6. PUBLIC LANDS

GENERAL NOTE.—An original entry is a first claim to a given tract of public land. Perfected entry is made after required lapse of time and compliance with other conditions. A patent is a conveyance or grant of land to a claimant who has made his perfected entry. By Executive orders of Nov. 26, 1934, and Feb. 5, 1935, public lands were temporarily withdrawn from settlement, location, sale, or entry. Both orders, however, were made subject to valid existing rights

No. 136.—PUBLIC AND INDIAN LAND, ENTRIES AND PATENTS—ACREAGE: YEARS ENDED JUNE 30, 1938 AND 1939

CLASS	1938			1939		
	Original entries	Perfected entries	Patented	Original entries	Perfected entries	Patented
Total	130, 943	1, 478, 184	2, 624, 872	301, 740	1, 198, 080	3, 281, 224
Homesteads	81, 910	1, 417, 398	1, 553, 072	70, 925	1, 158, 268	1, 467, 714
Stock raising	43, 078	1, 214, 727	1, 328, 072	24, 963	1, 015, 944	1, 268, 213
Enlarged	4, 507	78, 441	91, 367	7, 946	48, 203	76, 555
Reclamation	15, 756	21, 600	23, 371	7, 387	13, 524	17, 278
Forest	611	2, 945	5, 074	650	3, 197	3, 610
Commuted		2, 475			3, 039	
Sec. 2289[1], et al	17, 958	97, 210	105, 188	29, 979	74, 361	102, 058
Deserts	696	12, 884	14, 356	3, 070	12, 157	11, 863
Public auction		15, 492	9, 866		15, 314	16, 989
Timber and stone		120	89		892	439
State selection	2, 646			[2] 156, 027		
Mineral		11, 085	2, 839		8, 763	8, 830
Railroad	546		2, 957	7, 011		2, 403
Special acts			[3] 819, 342			[3] 1, 460, 933
Miscellaneous	45, 145	21, 205	84, 926	64, 707	2, 686	85, 514
Certified to States			137, 425			226, 539

[1] Original act.
[2] Includes 150,749 acres acquired by the State of California for State park purposes under act of June 29, 1936.
[3] Includes school section land patented to States under act of June 21, 1934: 1938, State of Iowa, 672,650 acres; 1939, State of Montana, 1,298,790 acres.

No. 137.—PUBLIC AND INDIAN LAND, ENTRIES UNDER ALL ACTS—ACREAGE, BY STATES: YEARS ENDED JUNE 30, 1926 TO 1939

NOTE.—Offices are not maintained in States where only small areas of public lands remain undisposed of; entries in these States, if any, are made directly in the General Land Office (Washington, D. C.) and figures are grouped under that heading in the following table. See also general note above

ITEM AND STATE	ORIGINAL ENTRIES						Perfected entries, 1939	Patented, 1939
	1926–1930, total	1931–1935, total	1936	1937	1938	1939		
Total	20, 611, 977	18, 232, 143	425, 834	124, 530	130, 943	301, 740	1, 198, 080	3, 281, 224
Public land	19, 915, 866	17, 754, 198	399, 592	113, 612	127, 494	297, 197	1, 126, 783	
Indian land	696, 111	477, 945	26, 242	10, 918	3, 449	4, 543	71, 297	
All homesteads	19, 072, 070	15, 743, 383	383, 656	121, 777	81, 910	70, 925	1, 158, 268	1, 467, 714
Stock-raising homesteads	15, 357, 627	13, 723, 337	326, 331	74, 909	43, 078	24, 963	1, 015, 944	1, 268, 213
Other entries	1, 539, 907	2, 488, 760	42, 178	2, 753	49, 033	230, 815	39, 812	1, 813, 510
Alabama	[1] 9, 770	(2)						
Alaska	34, 552	40, 118	8, 487	12, 634	7, 905	16, 752	6, 613	7, 450
Arizona	1, 907, 087	2, 900, 417	44, 920	10, 967	11, 028	9, 632	64, 912	346, 064
Arkansas	125, 143	[3] 43, 688	(2)					
California	1, 796, 051	1, 120, 687	15, 737	3, 863	33, 842	[4] 153, 103	54, 033	119, 676
Colorado	2, 071, 887	1, 436, 974	52, 958	13, 480	32, 862	7, 112	164, 096	262, 818
Florida	88, 010	[3] 9, 565	(2)					
Idaho	971, 117	704, 352	31, 683	8, 577	9, 815	3, 815	86, 368	76, 454
Louisiana	[1] 5, 732	(2)						
Minnesota	55, 817	[3] 16, 020	(2)					
Montana	2, 071, 313	1, 409, 447	53, 154	10, 299	2, 341	1, 344	99, 905	[5] 1, 425, 247
Nebraska	63, 267	[3] 17, 508	(2)					
Nevada	356, 179	105, 123	1, 791	640		280	7, 919	7, 926
New Mexico	4, 109, 018	4, 676, 786	56, 912	15, 517	13, 446	88, 096	248, 843	405, 754
North Dakota	64, 761	82, 333	832	413	383	232	5, 806	5, 566
Oklahoma	[1] 25, 871	(2)						
Oregon	808, 332	630, 098	25, 627	15, 766	7, 023	4, 326	80, 026	67, 533
South Dakota	327, 119	252, 454	5, 810	1, 861	24		18, 937	29, 401
Utah	1, 388, 576	675, 153	14, 771	4, 562	3, 466	3, 932	80, 177	72, 626
Washington	173, 686	83, 154	2, 891		80	317	10, 733	14, 154
Wyoming	4, 121, 206	3, 930, 670	97, 393	23, 481	5, 283	7, 833	252, 092	416, 850
General Land Office	37, 483	97, 596	12, 868	2, 470	3, 445	4, 966	17, 620	23, 705

[1] 1926 and 1927 only. [2] Office closed, see headnote. [3] 1931 to 1933 only.
[4] See note 2, table 136. [5] See note 3, table 136.

