1,660	225,682
1878	2,159,418	45.37	1,780,736	5,594	373,089	1914	1,188,235	12.00	967,953	1,553	218,730
1879	2,298,913	47.05	1,887,716	37,015	374,181	1915	1,191,264	11.83	969,759	1,507	219,998
1880	2,090,909	41.69	1,709,993	7,621	373,295	1916	1,225,146	11.96	971,563	1,473	252,110
1881	2,019,286	39.35	1,625,568	6,723	386,994	1917	2,975,619	28.57	2,712,549	14,232	248,837
1882	1,859,916	35.37	1,449,810	16,261	393,845	1918	12,243,629	115.65	11,985,882	20,243	237,504
1883	1,721,959	32.07	1,324,229	7,831	389,899	1919	25,482,034	240.09	25,234,496	11,109	236,429
1884	1,625,307	29.00	1,212,564	19,656	393,088	1920	24,297,918	228.33	24,061,095	6,748	230,075
1885	1,578,551	28.11	1,182,151	4,101	392,299	1921	23,976,251	221.82	23,737,352	10,940	227,959
1886	1,555,660	27.10	1,132,014	9,704	413,941	1922	22,964,079	209.25	22,711,036	25,251	227,793
1887	1,465,485	24.97	1,007,692	6,115	451,678	1923	22,349,688	200.86	22,007,591	98,172	243,925
1888	1,384,632	23.09	936,522	2,496	445,613	1924	21,251,120	188.59	20,981,586	30,241	239,293

Date	Gross debt[1]	Interest-bearing debt					Matured debt on which interest has ceased	Debt bearing no interest[1]
		Pre-war loans unmatured	Liberty and Treasury bonds	Notes (Victory, Liberty loan, and Treasury)	Certificates of indebtedness	Treasury (war) savings securities[3]		
June 30, 1914	1,188,235	967,953	----------	----------	----------	--------	1,553	218,730
June 30, 1915	1,191,264	969,759	----------	----------	----------	--------	1,507	219,998
June 30, 1916	1,225,146	971,563	----------	----------	----------	--------	1,473	252,110
Apr. 5, 1917	1,281,989	1,023,557	----------	----------	----------	--------	1,459	256,952
June 30, 1917	2,975,619	973,357	1,466,335	----------	272,857	--------	14,232	248,837
June 30, 1918	12,243,629	966,166	8,963,714	----------	1,706,205	349,797	20,243	237,504
Nov. 30, 1918	19,438,375	892,570	15,078,769	----------	2,271,811	907,922	46,142	241,161
June 30, 1919	25,482,034	883,360	16,304,310	3,467,845	3,624,983	953,997	11,109	236,429
Aug. 31, 1919	26,594,268	883,463	16,219,399	4,113,405	4,201,209	931,302	9,914	235,576
June 30, 1920	24,297,918	883,549	15,334,836	4,246,365	2,768,926	827,419	6,748	230,075
June 30, 1921	23,976,251	883,728	15,235,216	4,224,972	2,699,330	694,105	10,940	227,959
June 30, 1922	22,964,079	883,840	15,081,613	4,237,780	1,828,787	679,015	25,251	227,793
June 30, 1923	22,349,688	883,670	15,651,108	4,104,195	1,031,418	337,199	98,172	243,925
Dec. 31, 1923	21,916,325	883,688	15,413,653	4,046,412	920,224	379,357	32,237	240,754
June 30, 1924	21,251,120	883,704	15,141,756	3,735,309	807,514	413,304	30,241	239,293
Dec. 31, 1924	20,978,657	883,461	15,786,739	3,083,077	543,349	415,084	17,825	249,122

Source: Annual reports of the Secretary of the Treasury.

[1] After deducting gold reserve.
[2] Exclusive of bonds issued to the Pacific railways and the Navy pension fund.
[3] Amounts outstanding of series of 1918, 1919, 1920, and 1921 are amounts issued on the basis of reports of sales or of cash receipts less amounts retired on the basis of redemption value. Amounts outstanding of series of 1921 (issue of Dec. 15, 1921) and series of 1922, 1923, and 1924 are the net redemption value. Includes net receipts from the sale of thrift stamps and Treasury savings stamps.

No. 176.—PUBLIC DEBT OF UNITED STATES: BY MATURITIES

[NOTE.—All figures in millions of dollars. Table indicates as to the interest-bearing debt outstanding at each specified date how much was maturing within the specified periods of time after that date]

Date	Total interest-bearing debt	Maturing within five years [1]				Maturing after five years
		Within one year	One year to two years	Two years to five years	Total within five years	
Aug. 31, 1919	26,349	4,201		5,045	9,246	17,103
Apr. 30, 1921	23,760	2,820	572	4,209	7,602	16,158
June 30, 1921	23,737	2,699	4,494	425	7,618	16,119
June 30, 1922	22,711	4,336	366	2,044	6,746	15,965
June 30, 1923	22,008	1,393	1,432	2,647	5,473	16,535
June 30, 1924	20,982	2,328	927	4,817	8,072	12,910
Oct. 31, 1924	20,978	2,338	1,342	4,388	8,068	12,910

[1] Exclusive of interest-bearing obligations redeemable at the pleasure of the Government but not maturing within the period covered.

No. 177.—PAYMENTS AND LOANS OF UNITED STATES TO CARRIERS

Section of transportation act of 1920 and character of transactions	To or as of—		
	Nov. 15, 1922	Nov. 15, 1923	Oct. 31, 1924
Payments to carriers under section 204 for reimbursement of deficits on account of Federal control:	*Dollars*	*Dollars*	*Dollars*
Partial payments	2,177,651	2,207,651	2,207,651
Final payments	2,901,899	6,070,259	7,227,704
Deductions	972,596	1,557,914	1,855,739
Total certified	5,139,550	8,277,911	9,435,355
Payments to carriers under guaranty provided in section 209:			
Advances	263,935,874	263,935,874	263,935,874
Partial payments	168,930,412	169,441,912	169,441,912
Final payments	17,224,517	68,192,545	741,139,899
Total	450,090,803	501,570,331	507,517,686
Payments by carriers to United States under section 209 (d) on account of excess earnings		233,790	256,131
Loans to carriers under section 210:			
Total loans made to date	317,886,667	339,800,667	350,600,667
Total repayments to date	98,684,545	147,862,592	161,922,994
Account outstanding	219,202,122	191,938,075	188,677,673

No. 178.—OBLIGATIONS OF FOREIGN GOVERNMENTS TO UNITED STATES GOVERNMENT: CASH PAYMENTS OF PRINCIPAL AND INTEREST AND AMOUNTS REFUNDED

[All figures in thousands of dollars; that is, 000 omitted]

Country	All obligations—Cash payments				Cash payments to Nov. 15, 1924, on—						Refunding bonds received on all accounts to Nov. 15, 1924
	Nov. 16, 1923, to Nov. 15, 1924		Total to Nov. 15, 1924		Advances under Liberty bond acts		Sales of surplus war supplies, relief supplies, and flour		Refunding bonds		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
Total	23,301	159,845	102,123	866,659	78,990	568,298	89	91,286	23,045	207,074	4,610,939
Belgium		1,377	2,058	17,838	2,004	10,907	54	6,930			
Cuba			10,000	2,287	10,000	2,287					
Czechoslovakia				304		304					
Finland [1]	45	269	45	714				309	45	404	9,000
France	94	20,367	64,306	211,203	64,306	129,570		81,632			
Great Britain [2]	23,000	137,655	23,000	564,552		357,897			23,000	206,655	4,600,000
Greece				1,159		1,159					
Hungary [3]		15		15				1		15	1,939
Italy	128		165	57,599	165	57,599					
Latvia				126				126			
Liberia				1		1					
Lithuania		2		2				2			
Nicaragua	35	5	35	5			35	5			
Poland		5		2,048				2,048			
Rumania			1,794	263	1,794	263					
Russia		150		[4] 7,907		7,675		232			
Yugoslavia			721	636	721	636					

[1] The $9,000,000 of bonds received represented $8,281,926 principal and $718,074 accrued interest.
[2] The $4,600,000,000 of bonds represented $4,074,818,358 principal and $525,181,641 accrued interest.
[3] The $1,939,000 of bonds received represented $1,685,836 principal and $253,164 accrued interest.
[4] Represents proceeds of liquidation of financial affairs of Russian Government in this country.

Source of Tables 176, 177, and 178: Annual reports of the Secretary of the Treasury.

No. 179.—OBLIGATIONS OF FOREIGN GOVERNMENTS HELD BY THE UNITED STATES, AS OF NOVEMBER 15, 1923 AND 1924: INCLUDING INTEREST ACCRUED AND REMAINING UNPAID AS OF LAST PERIOD PRIOR TO OR ENDING WITH NOVEMBER 15

[All figures in thousands of dollars]

Country	Total indebtedness, Nov. 15, 1923	Indebtedness, Nov. 15, 1924											
		All obligations			Obligations received under refunding agreements, principal	Obligations for advances under Liberty bond acts		Obligations for sales of surplus war material		Obligations for relief supplies furnished by American Relief Administration		Obligations for sales of flour by United States Grain Corporation	
		Total	Principal	Interest		Principal	Interest (including interest due Nov. 15, 1924)	Principal	Interest	Principal	Interest	Principal	Interest
Total	11,800,010	12,041,441	10,559,930	1,481,511	4,587,909	5,242,247	1,430,837	598,789	27,257	75,812	13,409	55,173	10,007
Armenia	14,263	14,861	11,960	2,901						8,028	2,007	3,932	894
Austria	28,386	29,829	24,056	5,773								24,056	5,773
Belgium	454,463	471,824	377,030	94,794		347,211	94,794	29,819	(1,2)				
Czechoslovakia	110,906	115,528	91,880	23,649		61,974	16,334	20,604	5,019	6,428	1,607	2,873	690
Esthonia	16,789	17,489	13,999	3,490				12,213	3,053	1,786	436		
Finland	9,000	8,955	8,955		8,955								
France	3,990,658	4,137,224	3,340,513	796,712		2,933,172	796,712	407,341	(2)				
Great Britain	4,600,000	4,577,000	4,577,000		4,577,000								
Greece	16,500	17,250	15,000	2,250		15,000	2,250						
Hungary	1,989	1,954	1,954		1,954								
Italy	2,015,079	2,097,347	1,647,869	449,478		1,647,869	449,478						
Latvia	6,032	6,289	5,132	1,157				2,522	504	2,610	653		
Liberia	31	32	26	6		26	6						
Lithuania	5,978	6,030	[3] 4,982	1,048				4,159	876	822	173		
Nicaragua	176	141	141					141	(1)				
Poland	182,471	178,560	[3] 159,667	18,893				[4] 83,683	8,644	51,672	7,599	24,313	2,650
Rumania	43,799	45,605	36,128	9,477		23,206	6,246	12,923	3,231				
Russia	241,903	251,383	192,601	58,782		187,730	57,797	406	51	4,465	935		
Yugoslavia	61,587	64,139	51,038	13,101		26,060	7,221	24,978	5,880				

Source: Annual Report of the Secretary of the Treasury.

[1] No interest due on Nicaraguan notes until maturity as is also the case of certain Belgian obligations aggregating $2,284,000.

[2] Interest has been paid as it became due.

[3] Agreements providing for refunding of these obligations as to both principal and interest executed, subject to approval of Congress, on Sept. 22, 1924, and Nov. 14, 1924.

[4] Includes obligations in the principal amount of $3,737,000 received by the Treasury on July 16, 1924, from the United States Shipping Board on account of services rendered to the Government of Poland.

No. 180.—SECURITIES OWNED BY THE UNITED STATES GOVERNMENT, JUNE 30, 1923 AND 1924

[NOTE.—Compiled from latest reports received by the Treasury, June 30, 1923 and 1924. This statement is made up on the basis of the face value of the securities therein described as received by the United States, with due allowance for repayments. To the extent that the securities are not held in the custody of the Treasury, the statement is made up from reports received from other Government departments and establishments. The statement does not include securities which the United States holds as collateral, or as the result of the investment of trust funds; as for example, securities held for account of the Alien Property Custodian, the United States Government life insurance fund, and other similar trust funds. For details of foreign obligations, see Table 179]

[All figures in thousands of dollars; that is, 000 omitted]

	1923	1924
Grand Total	10,839,774	11,301,313
Bonds of foreign governments received under agreements for funding of their debts to the United States		4,587,894
Obligations of foreign governments, under acts approved Apr. 24, 1917, and Sept. 24, 1917, as amended (on basis of cash advances, less repayments of principal) [1]	9,354,859	5,242,383
Foreign obligations received on account of sale of surplus war supplies [1]	592,549	592,529
Obligations of Poland received on account of sale of surplus war supplies [1]	2,539	2,538
Foreign obligations received from the American Relief Administration on account of relief, pursuant to act approved Feb. 25, 1919 [1]	84,094	75,812
Foreign obligations received from the United States Grain Corporation on account of final liquidation, given for relief pursuant to act approved Mar. 30, 1920 [1]	56,859	55,173
Capital stock of war emergency corporations:		
Capital stock of the Emergency Fleet Corporation	[2] 50,000	[3] 50,000
Offset by cash deposited with the Treasurer of the United States	52,244	33,021
Balance		16,979
Capital stock of the Hoboken Manufacturers Railroad Co	400	400
Capital stock of United States Housing Corporation, issued	[3] 70,000	[3] 70,000
Less amount retired plus cash deposits covered into Treasury under act approved July 11, 1919	20,710	24,666
Balance	49,290	45,334
Capital stock of United States Sugar Equalization Board (Inc.)	[2] 5,000	[2] 5,000
Offset by cash deposited with the Treasurer of the United States	12,797	12,797
Capital stock of the United States Spruce Production Corporation	[3] 10,000	10,000
Less cash deposited with the Treasurer of the United States	2,963	
Balance	7,037	
Capital stock of the War Finance Corporation, authorized and issued	[3] 500,000	[3] 500,000
Less cash deposited with the Treasurer of the United States	417,958	470,498
Balance	82,042	29,502
Obligations of carriers acquired under section 7 of the Federal control act approved Mar. 21, 1918, as amended [4]	49,461	26,000
Equipment trust 6 per cent gold notes, pursuant to Federal control act of Mar. 21, 1918, as amended, and act approved Nov. 19, 1919, for reimbursement for motive power, cars, and other equipment ordered for carriers [5]	36,182	14,519
Obligations of carriers acquired pursuant to section 207 of the transportation act, approved Feb. 28, 1920, as amended	141,962	213,560
Obligatons of carriers acquired pursuant to section 210 of the transportation act approved Feb. 28, 1920, as amended	191,779	195,299
Capital stock of the Panama Railroad Co	7,000	7,000
Capital stock of Federal land banks, on basis of purchases, less repayments to date	3,086	1,986
Capital stock of Federal intermediate credit banks, acquired pursuant to the "agricultural credits act of 1923," approved Mar. 4, 1923	12,000	24,000
Federal farm loan bonds, acquired pursuant to act approved Jan. 18, 1918:		
Federal farm loan 4½ per cent bonds	101,885	101,885
Securities received by Secretary of War on account of sales of surplus war supplies	11,628	6,309
Securities received by Secretary of Navy on account of sales of surplus property	9,935	10,304
Securities received by the U. S. Shipping Board on account of sales of ships, etc.	45,188	41,906
MEMORANDUM		
Amount due the United States from the central branch of the Union Pacific Railroad on account of bonds issued (Pacific Railroad aid bonds, acts approved July 1, 1862, July 2, 1864, and May 7, 1878) total	3,524	3,506
Principal	1,600	1,600
Interest	1,924	1,906

Source: Annual Report of the Secretary of the Treasury.

[1] The figures do not include interest accrued and unpaid.

[2] Not included in total. Offset by deposits shown below.

[3] Balance only, after deduction of cash deposited with the Treasurer of the United States, is included in total.

[4] This amount does not include securities purchased by the Director General of Railroads under the provisions of section 12 of the Federal control act, approved Mar. 21, 1918.

[5] The notes are in series, which mature, respectively, on Jan. 15, in various years up to 1935.

STATE, MUNICIPAL, AND LOCAL GOVERNMENT FINANCES

No. 181.—TAXES: Total Levies of Ad Valorem General Property Taxes of States, Counties, and Minor Civil Divisions

[Note.—The data represent the total levies of general property taxes of States, counties, cities, villages, towns, townships, school districts, etc., and for all purposes. They do not cover special property taxes applying only to limited classes, nor taxes based on other standards than property, such as income, volume of business, inheritance, etc., which have been steadily growing in relative importance. The change in buying power of money affects materially the comparability of the figures. For data for 1870 and 1890, by States, see Table 437, Statistical Abstract of 1922]