Source of tables 136 and 137: Department of the Interior, General Land Office; Annual Report of the Secretary and records in General Land Office.

No. 138.—Public Land, Homestead Entries—Acreage for United States, 1868 to 1939, and by States, 1921 to 1939, for Years Ended June 30

Note.—See general note, p. 129

Item and State	All homesteads							Stock raising only, 1939
	1921–1925, total	1926–1930, total	1931–1935, total	1936	1937	1938	1939	
Original entries, total	**35,079,617**	**18,380,143**	**15,266,771**	**357,457**	**110,921**	**78,461**	**66,382**	**23,690**
Alabama	34,139	[1] 9,770	(2)					
Alaska	51,012	33,549	38,659	8,327	12,634	7,905	16,595	
Arizona	1,452,551	[2] 1,727,107	1,124,034	10,699	10,127	10,147	5,833	2,318
Arkansas	215,172	125,002	[4] 43,298					
California	2,201,327	1,608,383	909,626	15,291	3,756	7,187	1,087	
Colorado	4,368,182	1,528,449	1,028,208	33,288	6,270	12,839	5,300	2,497
Florida	168,086	86,305	[4] 9,554					
Idaho	1,842,656	927,604	694,481	31,323	8,577	9,815	3,695	
Kansas	46,016	(2)						
Louisiana	14,746	[1] 5,732	(2)					
Michigan	21,804	(2)	(2)					
Minnesota	47,147	43,410	(2)					
Mississippi	22,758	(2)	[4] 4,947					
Montana	[3] 4,528,483	[3] 1,866,547	[3] 1,384,188	53,021	10,184	2,185	1,342	1,022
Nebraska	122,985	63,187	[4] 17,468					
Nevada	281,532	214,769	97,670	872	640		200	
New Mexico	6,705,794	3,623,688	4,387,629	52,696	14,871	9,925	14,875	8,069
North Dakota	128,417	57,256	79,152	832	413	383	232	
Oklahoma	80,546	[1] 25,871	(2)					
Oregon	2,118,054	727,910	561,227	24,853	14,846	7,023	3,106	1,299
South Dakota	1,177,594	276,295	220,963	5,810	1,861	24		
Utah	1,456,411	[3] 1,260,956	609,755	14,531	4,562	3,466	3,892	3,412
Washington	288,671	70,088	67,354	2,451		80	157	157
Wisconsin	10,071	(2)						
Wyoming	7,634,649	4,064,145	3,894,074	92,101	20,012	4,528	7,351	4,916
General Land Office[5]	820	34,063	94,395	11,362	2,168	2,954	2,717	
Original entries, stock-raising homesteads (incl. above)	**26,260,485**	**14,828,694**	**13,312,779**	**307,299**	**67,957**	**41,383**	**23,690**	

Perfected homestead entries, entire United States[6]

Period or year[6]	All homesteads	Year	All homesteads	Year	All homesteads	Year	All homesteads	Stock-raising
1868–1870	1,379,116	1896	2,790,243	1911	4,620,197	1926	3,451,106	2,497,007
1871–1875	6,215,783	1897	2,778,404	1912	4,306,069	1927	2,583,627	1,932,096
1876–1880	11,670,439	1898	3,095,018	1913	10,009,285	1928	1,815,549	1,384,902
1881–1885	12,630,328	1899	3,134,140	1914	9,291,121	1929	1,700,950	1,270,617
1886–1890	16,330,272	1900	3,477,843	1915	7,180,982	1930	1,371,073	1,059,224
1891–1895	16,602,473	1901	5,241,121	1916	7,278,281	1931	1,352,861	1,026,011
1896–1900	15,275,648	1902	4,342,748	1917	8,497,390	1932	1,209,894	963,115
1901–1905	10,812,937	1903	3,576,964	1918	8,236,438	1933	906,578	715,017
1906–1910	19,005,358	1904	3,232,717	1919	6,524,760	1934	1,123,673	916,945
1911–1915	35,407,654	1905	3,419,387	1920	8,372,696	1935	1,640,396	1,416,623
1916–1920	38,909,505	1906	3,526,749	1921	7,726,740	1936	1,764,958	1,503,502
1921–1925	29,468,380	1907	3,740,568	1922	7,307,034	1937	1,914,806	1,668,119
1926–1930	10,922,305	1908	4,242,711	1923	5,594,259	1938	1,361,943	1,174,702
1931–1935	6,233,399	1909	3,699,467	1924	4,791,436	1939	1,088,938	966,413
1895	2,980,809	1910	3,795,863	1925	4,048,911	Total, 1868–1939	245,994,297	31,564,580

[1] 1926 and 1927 only.
[2] See headnote, table 137.
[3] Includes entries of abandoned military reservations.
[4] 1931 to 1933.
[5] Commuted homesteads are not included.
[6] For periods figures are totals, not averages.