Division and State	Levies of general property taxes (thousands of dollars)					Amount per capita (dollars)				
	1860	1880	1902	1912	1922	1860	1880	1902	1912	1922
Grand total	94,187	313,921	724,737	1,349,841	3,503,725	3.00	6.26	9.22	13.91	32.23
New England	13,565	42,492	76,306	127,232	270,516	4.33	10.60	13.29	18.53	35.59
Maine	2,257	5,182	6,856	8,987	22,295	3.59	7.99	9.78	11.86	28.83
New Hampshire	1,262	3,179	4,166	6,978	15,029	3.87	9.16	9.95	15.98	33.71
Vermont	908	1,745	1,911	4,020	9,188	2.88	5.25	5.52	11.17	26.07
Massachusetts	7,437	24,327	49,219	82,566	156,285	6.04	13.64	17.06	23.27	39.33
Rhode Island	686	2,693	6,133	8,192	19,925	3.93	9.74	13.65	14.13	32.12
Connecticut	1,015	5,366	8,021	16,489	47,794	2.21	8.62	8.53	13.95	33.30
Middle Atlantic	25,551	94,130	211,936	364,266	840,028	3.43	8.97	13.17	17.71	38.66
New York	15,363	56,393	132,711	221,467	454,878	3.96	11.09	17.49	22.80	42.72
New Jersey	1,458	8,958	20,956	49,424	145,355	2.17	7.92	10.54	17.98	44.27
Pennsylvania	8,730	28,779	58,269	93,375	239,795	3.00	6.72	8.95	11.52	25.70
East North Central	23,531	78,502	172,421	292,021	869,682	3.40	7.00	10.47	15.38	39.27
Ohio	9,611	25,757	47,460	76,697	224,423	4.11	8.05	11.15	15.45	37.63
Indiana	3,701	11,943	27,968	45,644	117,138	2.74	6.04	10.84	16.53	39.26
Illinois	6,122	24,586	53,013	84,834	259,380	3.58	7.99	10.56	14.37	37.60
Michigan	1,767	8,628	23,477	47,998	168,797	2.36	5.27	9.48	16.34	43.90
Wisconsin	2,330	7,588	20,503	36,848	108,944	3.00	5.77	9.61	15.23	40.45
West North Central	7,442	35,490	95,010	180,440	490,829	3.43	5.76	9.00	15.06	38.52
Minnesota	666	4,346	17,761	38,108	107,325	3.87	5.57	9.65	17.47	43.78
Iowa	2,378	11,062	22,603	36,570	105,842	3.52	6.81	10.17	16.45	43.36
Missouri	4,110	11,832	21,785	35,491	91,445	3.48	5.46	6.82	10.58	26.64
North Dakota	-------	[1] 478	4,186	11,875	31,167	------	[1] 3.54	11.44	17.97	47.13
South Dakota	-------		4,329	10,720	32,483	------		10.69	16.67	50.18
Nebraska	92	2,792	9,490	19,781	53,236	3.19	6.17	8.89	16.04	40.26
Kansas	196	4,980	14,847	27,895	69,331	1.83	5.00	10.14	16.55	38.83
South Atlantic	9,580	21,553	46,365	91,136	255,316	1.79	2.84	4.31	7.15	17.73
Delaware	206	604	1,317	1,791	4,841	1.83	4.12	7.00	8.61	21.20
Maryland	2,159	5,437	10,698	16,360	40,026	3.14	5.82	8.79	12.30	26.95
District of Columbia	260	1,469	3,351	5,399	12,366	3.47	8.27	11.62	15.51	28.26
Virginia	3,673	4,694	6,896	13,822	33,878	3.30	3.10	3.64	6.49	14.32
West Virginia	-------	1,994	5,507	10,026	38,435	------	3.22	5.52	7.67	25.39
North Carolina	1,045	1,916	3,975	9,989	37,017	1.05	1.37	2.04	4.33	13.98
South Carolina	1,280	1,840	3,736	6,899	20,886	1.82	1.85	2.73	4.39	12.09
Georgia	798	3,014	8,204	18,414	35,673	.75	1.95	3.58	6.73	12.01
Florida	159	585	2,681	8,436	32,194	1.13	2.17	4.79	10.22	31.44
East South Central	5,057	11,996	27,187	51,663	125,781	1.26	2.15	3.50	5.95	13.98
Kentucky	2,148	5,201	10,462	17,669	37,322	1.86	3.15	4.74	7.56	15.28
Tennessee	1,103	2,516	7,626	14,112	35,127	.99	1.63	3.68	6.31	14.83
Alabama	851	2,002	4,899	9,971	22,684	.88	1.63	2.59	4.45	9.46
Mississippi	955	2,217	4,180	9,911	30,648	1.21	1.96	2.61	5.28	17.12
West South Central	6,129	10,794	29,985	77,723	232,351	3.51	3.24	4.35	8.17	21.05
Arkansas	635	1,839	4,446	10,621	17,476	1.46	2.29	3.30	6.40	9.77
Louisiana	4,961	4,386	8,478	14,432	41,562	7.01	4.67	5.91	8.27	22.65
Oklahoma	-------	-------	[2] 3,377	19,705	54,079	------	-------	[2] 3.77	10.16	25.69
Texas	533	4,569	13,684	32,965	109,234	.88	2.87	4.26	7.90	22.60
Mountain	95	4,717	24,312	54,327	144,466	.54	7.22	13.78	18.45	41.23
Montana	-------	384	4,092	11,245	26,008	------	9.80	15.53	26.83	43.94
Idaho	-------	187	1,895	6,952	18,569	------	5.73	11.11	18.35	40.68
Wyoming	-------	230	1,074	2,610	8,365	------	11.07	11.16	15.98	40.68
Colorado	-------	2,152	10,741	16,931	44,588	------	11.07	19.34	19.17	45.75
New Mexico	30	164	1,410	3,426	8,805	.32	1.37	7.15	9.26	23.89
Arizona	-------	293	1,635	4,358	15,352	------	7.25	12.59	18.88	42.54
Utah	65	435	2,848	6,529	17,711	1.61	3.02	9.81	16.13	37.82
Nevada	-------	872	617	2,276	5,068	------	14.00	14.57	24.02	65.47
Pacific	3,237	14,247	41,235	111,033	284,756	7.29	12.78	16.42	23.28	48.61
Washington	57	505	9,003	31,205	66,283	4.94	6.73	16.43	23.21	47.13
Oregon	199	1,114	4,920	17,139	40,090	3.79	6.37	11.43	22.64	49.55
California	2,981	12,628	27,312	62,689	178,383	7.85	14.60	17.81	23.50	48.97

Source: Reports of the Bureau of the Census, Department of Commerce.

[1] Dakota Territory.

[2] Oklahoma and Indian Territory combined.

No. 182.—PUBLIC DEBT: Gross Debt Less Sinking Fund Assets of All Classes of Government Organizations in the United States

Government organization	1880	1890	1902	1912	1922
Total (thousands of dollars)	3,042,606	1,989,113	[1] 2,834,436	4,850,458	30,845,626
National [2]	1,919,327	851,913	969,457	[3] 1,028,564	[4] 22,155,886
States	274,746	211,210	[1] 234,909	345,940	935,544
Counties	124,105	145,048	196,565	371,528	1,272,790
Incorporated places and all other civil divisions	724,428	780,942	1,433,505	3,104,426	6,481,406
Per capita (dollars):					
National [2]	38.27	13.60	12.22	10.59	203.78
States	5.48	3.37	2.99	3.57	8.64
Counties	2.47	2.51	2.80	4.33	13.18
Incorporated places and all other civil divisions	(5)	(5)	(5)	(5)	(5)

[1] Revised figure for State debt, $239,369,000, not distributed by States; revised figure for total debt, $2,838,896,000.
[2] Gross debt less cash in the Treasury.
[3] As of June 30, 1913.
[4] As of June 30, 1923.
[5] Not computed.

No. 183.—RECEIPTS AND EXPENDITURES OF THE STATE GOVERNMENTS, 1923

[Note.—Both receipts and expenditures are net figures excluding temporary borrowings and repayments and other transactions which represent virtually duplication. Revenue receipts do not include any receipts from borrowing of money (issue of bonds or other creation of debt). Outlays, on the other hand, which enter into the total for governmental cost payments, represent capital investments, including those made with the proceeds of borrowed money. The excess of governmental cost payments over revenue receipts represents, approximately, increase of indebtedness]

	Amount (thousands of dollars)	Per capita (dollars)	Per cent of total		Amount (thousands of dollars)	Per capita (dollars)	Per cent of total
Revenue receipts, total	1,247,305	11.38	100.0	Governmental cost payments, total	1,310,333	11.95	100.0
General property taxes	352,504	3.22	28.3	Current expenses (except interest), total	906,309	8.26	69.2
Special property and other special taxes, total	218,777	2.00	17.5	General departments, total	895,954	8.17	68.4
Inheritance taxes	74,896	.68	6.0	General government	77,750	.71	5.9
Income taxes	31,243	.28	2.5	Protection to person and property	52,750	.49	4.0
Bank and other corporation stock taxes	63,496	.58	5.1	Development and conservation of natural resources	46,621	.43	3.6
All other	49,142	.45	3.9	Health and sanitation	22,384	.20	1.7
Poll taxes	6,669	.06	.5	Highways	108,743	.99	8.3
Licenses	338,742	3.09	27.2	Charities, hospitals, and corrections	172,188	1.57	13.1
Special assessments	16,863	.15	1.4	Education	349,744	3.19	26.7
Fines, forfeits, and escheats	7,370	.07	.6	Recreation	2,605	.02	.2
Subventions and donations	118,616	1.08	9.5	Miscellaneous	63,169	.58	4.8
Interest, rents, and highway privileges	56,312	.51	4.5	Public service enterprises	10,355	.09	.8
Earnings of general departments	121,754	1.11	9.8	Interest	50,446	.46	3.8
Earnings of public service enterprises	9,698	.09	.8	Outlays, total	353,578	3.22	27.0
				Highway construction	274,911	2.51	21.0
				All other	78,667	.71	6.0

No. 184.—STATE REVENUES AND EXPENDITURES PER CAPITA

Year	Per capita revenue receipts			Per capita governmental cost payments			
	Total	From taxes	From all other revenue	Total	For expenses	For interest	For outlays
1915	$4.66	$3.71	$0.94	$5.03	$3.87	$0.19	$0.97
1916	4.67	3.63	1.03	5.10	4.06	.19	.85
1917	5.14	4.02	1.11	5.08	4.21	.21	.67
1918	5.69	4.45	1.23	5.47	4.60	.22	.64
1919	6.43	5.02	1.40	6.09	5.18	.23	.68
1922	10.71	7.93	2.79	11.82	8.50	.38	2.94
1923	11.38	8.37	3.01	11.95	8.26	.46	3.22

Source of Tables 182, 183, and 184: Bureau of the Census, Department of Commerce.

No. 185.—STATE FINANCES: Revenues and Expenditures of State Governments, by Divisions and States, 1923

[Note.—See headnote, Table 183]

[All figures except per capita in thousands of dollars; that is, 000 omitted]

Division and State	Revenues				Governmental cost payments				
	All revenue receipts		General and special property taxes	All other revenues	Total	Per capita	Current expenses, except interest	Interest	Outlays
	Total	Per capita							
Grand total	1,247,305	$11.38	436,152	811,153	1,310,333	$11.95	906,309	50,446	353,578
New England	108,716	14.14	36,701	72,015	99,497	12.94	79,596	4,062	15,839
Maine	14,162	18.25	4,593	9,569	14,784	19.05	11,302	668	2,814
New Hampshire	6,334	14.17	2,619	3,715	5,612	12.56	4,879	147	586
Vermont	5,691	16.15	3,098	2,593	5,625	15.96	4,645	93	887
Massachusetts	52,019	12.93	18,670	33,349	44,896	11.16	36,361	2,107	6,428
Rhode Island [1]	6,871	10.97	3,411	3,460	7,407	11.83	5,353	390	1,664
Connecticut	23,639	16.16	4,310	19,329	21,173	14.47	17,056	657	3,460
Middle Atlantic	285,522	12.33	86,049	199,473	280,199	12.10	212,812	14,479	52,908
New York	144,018	13.36	31,417	112,601	142,430	13.21	108,091	11,079	23,260
New Jersey	48,634	14.53	27,334	21,300	49,095	14.67	38,393	927	9,775
Pennsylvania	92,870	10.28	27,298	65,572	88,674	9.81	66,328	2,473	19,873
East North Central	231,624	10.32	100,776	131,148	238,877	10.63	160,113	8,175	72,589
Ohio	56,279	9.28	19,443	36,836	48,328	7.97	34,268	1,809	12,251
Indiana	30,944	10.29	14,136	16,808	29,621	9.85	21,108	89	8,424
Illinois	53,441	7.92	21,512	31,929	66,974	9.93	36,369	609	20,996
Michigan	57,073	14.51	31,362	25,711	62,080	15.78	41,994	3,517	16,569
Wisconsin	34,187	12.55	14,323	19,864	31,874	11.70	26,374	151	5,349
West North Central	159,058	12.39	52,174	106,884	183,992	14.34	129,235	6,199	48,558
Minnesota	41,848	16.85	9,057	32,791	43,012	17.32	33,359	862	8,791
Iowa	32,000	13.01	11,414	20,586	42,738	17.38	28,320	7	14,411
Missouri	30,238	8.78	7,389	22,849	41,456	12.04	24,737	1,853	14,866
North Dakota	16,067	24.04	4,842	11,225	18,334	27.43	15,498	512	2,324
South Dakota	11,997	18.38	3,520	8,477	13,418	20.55	7,756	2,965	2,697
Nebraska	13,616	10.21	8,380	5,227	11,772	8.83	8,164	--------	3,608
Kansas	13,292	7.41	7,563	5,729	13,262	7.39	11,401	--------	1,861
South Atlantic	131,841	9.33	36,279	95,562	160,185	1.33	90,399	5,943	63,843
Delaware	6,527	28.32	[2] 2,458	4,069	7,386	32.05	4,898	281	2,207
Maryland	20,026	13.34	5,783	14,243	22,232	14.81	13,738	1,360	7,134
Virginia	27,836	11.64	7,114	20,722	28,476	11.90	20,687	730	7,059
West Virginia	14,380	9.35	4,171	10,209	19,571	12.72	16,048	1,073	8,450
North Carolina	22,159	8.26	1,115	21,044	43,402	16.17	13,718	1,854	27,830
South Carolina	9,909	5.68	3,579	6,330	8,623	4.94	7,843	377	403
Georgia	18,906	6.30	5,850	13,056	17,766	5.92	12,210	247	5,309
Florida	12,098	11.56	6,209	5,889	12,729	12.17	7,257	21	5,451
East South Central	66,025	7.30	27,497	38,528	66,075	7.30	46,538	2,728	16,809
Kentucky	22,211	9.04	8,795	13,416	19,339	7.87	13,487	407	5,445
Tennessee	16,305	6.84	6,341	9,964	14,485	6.07	10,269	850	3,366
Alabama	16,724	6.92	6,622	10,102	19,927	8.24	12,874	729	6,324
Mississippi	10,785	6.02	5,739	5,046	12,324	6.88	9,908	742	1,674
West South Central	93,704	8.75	39,535	54,169	96,365	9.00	70,288	1,245	24,832
Arkansas	8,201	4.54	5,190	3,011	7,755	4.29	7,078	136	541
Louisiana	19,283	10.42	7,402	11,881	21,223	11.47	13,445	649	7,129
Oklahoma	18,030	8.41	1,533	16,497	18,935	8.84	11,938	225	6,772
Texas	48,190	9.81	25,410	22,780	48,452	9.86	37,827	235	10,390
Mountain	61,447	17.18	24,869	36,578	65,664	18.36	38,581	2,697	24,386
Montana	6,965	11.42	2,149	4,816	9,872	16.19	5,666	377	3,829
Idaho	6,790	14.55	2,811	3,988	6,352	13.59	3,600	387	2,365
Wyoming	5,937	28.19	1,266	4,671	5,801	27.54	3,518	159	2,124
Colorado	15,074	15.24	7,113	7,961	16,415	16.60	9,785	438	6,192
New Mexico	5,643	15.17	1,696	3,947	5,823	15.65	3,138	230	2,455
Arizona	7,707	20.59	3,875	3,832	8,538	22.81	4,600	522	3,416
Utah	9,149	19.22	4,599	4,550	8,745	18.37	6,507	475	1,763
Nevada	4,173	53.91	1,360	2,813	4,118	53.20	1,767	109	2,242
Pacific	109,068	18.18	32,272	76,796	119,479	19.91	78,747	6,918	33,814
Washington	29,471	20.63	16,683	12,788	25,034	17.53	18,391	764	5,879
Oregon	17,485	21.31	7,614	9,871	20,523	25.02	9,885	2,543	8,095
California	62,112	16.56	7,975	54,137	73,922	19.71	50,471	3,611	19,840

Source: Bureau of the Census, Department of Commerce.

[1] The data for this State cover financial transactions for only 11 months.

[2] Includes receipts from business taxes which could not be segregated.

No. 186.—STATE DEBTS: Gross Debt of State Governments Less Sinking Fund Assets

Division and State	Total (thousands of dollars)						Per capita (dollars)			
	1880	1890	1902	1912	1922	1923	1880	1902	1912	1923
Grand total	274,746	211,210	[1] 234,909	345,940	935,544	1,033,948	5.48	2.99	3.57	9.43
New England	36,746	20,435	74,961	95,570	110,458	106,123	9.16	13.06	13.92	13.86
Maine	5,512	3,642	2,785	1,255	12,906	13,991	8.49	3.97	1.67	18.03
New Hampshire	3,630	2,691	1,551	1,956	3,018	2,580	10.46	3.71	4.50	5.77
Vermont	151	149	363	570	2,112	2,050	.45	1.05	1.58	5.82
Massachusetts	20,785	9,812	65,964	79,551	76,996	72,691	11.66	22.87	22.78	18.07
Rhode Island	1,701	380	2,620	5,127	9,338	9,716	6.15	5.83	9.02	15.52
Connecticut	4,967	3,761	1,678	7,111	6,088	5,096	7.98	1.78	6.12	3.48
Middle Atlantic	22,191	6,954	8,520	86,847	252,865	253,316	2.11	.53	4.22	10.94
New York	7,659	1,800	8,187	86,205	186,542	181,826	1.51	1.08	9.05	16.87
New Jersey	649	947	[2] 56	642	16,355	22,158	.57	------	.24	6.62
Pennsylvania	13,883	4,207	380	(2)	49,968	49,332	3.24	.06	------	5.46
East North Central	22,180	24,960	18,598	18,104	99,446	131,187	1.98	1.13	.95	5.84
Ohio	10,023	6,998	4,685	5,142	30,143	30,096	3.13	1.10	1.05	4.96
Indiana	4,996	8,567	2,914	1,350	2,325	3,573	2.53	1.13	.49	1.19
Illinois	1,446	1,811	2,155	2,272	13,880	26,386	.47	.43	.39	3.91
Michigan	3,253	5,308	6,566	7,089	50,934	69,070	1.99	2.65	2.41	17.56
Wisconsin	2,462	2,276	2,273	2,251	2,164	2,064	1.87	1.07	.93	.76
West North Central	26,906	17,392	10,233	8,180	74,681	88,365	4.37	.97	.68	6.86
Minnesota	5,417	2,426	1,755	1,345	20,308	20,421	6.94	.95	.63	8.22
Iowa	546	245	50	357	1,457	14,685	.34	.02	.16	5.97
Missouri	19,509	11,760	4,366	4,671	30,456	32,097	9.00	1.37	1.40	9.32
North Dakota	------	715	968	820	5,913	4,870	------	2.64	1.29	7.29
South Dakota	------	872	457	370	15,431	15,660	------	1.08	.58	23.99
Nebraska	440	254	2,005	374	1,038	462	.97	1.88	.31	.35
Kansas	994	1,120	632	243	78	171	1.00	.43	.14	.10
South Atlantic	78,908	70,218	51,645	51,942	123,630	164,652	10.39	4.86	4.07	11.65
Delaware	905	888	762	763	5,834	6,830	6.18	4.05	3.70	29.64
Maryland	11,119	7,551	4,943	7,334	22,129	23,279	11.89	4.06	5.56	15.51
Virginia [3]	32,764	34,986	25,546	22,043	21,756	20,496	21.66	12.76	10.46	8.57
West Virginia [3]	128	184	------	------	24,181	27,258	.21	------	------	17.72
North Carolina	15,422	7,709	6,755	8,059	34,713	69,246	11.02	3.47	3.54	25.81
South Carolina	7,478	7,318	6,730	6,190	8,729	8,185	7.51	4.88	3.98	4.69
Georgia	9,918	10,450	7,876	6,934	5,419	7,166	6.43	3.44	2.57	2.39
Florida	1,174	1,132	1,033	619	869	2,192	4.36	1.84	.77	2.10
East South Central	47,592	37,490	35,880	33,845	56,984	63,086	8.52	4.62	3.89	6.97
Kentucky	1,094	1,671	2,291	4,441	7,745	8,640	.66	1.04	1.90	3.52
Tennessee	30,803	19,696	17,985	11,812	19,142	19,175	19.97	8.68	5.32	8.04
Alabama	12,371	12,438	12,727	13,132	15,233	18,295	9.80	6.73	5.95	7.56
Mississippi	3,324	3,685	2,877	4,460	14,864	16,975	2.04	1.79	2.41	9.48
West South Central	35,877	25,689	19,287	26,369	28,493	32,173	10.76	2.80	2.77	3.00
Arkansas	6,789	5,443	1,191	1,236	2,722	2,605	8.46	.88	.76	1.44
Louisiana	23,438	16,008	13,593	13,546	14,829	15,828	24.94	9.48	7.89	8.56
Oklahoma	------	------	510	6,931	4,797	4,256	------	1.10	3.74	1.99
Texas	5,650	4,238	3,993	4,656	6,145	9,484	3.55	1.24	1.14	1.93
Mountain	701	4,975	11,322	13,273	50,546	49,758	(4)	(4)	4.51	13.91
Montana	70	175	1,204	1,513	7,579	8,217	1.79	4.57	3.73	13.48
Idaho	83	219	324	2,143	7,673	7,090	2.54	1.84	5.92	15.17
Wyoming	17	320	301	122	4,011	3,570	.82	3.12	.77	16.95
Colorado	147	1,647	3,797	3,174	12,019	12,701	.75	6.72	3.70	12.84
New Mexico	------	870	999	1,218	4,954	4,159	------	4.94	3.41	11.18
Arizona	------	757	3,099	3,065	2,740	2,656	------	23.86	13.28	7.10
Utah	9	450	974	1,430	9,819	9,621	.06	3.36	3.62	20.21
Nevada	375	537	624	608	1,751	1,744	6.03	14.70	6.70	22.53
Pacific	3,645	3,097	4,463	11,810	138,441	145,387	3.27	1.77	2.48	24.21
Washington	------	573	1,272	1,556	13,191	11,210	------	2.31	1.21	7.85
Oregon	512	2	236	31	39,983	42,991	2.93	.54	.04	52.40
California	3,133	2,522	2,955	10,223	85,267	91,086	3.62	1.92	3.83	24.28

Source: Reports of the Bureau of the Census, Department of Commerce.