No. 139.—Public and Indian Land, Stock-Raising Homesteads—Number of Original Entries and Acreage, by States, From Passage of Act of Dec. 29, 1916, to June 30, 1939

State	Entries	Acres	State	Entries	Acres
Total	**165,644**	**70,326,931**	Nebraska	585	108,313
			Nevada	931	494,397
Arizona	6,212	2,977,256	New Mexico	34,160	15,611,976
Arkansas	4	1,600	North Dakota	939	288,918
California	8,403	3,422,605	Oklahoma	366	71,349
Colorado	20,988	8,403,253	Oregon	8,282	3,375,688
Idaho	7,818	3,503,294	South Dakota	7,955	2,731,961
Kansas	233	58,506	Utah	5,131	2,789,680
Michigan	5	1,821	Washington	1,600	513,746
Minnesota	1	75	Wyoming	40,489	18,170,405
Montana	21,323	7,717,841	General Land Office	159	24,247

Sources of tables 138 and 139: Department of the Interior, General Land Office; Annual Report of the Secretary and records in General Land Office.

No. 140.—Public Land—Timber-and-Stone, Coal, Mineral, and Desert-Land Entries—Acreage, by States, to June 30, 1939

STATE	FROM PASSAGE OF ACT[1] TO JUNE 30, 1939				IN YEAR ENDING JUNE 30, 1939			
	Timber and stone	Coal	Desert land		Timber and stone	Mineral other than coal[2]	Desert land	
			Original	Perfected			Original	Perfected
Acreage of entries	13,856,088	604,443	32,833,380	9,956,620	892	7,818	3,070	11,571
Alabama	43,735	239						
Alaska						1,103		
Arizona	2,943	6,693	2,592,938	461,806		618	1,232	1,560
Arkansas	365,573							
California	2,809,214	5,535	5,198,565	1,072,443		997	418	2,047
Colorado	402,207	[3] 216,609	3,227,744	1,009,129	160	884		519
Dakota Territory		584	20,021	300				
Florida	109,194							
Idaho	1,017,472	3,277	3,119,749	1,122,140	413	509	120	1,692
Iowa	119							
Louisiana	150,277							
Michigan	149,667							
Minnesota	1,409,175							
Mississippi	19,818							
Montana	664,294	64,758	5,983,025	3,040,074		246		720
Nebraska	97							
Nevada	6,542	1,661	655,077	174,918		1,355	80	800
New Mexico	153	26,613	2,160,259	279,708		228		120
North Dakota	8,646	9,624	85,278	20,254				
Oklahoma	40							
Oregon	3,817,897	10,572	1,120,437	351,088		388	1,180	1,000
South Dakota	63,910	3,624	609,290	180,683				
Utah	3,236	75,828	1,513,639	491,028		1,040	40	1,612
Washington	2,174,411	64,894	998,578	136,551		65		
Wisconsin	80,362							
Wyoming	458,142	113,924	5,548,785	1,607,498		385		1,501
General Land Office	8,964	8			319			
Number of entries	108,024	4,417	159,966	54,396	12	127	25	87
Money payment, dollars	35,610,504	11,992,602	7,901,883	9,657,531	4,590	30,436	768	10,872

[1] Dates of passage of original acts: Timber and stone, June 3, 1878; coal, Mar. 3, 1873; desert land, Mar. 3, 1877.
[2] No entries for coal land in 1939.
[3] Includes 58,496 acres within Ute Reservation.

No. 141.—Lands Patented or Certified on Account of Railroad and Wagon-Road Grants—Acreage, by States: Years Ended June 30, 1916 to 1939

	1916–1920, total	1921–1925, total	1926–1930, total	1931–1935, total	1936	1937	1938	1939
Railway grants, total	5,878,674	6,186,079	[1] 1,124,880	[1] 264,591	4,266	818	3,302	2,403
Alabama	120		[1] 399,469	[2] 1,118			350	
Arizona	1,163,775	3,451,578	188,829	104,218				
Arkansas		227	221	1,177				
California	319,262	1,032,815	208,604	76,438	3,155	727	1,838	1,905
Colorado	160	14,482	160	7				
Florida		639	1,005	80				
Idaho	102,108	170,611		2,315				
Iowa	80		73					
Kansas		40	19					
Louisi na	484		1,044					
Michigan			510	316				
Minnesota	5,744	328	5,220	297				
Missouri	240	600						
Montana	1,704,549	251,343	2,716	21,103				18
Nebraska		200	436	42				
Nevada	515,222	712,564	163,700	31,685	871		640	
New Mexico	1,525,406	344,121	146,482	14,847	240			480
North Dakota	623	70						
Oregon	39,372	23,986	120	3,790				
Utah	112,351	160	1,280	3,019				
Washington	381,113	166,283	2,979	3,159		91	474	
Wisconsin	720	1,405	1,693	99				
Wyoming	7,344	14,624	320	883				
Wagon-road grants	19,637	34,366	2,788	62,530				

[1] Figures for 1926–30 include 398,900 acres and for 1931–35, 1,118 acres for Muscle Shoals (river improvement).
[2] 1931 only; acreage is for Muscle Shoals (river improvement).

Source of tables 140 and 141: Department of the Interior, General Land Office; Annual Report of the Secretary and records in General Land Office.