[1] See note 1, Table 182.
[2] Excess of sinking-fund assets over debt.
[3] Virginia-West Virginia debt settlement not made until 1919.
[4] Not computed.

No. 187.—STATE DEBTS IN 1923

[NOTE.—See headnote Table 188]

[All figures, except per capita, in thousands of dollars; that is 000 omitted]

Division and State	Gross debt (excluding private trust funds)					Sinking fund assets	Debt less sinking fund assets			
	Total	Funded and floating			Current [2]		Total		Total funded and floating	
		Total	Funded	Floating [1]			Amount	Per capita	Amount	Per capita
Grand total	1,288,830	1,210,466	1,164,934	45,533	78,364	254,882	1,033,948	$9.43	955,584	$8.72
New England	174,440	174,037	171,715	2,322	403	68,317	106,123	13.80	105,720	13.75
Maine	13,991	13,756	12,414	1,342	235	--------	13,991	18.03	13,756	17.73
New Hampshire	3,385	3,385	2,405	980	--------	805	2,580	5.77	2,580	5.77
Vermont	2,052	2,052	2,052	--------	--------	2	2,050	5.82	2,049	5.82
Massachusetts	126,565	126,397	126,397	--------	168	53,874	72,691	18.07	72,523	18.03
Rhode Island	12,157	12,157	12,157	--------	--------	2,441	9,716	15.52	9,716	15.52
Connecticut	16,291	16,291	16,291	--------	--------	11,195	5,096	3.48	5,096	3.48
Middle Atlantic	341,082	340,055	339,212	843	1,027	87,766	253,316	10.94	252,289	10.89
New York	264,960	264,933	264,245	689	27	83,133	181,826	16.87	181,800	16.87
New Jersey	24,229	24,216	24,100	116	13	2,071	22,158	6.62	22,145	6.62
Pennsylvania	51,894	50,906	50,867	39	988	2,562	49,332	5.46	48,344	5.35
East North Central	136,212	128,149	113,729	14,420	8,063	5,025	131,187	5.84	123,124	5.48
Ohio	30,163	29,171	23,752	5,419	992	67	30,096	4.96	29,103	4.80
Indiana	3,573	1,546	1,206	340	2,027	--------	3,573	1.19	1,546	.51
Illinois	26,386	24,756	23,158	1,598	1,630	--------	26,386	3.91	24,756	3.67
Michigan	74,028	70,613	63,550	7,063	3,415	4,958	69,070	17.56	65,655	16.69
Wisconsin	2,064	2,064	2,064	--------	--------	--------	2,064	.76	2,064	.76
West North Central	141,943	133,635	129,236	4,399	8,308	53,577	88,365	6.88	80,058	6.24
Minnesota	20,421	17,854	17,854	--------	2,567	--------	20,421	8.22	17,854	7.19
Iowa	14,787	11,797	11,797	--------	2,970	82	14,685	5.97	11,715	4.76
Missouri	32,924	32,922	28,523	4,399	2	827	32,097	9.32	32,095	9.32
North Dakota	14,591	13,592	13,592	--------	999	9,720	4,870	7.29	3,872	5.79
South Dakota	58,607	57,470	57,470	--------	1,137	42,948	15,660	23.99	14,522	22.25
Nebraska	462	--------	--------	--------	462	--------	462	.35	--------	--------
Kansas	171	--------	--------	--------	171	--------	171	.10	--------	--------
South Atlantic	181,055	160,166	156,298	3,868	20,889	16,403	164,652	11.65	143,763	10.17
Delaware	7,890	7,695	7,695	--------	195	1,059	6,830	29.64	6,635	28.79
Maryland	34,429	34,248	34,248	--------	181	11,149	23,279	15.51	23,098	15.39
Virginia	22,368	21,879	20,097	1,783	488	1,872	20,496	8.57	20,008	8.36
West Virginia	28,890	28,405	28,405	--------	485	1,632	27,258	17.72	26,773	17.40
North Carolina	69,246	54,094	53,969	125	15,153	--------	69,246	25.81	54,094	20.16
South Carolina	8,570	5,575	5,325	250	2,995	386	8,185	4.60	5,189	2.97
Georgia	7,269	7,004	5,294	1,710	265	104	7,166	2.39	6,901	2.30
Florida	2,393	1,267	1,267	--------	1,127	201	2,192	2.10	1,065	1.02
East South Central	63,112	53,603	36,900	16,703	9,509	26	63,086	6.97	53,577	5.92
Kentucky	8,666	2,532	51	2,481	6,134	26	8,640	3.52	2,506	1.02
Tennessee	19,175	17,264	14,738	2,526	1,912	--------	19,175	8.04	17,263	7.24
Alabama	18,295	16,846	12,507	4,339	1,449	--------	18,295	7.56	16,846	6.97
Mississippi	16,975	16,962	9,603	7,358	14	--------	16,975	9.48	16,962	9.47
West South Central	33,264	25,421	23,432	1,989	7,843	1,091	32,173	3.00	24,330	2.27
Arkansas	2,681	2,575	2,575	--------	106	76	2,605	1.44	2,499	1.38
Louisiana	15,328	14,147	12,167	1,980	1,681	--------	15,328	8.56	14,147	7.65
Oklahoma	5,271	4,232	4,232	--------	1,039	1,015	4,256	1.99	3,218	1.50
Texas	9,484	4,467	4,458	9	5,018	--------	9,484	1.93	4,466	.91
Mountain	52,744	42,817	42,437	380	9,927	2,986	49,758	13.91	39,832	11.14
Montana	8,536	4,130	4,130	--------	4,405	319	8,217	13.48	3,812	6.25
Idaho	7,612	5,826	5,826	--------	1,786	522	7,090	15.17	5,304	11.35
Wyoming	3,602	3,397	3,397	--------	205	32	3,570	16.95	3,365	15.98
Colorado	12,983	11,017	11,017	--------	1,966	282	12,701	12.84	10,735	10.85
New Mexico	4,246	4,036	4,036	--------	211	87	4,159	11.18	3,948	10.61
Arizona	3,200	2,873	2,873	--------	327	544	2,656	7.10	2,329	6.22
Utah	10,821	9,910	9,910	--------	911	1,200	9,621	20.21	8,710	18.29
Nevada	1,744	1,629	1,249	380	115	--------	1,744	22.53	1,629	21.04
Pacific	164,978	152,582	151,974	608	12,396	19,691	145,287	24.21	132,891	22.15
Washington	12,286	11,629	11,500	129	657	1,076	11,210	7.85	10,553	7.39
Oregon	61,200	59,085	59,085	--------	2,115	18,209	42,991	52.40	40,876	49.82
California	91,492	81,868	81,390	479	9,624	406	91,086	24.28	81,462	21.72

Source: Bureau of the Census, Department of Commerce.

[1] Includes special debt obligations to public trust funds aggregating $38,552,000.
[2] Consists of revenue bonds and notes and warrants; excludes obligations to private trust funds covered by investments and other assets.

No. 188.—STATE DEBT: Gross Debt, and Total and Per Capita Indebtedness Less Sinking Fund Assets of the 48 States Combined

[Note.—For more detailed statement for 1923, see Table 187. In the present table, for comparability with earlier figures, the item of "obligations to public trust funds" not evidenced by formal certificates of indebtedness is included throughout under funded or fixed debt; in Table 187 it is included with floating debt; the amount of this item in 1923 was $38,552,000]

[All figures except per capita in thousands of dollars; that is, 000 omitted]

Year	State debt—gross			Sinking fund assets	Gross debt less sinking fund assets	
	Total	Funded or fixed [1]	All other		Amount	Per capita
1880	306,017	286,819	19,198	31,271	274,746	$5.48
1890	258,195	238,283	19,912	46,985	211,210	3.37
1895	225,488	212,302	13,186	31,272	194,216	2.80
1900	265,133	253,331	11,802	29,821	235,454	3.10
1902	270,190	258,611	11,579	35,281	[2] 234,909	2.99
1905	278,135	267,083	11,052	39,265	238,870	2.85
1910	322,949	311,093	11,856	66,814	256,143	2.78
1912	422,797	403,367	19,430	76,981	345,940	3.57
1915	532,712	512,045	20,667	88,037	444,675	4.52
1916	582,065	548,623	33,442	91,358	490,707	4.90
1917	632,309	605,493	26,816	104,844	527,465	5.18
1918	657,542	627,316	30,226	125,905	531,637	5.14
1919	693,623	665,747	27,876	146,677	546,946	5.20
1922	1,162,651	1,106,078	56,573	227,107	935,544	8.64
1923	1,288,830	1,203,485	85,345	254,882	1,033,948	9.43

Source: Bureau of the Census, Department of Commerce.

[1] Includes special debt obligations to public trust funds.

[2] See note 1, Table 182.

No. 189.—LOCAL GOVERNMENT DEBT: Gross Debt Less Sinking Fund Assets; Counties, Incorporated Places, and All Other Civil Divisions, 1922

[All figures in thousands of dollars; that is, 000 omitted]

Division and State	Counties	Incorporated places	All other civil divisions
Grand total	**1,272,790**	**4,703,322**	**1,778,084**
New England	**14,557**	**395,823**	**29,871**
Maine	2,546	14,967	12,038
New Hampshire	621	9,814	2,670
Vermont	136	6,295	3,451
Massachusetts	9,704	242,362	820
Rhode Island	----------	39,901	----------
Connecticut	1,490	82,484	10,892
Middle Atlantic	**190,130**	**1,968,322**	**205,114**
New York	45,886	1,407,238	44,154
New Jersey	73,854	256,238	35,725
Pennsylvania	70,390	304,846	125,235
East North Central	**272,348**	**832,359**	**448,402**
Ohio	94,490	348,412	196,398
Indiana	77,115	30,484	42,868
Illinois	28,632	171,283	150,224
Michigan	42,632	218,152	50,060
Wisconsin	29,479	64,028	8,852
West North Central	**185,524**	**309,751**	**231,587**
Minnesota	81,262	103,834	64,204
Iowa	43,228	45,167	61,762
Missouri	17,915	28,687	41,218
North Dakota	5,852	12,715	15,786
South Dakota	6,512	12,403	16,208
Nebraska	8,757	37,444	50,516
Kansas	21,998	69,501	31,893
South Atlantic	**201,463**	**353,305**	**64,818**
Delaware	5,961	10,656	----------
Maryland	7,893	88,920	2,012
District of Columbia	----------	156	----------
South Atlantic—Continued.			
Virginia	22,102	75,023	234
West Virginia	24,859	10,699	10,773
North Carolina	67,012	67,299	13,687
South Carolina	21,556	26,747	7,978
Georgia	22,810	34,370	1,439
Florida	29,270	39,435	28,695
East South Central	**89,729**	**150,384**	**73,456**
Kentucky	12,340	25,880	4,554
Tennessee	43,528	65,686	4,981
Alabama	24,025	35,940	----------
Mississippi	9,836	22,878	63,921
West South Central	**142,713**	**243,205**	**290,135**
Arkansas	4,680	3,065	80,813
Louisiana	19,943	61,205	30,969
Oklahoma	21,850	60,800	42,530
Texas	96,240	118,135	135,823
Mountain	**81,151**	**120,763**	**120,316**
Montana	27,340	16,178	14,132
Idaho	11,239	14,105	29,176
Wyoming	2,444	8,672	4,001
Colorado	7,784	45,186	34,209
New Mexico	3,114	6,149	10,793
Arizona	20,086	11,888	10,259
Utah	6,427	17,337	16,458
Nevada	2,717	1,248	1,288
Pacific	**95,175**	**329,410**	**284,385**
Washington	21,920	84,901	49,051
Oregon	19,529	53,040	25,542
California	53,726	191,469	189,792

Source: Reports of the Bureau of the Census, Department of Commerce.

No. 190.—DEBTS OF LOCAL GOVERNMENTS: COMBINED GROSS DEBT LESS SINKING FUND ASSETS OF COUNTIES, CITIES, TOWNS, VILLAGES, TOWNSHIPS, SCHOOL DISTRICTS, AND ALL OTHER CIVIL DIVISIONS

Division and State	Amount (thousands of dollars)					Per capita (dollars)				
	1880	1890	1902	1912	1922	1880	1890	1902	1912	1922
Total	848, 533	925, 990	1, 630, 070	3, 475, 954	7, 754, 196	16. 92	14. 79	20. 74	35. 81	(1)
New England	128, 664	128, 069	226, 516	295, 391	440, 251	32. 08	27. 25	39. 46	43. 03	(1)
Maine	17, 724	12, 130	12, 261	21, 543	29, 551	27. 31	18. 35	17. 49	28. 42	38. 21
New Hampshire	7, 163	5, 457	9, 862	9, 345	13, 105	20. 64	14. 49	23. 56	21. 40	30. 47
Vermont	4, 348	3, 637	4, 854	6, 411	9, 882	13. 09	10. 94	14. 03	17. 81	28. 04
Massachusetts	71, 125	74, 283	143, 799	187, 578	252, 946	39. 89	33. 18	49. 85	52. 86	63. 66
Rhode Island	11, 270	12, 619	25, 530	25, 589	39, 901	40. 76	36. 52	56. 84	44. 15	64. 32
Connecticut	17, 034	19, 963	30, 210	44, 925	94, 866	27. 36	26. 75	32. 11	38. 01	66. 09
Middle Atlantic	353, 238	314, 739	637, 311	1, 461, 733	2, 363, 566	33. 65	24. 78	39. 62	71. 06	(1)
New York	211, 187	199, 455	429, 185	1, 046, 227	1, 497, 278	41. 55	33. 25	56. 56	107. 71	140. 63
New Jersey	48, 733	48, 311	81, 204	169, 527	365, 817	43. 08	33. 43	40. 85	61. 60	111. 42
Pennsylvania	93, 318	66, 973	126, 922	245, 979	500, 471	21. 79	12. 74	19. 49	30. 34	55. 72
East North Central	119, 748	140, 270	271, 361	528, 510	1, 553, 109	10. 69	10. 41	16. 48	27. 84	(1)
Ohio	43, 022	63, 930	112, 545	234, 525	639, 300	13. 45	17. 41	26. 45	47. 23	107. 20
Indiana	13, 357	15, 904	31, 914	66, 053	150, 407	6. 75	7. 25	12. 36	23. 93	50. 43
Illinois	44, 942	40, 657	78, 560	137, 208	350, 139	14. 60	10. 63	15. 65	23. 24	52. 58
Michigan	8, 803	11, 634	28, 272	52, 908	310, 844	5. 38	5. 56	11. 42	18. 02	80. 84
Wisconsin	9, 624	8, 145	20, 070	37, 816	102, 359	7. 32	4. 83	9. 41	15. 63	38. 00
West North Central	77, 225	138, 308	188, 670	274, 790	776, 862	12. 54	15. 56	15. 94	22. 94	(1)
Minnesota	5, 911	23, 812	38, 929	69, 018	249, 300	7. 57	18. 29	21. 12	31. 64	101. 70
Iowa	7, 592	11, 025	17, 300	35, 069	150, 157	4. 67	5. 77	7. 82	15. 78	61. 52
Missouri	40, 755	39, 708	46, 031	56, 951	87, 820	18. 80	14. 35	14. 42	16. 98	25. 58
North Dakota	132	3, 139	4, 040	12, 441	34, 353	3. 57	17. 18	12. 67	18. 83	51. 95
South Dakota	867	5, 742	6, 127	12, 315	35, 123	8. 82	17. 46	14. 48	19. 15	54. 25
Nebraska	7, 050	15, 283	20, 410	36, 371	96, 717	15. 58	14. 43	19. 13	29. 50	73. 14
Kansas	14, 918	39, 509	35, 143	52, 625	123, 392	14. 98	27. 69	23. 99	31. 22	69. 11
South Atlantic	89, 012	95, 235	107, 564	203, 253	619, 586	(1)	10. 75	9. 99	15. 94	(1)
Delaware	1, 466	2, 031	3, 383	6, 097	16, 617	10. 00	12. 06	17. 99	29. 31	72. 42
Maryland	30, 310	33, 741	25, 701	52, 212	98, 825	32. 42	32. 37	21. 12	39. 25	66. 53
District of Columbia	22, 498	19, 781	14, 540	9, 061	156	126. 66	85. 86	50. 42	26. 03	. 36
Virginia	12, 755	16, 610	23, 934	39, 887	97, 359	8. 43	10. 03	12. 64	18. 73	41. 14
West Virginia	1, 514	2, 348	4, 768	11, 195	46, 331	2. 45	3. 08	4. 78	8. 57	30. 26
North Carolina	2, 540	3, 414	8, 593	26, 285	147, 998	1. 81	2. 11	4. 41	11. 39	55. 91
South Carolina	6, 707	6, 342	9, 021	15, 097	56, 281	6. 74	5. 51	6. 55	9. 60	32. 59
Georgia	9, 730	9, 823	13, 410	25, 614	58, 619	6. 31	5. 35	5. 85	9. 36	19. 74
Florida	1, 492	1, 145	4, 214	17, 805	97, 400	5. 53	2. 92	7. 52	21. 96	95. 11
East South Central	31, 104	36, 636	55, 176	126, 973	313, 569	5. 57	5. 70	7. 10	14. 61	(1)
Kentucky	13, 888	17, 762	20, 550	25, 588	42, 774	8. 42	9. 56	9. 32	10. 95	17. 51
Tennessee	9, 947	9, 848	14, 733	47, 287	114, 195	6. 45	5. 57	7. 11	21. 13	48. 20
Alabama	5, 637	6, 518	14, 366	29, 930	59, 965	4. 46	4. 31	7. 59	13. 37	24. 83
Mississippi	1, 632	2, 508	5, 527	24, 168	96, 635	1. 44	1. 95	3. 46	12. 88	53. 97
West South Central	29, 410	35, 339	63, 715	211, 066	676, 053	8. 92	7. 78	9. 25	22. 18	(1)
Arkansas	3, 944	2, 157	3, 034	12, 577	88, 558	4. 91	1. 91	2. 25	7. 58	49. 51
Louisiana	19, 428	17, 327	24, 184	61, 461	112, 117	20. 67	15. 49	16. 86	35. 21	61. 10
Oklahoma	------	------	[2] 4, 040	53, 790	125, 180	------	------	4. 50	27. 74	59. 48
Texas	6, 038	15, 855	32, 457	83, 238	350, 198	3. 79	7. 09	10. 11	19. 95	72. 44
Mountain	6, 106	19, 003	45, 463	99, 497	322, 230	(1)	16. 43	25. 75	38. 78	(1)
Montana	695	2, 751	7, 717	16, 633	57, 650	17. 75	20. 82	29. 30	39. 68	97. 40
Idaho	147	1, 376	3, 560	11, 987	54, 520	4. 51	16. 30	20. 18	31. 64	119. 43
Wyoming	189	1, 327	2, 266	4, 202	15, 117	9. 07	21. 87	23. 54	25. 73	73. 52
Colorado	3, 481	7, 811	18, 269	36, 473	87, 179	17. 92	18. 95	32. 34	41. 29	89. 91
New Mexico	85	1, 962	3, 581	6, 444	20, 056	. 71	12. 77	17. 70	17. 41	54. 42
Arizona	378	2, 181	3, 492	7, 324	42, 233	9. 38	36. 58	26. 89	31. 73	117. 02
Utah	107	767	5, 638	13, 859	40, 222	. 74	3. 69	19. 45	34. 24	85. 89
Nevada	1, 024	828	940	2, 575	5, 253	16. 45	18. 09	22. 21	27. 19	67. 87
Pacific	14, 026	18, 371	54, 294	274, 741	688, 970	12. 58	9. 82	21. 53	57. 61	(1)
Washington	240	2, 846	28, 285	94, 415	155, 872	3. 19	8. 14	51. 40	70. 21	110. 83
Oregon	337	2, 478	11, 066	43, 707	98, 111	1. 93	7. 90	25. 57	57. 86	121. 27
California	13, 449	13, 047	14, 943	136, 529	434, 987	15. 55	10. 80	9. 71	51. 18	119. 40

Source: Reports of the Bureau of the Census, Department of Commerce.