No. 142.—LANDS PATENTED OR CERTIFIED TO STATES AND CORPORATIONS FOR RAILROAD, WAGON-ROAD, AND RIVER-IMPROVEMENT PURPOSES—ACREAGE: 1850 TO JUNE 30, 1939

State grants, total	38,208,638
Illinois: Illinois Central	2,595,133
Mississippi, total	1,075,345
Mobile & Ohio	737,130
Vicksburg & Meridian	199,102
Gulf & Ship Island	139,113
Alabama, total	3,147,497
Mobile & Ohio	[1] 419,528
Alabama & Florida	399,023
Selma, Rome & Dalton	458,671
Coosa & Tennessee	68,306
Mobile & Girard	302,181
Alabama & Chattanooga	654,212
South & North Alabama	445,558
Muscle Shoals (river improvement)	400,018
Florida, total	2,218,705
Florida Central & Peninsular	743,393
Florida & Alabama	166,691
Pensacola & Georgia	1,279,237
Florida, Atlantic & Gulf Central	29,384
Louisiana: Vicksburg, Shreveport & Pacific	373,057
Arkansas, total	2,593,720
St. Louis, Iron Mountain & Southern	1,326,124
Little Rock & Fort Smith	1,052,083
Memphis & Little Rock	185,514
Missouri, total	1,837,968
Southwest branch of the Pacific road	1,161,285
Hannibal & St. Joseph	611,323
St. Louis, Iron Mountain & Southern	65,360
Iowa, total	4,929,923
Burlington & Missouri River	389,990
Chicago, Rock Island & Pacific	[2] 483,214
Cedar Rapids & Missouri River	161,533 [3] 922,898 244,023
Dubuque & Sioux City	[3] 556,407
Iowa Falls & Sioux City	683,057
Des Moines Valley (river-improvement grant)	840,171
Chicago, Milwaukee & St. Paul, formerly McGregor & Missouri River	326,216
Sioux City & St. Paul	322,413
Michigan, total	3,134,058
Port Huron & Lake Michigan	37,467
Jackson, Lansing & Saginaw	744,256
Grand Rapids & Indiana	852,521
Flint & Pere Marquette	513,169
Marquette, Houghton & Ontonagon	305,930
Ontonagon & Brule River	34,227
Bay de Noquet & Marquette	128,301
Chicago & North Western	518,186
Wisconsin, total	3,652,322
Chicago, St. Paul, Minneapolis & Omaha (formerly West Wisconsin)	814,831
Wisconsin Railroad Farm Mortgage Land Co.	163,160
Chicago, St. Paul, Minneapolis & Omaha (formerly St. Croix & Lake Superior)	816,488
Branch to Bayfield	471,721
Chicago & North Western	546,767
Wisconsin Central	839,356
Minnesota, total	8,046,673
St. Paul, Minneapolis & Manitoba (formerly first division, St. Paul & Pacific) Western R. R. (succeeded by St. Paul & Northern Pacific R. R. Co.) St. Paul, Minneapolis & Manitoba (formerly St. Vincent extension of the St. Paul & Pacific)	[3] 3,273,429
Minnesota Central	179,734
Winona & St. Peter	1,681,026
St. Paul & Sioux City	1,126,619
St. Paul & Duluth	861,133
Southern Minnesota, from a point on the Mississippi River to Houston Southern Minnesota Extension (now Chicago, Milwaukee & St. Paul)	546,745
Hastings & Dakota	377,987
Minnesota, North Dakota, Montana, and Washington: St. Paul, Minneapolis & Manitoba, now Great Northern (main and branch), a special act (Aug. 5, 1892, 27 Stat. L. 390) to provide for indemnity for lands relinquished by the company	([4])
Kansas, total	4,634,237
Leavenworth, Lawrence & Galveston	[5] 249,446
Missouri, Kansas & Texas	[5] 976,593
Atchison, Topeka & Sante Fe	2,944,788
St. Joseph & Denver City	463,409
Corporation grants, total	94,239,448
Central Pacific	7,497,858
Central Pacific (Western Pacific)	462,130
Central Pacific (California & Oregon)	3,237,242
Union Pacific	11,935,603
Union Pacific (Central branch)	223,142
Union Pacific (Kansas division)	6,176,384
Union Pacific (Denver Pacific)	821,331
Santa Fe Pacific (Atlanta & Pacific)	11,588,330
Burlington & Missouri River in Nebraska	2,374,091
Sioux City & Pacific (Missouri Valley Land Co.)	42,611
Northern Pacific	39,064,567
Oregon Central	128,618
Oregon & California	2,777,632
New Orleans Pacific	1,001,943
Southern Pacific (main line)	4,656,426
Southern Pacific (branch line)	2,251,540
Wagon roads, total	3,359,188
From Lake Erie to Connecticut Western Reserve	80,774
From Lake Michigan to Ohio River	170,580
From Fort Wilkens, Copper Harbor, Mich., to Green Bay, Wis	302,931
From Fort Wilkens, Copper Harbor, Mich., to Wisconsin State line	221,013
Oregon Central Military Co. (now California & Oregon Land Co.)	940,514
Corvallis and Yaquina Bay	83,717
Willamette Valley and Cascade Mountain	861,512
Dalles Military Road	592,907
Coos Bay Military Road	105,240

[1] In the adjustment of this grant the road was treated as an entirety and without reference to the State line. Hence Alabama has had approved to her more and Mississippi less than they would appear to be entitled to in proportion to the length of road in the respective States.

[2] Includes 35,685 acres of the Chicago, Rock Island & Pacific Ry.; 109,757 acres of the Cedar Rapids & Missouri River R. R.; and 77,535 acres of the Dubuque & Sioux City R. R., situated in the old Des Moines River grant of Aug. 8, 1846, which should be deducted.

[3] Declared to be 1 grant.

[4] See Minnesota for original grants.

[5] Leavenworth, Lawrence & Galveston includes 186,937 acres and Missouri, Kansas & Texas 270,971 acres in the Osage ceded reservation which are to be deducted under decision of the Supreme Court.

Source: Department of the Interior, General Land Office; Annual Report of the Secretary and records in General Land Office.