[1] Not computed.

[2] Includes $853,000, indebtedness of Indian Territory reported separately in 1902.

No. 191.—DEBTS OF STATE AND LOCAL GOVERNMENTS: GROSS DEBT LESS SINKING FUND ASSETS OF STATES, COUNTIES, CITIES, TOWNS, VILLAGES, TOWNSHIPS, SCHOOL DISTRICTS, AND ALL OTHER CIVIL DIVISIONS

Division and State	Amount (thousands of dollars)					Per capita (dollars)				
	1880	1890	1902	1912	1922	1880	1890	1902	1912	1922
Grand total	1,123,279	1,137,200	1,864,978	3,821,897	8,699,740	22.40	18.16	23.73	39.37	79.29
New England	165,411	148,524	301,478	390,960	550,709	41.24	31.60	52.52	56.95	72.46
Maine	23,236	15,772	15,047	22,798	42,457	35.81	23.86	21.46	30.08	54.90
New Hampshire	10,793	8,148	11,413	11,300	16,123	31.10	21.64	27.27	25.87	36.16
Vermont	4,499	3,785	5,217	6,981	11,994	13.54	11.39	15.08	19.39	34.03
Massachusetts	91,910	84,095	209,763	267,129	329,942	51.55	37.56	72.72	75.28	83.04
Rhode Island	12,971	12,999	28,150	30,716	49,239	46.91	37.62	62.67	52.99	79.38
Connecticut	22,002	23,725	31,888	52,036	100,954	35.33	31.79	33.89	44.03	70.33
Middle Atlantic	375,431	321,693	645,830	1,548,530	2,816,431	35.77	25.33	40.15	75.28	114.19
New York	218,846	201,255	437,372	1,132,432	1,683,820	43.06	33.55	57.64	116.59	158.15
New Jersey	49,383	49,258	81,147	170,169	382,172	43.66	34.09	40.82	61.89	116.40
Pennsylvania	107,202	71,180	127,311	245,979	550,439	25.03	13.54	19.55	30.34	61.28
East North Central	141,928	165,229	289,960	546,615	1,652,555	12.66	12.26	17.61	28.79	74.62
Ohio	53,044	70,927	117,230	239,667	669,443	16.59	19.32	27.55	48.27	112.25
Indiana	18,353	24,471	34,828	67,404	152,792	9.28	11.16	13.49	24.41	51.21
Illinois	46,389	42,468	80,715	139,480	364,010	15.07	11.10	16.03	23.62	54.66
Michigan	12,056	16,942	34,839	59,997	361,778	7.36	8.09	14.07	20.43	94.09
Wisconsin	12,086	10,421	22,348	40,067	104,523	9.19	6.18	10.48	16.56	38.81
West North Central	104,131	155,700	178,902	282,971	851,543	16.91	17.52	16.91	23.62	66.83
Minnesota	11,328	26,238	40,684	70,364	269,608	14.51	20.15	22.07	32.26	109.99
Iowa	8,136	11,271	17,440	35,426	151,614	5.01	5.90	7.84	15.94	62.11
Missouri	60,264	51,557	50,397	61,622	118,276	27.79	19.24	15.79	18.37	34.46
North Dakota	132	3,854	5,608	13,261	40,266	3.57	21.10	15.31	20.07	60.89
South Dakota	867	6,614	6,584	12,685	50,554	8.82	20.11	15.56	19.72	78.09
Nebraska	7,490	15,537	22,415	36,745	97,755	16.56	14.67	21.01	29.80	73.93
Kansas	15,912	40,629	35,774	52,868	123,470	15.97	28.47	24.42	31.36	69.16
South Atlantic	167,920	165,454	159,208	255,195	743,216	22.10	19.68	14.79	20.02	51.61
Delaware	2,371	2,919	4,144	6,860	22,451	16.17	17.32	22.04	32.98	93.32
Maryland	41,429	41,202	30,643	59,546	120,954	44.31	39.61	25.18	44.76	81.43
District of Columbia	22,498	19,781	14,540	9,061	156	126.66	85.86	50.42	26.03	.36
Virginia	45,519	51,597	47,481	61,930	119,115	30.09	31.16	25.07	29.09	50.33
West Virginia	1,641	2,532	4,768	11,195	70,512	2.65	3.32	4.78	8.57	46.58
North Carolina	17,963	11,124	15,348	34,344	182,711	12.83	6.87	7.88	14.88	69.03
South Carolina	14,185	13,660	15,751	21,287	65,010	14.25	11.87	11.43	13.54	37.64
Georgia	19,648	20,272	21,286	32,548	64,038	12.74	11.03	9.29	11.89	21.56
Florida	2,666	2,277	5,247	18,424	98,269	9.89	5.81	9.36	22.72	95.96
East South Central	78,696	74,126	91,055	160,820	370,553	16.14	12.32	11.87	18.51	41.17
Kentucky	14,982	19,433	22,842	30,031	50,519	9.09	10.46	10.36	12.85	20.68
Tennessee	40,750	29,544	32,717	59,098	133,337	26.42	16.71	15.79	26.41	56.27
Alabama	18,008	18,956	27,092	43,063	75,198	14.26	12.53	14.32	19.24	31.37
Mississippi	4,956	6,193	8,404	28,628	111,499	4.33	4.81	5.24	15.25	62.27
West South Central	65,236	61,028	83,002	237,435	704,546	19.58	13.43	12.05	24.95	66.70
Arkansas	10,733	7,600	4,226	13,813	91,280	13.37	6.73	3.13	8.32	51.03
Louisiana	42,865	33,335	37,777	75,007	126,946	45.60	29.80	26.34	42.97	69.18
Oklahoma	------	------	[1] 4,549	60,721	129,977	------	------	(2)	31.32	61.75
Texas	11,688	20,093	36,450	87,894	356,343	7.34	8.99	11.35	21.07	73.71
Mountain	6,806	23,978	56,786	112,770	372,776	(2)	(2)	(2)	38.29	106.39
Montana	765	2,926	8,921	18,146	65,229	19.54	22.15	33.87	43.29	110.20
Idaho	230	1,594	3,884	14,131	62,193	7.05	18.89	22.02	37.30	136.24
Wyoming	205	1,647	2,566	4,324	19,128	9.88	27.14	26.66	26.48	93.02
Colorado	3,628	9,458	22,067	39,647	99,198	18.67	22.95	39.06	44.89	101.78
New Mexico	85	2,832	4,580	7,662	25,010	.71	18.44	22.64	20.70	67.86
Arizona	377	2,938	6,592	10,389	44,973	9.23	49.28	59.75	45.01	124.61
Utah	116	1,218	6,612	15,288	50,041	.81	5.85	22.81	37.77	106.85
Nevada	1,400	1,365	1,564	3,183	7,004	22.48	29.83	27.97	33.60	90.49
Pacific	17,670	21,468	58,757	286,551	827,411	15.85	11.48	23.30	60.08	141.23
Washington	239	3,419	29,557	95,971	169,063	3.19	9.78	53.71	71.37	120.21
Oregon	849	2,480	11,302	43,828	138,094	4.86	7.90	26.11	57.90	170.69
California	16,582	15,569	17,898	146,752	520,254	19.18	12.89	11.60	55.01	142.81

Source: Reports of the Bureau of the Census, Department of Commerce.

[1] Includes $853,000 for Indian Territory reported separately in 1902.

[2] Not computed.

No. 192.—REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS OF CITIES OF 30,000 OR MORE INHABITANTS

[All amounts in thousands of dollars. See headnote Table 183]

	All cities of over 30,000			1923—cities of—				
	1915	1919	1923	Over 500,000	300,000–500,000	100,000–300,000	50,000–100,000	30,000–50,000
Revenue receipts, total	940,385	1,224,113	2,132,310	1,115,860	254,214	374,840	237,764	149,632
From taxes, total	641,973	874,583	1,484,992	793,286	165,301	259,323	163,574	103,508
General property	570,831	784,903	1,375,726	733,829	153,226	240,728	152,586	95,357
Special property	69,350	87,571	16,478	8,255	232	4,622	1,905	1,464
Other special taxes			32,276	20,974	3,129	3,703	1,800	2,670
Business			36,626	16,370	6,959	6,332	4,436	2,529
Nonbusiness license			20,033	13,450	1,559	2,694	1,566	764
Poll	1,792	2,109	3,853	408	196	1,244	1,281	724
Special assessments and special charges for outlays	79,891	69,006	122,273	43,586	19,707	24,903	20,753	13,324
Fines, forfeits, and escheats	4,449	6,462	16,140	7,322	1,788	3,516	2,145	1,369
Subventions and grants	36,141	44,803	96,743	38,871	18,761	19,224	12,605	7,282
Donations, gifts, and pension assessments	3,754	6,092	18,507	12,085	2,428	2,022	1,088	884
Highway privileges	15,069	13,072	26,700	19,618	1,995	3,486	1,115	486
Rents of investment property and interest	40,003	52,323	84,870	61,207	7,692	8,557	4,663	2,751
Earnings of general departments	22,547	30,373	59,236	29,391	8,762	10,703	6,181	4,199
Earnings of public-service enterprises, total	96,558	127,399	222,840	110,494	27,780	43,106	25,640	15,829
Water supply	77,465	95,304	138,455	61,387	15,578	39,572	18,461	12,457
Electric light and power	5,186	10,447	25,520	11,186	3,219	4,341	4,562	2,212
All other	13,907	21,648	58,874	37,921	8,983	8,193	2,617	1,160
Governmental-cost payments, total	1,080,141	1,233,112	2,361,049	1,188,621	284,465	440,220	277,279	170,464
Current expenses (except interest), total	622,029	820,579	1,468,931	762,757	178,387	260,491	163,472	103,324
General departments, total	578,206	753,879	1,337,876	699,149	161,139	236,402	147,369	93,817
General government	65,457	76,078	115,659	71,117	15,468	14,114	8,939	6,021
Protection to person and property	127,510	158,051	269,142	139,363	32,693	50,225	29,328	17,533
Health and sanitation	58,472	81,499	131,128	71,695	16,677	22,218	13,004	7,534
Highways	65,509	72,486	119,964	58,203	14,091	23,518	13,986	10,166
Charities, hospitals, and corrections	39,298	55,086	78,783	48,873	12,904	9,100	4,978	2,928
Education:								
Schools	174,039	238,907	504,508	239,085	56,579	98,824	67,097	42,923
Libraries	7,552	9,842	16,865	8,072	2,251	3,098	2,064	1,380
Recreation	21,389	25,972	43,549	23,621	5,277	7,763	4,259	2,630
Miscellaneous	18,980	35,058	58,278	39,120	5,199	7,552	3,714	2,693
Public-service enterprises, total	43,823	66,700	131,055	63,608	17,748	24,089	16,103	9,507
Water supply	33,058	46,582	73,492	31,482	8,956	15,224	10,852	6,978
Electric light and power	2,719	6,830	16,757	7,862	1,838	2,653	2,999	1,405
All other	8,046	13,288	40,806	24,264	6,954	6,212	2,252	1,124
Interest	128,527	156,630	227,855	131,081	24,152	37,813	21,592	13,217
Outlays, total [1]	320,585	255,903	664,263	294,783	81,426	141,916	92,215	53,923
General departments, total	260,932	197,569	535,510	232,484	65,404	115,603	76,423	45,596
General government	8,878	4,711	9,028	5,899	458	850	1,322	499
Protection to person and property	8,791	10,551	15,613	7,122	1,063	3,997	2,328	1,103
Health and sanitation	51,059	34,285	84,235	36,606	13,081	18,118	10,236	6,194
Highways	117,549	83,497	204,643	82,352	26,808	43,538	31,932	20,013
Charities, hospitals, and corrections	8,573	8,052	8,963	5,372	2,159	675	497	260
Education:								
Schools	48,131	39,071	174,081	74,303	14,791	42,877	26,217	15,893
Libraries	1,942	2,630	5,323	2,478	758	992	769	326
Recreation	12,749	12,352	31,177	16,525	6,274	4,340	2,814	1,224
Miscellaneous	3,260	2,420	2,447	1,827	12	216	308	84
Public-service enterprises	68,689	58,734	129,770	62,300	16,023	26,369	16,510	8,568
Excess of payments over receipts	139,756	8,999	228,739	72,761	30,251	65,380	39,515	20,832

SOURCE: Bureau of the Census, Department of Commerce.

[1] Total is slightly less than the sum of the two items "General departments" and "Public-service enterprises" by reason of certain offsetting credits.

No. 193.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS OF CITIES OF 30,000 OR MORE INHABITANTS

	All cities of over 30,000			1923—cities of—				
	1915	1919	1923	Over 500,000	300,000–500,000	100,000–300,000	50,000–100,000	30,000–50,000
Revenue receipts, total	$30.17	$35.32	$54.43	$64.47	$59.87	$44.66	$42.53	$41.17
From taxes, total	20.60	25.23	37.91	45.83	38.93	30.90	29.25	28.48
General property	18.31	22.64	35.12	42.40	36.08	28.68	27.29	26.23
Special property	2.23	2.53	.42	.48	.05	.55	.34	.40
Other special taxes			.82	1.22	.74	.44	.32	.73
Business			.94	.95	1.64	.75	.79	.70
Nonbusiness license			.51	.78	.37	.32	.28	.21
Poll	.06	.06	.10	.02	.05	.15	.23	.20
Special assessments and special charges for outlays	2.56	1.99	3.12	2.52	4.64	2.97	3.71	3.67
Fines, forfeits, and escheats	.14	.19	.41	.42	.42	.42	.38	.38
Subventions and grants	1.16	1.29	2.47	2.25	4.42	2.29	2.25	2.00
Donations, gifts, and pension assessments	.12	.18	.47	.70	.57	.24	.19	.24
Highway privileges	.48	.38	.68	1.13	.47	.42	.20	.13
Rents of investment property and interest	1.28	1.51	2.17	3.54	1.81	1.02	.83	.76
Earnings of general departments	.72	.88	1.51	1.70	2.06	1.28	1.11	1.16
Earnings of public-service enterprises	3.10	3.68	5.69	6.38	6.54	5.14	4.59	4.35
Governmental-cost payments, total	34.65	35.58	60.27	68.67	66.99	52.45	49.60	46.90
Current expenses (except interest), total	19.96	23.67	37.50	44.07	42.13	31.04	29.24	28.43
General departments, total	18.55	21.75	34.15	40.39	37.95	28.17	26.36	25.81
General government	2.10	2.22	2.95	4.11	3.64	1.68	1.60	1.66
Protection to person and property	4.09	4.55	6.87	8.05	7.71	5.98	5.24	4.82
Health and sanitation	1.87	2.35	3.35	4.14	3.93	2.64	2.32	2.08
Highways	2.10	2.09	3.06	3.37	3.32	2.80	2.50	2.80
Charities, hospitals, and corrections	1.26	1.59	2.01	2.82	3.04	1.08	.89	.81
Education:								
Schools	5.58	6.89	12.88	13.81	13.32	11.78	12.00	11.81
Libraries	.24	.28	.43	.47	.53	.37	.37	.38
Recreation	.69	.75	1.11	1.36	1.24	.92	.76	.73
Miscellaneous	.61	1.01	1.49	2.26	1.22	.90	.66	.74
Public-service enterprises	1.41	1.92	3.35	3.68	4.18	2.87	2.88	2.62
Interest	4.12	4.52	5.82	7.57	5.69	4.51	3.86	3.64
Outlays, total	10.57	7.38	16.96	17.03	19.18	16.91	16.50	14.84
General departments, total	8.37	5.64	13.68	13.43	15.40	13.77	13.67	12.54
General government	.28	.14	.23	.34	.11	.10	.24	.14
Protection to person and property	.28	.30	.40	.41	.25	.48	.42	.30
Health and sanitation	1.64	.99	2.15	2.11	3.08	2.16	1.83	1.70
Highways	3.77	2.41	5.22	4.76	6.31	5.19	5.71	5.51
Charities, hospitals, and corrections	.28	.23	.23	.31	.51	.08	.09	.07
Education:								
Schools	1.54	1.13	4.44	4.29	3.48	5.11	4.69	4.37
Libraries	.06	.08	.14	.14	.18	.12	.14	.09
Recreation	.41	.36	.80	.95	1.48	.52	.50	.34
Miscellaneous	.10	.01	.06	.11	(1)	.03	.06	.02
Public-service enterprises	2.20	1.69	3.31	3.60	3.77	3.14	2.95	2.36
Excess of governmental-cost payments over revenue receipts	4.48	.26	5.84	4.20	7.12	7.79	7.07	5.73

[1] Less than one-tenth of one cent.