No. 143.—Land Grants (Including Scrip) to States for Educational and Other Purposes—Acreage, by States and for Alaska, to June 30, 1939

Note.—This table does not include data for grants to States for railroad and wagon-road purposes, etc. (See table 142)

State	Total	Common schools	Universities, agricultural colleges, and other educational	Miscellaneous institutions	Internal improvements (general items only)	Swamp	All other
Total	203, 422, 714	98, 532, 429	17, 034, 052	[1] 3, 991, 050	11, 469, 244	64, 865, 304	7, 530, 635
Alabama	2, 260, 708	911, 627	383, 785	181	500, 000	440, 455	24, 660
Alaska	21, 447, 459	21, 009, 209	438, 250				
Arizona	10, 543, 673	8, 093, 156	849, 117	500, 000			1, 101, 400
Arkansas	9, 373, 033	933, 778	196, 080		500, 000	7, 686, 495	56, 680
California	8, 619, 260	5, 534, 293	196, 080		500, 000	2, 190, 509	198, 378
Colorado	4, 433, 898	3, 685, 618	138, 200	32, 000	500, 000		78, 080
Connecticut	180, 000		180, 000				
Delaware	90, 000		90, 000				
Florida	21, 984, 606	975, 307	182, 160		500, 000	20, 322, 019	5, 120
Georgia	270, 000		270, 000				
Idaho	3, 639, 555	2, 963, 698	386, 686	[2] 250, 000			39, 171
Illinois	3, 639, 361	996, 320	526, 080		533, 368	1, 460, 004	123, 589
Indiana	4, 306, 293	668, 578	436, 080		1, 916, 804	1, 259, 231	25, 600
Iowa	3, 032, 937	1, 000, 679	286, 080		500, 000	1, 196, 354	49, 824
Kansas	3, 614, 417	2, 907, 520	151, 269		500, 000		55, 628
Kentucky	352, 509		330, 000	22, 509			
Louisiana	11, 035, 740	807, 271	256, 292		500, 000	9, 472, 177	
Maine	210, 000		210, 000				
Maryland	210, 000		210, 000				
Massachusetts	360, 000		360, 000				
Michigan	8, 787, 733	1, 021, 867	286, 080		500, 000	5, 680, 270	1, 299, 516
Minnesota	8, 374, 121	2, 874, 951	212, 160		500, 000	4, 706, 130	80, 880
Mississippi	5, 021, 079	824, 213	348, 240		500, 000	3, 347, 373	1, 253
Missouri	5, 578, 974	1, 221, 813	376, 080		500, 000	3, 432, 441	48, 640
Montana	5, 871, 058	5, 198, 258	388, 721	100, 000			184, 079
Nebraska	3, 458, 711	2, 730, 951	136, 080	32, 000	500, 000		59, 680
Nevada	2, 723, 647	2, 061, 967	136, 080	12, 800	500, 000		12, 800
New Hampshire	150, 000		150, 000				
New Jersey	210, 000		210, 000				
New Mexico	12, 789, 916	8, 711, 324	1, 346, 546	750, 000			1, 982, 046
New York	990, 000		990, 000				
North Carolina	270, 000		270, 000				
North Dakota	3, 163, 551	2, 495, 396	336, 080	[2] 250, 000			82, 075
Ohio	2, 493, 006	724, 266	699, 120		1, 019, 072	26, 332	24, 216
Oklahoma	3, 095, 760	1, 375, 000	1, 050, 000	[2] 670, 760			
Oregon	4, 375, 515	3, 399, 360	136, 165		500, 000	286, 108	53, 882
Pennsylvania	780, 000		780, 000				
Rhode Island	120, 000		120, 000				
South Carolina	180, 000		180, 000				
South Dakota	3, 435, 373	2, 733, 084	366, 080	[2] 250, 640			85, 569
Tennessee	300, 000		300, 000				
Texas	180, 000		180, 000				
Utah	7, 464, 497	5, 844, 196	556, 141	500, 160			564, 000
Vermont	150, 000		150, 000				
Virginia	300, 000		300, 000				
Washington	3, 044, 471	2, 376, 391	336, 080	[2] 200, 000			132, 000
West Virginia	150, 000		150, 000				
Wisconsin	6, 222, 644	982, 329	332, 160		500, 000	3, 359, 406	1, 048, 749
Wyoming	4, 139, 209	3, 470, 009	136, 080	[2] 420, 000			113, 120

[1] Includes acreage of grants for "educational and charitable" purposes, as follows: Idaho, 150,000; North Dakota, 170,000; South Dakota, 170,000; Washington, 200,000. Includes also 669,000 acres granted to Oklahoma for "charitable, penal, and public building" purposes, and 290,000 acres granted to Wyoming for "charitable, educational, penal, etc." purposes.

[2] See footnote 1.

Source: Department of the Interior, General Land Office; special report.

No. 144.—Receipts Under Mineral Leasing Act of Feb. 25, 1920: From Date of the Act to June 30, 1939

STATE	Total	1921–1934, total	1935	1936	1937	1938	1939
	Dollars	*Dollars*	*Dollars*	*Dollars*	*Dollars*	*Dollars*	*Dollars*
Total	116, 350, 607	90, 181, 751	3, 924, 652	4, 353, 391	5, 622, 366	6, 527, 114	5, 741, 333
Alabama	192, 223	156, 371	11, 838	5, 476	7, 586	5, 113	5, 839
Arizona	785	305			1		480
California	38, 148, 150	24, 575, 989	1, 984, 604	2, 351, 833	3, 107, 988	3, 422, 596	2, 705, 140
Colorado	1, 501, 934	878, 929	98, 568	121, 998	144, 814	122, 457	135, 168
Idaho	39, 837	27, 093	3, 749	3, 856	3, 137	1, 674	326
Kansas	220				40		180
Louisiana	471, 738	66, 918	8, 898	6, 204	64, 668	247, 807	77, 243
Mississippi	22					22	
Montana	2, 518, 226	2, 022, 676	83, 459	97, 326	106, 317	95, 704	112, 744
Nebraska	140						140
Nevada	10, 536	9, 416	640	160	160	160	1
New Mexico	3, 546, 193	819, 517	245, 545	322, 362	521, 311	804, 740	832, 718
North Dakota	346, 387	225, 991	25, 188	23, 741	22, 823	25, 051	23, 591
Oregon	21	21					
South Dakota	5, 533	2, 592	426	270	427	451	1, 366
Utah	1, 322, 994	748, 588	69, 974	112, 361	139, 350	121, 980	130, 740
Washington	64, 300	63, 399	542				359
Wyoming	68, 181, 368	60, 583, 944	1, 391, 221	1, 307, 804	1, 503, 743	1, 679, 358	1, 715, 299

No. 145.—Public Land, Withdrawals and Restorations for Specified Purpose—Acreage: 1927 to 1939

Note.—These figures cover withdrawals and restorations for purposes shown only. They do not include national forests (see tables in sec. 29, Forests and Forest Products), national parks, withdrawals under the reclamation act, or small miscellaneous reservations

	Coal land	Oil land	Phosphate land	Potash land	Power-site reserve [1]	Reservoir sites	Public water reserve
Withdrawals outstanding June 30—							
1927	30, 535, 330	5, 273, 362	2, 307, 919	7, 548, 537	4, 915, 131	253, 608	362, 521
1928	29, 940, 372	5, 275, 236	2, 031, 306	7, 548, 216	4, 994, 937	254, 528	392, 876
1929	29, 883, 366	5, 183, 096	2, 005, 045	9, 411, 939	5, 079, 487	254, 050	405, 231
1930	29, 825, 446	5, 183, 096	2, 004, 765	9, 411, 939	5, 118, 942	254, 050	419, 339
1931	29, 665, 974	5, 259, 426	2, 004, 765	9, 411, 906	5, 077, 532	254, 010	427, 774
1932	29, 676, 854	5, 259, 426	2, 004, 765	9, 411, 906	4, 949, 421	254, 010	437, 229
1933	28, 213, 468	[2] 5, 155, 015	[2] 1, 889, 472	9, 411, 906	4, 910, 683	254, 010	471, 401
1934	27, 277, 025	5, 155, 015	1, 889, 456	9, 411, 906	5, 147, 654	254, 010	480, 708
1935	26, 976, 775	[3] 5, 168, 593	1, 889, 601	9, 414, 466	5, 165, 257	254, 010	492, 848
1936	26, 971, 813	[3] 5, 168, 593	1, 889, 601	9, 411, 906	5, 180, 547	254, 010	495, 028
1937	26, 971, 813	[3] 5, 168, 593	1, 889, 601	9, 411, 906	5, 267, 722	254, 010	496, 083
1938	26, 971, 813	[3] 5, 168, 593	1, 889, 601	9, 411, 906	5, 347, 583	254, 010	497, 113
1939	26, 757, 028	[3] 4,859, 154	1, 889, 601	9, 411, 906	5, 362, 718	254, 010	499, 698
Alabama					1, 789		
Alaska					214, 454		17
Arizona	139, 415				1, 170, 455		23, 340
Arkansas					24, 833		
California	17, 603	1, 178, 392		90, 324	729, 638	45, 226	210, 463
Colorado	4, 142, 233	215, 370			422, 760		12, 618
Florida			66, 796				
Idaho	11, 520		276, 239		508, 922		19, 342
Louisiana		466, 990					
Michigan					1, 240		
Minnesota					12, 309		
Montana	6, 044, 408	1, 336, 697	280, 089		297, 199	9, 080	12, 936
Nebraska					761		
Nevada	83, 673			39, 422	62, 696		17, 601
New Mexico	4, 119, 616			9, 282, 160	244, 972		15, 046
North Dakota	5, 954, 364	84, 804					
Oregon	4, 361				663, 940	18, 603	38, 797
South Dakota							240
Utah	3, 404, 043	[3] 1,035, 034	277, 344		649, 612	26, 040	46, 321
Washington	691, 801				252, 982	36, 327	1, 280
Wisconsin					17		
Wyoming	2, 143, 991	541, 777	989, 133		104, 139	118, 734	101, 697
New withdrawals during year ended June 30—							
1937					89, 862		1, 335
1938					87, 680		1, 600
1939					15, 382		4, 200
Restorations of land previously withdrawn, year ended June 30—							
1937					2, 687		280
1938					7, 819		570
1939	214, 785	309, 439			247		1, 615

[1] Includes data for withdrawals under act of June 25, 1910, power-site designations under acts of June 20, 1910, and June 9, 1916, and power-site classifications under act of Mar. 3, 1879.
[2] Adjusted. [3] Includes 13,578 acres withdrawn as helium reserve.

Source of tables 144 and 145: Department of the Interior, General Land Office; Annual Report of the Secretary and records in General Land Office.