No. 194.—REVENUE RECEIPTS, GOVERNMENTAL-COST PAYMENTS, AND NET DEBT OF CITIES HAVING A POPULATION OF 30,000 TO 100,000: 1923

[NOTE.—See headnote, Table 183]

City number in order of size	City	Amount (thousands of dollars)					Per capita (dollars)				
		Total revenue receipts	Expenses[1]	Interest	Outlays	Net debt	Total revenue receipts	Expenses[1]	Interest	Outlays	Net debt
	Total	387,396	266,796	34,809	146,138	584,340	41.99	28.92	3.77	15.84	63.34
77	Oklahoma City, Okla	5,558	3,386	610	3,287	10,886	55.72	33.95	6.11	32.95	109.12
78	Canton, Ohio	4,151	2,327	729	1,290	10,918	41.82	23.45	7.34	13.00	110.01
79	Somerville, Mass	3,122	2,598	233	872	1,743	31.00	26.30	2.35	8.83	17.65
80	Schenectady, N. Y	4,663	3,254	330	1,750	6,484	47.21	32.94	3.35	17.72	65.65
81	Waterbury, Conn	4,325	3,552	589	928	10,894	43.94	36.10	5.98	9.43	110.69
82	Tulsa, Okla	5,425	2,384	439	4,691	8,576	55.48	24.38	4.49	47.97	87.70
83	Lawrence, Mass	4,388	3,384	272	937	4,873	45.10	34.78	2.80	9.63	50.08
84	Fort Wayne, Ind	4,869	2,986	163	2,222	2,899	51.98	31.88	1.74	23.72	30.95
85	El Paso, Tex	3,411	2,211	415	1,707	6,032	36.64	23.74	4.46	18.34	64.80
86	Evansville, Ind	3,181	2,118	144	1,352	3,885	35.12	23.39	1.59	14.93	42.90
87	Savannah, Ga	2,253	1,690	185	115	3,780	25.19	18.88	2.07	1.29	42.26
88	Knoxville, Tenn	2,752	2,255	664	711	7,662	31.26	25.61	7.54	8.08	87.02
89	Allentown, Pa	2,292	1,600	168	966	3,143	26.24	18.33	1.92	11.06	35.99
90	San Diego, Calif	6,278	3,542	580	2,545	12,494	72.06	40.65	6.66	29.21	143.40
91	Bayonne, N. J	3,766	3,416	587	560	7,998	44.62	40.47	6.96	6.63	94.76
92	Manchester, N. H	2,826	2,205	250	1,294	5,715	34.72	27.10	3.07	15.90	70.23
93	Harrisburg, Pa	2,866	2,068	258	1,476	5,320	35.33	25.48	3.18	18.19	65.57
94	Peoria, Ill	2,477	1,993	100	573	1,105	31.09	25.02	1.26	7.19	13.87
95	Wichita, Kans	3,620	1,968	374	2,026	4,128	45.79	24.82	4.72	25.56	52.09
96	St. Joseph, Mo	2,045	1,550	61	354	2,105	26.15	19.82	.76	4.52	26.92
97	Sioux City, Iowa	3,288	2,230	232	773	2,646	42.23	28.65	2.98	9.93	33.99
98	South Bend, Ind	3,653	2,553	210	1,055	3,908	47.53	33.22	2.73	13.73	50.85
99	Wilkes-Barre, Pa	2,298	1,873	132	564	2,705	30.14	24.57	1.73	7.39	35.48
100	Binghamton, N. Y	3,129	2,477	129	684	3,213	42.62	33.74	1.76	9.32	43.76
101	Portland, Me	3,754	2,764	434	873	8,710	51.34	37.80	5.94	11.93	119.10
102	Rockford, Ill	2,989	2,001	175	1,375	1,617	41.27	27.63	2.42	18.98	22.33
103	Troy, N. Y	3,182	2,491	254	1,379	5,274	44.18	34.59	3.52	19.15	73.24
104	Charleston, S. C	3,097	2,419	405	1,151	9,705	43.47	33.95	5.68	16.17	136.21
105	Little Rock, Ark	1,575	1,268	148	865	2,031	22.21	17.88	2.09	12.20	28.65
106	Johnstown, Pa	2,437	1,790	240	1,181	4,700	34.83	25.59	3.43	16.88	67.18
107	Sacramento, Calif	5,292	2,888	466	3,359	11,101	75.65	41.28	6.66	48.01	158.70
108	East St. Louis, Ill	1,894	1,223	191	572	2,442	27.16	17.53	2.74	8.20	35.02
109	Brockton, Mass	3,402	2,346	274	490	4,101	48.91	33.73	3.94	7.03	58.96
110	Terre Haute, Ind	2,400	1,760	101	589	2,154	34.56	25.35	1.45	8.48	31.02
111	Saginaw, Mich	2,752	1,896	245	1,586	3,281	39.78	27.42	3.53	22.93	47.43
112	Gary, Ind	2,983	1,827	106	1,443	2,016	43.20	26.45	1.54	20.90	29.20
113	Pawtucket, R. I	2,765	1,733	357	923	5,986	40.19	25.18	5.19	13.42	87.00
114	Hoboken, N. J	4,147	3,306	722	131	8,610	60.83	48.51	10.59	1.92	126.31
115	Long Beach, Calif	5,055	2,901	302	2,758	5,565	75.15	43.13	4.49	41.00	82.73
116	Passaic, N. J	2,396	2,039	278	1,228	3,542	35.70	30.38	4.15	18.29	52.78
117	Springfield, Ohio	1,989	1,354	210	587	3,186	30.21	20.55	3.19	8.91	48.38
118	Chester, Pa	1,497	986	174	756	2,841	23.14	15.25	2.69	11.68	43.92
119	Hamtramck, Mich	2,144	1,526	175	1,185	3,575	33.15	23.60	2.71	18.32	55.29
120	Altoona, Pa	1,918	1,246	135	753	2,707	29.76	19.34	2.09	11.68	41.99
121	Racine, Wis	2,711	1,795	202	253	3,682	42.10	27.88	3.14	3.92	57.18
122	Lansing, Mich	4,836	2,928	278	2,609	4,388	75.27	45.57	4.33	40.61	68.30
123	New Britain, Conn	2,219	1,796	205	598	4,415	34.85	28.20	3.22	9.39	69.34
124	Mobile, Ala	1,528	1,185	161	365	3,193	24.00	18.62	2.54	5.73	50.17
125	Berkeley, Calif	2,785	2,009	175	735	3,252	44.77	32.30	2.81	11.83	52.29
126	Springfield, Ill	2,867	1,828	95	1,210	1,597	46.84	29.87	1.56	19.76	26.09
127	Holyoke, Mass	4,198	3,549	208	929	3,554	68.73	58.12	3.39	15.22	58.20
128	Highland Park, Mich	3,316	2,301	319	521	4,995	54.75	39.47	5.27	8.60	82.47
129	Davenport, Iowa	2,989	1,552	121	1,303	2,415	49.58	25.75	2.00	21.61	40.06
130	Chattanooga, Tenn	1,679	1,305	318	392	6,089	27.99	21.75	5.30	6.54	101.49
131	Bethlehem, Pa	2,016	1,208	367	587	6,280	33.81	20.26	6.15	9.86	105.31
132	Lincoln, Nebr	2,916	1,893	192	2,037	2,493	49.93	32.41	3.29	34.89	42.70

[1] Current expenses of government departments and public-service enterprises exclusive of interest.

No. 194.—Revenue Receipts, Governmental-Cost Payments, and Net Debt of Cities Having a Population of 30,000 to 100,000: 1923—Continued

City number in order of size	City	Amount (thousands of dollars)					Per capita (dollars)				
		Total revenue receipts	Expenses	Interest	Outlays	Net debt	Total revenue receipts	Expenses	Interest	Outlays	Net debt
133	Niagara Falls, N. Y.	3,113	1,918	313	2,385	9,142	53.60	33.02	5.39	41.06	157.39
134	Covington, Ky.	1,520	1,064	157	370	2,843	26.26	18.39	2.71	6.39	49.13
135	Haverhill, Mass.	2,334	1,938	92	182	1,094	40.65	33.76	1.60	3.18	19.06
136	Portsmouth, Va.	1,525	1,126	369	364	6,341	26.59	19.65	6.43	6.34	110.59
137	Huntington, W. Va.	2,230	1,315	133	840	1,854	39.11	23.05	2.33	14.73	32.51
138	East Orange, N. J.	2,616	1,945	313	1,435	3,749	46.21	34.36	5.54	25.35	66.23
139	Macon, Ga.	1,534	1,208	102	57	2,028	27.24	21.44	1.82	1.02	36.01
140	Wheeling, W. Va.	1,876	1,414	188	455	3,835	33.38	25.15	3.34	8.09	68.23
141	Cicero, Ill.	1,846	1,190	146	1,194	887	32.99	21.26	2.61	21.33	15.85
142	Roanoke, Va.	1,729	1,190	202	547	4,320	31.15	21.43	3.64	9.86	77.83
143	Tampa, Fla.	1,841	1,384	243	320	3,598	33.28	25.03	4.39	5.79	65.65
144	Lancaster, Pa.	1,132	998	64	131	1,750	20.61	18.18	1.16	2.38	31.85
145	Winston-Salem, N. C.	1,826	1,089	375	2,274	6,292	33.27	19.83	6.82	41.44	114.63
146	Shreveport, La.	2,334	1,242	239	1,616	4,705	42.76	22.75	4.38	29.59	86.18
147	Jackson, Mich.	1,927	1,368	166	567	2,799	35.38	25.11	3.04	10.40	51.38
148	Augusta, Ga.	2,152	1,633	158	487	3,009	39.65	30.10	2.92	8.97	55.44
149	Fresno, Calif.	3,315	2,121	164	946	3,055	61.30	39.22	3.03	17.50	56.49
150	Quincy, Mass.	3,070	2,044	273	505	2,915	57.52	38.31	5.11	9.47	54.63
151	Pasadena, Calif.	5,219	3,228	171	3,455	5,082	99.26	61.39	3.25	65.72	96.65
152	Topeka, Kans.	2,116	1,481	136	597	1,698	40.27	28.18	2.58	11.37	32.31
153	Atlantic City, N. J.	5,102	3,871	702	1,706	11,108	97.47	73.96	13.40	32.58	212.19
154	Kalamazoo, Mich.	2,244	1,468	152	986	2,341	43.37	28.37	2.94	19.05	45.23
155	Lakewood, Ohio	2,634	1,615	446	1,062	6,849	51.35	31.49	8.70	20.71	133.50
156	Malden, Mass.	2,236	1,698	194	390	2,082	44.02	33.43	3.83	7.67	40.99
157	Charlotte, N. C.	1,921	1,100	211	1,888	4,366	38.38	21.98	4.21	37.74	87.24
158	Cedar Rapids, Iowa	1,970	1,295	135	1,078	2,991	40.07	26.34	2.75	21.92	60.81
159	Wichita Falls, Tex.	1,587	691	513	1,936	8,306	32.34	14.09	10.47	39.47	169.32
160	York, Pa.	1,311	855	67	270	1,161	27.03	17.63	1.38	5.56	23.94
161	Elmira, N. Y.	2,020	1,447	163	678	3,856	41.77	29.92	3.37	14.04	79.75
162	Newton, Mass.	3,445	2,822	288	823	3,061	71.31	58.43	5.96	17.03	63.36
163	Bay City, Mich.	2,391	1,682	307	1,402	4,575	49.52	34.84	6.35	29.02	94.74
164	McKeesport, Pa.	1,548	1,332	110	276	1,792	32.08	27.61	2.29	5.71	37.13
165	New Castle, Pa.	1,315	973	80	617	2,210	27.35	20.24	1.66	12.85	45.99
166	Decatur, Ill.	1,560	887	122	366	976	32.63	18.55	2.55	7.67	20.41
167	Oak Park, Ill.	2,132	1,487	209	1,413	1,919	45.16	31.50	4.42	29.94	40.65
168	Chelsea, Mass.	2,199	1,714	226	289	2,137	46.74	36.42	4.81	6.15	45.43
169	Kenosha, Wis.	2,333	1,504	105	898	2,304	50.00	32.23	2.24	19.25	49.37
170	Hammond, Ind.	2,285	1,419	126	1,413	2,140	49.03	30.44	2.70	30.32	45.91
171	Galveston, Tex.	1,897	1,190	280	60	4,631	40.79	25.59	6.01	1.30	99.59
172	Mount Vernon, N. Y.	2,864	2,338	329	666	7,295	62.02	50.65	7.11	14.43	157.99
173	Beaumont, Tex.	1,484	971	168	532	3,679	32.34	21.15	3.65	11.60	80.16
174	Woonsocket, R. I.	1,668	1,137	355	388	5,554	36.71	25.02	7.82	8.53	122.24
175	Pittsfield, Mass.	1,919	1,289	132	381	2,684	42.42	28.49	2.93	8.42	59.32
176	Perth Amboy, N. J.	1,985	1,367	306	320	4,344	43.95	30.28	6.77	7.08	96.18
177	Montgomery, Ala.	1,192	755	147	35	3,606	26.42	16.73	3.27	.77	79.94
178	Stockton, Calif.	2,630	1,594	191	1,209	3,516	58.58	35.50	4.25	28.93	78.30
179	Medford, Mass.	2,052	1,431	170	623	2,003	45.81	31.95	3.80	13.91	44.72
180	Lima, Ohio	1,529	842	344	1,700	4,406	34.17	18.80	7.69	37.99	98.44
181	Charleston, W. Va.	1,303	985	146	948	2,275	29.13	22.02	3.27	21.19	50.84
182	Lexington, Ky.	1,257	979	116	446	1,861	28.78	22.42	2.64	10.22	42.61
183	Greensboro, N. C.	1,128	852	138	1,671	2,544	25.91	19.56	3.17	38.40	58.44
184	Pueblo, Colo.	2,001	1,376	260	636	2,701	45.97	31.63	5.96	14.61	62.06
185	Salem, Mass.	2,205	1,617	137	178	2,311	51.85	38.01	3.22	4.19	54.35
186	Madison, Wis.	2,755	1,665	215	968	2,512	64.70	39.17	5.05	22.77	59.08
187	Everett, Mass.	1,981	1,430	181	668	2,044	46.61	33.85	4.26	15.72	48.09
188	Butte, Mont.	1,189	932	145	29	1,787	28.13	28.05	3.43	.68	42.28
189	Fitchburg, Mass.	2,046	1,611	132	448	2,431	48.53	38.21	3.12	10.64	57.66
190	East Chicago, Ind.	1,830	1,023	69	690	1,127	43.48	24.32	1.65	16.61	26.78
191	San Jose, Calif.	2,809	1,190	75	1,380	1,494	67.04	28.41	1.78	32.93	35.65
192	Williamsport, Pa.	1,192	778	56	315	1,051	28.53	18.62	1.34	7.55	25.18

No. 194.—Revenue Receipts, Governmental-Cost Payments, and Net Debt Outstanding at Close of Year of Cities Having a Population of 30,000 to 100,000: 1923—Continued

City number in order of size	City	Amount (thousands of dollars)					Per capita dollars				
		Total revenue receipts	Expenses	Interest	Outlays	Net debt	Total revenue receipts	Expenses	Interest	Outlays	Net debt
193	West Hoboken, N.J.	1,045	996	117	79	902	25.02	23.86	2.80	1.89	21.60
194	Evanston, Ill.	2,192	1,587	63	1,093	1,307	52.87	38.28	1.53	26.35	31.52
195	Hamilton, Ohio	2,077	1,390	259	524	3,944	50.10	33.52	6.26	12.64	95.12
196	Brookline, Mass.	2,734	2,384	151	434	1,376	66.15	57.69	3.66	10.49	33.28
197	Jamestown, N. Y.	2,209	1,509	171	603	3,463	53.64	36.80	4.16	14.70	84.43
198	Springfield, Mo.	962	810	22	326	677	23.46	19.75	.55	7.95	16.52
199	Waco, Tex.	1,468	1,141	179	365	2,768	35.84	27.84	4.37	8.92	67.59
200	Muskegon, Mich.	1,987	1,209	166	885	2,669	48.79	29.69	4.08	21.74	65.54
201	Lorain, Ohio	1,890	1,199	305	509	4,317	46.62	29.59	7.53	12.55	106.52
202	Muncie, Ind.	1,892	885	75	905	1,323	46.92	21.94	1.87	22.43	32.82
203	Pontiac, Mich.	2,137	1,247	248	356	4,004	53.38	31.13	6.20	8.90	100.01
204	Chicopee, Mass.	1,861	1,373	95	491	1,504	46.51	34.32	2.37	12.26	37.59
205	Joliet, Ill.	1,734	1,114	122	689	965	43.56	27.99	3.07	17.31	24.25
206	Columbia, S. C.	1,316	972	178	155	2,470	33.17	24.49	4.49	3.92	62.24
207	Superior, Wis.	1,452	1,214	97	446	2,096	36.60	30.61	2.44	11.24	52.83
208	Dubuque, Iowa	1,496	916	100	1,271	2,295	38.05	23.30	2.55	32.32	58.36
209	Battle Creek, Mich.	1,545	1,042	77	390	752	39.36	26.56	1.96	9.92	19.16
210	Aurora, Ill.	1,306	970	52	622	829	33.43	24.84	1.34	15.91	21.24
211	Waterloo, Iowa	1,474	1,061	151	361	2,683	37.87	27.25	3.88	9.29	68.91
212	New Rochelle, N.Y.	2,944	2,299	197	977	4,056	75.77	59.16	5.07	25.14	104.39
213	Stamford, Conn.	1,723	1,330	167	231	2,596	44.60	34.43	4.32	5.97	67.18
214	Taunton, Mass.	1,999	1,440	136	475	2,484	52.41	37.75	3.55	12.45	65.11
215	Council Bluffs, Iowa	1,579	830	77	797	1,454	41.42	21.76	2.03	20.92	38.16
216	Portsmouth, Ohio	1,191	776	154	656	3,070	31.04	20.60	4.11	17.42	81.56
217	Rock Island, Ill.	1,205	686	72	571	468	32.04	18.23	1.90	15.18	12.44
218	Poughkeepsie, N.Y.	1,436	1,097	153	748	2,373	38.24	29.21	4.08	19.93	63.20
219	Quincy, Ill.	1,493	868	24	818	232	39.85	23.16	.64	21.82	6.18
220	Austin, Tex.	1,616	1,181	133	294	2,450	44.05	32.21	3.63	8.01	66.76
221	Auburn, N. Y.	1,422	1,098	60	305	747	38.79	29.94	1.65	8.32	20.39
222	New Brunswick, N. J.	1,821	1,381	199	258	2,390	50.47	38.28	5.52	7.13	66.23
223	Easton, Pa.	907	839	65	140	1,480	27.08	23.47	1.85	3.91	41.42
224	Newport News, Va.	899	795	125	507	2,580	25.25	22.31	3.53	14.25	72.49
225	Danville, Ill.	1,371	699	70	887	1,214	38.73	17.19	1.98	25.07	34.28
226	Ogden, Utah	1,533	991	221	975	3,088	43.32	25.46	6.24	27.55	87.26
227	Wilmington, N. C.	996	785	156	536	2,978	28.21	22.23	4.42	15.16	84.30
228	Hazleton, Pa.	863	635	76	165	1,763	24.86	18.28	2.19	4.74	50.74
229	Orange, N. J.	1,381	1,023	148	170	1,680	39.89	29.56	4.27	4.91	48.50
230	Kokomo, Ind.	962	575	33	277	686	27.83	16.65	.96	8.01	19.86
231	Amsterdam, N. Y.	1,110	837	58	502	1,310	32.32	24.36	1.70	14.62	38.16
232	Petersburg, Va.	958	733	178	344	3,020	28.23	21.60	5.26	10.13	88.99
233	Pensacola, Fla.	754	554	149	171	2,616	22.21	16.33	4.39	5.04	77.08
234	Norristown, Pa.	651	462	36	151	1,099	19.20	13.63	1.06	4.44	32.39
235	Lewiston, Me.	887	610	56	213	1,187	26.63	18.31	1.70	6.38	35.63
236	Oshkosh, Wis.	1,425	1,191	44	437	1,592	42.93	35.87	1.33	13.16	47.96
237	Green Bay, Wis.	1,422	932	69	750	2,878	42.96	28.15	2.11	22.65	86.96
238	Columbus, Ga.	1,208	816	75	200	1,442	38.34	24.69	2.26	6.07	43.61
239	Watertown, N. Y.	1,255	953	83	509	2,400	38.17	28.98	2.52	15.48	72.96
240	Moline, Ill.	1,230	768	64	629	448	38.07	23.78	1.99	19.45	13.87
241	Sheboygan, Wis.	1,439	935	56	767	1,134	44.62	28.99	2.05	23.80	35.17
242	Waltham, Mass.	1,723	1,109	100	484	1,323	53.76	34.60	3.12	15.10	41.29
243	Newport, R. I.	1,252	1,055	113	95	1,042	39.91	33.63	3.60	3.04	52.34
244	Muskogee, Okla.	1,477	966	235	362	2,640	47.16	30.84	7.52	11.55	84.32
245	Newburgh, N. Y.	992	896	59	332	1,177	31.72	28.63	1.88	10.61	37.63
246	La Crosse, Wis.	1,290	875	73	694	1,571	42.40	28.78	2.40	22.81	51.65
247	Lynchburg, Va.	1,372	884	163	291	2,383	45.30	29.20	5.36	9.62	78.71
248	Colorado Springs, Colo.	1,945	1,113	155	853	2,704	64.62	36.96	5.17	28.32	89.81

Source: Bureau of the Census, Department of Commerce.

No. 195.—REVENUE RECEIPTS AND GOVERNMENTAL-COST

City number in order of size	City	Total revenue receipts (thousands of dollars), 1923	Governmental cost payments (thousands of dollars), 1923						
			Total	Total except outlays	General departments	Public service enterprises	Interest	Outlays	Excess over revenues
	Total	1,744,914	1,913,306	1,395,181	1,096,690	105,445	193,046	518,125	168,392
1	New York, N. Y.	412,190	429,030	354,202	272,097	11,797	70,308	74,828	16,840
2	Chicago, Ill.	168,007	164,254	120,256	105,114	5,986	9,156	43,998	-------
3	Philadelphia, Pa.	98,104	105,876	81,816	67,329	3,603	10,884	24,060	7,772
4	Detroit, Mich.	87,361	105,995	63,979	40,317	15,383	8,279	42,016	18,634
5	Cleveland, Ohio	59,464	62,782	41,566	30,508	4,169	6,889	21,216	3,318
6	St. Louis, Mo.	36,692	32,597	27,971	24,757	2,268	946	4,626	-------
7	Baltimore, Md.	34,540	44,179	28,851	22,475	1,532	4,844	15,328	9,639
8	Boston, Mass.	59,364	60,280	48,042	38,970	2,339	6,733	12,238	916
9	Los Angeles, Calif.	57,534	67,657	43,620	20,022	10,827	3,771	24,037	10,073
10	Pittsburgh, Pa.	39,300	42,388	32,086	26,733	1,811	3,542	10,302	3,088
11	San Francisco, Calif.	31,744	37,736	24,454	18,618	2,413	3,423	13,282	5,992
12	Buffalo, N. Y.	31,509	35,847	26,994	23,210	1,478	2,306	8,853	4,338
13	Milwaukee, Wis.	30,219	32,548	21,318	18,706	1,058	1,554	11,230	2,329
14	Washington, D. C.	27,426	24,145	19,545	18,514	853	178	4,600	-------
15	Newark, N. J.	27,062	32,692	24,123	19,781	1,402	2,940	8,569	5,630
16	Minneapolis, Minn.	22,910	28,732	17,790	15,016	577	2,197	10,942	5,822
17	Cincinnati, Ohio	25,338	24,006	20,237	14,303	1,321	4,613	3,769	-------
18	New Orleans, La.	11,286	19,655	15,546	11,293	2,010	2,243	4,109	8,369
19	Kansas City, Mo.	19,672	20,798	15,178	12,967	1,196	1,015	5,620	1,126
20	Indianapolis, Ind.	17,885	19,454	12,276	11,020	32	1,224	7,178	1,569
21	Rochester, N. Y.	18,995	22,310	15,804	13,695	687	1,422	6,506	3,315
22	Seattle, Wash.	34,139	36,640	23,685	12,402	7,811	3,472	12,955	2,501
23	Jersey City, N. J.	19,283	23,484	17,536	13,442	801	3,293	5,948	4,201
24	Portland, Oreg.	15,157	14,669	10,967	7,694	1,538	1,735	3,702	-------
25	Denver, Colo.	14,861	15,388	11,414	9,388	1,007	1,019	3,974	527
26	Toledo, Ohio	11,177	14,778	10,432	8,034	832	1,566	4,346	3,601
27	Columbus, Ohio	11,486	15,199	8,860	6,119	898	1,843	6,339	3,713
28	Louisville, Ky.	9,368	10,223	7,004	5,999	421	684	3,219	855
29	Providence, R. I.	11,745	12,508	9,381	7,831	403	1,147	3,127	763
30	St. Paul, Minn.	12,344	14,911	9,338	7,337	791	1,210	5,573	2,567
31	Oakland, Calif.	11,317	12,868	7,693	6,910	128	655	5,175	1,551
32	Atlanta, Ga.	8,078	12,175	6,057	5,049	566	442	6,118	4,097
33	Akron, Ohio	9,451	11,804	7,067	5,202	304	1,561	4,737	2,353
34	Omaha, Nebr.	13,544	15,614	9,672	5,862	2,151	1,660	5,941	2,070
35	Birmingham, Ala.	5,070	6,125	4,131	3,370	94	667	1,994	1,055
36	Worcester, Mass.	9,542	10,307	7,906	7,090	247	569	2,401	765
37	Syracuse, N. Y.	9,317	10,805	7,404	6,061	352	991	3,401	1,488
38	Richmond, Va.	8,473	12,051	7,487	5,141	1,176	1,170	4,564	3,578
39	San Antonio, Tex.	4,712	5,358	3,850	3,270	13	567	1,508	646
40	Dallas, Tex.	6,982	8,556	5,708	4,617	409	683	2,847	1,574
41	New Haven, Conn.	6,580	7,260	5,553	5,128	7	418	1,707	680
42	Memphis, Tenn.	6,616	11,460	6,205	4,618	387	1,200	5,255	4,844
43	Dayton, Ohio	6,000	7,894	4,819	3,946	189	684	3,075	1,894
44	Norfolk, Va.	6,101	10,427	6,146	4,188	602	1,356	4,281	4,326
45	Houston, Tex.	6,944	7,449	5,290	4,041	325	924	2,159	505
46	Youngstown, Ohio	6,188	7,409	4,875	3,664	312	899	2,534	1,221
47	Grand Rapids, Mich.	6,950	8,607	4,892	4,213	330	349	3,715	1,657
48	Springfield, Mass.	8,701	10,158	7,322	6,424	340	558	2,836	1,457
49	Bridgeport, Conn.	7,042	6,490	5,289	4,739	-------	550	1,201	-------
50	Fort Worth, Tex.	4,119	5,665	3,695	2,934	209	552	1,970	1,546
51	Scranton, Pa.	4,141	5,158	3,485	3,321	-------	164	1,673	1,017
52	Paterson, N. J.	4,768	5,797	4,554	4,088	-------	466	1,243	1,029
53	Hartford, Conn.	7,930	7,892	6,524	5,220	641	662	1,369	-------
54	Des Moines, Iowa	7,093	7,836	5,062	4,033	315	714	2,774	743
55	New Bedford, Mass.	7,574	7,112	5,673	4,658	269	745	1,440	-------
56	Trenton, N. J.	5,146	6,746	4,566	3,753	407	406	2,180	1,600
57	Salt Lake City, Utah	6,001	5,541	4,268	3,426	238	604	1,273	-------
58	Camden, N. J.	4,491	5,606	4,215	3,468	255	492	1,391	1,115
59	Nashville, Tenn.	4,071	4,368	3,085	2,284	226	575	1,283	297
60	Fall River, Mass.	6,466	7,829	5,225	4,388	405	432	2,604	1,363
61	Albany, N. Y.	5,025	7,290	4,871	3,887	525	459	2,419	2,265
62	Wilmington, Del.	3,789	5,087	3,129	2,435	268	426	1,958	1,298
63	Kansas City, Kans.	5,446	6,737	4,711	2,283	1,853	575	2,026	1,291
64	Lowell, Mass.	5,713	5,171	4,652	3,868	407	387	519	-------
65	Flint, Mich.	4,830	6,132	3,501	2,701	264	536	2,631	1,302
66	Erie, Pa.	4,365	3,964	3,102	2,422	319	361	862	-------
67	Cambridge, Mass.	5,644	5,791	4,894	4,011	326	558	896	147
68	Reading, Pa.	3,196	3,674	2,566	2,119	263	184	1,108	478
69	Yonkers, N. Y.	7,901	9,374	6,048	4,892	353	802	3,327	1,473
70	Duluth, Minn.	6,034	6,595	4,131	3,031	615	485	2,464	561
71	Spokane, Wash.	4,804	4,285	3,716	3,198	171	347	569	-------
72	Elizabeth, N. J.	3,714	4,657	3,139	2,827	5	307	1,518	943
73	Utica, N. Y.	3,972	5,253	3,258	2,990	-------	268	1,995	1,281
74	Lynn, Mass.	4,577	4,826	3,690	3,102	269	319	1,136	249
75	Tacoma, Wash.	5,857	5,032	3,734	2,614	702	418	1,298	-------
76	Jacksonville, Fla.	4,427	6,310	4,050	2,523	964	563	2,260	1,883

Source: Bureau of the Census, Department of Commerce.

PAYMENTS OF CITIES OF 100,000 OR MORE INHABITANTS

Per capita revenue receipts (dollars)		Per capita governmental cost payments (dollars)										City-number in order of size
		Total except outlays		General departments		Public service enterprises		Interest		Outlays		
1915	1923	1915	1923	1915	1923	1915	1923	1915	1923	1915	1923	
32.24	58.27	25.98	46.59	19.96	36.62	1.45	3.52	4.58	6.45	11.15	17.30	
38.67	69.54	35.95	59.75	25.07	45.90	1.33	1.99	9.55	11.86	9.90	12.62	1
33.63	58.19	22.99	41.65	19.76	36.41	1.62	2.07	1.61	3.17	10.97	15.24	2
27.29	51.02	23.60	42.55	19.39	35.62	1.44	1.87	2.78	5.66	5.07	12.51	3
32.15	87.74	24.16	64.26	21.90	40.49	.70	15.45	1.56	8.32	14.27	42.20	4
28.30	66.92	22.62	46.78	17.31	34.34	1.37	4.69	3.95	7.75	18.58	23.88	5
31.62	46.03	22.56	35.09	19.55	31.05	1.84	2.84	1.17	1.19	8.76	5.80	6
27.44	44.65	23.76	37.29	16.96	29.05	1.54	1.98	5.26	6.26	16.07	19.81	7
47.47	77.00	40.72	62.32	30.60	50.55	1.96	3.03	8.15	8.73	8.58	15.87	8
53.98	87.55	32.15	66.32	26.30	44.12	1.89	16.46	3.96	5.73	24.27	36.54	9
35.76	63.35	29.22	51.72	22.76	43.09	1.61	2.92	4.84	5.71	10.66	16.61	10
43.52	59.40	30.48	45.76	24.15	34.84	2.12	4.52	4.22	6.40	23.40	24.85	11
33.17	59.18	27.69	50.70	22.84	43.59	1.56	2.78	3.29	4.33	10.92	16.63	12
30.10	62.36	21.97	43.99	19.82	38.60	.78	2.18	1.36	3.21	12.19	23.17	13
42.47	58.29	28.99	41.54	26.91	39.35	1.38	1.81	.70	0.38	6.63	9.78	14
31.03	61.69	28.91	54.90	22.32	45.09	1.39	3.20	5.19	6.70	21.50	19.53	15
30.52	56.00	22.38	43.48	18.57	36.70	.86	1.41	2.96	5.37	12.96	26.75	16
34.28	62.35	30.58	49.80	22.38	35.19	1.40	3.25	6.81	11.35	12.52	9.27	17
22.65	27.90	19.66	38.43	13.46	27.91	1.51	4.97	4.69	5.55	7.86	10.16	18
36.18	56.76	21.39	43.79	17.47	37.41	1.98	3.45	1.94	2.93	17.72	16.22	19
22.93	52.19	16.32	35.82	15.51	32.16	.09	.09	.72	3.57	7.41	20.94	20
30.23	59.56	23.55	49.56	19.08	42.94	1.30	2.16	3.17	4.46	10.37	20.40	21
47.65	108.27	30.04	75.11	20.15	39.33	3.13	24.77	6.76	11.01	28.91	41.09	22
23.15	62.40	18.90	56.75	13.51	43.50	1.21	2.59	4.18	10.66	2.64	19.25	23
38.17	55.47	25.15	40.13	15.50	28.16	3.23	5.63	6.42	6.35	18.74	13.55	24
25.93	54.63	20.91	41.96	18.72	34.51	.11	3.70	2.07	3.75	4.21	14.61	25
23.27	41.50	18.05	38.73	13.27	29.83	1.92	3.09	2.86	5.81	10.84	16.14	26
24.52	43.99	19.53	33.94	13.76	23.44	2.00	3.44	3.77	7.06	9.37	24.28	27
24.86	36.39	19.00	27.21	15.16	23.30	1.45	1.63	2.40	2.27	7.32	12.51	28
26.74	48.53	21.42	38.76	17.07	32.35	1.25	1.66	3.09	4.74	11.17	12.92	29
22.21	51.03	19.35	38.60	15.82	30.33	1.11	3.27	2.92	5.00	9.02	23.04	30
32.89	47.82	20.61	32.50	18.18	29.19	.13	.54	2.30	2.77	17.11	21.86	31
21.16	36.23	15.89	27.17	13.41	22.65	1.29	2.54	1.19	1.98	4.76	27.44	32
23.03	45.34	18.83	33.90	13.42	24.96	1.19	1.46	4.22	7.49	33.12	22.73	33
29.91	66.27	23.46	47.32	15.72	28.63	2.01	10.52	5.73	8.12	8.15	29.07	34
16.52	26.04	12.11	21.22	8.92	17.31	.21	.48	2.98	3.43	3.69	10.25	35
29.53	49.79	23.59	41.26	19.61	37.00	.73	1.29	3.25	2.97	11.69	12.53	36
26.00	50.49	19.82	40.13	16.03	32.85	.78	1.91	3.01	5.37	7.40	18.43	37
28.77	46.74	22.76	41.31	15.07	28.36	3.48	6.49	4.20	6.46	12.95	25.18	38
17.00	26.06	15.13	21.29	12.26	18.08	.08	.07	2.79	3.13	18.49	8.34	39
30.26	40.20	17.68	32.87	13.36	26.58	1.57	2.35	2.75	3.93	18.61	16.39	40
20.46	38.04	16.39	32.10	15.24	29.65	.01	.04	1.13	2.42	5.77	9.87	41
22.50	38.90	20.76	36.48	14.29	27.15	1.87	2.28	4.60	7.06	6.29	30.90	42
24.01	36.25	16.69	29.11	13.08	23.84	1.01	1.14	2.59	4.13	6.23	18.58	43
21.76	38.35	19.97	38.64	13.85	26.33	1.36	3.78	4.76	8.52	2.82	26.91	44
26.36	44.75	19.30	34.09	13.70	26.04	.88	2.10	4.72	5.95	25.88	13.91	45
20.97	41.13	13.91	32.41	10.84	24.36	1.08	2.08	1.98	5.98	16.32	16.84	46
24.84	48.21	16.90	33.93	14.05	29.22	1.23	2.29	1.58	2.42	9.77	25.77	47
36.07	60.48	30.56	50.89	24.48	44.65	2.78	2.36	3.29	3.88	24.85	19.71	48
20.09	49.05	15.60	36.84	14.58	33.01	.01	-------	1.01	3.83	8.30	8.37	49
17.93	29.07	15.25	26.08	9.26	20.71	2.83	1.47	3.15	3.90	5.31	13.90	50
14.27	29.44	12.01	24.78	10.54	23.61	-------	-------	1.47	1.16	4.28	11.90	51
16.80	34.16	13.70	32.63	11.64	29.29	.01	-------	2.04	3.33	7.72	8.91	52
33.38	57.45	26.23	47.26	20.92	37.82	1.54	4.65	3.77	4.80	20.66	9.91	53
21.05	51.46	17.78	36.73	15.78	29.26	.37	2.29	1.64	5.18	6.15	20.13	54
27.97	58.32	21.18	43.68	15.91	35.87	1.33	2.07	3.94	5.74	8.02	11.08	55
21.76	40.39	18.23	35.84	12.94	29.46	2.26	3.19	3.02	3.19	8.71	17.11	56
27.29	47.54	19.90	33.81	15.00	27.14	1.84	1.88	3.04	4.79	13.55	10.08	57
17.18	36.17	15.95	33.95	12.43	27.93	.96	2.06	2.56	3.96	5.80	11.21	58
19.01	33.20	17.66	25.16	13.33	18.62	1.72	1.84	2.61	4.69	7.76	10.46	59
22.59	53.48	17.95	43.21	14.26	36.29	1.20	3.35	2.48	3.58	4.79	21.54	60
28.69	42.81	21.97	41.49	16.80	33.11	2.14	4.47	3.03	3.91	18.68	20.61	61
14.93	32.49	12.45	26.83	9.46	20.87	.97	2.30	2.02	3.65	7.99	16.78	62
22.72	47.04	16.96	40.69	10.56	19.72	2.39	16.00	4.02	4.97	7.42	17.50	63
20.83	49.64	18.22	40.43	14.61	33.52	1.50	3.54	2.10	3.36	3.05	4.50	64
19.12	42.81	11.01	31.03	8.34	23.94	1.13	2.34	1.54	4.75	15.62	23.32	65
19.45	38.78	13.08	27.56	10.92	21.52	1.39	2.84	.77	3.21	12.40	7.65	66
29.42	50.81	25.27	44.07	18.50	36.11	1.59	2.93	5.17	5.02	4.53	8.07	67
13.53	28.82	11.61	23.13	9.03	19.11	1.88	2.37	.71	1.66	5.13	9.99	68
27.85	73.48	30.63	56.24	23.63	45.50	1.62	3.28	5.38	7.46	16.49	30.94	69
34.50	56.77	21.54	38.86	13.90	28.51	3.87	5.78	3.77	4.56	13.54	23.19	70
27.84	45.94	19.51	35.54	13.33	30.58	1.24	1.63	4.95	3.32	4.55	5.44	71
17.31	35.73	13.84	30.20	11.68	27.20	.04	.04	2.11	2.95	5.74	14.61	72
20.14	38.39	15.30	31.49	14.03	28.90	-------	-------	1.27	2.59	4.88	19.29	73
24.86	44.57	19.58	35.93	14.95	30.21	2.06	2.62	2.57	3.11	10.38	11.06	74
37.10	57.56	23.34	36.71	14.19	25.69	3.25	6.91	5.90	4.11	11.23	12.76	75
27.41	44.25	21.93	40.47	14.60	25.22	5.69	9.63	1.64	5.62	14.33	22.59	76