No. 146.—Public Lands, Unappropriated and Unreserved—Acreage, by States: June 30, 1890 to 1939

Note.—Public lands outside Alaska were withdrawn from all disposition with certain exceptions by Executive orders issued in 1934 and 1935, in furtherance of the Taylor Grazing Act and for conservation and development of natural resources. Figures exclude unappropriated and unreserved public lands in Alaska estimated at 323,000,000 acres on Apr. 30, 1938

STATE	1890	1900	1910	1920	1930	1938 [1]	1939
Total	[2] 586,216,861	[2] 557,643,120	343,971,674	200,320,128	178,979,446	177,336,354	[3] 176,352,237
Alabama	1,105,060	359,250	108,210	37,200	(4)	15,640	15,640
Arizona	49,699,052	50,286,986	41,491,369	18,268,909	15,180,880	13,879,323	13,827,154
Arkansas	4,902,329	3,493,444	512,705	276,595	190,969	142,240	142,240
California	53,922,718	42,467,512	24,864,884	19,585,801	16,623,488	16,330,029	17,322,713
Colorado	39,994,446	39,650,247	21,726,192	8,941,185	8,027,468	8,104,597	7,746,563
Florida	5,624,426	1,596,411	453,009	120,077	18,897	10,200	10,200
Idaho	46,957,290	43,286,694	24,743,804	8,805,112	10,617,970	12,077,498	11,722,178
Iowa	5,000						
Kansas	755,791	1,196,900	137,180	4,346	(4)	880	880
Louisiana	1,358,853	442,224	88,911	14,240	(4)	3,400	3,400
Michigan	832,707	430,483	107,890	73,523	(4)	3,960	3,960
Minnesota	6,913,554	4,696,203	1,563,302	256,297	189,845	31,160	31,160
Mississippi	1,407,480	285,804	47,058	33,360	(4)	6,320	6,320
Missouri	1,151,463	337,946	2,510	18	(4)	480	480
Montana	64,807,627	67,963,057	36,015,943	5,973,741	6,601,677	6,217,045	5,811,672
Nebraska	11,226,584	9,798,688	1,879,486	66,844	22,628	17,500	17,500
Nevada	50,804,540	61,277,506	56,474,688	54,267,175	51,454,493	52,349,582	51,789,789
New Mexico	56,360,326	56,541,170	36,454,692	18,448,878	15,664,121	13,772,695	11,730,620
North Dakota	30,497,400	18,725,239	1,410,225	81,044	146,505	83,207	87,487
Oklahoma	[5] 3,694,693	5,733,572	5,007	7,404	(4)	6,720	6,720
Oregon	38,273,228	34,377,907	17,580,573	14,006,757	13,069,136	12,116,095	12,681,555
South Dakota	10,241,498	11,930,809	4,562,804	288,472	439,880	186,465	193,439
Utah	36,205,100	42,967,451	35,955,554	29,991,715	23,881,445	25,693,688	27,015,613
Washington	19,646,316	11,125,883	3,196,059	1,086,686	920,584	522,569	504,476
Wisconsin	819,320	313,565	14,460	5,154	(4)	3,480	3,480
Wyoming	49,010,060	48,358,160	34,575,159	19,679,595	15,929,460	15,760,981	15,676,998

[1] Figures are as of Apr. 30.
[2] Exclusive of the Cherokee Strip, containing 8,004,644 acres, and all other lands owned or claimed by the Indians in the Indian Territory west of the ninety-sixth degree of longitude.
[3] Includes 129,642,671 acres of public lands within grazing districts, subject to grazing use.
[4] Data not tabulated. See headnote, table 137.
[5] Figures include 3,672,640 acres of unsurveyed land in public land strip.

Source: Department of the Interior, General Land Office; 1938, report on Vacant Public Lands; 1939, records in the General Land Office.

No. 147.—Lands Under Jurisdiction of Office of Indian Affairs—Acreage, by States: 1881 to 1939

STATE	1881	1900	1911	1933	JAN. 1, 1939			
					Total	Trust allotted	Tribal	Government owned
Acres, total	155,632,312	78,372,185	71,646,796	52,651,313	54,839,278	17,594,376	35,402,440	1,842,462
Arizona	3,092,720	15,150,757	17,358,746	18,657,984	19,248,445	298,296	18,260,627	689,522
California	415,841	406,396	437,629	625,354	642,457	197,083	444,763	611
Colorado	12,467,200	483,750	556,561	443,751	709,168	37,577	671,162	429
Florida		23,062	23,542	125,880	60,574		60,574	
Idaho	2,748,981	1,364,500	770,706	803,239	817,951	496,950	317,829	3,172
Iowa	692	2,965	3,251	3,361	[1] 3,366		3,253	113
Kansas	137,747	28,279	273,408	34,821	34,609	33,519	80	1,010
Michigan	66,332	8,317	153,910	20,233	25,351	14,070	977	10,304
Minnesota	5,026,447	1,566,707	1,480,647	549,320	638,891	148,554	489,461	876
Mississippi				[2] 3,863	9,035			9,035
Montana	29,356,800	9,500,700	6,263,151	6,055,009	6,399,492	5,070,167	1,215,462	113,863
Nebraska	436,252	74,592	344,375	69,280	[3] 75,919	64,429	11,490	
Nevada	885,015	954,135	696,749	866,176	895,332	87,574	804,968	2,790
New Mexico	7,228,731	1,667,485	4,520,652	6,188,964	6,703,871	924,087	4,982,670	797,114
New York	86,366	87,677	87,677					
North Carolina	65,211	98,211	63,211	57,705	57,705		57,320	385
North Dakota	(4)	3,701,724	2,786,162	1,034,123	1,039,453	988,054	35,395	16,004
Oklahoma	41,100,915	26,397,237	22,736,473	2,919,886	[5] 2,889,000	2,754,507	105,699	28,794
Oregon	3,853,800	1,300,225	1,719,561	1,718,510	1,731,773	400,781	1,323,713	7,279
South Dakota	[4] 36,616,448	8,991,791	7,221,939	5,544,424	[6] 5,922,440	4,686,785	1,115,088	120,567
Utah	2,039,040	2,039,040	291,101	1,571,020	1,740,729	96,968	1,635,579	8,182
Washington	7,079,348	2,333,574	2,948,708	2,712,915	2,722,212	961,045	1,758,123	3,044
Wisconsin	586,026	381,061	590,094	395,919	442,002	144,652	275,088	22,262
Wyoming	2,342,400	1,810,000	[7] 318,543	2,249,576	[8] 2,029,503	189,278	1,833,119	7,106