No. 196.—PRINCIPAL REVENUE RECEIPTS OF CITIES OF

[NOTE.—For total revenue receipts, see Table 195. Receipts

City number in order of size	City	Amount of revenue receipts (thousands of dollars) from—							
		Taxes			Special assessments and special charges for outlays	Earnings from—		Highway privileges, rents of investment properties and interest	All other
		General property	License	Other		General departments	Public-service enterprises		
	Total	1,127,783	47,364	42,763	88,196	43,856	181,380	102,555	106,017
1	New York, N. Y.	279,240	10,333	20,475	10,245	4,839	29,578	29,254	28,226
2	Chicago, Ill.	108,310	7,450	99	11,705	5,682	10,506	17,301	6,954
3	Philadelphia, Pa.	64,334	607	80	1,228	3,842	6,926	16,649	4,438
4	Detroit, Mich.	47,692	1,464	556	6,400	3,601	22,649	1,105	3,894
5	Cleveland, Ohio	40,114	802	341	4,512	2,423	7,251	2,633	1,383
6	St. Louis, Mo.	24,822	2,419	-------	1,808	1,068	3,294	1,920	1,361
7	Baltimore, Md.	24,345	968	596	784	633	3,243	2,835	1,136
8	Boston, Mass.	40,700	441	6,394	348	2,148	4,243	4,308	782
9	Los Angeles, Calif.	30,105	2,842	-------	3,105	2,154	14,193	1,340	3,845
10	Pittsburgh, Pa.	31,309	354	232	430	1,130	2,874	1,188	1,774
11	San Francisco, Calif.	21,412	1,441	-------	1,332	720	3,104	1,392	2,334
12	Buffalo, N. Y.	21,448	700	864	1,688	1,133	2,632	899	2,145
13	Milwaukee, Wis.	20,059	622	2,252	1,641	1,247	2,283	611	1,504
14	Washington, D. C.	12,471	2,391	6	392	1,050	1,064	299	9,723
15	Newark, N. J.	18,712	806	175	613	1,006	1,933	1,472	2,345
16	Minneapolis, Minn.	16,769	313	134	2,269	788	957	538	1,142
17	Cincinnati, Ohio	15,762	978	196	528	1,096	2,138	3,336	1,304
18	New Orleans, La.	5,418	716	89	240	607	2,732	475	1,009
19	Kansas City, Mo.	12,662	874	-------	1,922	769	1,903	918	624
20	Indianapolis, Ind.	12,717	208	45	3,556	537	70	258	494
21	Rochester, N. Y.	12,185	694	541	1,581	482	1,409	480	1,623
22	Seattle, Wash.	13,008	114	-------	6,776	681	11,548	238	1,774
23	Jersey City, N. J.	13,463	803	118	189	470	1,743	1,063	1,434
24	Portland, Oreg.	7,549	207	-------	2,368	701	2,340	385	1,607
25	Denver, Colo.	8,666	378	-------	1,147	953	2,026	1,123	568
26	Toledo, Ohio	7,623	258	116	981	274	1,185	565	175
27	Columbus, Ohio	7,621	309	69	725	316	1,421	787	238
28	Louisville, Ky.	6,123	616	-------	544	215	1,014	215	641
29	Providence, R. I.	8,839	72	70	94	380	1,314	821	155
30	St. Paul, Minn.	7,292	629	31	1,322	346	882	399	1,443
31	Oakland, Calif.	6,032	199	-------	2,497	171	144	70	2,204
32	Atlanta, Ga.	4,494	577	59	799	167	1,293	244	445
33	Akron, Ohio	6,389	181	33	1,046	115	1,075	377	235
34	Omaha, Nebr.	7,436	173	-------	1,333	204	3,574	519	305
35	Birmingham, Ala.	2,154	873	-------	622	178	99	93	1,051
36	Worcester, Mass.	6,302	38	1,198	175	708	714	216	191
37	Syracuse, N. Y.	5,812	197	264	1,198	178	784	152	732
38	Richmond, Va.	4,423	673	89	103	78	2,199	527	381
39	San Antonio, Tex.	3,769	52	-------	32	129	25	126	579
40	Dallas, Tex.	4,552	30	-------	286	274	913	335	592
41	New Haven, Conn.	5,705	33	141	44	189	8	165	295
42	Memphis, Tenn.	4,198	338	-------	191	196	850	178	665
43	Dayton, Ohio	4,141	224	42	363	205	560	232	233
44	Norfolk, Va.	3,702	581	21	-------	165	1,091	240	301
45	Houston, Tex.	5,034	65	-------	149	112	606	329	649
46	Youngstown, Ohio	4,199	130	52	771	130	505	230	171
47	Grand Rapids, Mich.	4,514	78	-------	856	230	640	103	529
48	Springfield, Mass.	6,280	27	1,009	155	342	597	78	213
49	Bridgeport, Conn.	6,463	19	59	46	226	-------	81	148
50	Fort Worth, Tex.	2,895	12	-------	-------	206	523	92	391
51	Scranton, Pa.	3,294	24	138	167	66	1	88	363
52	Paterson, N. J.	3,412	235	36	132	148	-------	248	557
53	Hartford, Conn.	5,317	15	950	159	293	814	191	182
54	Des Moines, Iowa	5,474	60	-------	558	142	606	84	169
55	New Bedford, Mass.	5,293	22	1,095	74	272	518	129	171
56	Trenton, N. J.	3,166	140	53	261	132	569	322	503
57	Salt Lake City, Utah	3,907	134	-------	525	119	469	92	755
58	Camden, N. J.	2,661	265	36	197	68	562	282	420
59	Nashville, Tenn.	2,290	19	-------	255	172	512	183	640
60	Fall River, Mass.	4,428	26	1,163	42	137	450	134	86
61	Albany, N. Y.	3,361	80	183	249	22	678	87	365
62	Wilmington, Del.	2,175	84	-------	174	23	364	69	900
63	Kansas City, Kans.	2,710	115	-------	529	36	1,922	102	32
64	Lowell, Mass.	4,149	16	739	52	127	447	34	149
65	Flint, Mich.	3,190	19	-------	423	295	512	86	305
66	Erie, Pa.	2,985	18	109	337	44	566	90	216
67	Cambridge, Mass.	3,843	23	790	15	227	519	181	46
68	Reading, Pa.	2,082	93	71	142	52	490	44	222
69	Yonkers, N. Y.	5,914	203	258	243	34	624	86	539
70	Duluth, Minn.	3,424	64	16	994	45	1,081	87	323
71	Spokane, Wash.	2,705	24	-------	249	304	517	99	906
72	Elizabeth, N. J.	2,492	120	22	346	94	5	235	400
73	Utica, N. Y.	2,887	86	150	378	39	9	77	346
74	Lynn, Mass.	3,272	15	498	32	175	469	52	64
75	Tacoma, Wash.	2,046	41	-------	343	167	2,263	153	844
76	Jacksonville, Fla.	2,042	114	1	181	81	1,758	126	124

Source: Bureau of the Census, Department of Commerce.

100,000 OR MORE INHABITANTS, 1923

from bond issues or other borrowing are not included]

Per capita revenue receipts (dollars) from—									
Taxes			Special assessments and special charges for outlays	Earnings of—		Highway privileges, rents of investment properties and interest	All other	City	City number in order of size
General property	License	Other		General departments	Public-service enterprises				
37.06	1.58	1.43	2.95	1.63	6.06	3.42	3.54	Total	
47.11	1.74	3.45	1.73	.82	4.99	4.94	4.77	New York, N. Y.	1
37.52	2.58	.03	4.05	1.97	3.64	5.99	2.41	Chicago, Ill.	2
33.46	.32	.04	.64	2.00	3.60	8.66	2.31	Philadelphia, Pa.	3
47.90	1.47	.56	6.43	3.62	22.75	1.11	3.91	Detroit, Mich.	4
45.15	.90	.38	5.08	2.73	8.16	2.96	1.56	Cleveland, Ohio	5
31.14	3.03	-------	2.27	1.34	4.13	2.41	1.71	St. Louis, Mo.	6
31.47	1.25	.77	1.01	.82	4.19	3.66	1.47	Baltimore, Md.	7
52.79	.57	8.30	.45	2.79	5.50	5.59	1.02	Boston, Mass.	8
45.77	4.32	-------	4.72	3.27	21.58	2.04	5.84	Los Angeles, Calif.	9
50.47	.57	.37	.69	1.84	4.63	1.92	2.86	Pittsburgh, Pa.	10
40.07	2.70	-------	2.49	1.37	5.81	2.61	4.36	San Francisco, Calif.	11
40.28	1.31	1.62	3.17	2.13	4.94	1.69	4.03	Buffalo, N. Y.	12
41.39	1.28	4.65	3.39	2.57	4.71	1.26	3.10	Milwaukee, Wis.	13
26.51	5.08	.01	.83	2.30	2.26	.64	20.67	Washington, D. C.	14
42.65	1.84	.40	1.40	2.29	4.41	3.36	5.35	Newark, N. J.	15
40.99	.76	.33	5.55	1.93	2.34	1.32	2.79	Minneapolis, Minn.	16
38.79	2.41	.48	1.30	2.70	5.26	8.21	3.20	Cincinnati, Ohio	17
13.39	1.77	.22	.59	1.50	6.75	1.17	2.50	New Orleans, La.	18
36.53	2.52	-------	5.54	2.22	5.49	2.65	1.80	Kansas City, Mo.	19
37.11	.61	.13	10.37	1.57	.21	.75	1.44	Indianapolis, Ind.	20
38.21	2.17	1.70	4.96	1.51	4.42	1.50	5.09	Rochester, N. Y.	21
41.25	.36	-------	21.49	2.16	36.62	.75	5.62	Seattle, Wash.	22
43.56	2.60	.38	.61	1.52	5.04	3.44	4.64	Jersey City, N. J.	23
27.63	.76	-------	8.66	2.57	8.56	1.41	5.88	Portland, Oreg.	24
31.86	1.39	-------	4.22	3.51	7.45	4.13	2.08	Denver, Colo.	25
28.30	.96	.43	3.64	1.02	4.40	2.10	.65	Toledo, Ohio	26
29.19	1.18	.26	2.78	1.21	5.44	3.02	.91	Columbus, Ohio	27
23.79	2.39	-------	2.11	.83	3.94	.83	2.49	Louisville, Ky.	28
36.52	.30	.29	.39	1.57	5.43	3.39	.65	Providence, R. I.	29
30.15	2.60	.13	5.47	1.43	3.65	1.65	5.96	St. Paul, Minn.	30
25.49	.84	-------	10.55	.72	.61	.29	9.31	Oakland, Calif.	31
20.16	2.59	.26	3.58	.75	5.80	1.09	2.00	Atlanta, Ga.	32
30.05	.87	.16	5.02	.55	5.16	1.81	1.13	Akron, Ohio	33
36.38	.85	-------	6.52	1.00	17.49	2.54	1.50	Omaha, Nebr.	34
11.06	4.49	-------	3.20	.91	.51	.48	5.40	Birmingham, Ala.	35
32.69	.20	6.25	.91	3.69	3.73	1.13	1.60	Worcester, Mass.	36
31.50	1.07	1.43	6.49	.96	4.25	.82	3.97	Syracuse, N. Y.	37
24.40	3.71	.49	.57	.43	12.13	2.91	2.10	Richmond, Va.	38
20.84	.29	-------	.18	.72	.14	.70	3.19	San Antonio, Tex.	39
26.21	.17	-------	1.65	1.58	5.25	1.93	3.41	Dallas, Tex.	40
32.98	.19	.81	.25	1.09	.05	.95	1.70	New Haven, Conn.	41
24.69	1.99	-------	1.12	1.15	5.00	1.05	3.91	Memphis, Tenn.	42
25.02	1.35	.25	2.19	1.24	3.38	1.41	1.41	Dayton, Ohio	43
23.27	3.65	.13	-------	1.04	6.86	1.51	1.89	Norfolk, Va.	44
32.44	.42	-------	.96	.72	3.91	2.12	4.19	Houston, Tex.	45
27.91	.87	.35	5.12	.86	3.35	1.53	1.13	Youngstown, Ohio	46
31.31	.54	-------	5.94	1.60	4.44	.71	3.67	Grand Rapids, Mich.	47
43.65	.19	7.01	1.08	2.37	4.15	.54	1.48	Springfield, Mass.	48
45.02	.13	.41	.32	1.58	-------	.56	1.03	Bridgeport, Conn.	49
20.43	.08	-------	-------	1.45	3.69	.65	2.76	Fort Worth, Tex.	50
23.42	.17	.08	1.18	.47	.01	.63	2.58	Scranton, Pa.	51
24.44	1.69	.27	.95	1.06	-------	1.78	3.99	Paterson, N. J.	52
38.52	.11	6.95	1.15	2.12	5.89	1.38	1.32	Hartford, Conn.	53
39.72	.44	-------	4.05	1.03	4.39	.61	1.23	Des Moines, Iowa	54
40.76	.17	8.43	.57	2.09	3.09	.99	1.32	New Bedford, Mass.	55
24.85	1.10	.42	2.05	1.03	4.46	2.53	3.95	Trenton, N. J.	56
30.95	1.06	-------	4.16	.95	3.72	.73	5.98	Salt Lake City, Utah	57
21.43	2.14	.29	1.58	.55	4.53	2.27	3.38	Camden, N. J.	58
18.67	.16	-------	2.08	1.40	4.18	1.49	5.22	Nashville, Tenn.	59
36.62	.21	9.62	.34	1.13	3.72	1.11	.71	Fall River, Mass.	60
28.63	.68	1.56	2.12	.19	5.78	.74	3.10	Albany, N. Y.	61
18.64	.72	-------	1.49	.20	3.13	.59	7.72	Wilmington, Del.	62
23.41	.99	-------	4.57	.31	16.60	.89	.27	Kansas City, Kans.	63
36.05	.14	6.42	.45	1.10	3.89	.30	1.30	Lowell, Mass.	64
28.27	.17	-------	3.75	2.61	4.53	.76	2.71	Flint, Mich.	65
26.51	.10	.97	3.00	.39	5.03	.80	1.62	Erie, Pa.	66
34.61	.21	7.11	.13	2.05	4.68	1.63	.41	Cambridge, Mass.	67
18.77	.84	.64	1.28	.47	4.42	.40	2.00	Reading, Pa.	68
55.00	1.89	2.40	2.25	.32	5.80	.80	5.02	Yonkers, N. Y.	69
32.21	.60	.15	9.35	.43	10.17	.82	3.04	Duluth, Minn.	70
25.86	.23	-------	2.38	2.91	4.94	.95	8.66	Spokane, Wash.	71
23.97	1.15	.21	3.33	.90	.05	2.27	3.85	Elizabeth, N. J.	72
27.90	.83	1.45	3.65	.38	.08	.75	3.34	Utica, N. Y.	73
31.87	.15	4.85	.31	1.70	4.57	.50	.62	Lynn, Mass.	74
20.11	.40	-------	3.37	1.64	22.24	1.50	8.30	Tacoma, Wash.	75
20.40	1.14	.01	1.81	.81	17.57	1.26	1.24	Jacksonville, Fla.	76

No. 197.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF GENERAL

[NOTE.—For total expenses of general departments and

City number in order of size	City	Amount of governmental cost payments (thousands of dollars) for—								
		General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, corrections	Education		Recreation	Miscellaneous
							Schools	Libraries		
	Total	100,609	222,281	110,590	95,812	70,877	394,488	13,421	36,651	51,871
1	New York, N. Y.	27,519	51,141	27,025	23,169	19,619	96,810	2,056	6,204	18,554
2	Chicago, Ill.	12,005	21,652	12,698	6,796	4,689	35,709	1,079	5,627	4,799
3	Philadelphia, Pa.	7,033	14,592	6,979	4,002	5,561	20,585	486	2,465	5,566
4	Detroit, Mich.	3,088	8,641	4,887	2,957	2,982	13,591	966	1,837	1,368
5	Cleveland, Ohio	2,874	5,191	2,909	2,992	1,451	12,303	814	326	1,588
6	St. Louis, Mo.	2,727	5,767	1,823	2,328	2,136	7,937	338	1,178	523
7	Baltimore, Md.	1,788	5,019	2,509	3,229	1,408	6,716	329	792	685
8	Boston, Mass.	3,452	7,684	4,400	2,547	3,214	12,417	662	2,174	2,420
9	Los Angeles, Calif.	3,129	5,325	1,596	3,452	2,128	11,767	461	640	524
10	Pittsburgh, Pa.	3,237	4,477	3,054	3,325	1,752	8,718	474	619	1,077
11	San Francisco, Calif.	2,233	5,379	1,343	1,053	1,796	4,919	159	746	990
12	Buffalo, N. Y.	1,973	4,500	2,471	2,290	2,138	7,554	246	1,011	1,027
13	Milwaukee, Wis.	1,521	3,282	2,705	1,420	1,594	6,480	254	906	544
14	Washington, D. C.	1,099	3,848	1,980	1,664	2,634	5,658	145	927	559
15	Newark, N. J.	1,683	4,257	2,306	1,244	2,043	6,963	217	568	500
16	Minneapolis, Minn.	1,431	2,455	1,412	1,626	821	5,850	340	716	365
17	Cincinnati, Ohio	1,853	2,209	788	1,109	1,109	5,927	204	108	996
18	New Orleans, La.	1,151	3,111	1,353	1,237	292	3,688	83	205	173
19	Kansas City, Mo.	1,885	2,195	817	1,494	1,285	4,711	219	189	172
20	Indianapolis, Ind.	693	2,614	903	939	533	4,297	231	490	320
21	Rochester, N. Y.	1,115	2,396	1,878	1,061	757	5,156	164	517	651
22	Seattle, Wash.	1,482	2,674	1,156	1,467	437	4,270	252	274	390
23	Jersey City, N. J.	1,554	3,652	1,380	829	1,400	3,580	142	377	528
24	Portland, Oreg.	312	1,826	524	990	41	3,530	-------	301	170
25	Denver, Colo.	909	1,543	455	1,189	613	3,638	140	532	369
26	Toledo, Ohio	428	1,746	580	938	143	3,456	161	401	181
27	Columbus, Ohio	444	1,277	674	297	72	2,849	45	73	388
28	Louisville, Ky.	340	1,406	626	467	415	2,237	123	177	208
29	Providence, R. I.	457	1,975	825	1,022	276	2,782	35	252	207
30	St. Paul, Minn.	449	1,733	413	805	291	2,855	184	328	279
31	Oakland, Calif.	374	1,499	398	490	14	3,583	126	347	79
32	Atlanta, Ga.	218	1,088	675	465	467	1,776	83	120	157
33	Akron, Ohio	265	799	403	588	194	2,605	36	30	282
34	Omaha, Nebr.	367	1,386	310	405	15	2,041	72	193	173
35	Birmingham, Ala.	165	813	292	293	37	1,573	50	68	79
36	Worcester, Mass.	295	1,370	683	734	696	2,766	109	156	281
37	Syracuse, N. Y.	321	1,170	724	638	485	2,105	75	165	378
38	Richmond, Va.	381	1,154	1,097	393	219	1,712	-------	100	85
39	San Antonio, Tex.	172	723	400	567	78	1,120	24	150	36
40	Dallas, Tex.	250	892	540	504	148	2,061	23	173	26
41	New Haven, Conn.	269	1,305	363	348	202	2,202	81	229	129
42	Memphis, Tenn.	211	1,125	503	654	342	1,422	60	262	39
43	Dayton, Ohio	277	756	317	323	169	1,745	102	82	175
44	Norfolk, Va.	384	1,287	505	290	165	1,353	34	65	96
45	Houston, Tex.	193	852	412	520	119	1,725	32	120	68
46	Youngstown, Ohio	207	527	158	248	43	1,938	67	95	381
47	Grand Rapids, Mich.	226	838	311	207	86	2,193	103	147	52
48	Springfield, Mass.	319	1,274	705	827	161	2,494	92	288	264
49	Bridgeport, Conn.	229	1,262	492	280	343	1,730	99	138	166
50	Fort Worth, Tex.	170	596	297	383	30	1,271	18	146	23
51	Scranton, Pa.	166	669	272	301	-------	1,562	28	90	233
52	Paterson, N. J.	181	965	356	392	102	1,801	57	103	131
53	Hartford, Conn.	333	1,165	520	440	211	2,158	45	223	125
54	Des Moines, Iowa	192	690	288	366	83	2,169	71	93	81
55	New Bedford, Mass.	254	982	650	437	293	1,653	58	132	200
56	Trenton, N. J.	175	809	467	372	73	1,659	56	88	54
57	Salt Lake City, Utah	250	426	220	404	38	1,809	58	171	50
58	Camden, N. J.	230	841	276	295	73	1,560	34	60	99
59	Nashville, Tenn.	129	637	207	308	134	661	29	122	57
60	Fall River, Mass.	378	951	356	530	367	1,588	58	99	61
61	Albany, N. Y.	333	843	460	435	270	1,194	40	127	185
62	Wilmington, Del.	204	629	270	198	15	981	32	73	33
63	Kansas City, Kans.	137	460	136	228	12	1,139	19	69	83
64	Lowell, Mass.	216	761	408	498	219	1,405	37	67	247
65	Flint, Mich.	155	441	226	242	195	1,329	28	64	21
66	Erie, Pa.	193	522	178	200	-------	1,260	33	21	15
67	Cambridge, Mass.	232	812	489	407	262	1,278	58	166	307
68	Reading, Pa.	133	315	301	215	-------	972	27	89	67
69	Yonkers, N. Y.	345	928	582	373	301	2,123	26	71	143
70	Duluth, Minn.	226	537	168	294	20	1,600	47	76	63
71	Spokane, Wash.	138	541	265	364	32	1,634	60	110	54
72	Elizabeth, N. J.	171	652	321	267	71	1,217	35	58	35
73	Utica, N. Y.	228	544	327	205	213	1,215	70	81	107
74	Lynn, Mass.	141	642	336	319	178	1,115	49	119	203
75	Tacoma, Wash.	124	572	135	270	33	1,258	45	131	46
76	Jacksonville, Fla.	218	614	313	288	49	820	26	114	81

Source: Bureau of the Census, Department of Commerce.

DEPARTMENTS OF CITIES OF 100,000 OR MORE INHABITANTS, 1923

other governmental cost payments, see Table 195]

Per capita governmental cost payments (dollars) for—										
General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, corrections	Education: Schools	Education: Libraries	Recreation	Miscellaneous	City	City number in order of size
3.36	7.42	3.69	3.20	2.37	13.17	0.45	1.22	1.73	Total	
4.64	8.62	4.56	3.91	3.31	16.33	.35	1.05	3.13	New York, N. Y.	1
4.18	7.49	4.40	2.35	1.62	12.37	.37	1.95	1.66	Chicago, Ill.	2
3.66	7.60	3.63	2.11	2.89	10.71	.25	1.28	2.89	Philadelphia, Pa.	3
3.10	8.68	4.91	2.97	2.99	13.65	.97	1.85	1.37	Detroit, Mich.	4
3.23	5.84	3.27	3.37	1.63	13.91	.92	.37	1.79	Cleveland, Ohio	5
3.42	7.23	2.29	2.92	2.68	9.96	.42	1.48	.66	St. Louis, Mo.	6
2.31	6.48	3.24	4.18	1.82	8.68	.43	1.02	.89	Baltimore, Md.	7
4.48	9.97	5.71	3.30	4.17	16.11	.86	2.82	3.14	Boston, Mass.	8
4.76	8.10	2.43	5.25	3.24	17.89	.70	.97	.80	Los Angeles, Calif.	9
5.22	7.21	4.93	5.36	2.82	14.05	.77	1.00	1.74	Pittsburgh, Pa.	10
4.18	10.07	2.51	1.97	3.36	9.20	.30	1.40	1.85	San Francisco, Calif.	11
3.70	8.44	4.64	4.30	4.01	14.19	.46	1.90	1.93	Buffalo, N. Y.	12
3.14	6.77	5.58	2.93	3.29	13.37	.52	1.87	1.12	Milwaukee, Wis.	13
2.34	8.17	4.21	3.53	5.60	12.03	.31	1.97	1.19	Washington, D. C.	14
3.84	9.71	5.26	2.84	4.66	15.87	.50	1.29	1.14	Newark, N. J.	15
3.50	6.00	3.45	3.97	2.61	14.30	.83	1.75	.89	Minneapolis, Minn.	16
4.56	5.43	1.93	2.73	2.73	14.59	.50	.26	2.45	Cincinnati, Ohio	17
2.84	7.09	3.35	3.06	.72	9.11	.21	.51	.43	New Orleans, La.	18
5.44	6.33	2.36	4.31	3.71	13.59	.63	.55	.50	Kansas City, Mo.	19
2.62	7.64	2.63	2.74	1.55	12.54	.67	1.43	.93	Indianapolis, Ind.	20
3.50	7.52	5.89	3.32	2.37	16.17	.51	1.62	2.04	Rochester, N. Y.	21
4.70	8.48	3.67	4.65	1.39	13.54	.80	.87	1.24	Seattle, Wash.	22
5.03	11.81	4.47	2.68	4.53	11.58	.46	1.22	1.71	Jersey City, N. J.	23
1.14	6.68	1.92	3.63	.15	12.92	-------	1.10	.62	Portland, Oreg.	24
3.34	5.68	1.67	4.37	2.25	13.37	.51	1.96	1.36	Denver, Colo.	25
1.59	6.49	2.15	3.48	.53	12.83	.60	1.49	.67	Toledo, Ohio	26
1.70	4.89	2.58	1.14	.28	10.91	.17	.28	1.49	Columbus, Ohio	27
1.32	5.46	2.43	1.82	1.61	8.69	.48	.69	.81	Louisville, Ky.	28
1.89	8.15	3.41	4.22	1.14	11.49	.14	1.04	.86	Providence, R. I.	29
1.85	7.16	1.70	3.33	1.21	11.80	.76	1.36	1.15	St. Paul, Minn.	30
1.58	6.33	1.69	2.07	.06	15.14	.53	1.47	.34	Oakland, Calif.	31
.98	4.88	3.03	2.09	2.09	7.96	.37	.54	.71	Atlanta, Ga.	32
1.27	3.84	1.93	2.82	.93	12.50	.17	.14	1.35	Akron, Ohio	33
1.79	6.78	1.52	1.99	.07	14.39	.35	.95	.85	Omaha, Nebr.	34
.85	4.18	1.50	1.50	.19	8.08	.26	.35	.41	Birmingham, Ala.	35
1.54	7.14	3.57	3.83	3.63	14.43	.57	.81	1.47	Worcester, Mass.	36
1.74	6.34	3.92	3.46	2.63	11.41	.41	.90	2.05	Syracuse, N. Y.	37
2.10	6.36	6.05	2.17	1.21	9.44	-------	.55	.47	Richmond, Va.	38
.96	4.00	2.21	3.13	.43	6.20	.13	.83	.20	San Antonio, Tex.	39
1.44	5.13	3.11	2.90	.85	11.87	.13	.09	.15	Dallas, Tex.	40
1.55	7.55	2.10	2.01	1.17	12.73	.47	1.32	.74	New Haven, Conn.	41
1.24	6.62	2.95	3.84	2.01	8.36	.35	1.54	.23	Memphis, Tenn.	42
1.67	4.57	1.91	1.95	1.02	10.54	.62	.50	1.06	Dayton, Ohio	43
2.41	8.09	3.18	1.88	1.04	8.51	.21	.41	.60	Norfolk, Va.	44
1.25	5.49	2.65	3.36	.77	11.11	.20	.77	.44	Houston, Tex.	45
1.38	3.51	1.05	1.64	.28	12.88	.45	.63	2.53	Youngstown, Ohio	46
1.57	6.16	2.16	1.43	.60	15.21	.71	1.02	.36	Grand Rapids, Mich.	47
2.22	8.85	4.90	5.75	1.12	17.33	.64	2.00	1.83	Springfield, Mass.	48
1.66	8.79	3.42	1.95	2.39	12.05	.69	.96	1.15	Bridgeport, Conn.	49
1.20	4.21	2.10	2.70	.21	8.97	.13	1.03	.16	Fort Worth, Tex.	50
1.18	4.76	1.93	2.15	-------	11.11	.20	.64	1.65	Scranton, Pa.	51
1.30	6.91	2.55	2.82	.73	12.90	.41	.73	.94	Paterson, N. J.	52
2.42	8.44	3.76	3.18	1.53	15.63	.33	1.62	.90	Hartford, Conn.	53
1.39	5.01	2.09	2.05	.60	15.74	.51	.67	.59	Des Moines, Iowa	54
1.06	7.56	5.07	3.37	2.18	12.73	.45	1.02	1.54	New Bedford, Mass.	55
1.38	6.35	3.66	2.92	.57	13.03	.44	.69	.43	Trenton, N. J.	56
1.98	3.36	1.74	3.20	.30	14.33	.46	1.36	.39	Salt Lake City, Utah	57
1.85	6.78	2.22	2.38	.59	12.57	.27	.48	.80	Camden, N. J.	58
1.05	5.20	1.68	2.51	1.09	5.39	.23	1.00	.46	Nashville, Tenn.	59
3.13	7.86	2.95	4.37	3.03	13.14	.48	.82	.51	Fall River, Mass.	60
2.84	7.18	3.92	3.69	2.30	10.17	.34	1.08	1.57	Albany, N. Y.	61
1.75	5.40	2.32	1.70	.13	8.41	.27	.63	.28	Wilmington, Del.	62
1.19	3.99	1.18	1.97	.10	9.83	.16	.59	.71	Kansas City, Kans.	63
1.88	6.61	3.55	4.32	1.90	12.21	.32	.58	2.15	Lowell, Mass.	64
1.37	3.91	2.01	2.15	1.73	11.78	.25	.56	.19	Flint, Mich.	65
1.71	4.65	1.58	1.77	(1)	11.19	.29	.13	.13	Erie, Pa.	66
2.09	7.32	4.40	3.67	2.35	11.51	.52	1.49	2.76	Cambridge, Mass.	67
1.20	2.84	2.72	1.93	-------	8.76	.24	.81	.61	Reading, Pa.	68
3.21	8.62	5.42	3.47	2.80	19.74	.24	.66	1.33	Yonkers, N. Y.	69
2.12	5.05	1.58	2.77	.20	15.05	.44	.72	.59	Duluth, Minn.	70
1.32	5.17	2.53	3.47	.31	15.63	.58	1.05	.52	Spokane, Wash.	71
1.64	6.26	3.09	2.57	.68	11.71	.34	.56	.34	Elizabeth, N. J.	72
2.20	5.26	3.16	1.98	2.07	11.75	.67	.78	1.04	Utica, N. Y.	73
1.37	6.26	3.27	3.10	1.74	10.86	.47	1.16	1.98	Lynn, Mass.	74
1.22	5.63	1.32	2.65	.33	12.37	.44	1.29	.46	Tacoma, Wash.	75
2.17	6.14	3.13	2.88	.49	8.19	.26	1.14	.82	Jacksonville, Fla.	76

[1] Less than one-half of 1 cent.

No. 198.—NET DEBT OF CITIES OF 100,000 OR MORE INHABITANTS

City	Amount (thousands of dollars)		Per capita (dollars)		City	Amount (thousands of dollars)		Per capita (dollars)	
	1915	1923	1915	1923		1915	1923	1915	1923
New York, N. Y.	921,754	1,105,336	172.82	186.47	New Haven, Conn.	4,236	9,084	29.31	52.52
Chicago, Ill.	65,911	126,151	27.49	43.70	Memphis, Tenn.	12,289	22,926	85.80	134.81
Philadelphia, Pa.	101,864	201,889	61.44	105.00	Dayton, Ohio	6,009	11,362	48.54	68.64
Detroit, Mich.	18,377	149,969	33.65	150.62	Norfolk, Va.	8,234	30,296	94.31	190.44
Cleveland, Ohio	57,074	123,936	89.26	139.49	Houston, Tex.	9,858	15,443	94.13	99.52
St. Louis, Mo.	21,919	12,976	29.72	16.28	Youngstown, Ohio	3,950	11,537	39.27	76.69
Baltimore, Md.	59,614	87,317	102.86	112.87	Grand Rapids, Mich.	3,786	6,934	30.56	48.10
Boston, Mass.	83,096	86,665	113.10	112.42	Springfield, Mass.	7,549	11,049	75.38	76.79
Los Angeles, Calif.	42,673	82,039	94.38	124.73	Bridgeport, Conn.	2,621	10,584	22.58	73.73
Pittsburgh, Pa.	51,932	77,822	91.93	125.44	Fort Worth, Tex.	5,447	11,011	57.64	77.72
San Francisco, Calif.	42,636	68,475	94.27	128.13	Scranton, Pa.	2,537	4,038	17.95	28.71
Buffalo, N. Y.	32,748	47,622	71.54	89.44	Paterson, N. J.	4,739	8,130	35.02	58.24
Milwaukee, Wis.	14,381	30,813	34.27	63.58	Hartford, Conn.	8,806	14,716	81.90	106.61
Washington, D. C.	6,223	162	17.48	.35	Des Moines, Iowa	3,355	14,197	34.48	103.01
Newark, N. J.	36,961	58,085	94.99	132.40	New Bedford, Mass.	8,030	12,241	72.38	94.26
Minneapolis, Minn.	19,007	42,301	55.34	103.39	Trenton, N. J.	2,714	6,903	25.31	54.19
Cincinnati, Ohio	59,839	80,332	148.79	197.67	Salt Lake City, Utah	6,223	9,640	56.71	76.36
New Orleans, La.	42,846	45,142	118.61	111.58	Camden, N. J.	4,379	7,855	42.73	63.27
Kansas City, Mo.	9,768	15,403	34.32	44.44	Nashville, Tenn.	6,038	10,745	52.55	87.03
Indianapolis, Ind.	4,850	26,628	18.67	77.70	Fall River, Mass.	5,049	8,183	40.25	67.63
Rochester, N. Y.	11,570	29,996	47.21	94.06	Albany, N. Y.	5,783	10,658	56.17	90.80
Seattle, Wash.	31,029	67,541	99.12	214.20	Wilmington, Del.	5,186	9,987	56.00	85.62
Jersey City, N. J.	19,521	62,801	66.53	203.25	Kansas City, Kans.	5,557	9,781	58.94	84.48
Portland, Oreg.	16,022	28,688	61.72	104.99	Lowell, Mass.	2,675	5,779	24.09	50.22
Denver, Colo.	908	18,885	3.70	69.42	Flint, Mich.	1,581	9,930	31.64	88.01
Toledo, Ohio	10,000	28,682	54.31	106.49	Erie, Pa.	1,034	6,702	14.29	59.53
Columbus, Ohio	10,044	21,763	49.10	83.36	Cambridge, Mass.	7,198	6,362	65.03	57.28
Louisville, Ky.	11,865	13,713	50.60	53.27	Reading, Pa.	2,115	3,734	20.46	33.66
Providence, R. I.	13,523	16,597	55.46	68.57	Yonkers, N. Y.	8,631	13,137	92.42	122.18
St. Paul, Minn.	10,560	18,402	44.60	76.08	Duluth, Minn.	6,695	9,305	76.94	87.55
Oakland, Calif.	9,927	11,451	53.11	48.38	Spokane, Wash.	7,764	5,811	57.23	55.56
Atlanta, Ga.	4,920	9,836	27.44	44.12	Elizabeth, N. J.	3,217	3,266	38.53	31.42
Akron, Ohio	6,859	27,323	85.43	131.09	Utica, N. Y.	2,114	5,308	25.77	51.30
Omaha, Nebr.	15,291	31,328	114.73	153.28	Lynn, Mass.	4,328	4,998	44.07	48.67
Birmingham, Ala.	5,839	10,157	35.57	52.17	Tacoma, Wash.	9,937	6,906	95.08	67.89
Worcester, Mass.	7,539	7,686	47.86	40.11	Jacksonville, Fla.	3,848	9,466	54.83	94.61
Syracuse, N. Y.	8,976	14,940	80.10	80.97					
Richmond, Va.	11,170	24,238	82.70	133.71					
San Antonio, Tex.	5,634	8,715	48.20	48.19					
Dallas, Tex.	5,947	12,222	52.38	70.37					

Source: Bureau of the Census, Department of Commerce

No. 199.—COMPARATIVE SUMMARY OF PER CAPITA REVENUE RECEIPTS, GOVERNMENTAL-COST PAYMENTS, AND NET DEBT OF 146 CITIES HAVING IN 1903 A POPULATION OF 30,000 OR MORE

[NOTE.—See headnote Table 183]

Year	Per capita revenue receipts [1]			Per capita governmental cost payments [1]						Per capita net debt
	Total	Other than of public service enterprises	Of public service enterprises	Total	Current expenses			Interest	Outlays	
					Total	Of general departments	Of public service enterprises			
1903	$21.14	$18.71	$2.42	$24.64	$14.35	$13.25	$1.10	$2.06	$8.23	$44.71
1907	24.67	21.90	2.77	29.91	17.01	15.84	1.17	2.56	10.34	56.04
1909	26.42	23.53	2.89	30.33	17.28	16.06	1.22	2.86	10.18	61.21
1911	28.07	25.09	2.98	32.25	18.17	16.91	1.26	3.07	11.02	67.52
1913	28.55	25.74	2.81	32.46	19.02	17.67	1.35	3.15	10.29	69.28
1915	30.00	26.97	3.03	34.53	20.34	18.95	1.39	3.58	10.60	77.86
1917	31.97	28.84	3.13	33.26	20.92	19.53	1.39	3.66	8.68	80.75
1919	35.26	31.65	3.61	35.58	24.18	22.28	1.90	3.89	7.51	81.18
1922	53.57	48.74	4.83	59.01	37.14	34.37	2.77	5.79	16.08	97.57
1923	54.78	49.10	5.68	60.29	38.62	35.25	3.37	5.03	16.64	103.34

Source: Reports of the Bureau of the Census, Department of Commerce.

[1] Service transfers and interest transfers included in the amounts for the year 1922.