[1] Includes 3,253 acres taxable trust land.
[2] Reservation established 1918.
[3] Includes 52,032 acres taxable trust land.
[4] Dakota Territory.
[5] Includes 336,232 acres taxable trust land at Osage Agency.
[6] Includes 169,225 acres unrestored tribal land at Cheyenne River Agency.
[7] Excludes ceded lands amounting to 1,472,000 acres. All other years include ceded lands.
[8] Includes 1,079,107 acres unrestored tribal land and 244,756 acres taxable trust land.

Source: Department of the Interior, Office of Indian Affairs; 1881, 1900, and 1911, Annual Report of Commissioner; 1933, Annual Statistical Report of Extension Division; 1939, Statistical Supplement to the Annual Report of Commissioner.

7. CLIMATE

No. 148.—Climatic Conditions of Selected Cities, by Months

Note.—The table presented herewith shows the more important facts concerning the weather at a number of points in continental United States and outlying areas selected with a view to covering all the important climatic sections. The temperature extremes include the entire period of observations to Dec. 31, 1939. Other data are standard normals or long-time averages covering periods ranging up to 50 years or more. Average hourly wind velocity data are reduced to true velocities. Temperatures are Fahrenheit

STATION	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Annual
ALABAMA, MONTGOMERY													
Temperature:													
Monthly mean	48.2	51.6	57.8	65.3	73.4	79.6	81.7	80.8	76.3	66.6	55.8	49.4	65.5
Daily mean maximum	57.8	60.7	68.0	75.5	83.3	89.8	90.9	89.9	86.4	76.5	66.1	58.4	75.3
Daily mean minimum	40.2	42.4	48.3	55.1	63.1	70.2	72.4	71.9	67.5	56.3	46.1	40.8	56.2
Highest on record	81	84	90	92	99	106	107	103	106	96	86	81	107
Lowest on record	5	−5	20	30	43	48	61	58	45	31	18	8	−5
Precipitation:													
Total, inches	5.20	5.45	5.99	4.30	3.84	3.80	4.86	4.23	2.99	2.46	3.23	4.84	51.19
Days with 0.01 inch or more	11	10	10	8	9	11	12	11	8	6	7	10	113
Total snowfall, inches	0.2	0.3	(1)	(1)	0	0	0	0	0	0	(1)	0.3	0.8
Percentage of possible sunshine	51	54	62	68	71	72	64	67	69	69	64	46	64
Number of clear days	9	9	12	12	13	9	8	9	13	16	14	10	134
Hourly wind velocity, miles	7.6	7.8	7.9	7.4	6.5	6.3	6.1	5.5	6.3	6.4	6.7	7.1	6.8
ARIZONA, PHOENIX													
Temperature:													
Monthly mean	51.2	55.1	60.7	67.0	75.0	84.5	89.8	88.5	82.7	70.6	59.7	52.0	69.7
Daily mean maximum	64.9	69.0	74.5	82.4	90.7	101.2	103.3	101.3	97.2	86.4	74.7	65.3	84.2
Daily mean minimum	38.5	42.7	47.0	52.0	60.0	69.2	77.2	75.9	69.1	56.1	45.2	39.1	56.1
Highest on record	84	92	95	103	114	118	118	115	112	105	96	82	118
Lowest on record	16	24	30	35	39	49	63	58	47	36	27	22	16
Precipitation:													
Total, inches	0.80	0.77	0.68	0.40	0.12	0.07	1.07	0.95	0.75	0.47	0.70	1.00	7.78
Days with 0.01 inch or more	4	4	4	2	1	1	5	6	3	2	3	4	39
Total snowfall, inches	(1)	(1)	(1)	0	0	0	0	0	0	0	(1)	(1)	(1)
Percentage of possible sunshine	75	77	82	88	92	93	83	83	88	89	83	77	84
Number of clear days	17	15	18	20	23	25	17	18	22	23	20	18	236
Hourly wind velocity, miles	5.3	5.7	6.2	6.5	6.5	6.3	6.3	5.8	5.6	5.4	5.2	5.0	5.8
ARKANSAS, LITTLE ROCK													
Temperature:													
Monthly mean	41.4	44.9	53.0	62.1	70.3	77.4	80.9	79.8	74.1	63.6	52.1	44.2	62.0
Daily mean maximum	50.3	53.6	62.7	71.9	79.1	87.0	90.2	89.5	84.0	73.6	61.3	52.1	71.3
Daily mean minimum	34.0	36.2	44.1	53.0	60.8	68.8	72.1	71.0	65.3	53.9	43.0	36.1	53.2
Highest on record	78	87	90	94	97	105	108	110	104	93	84	78	110
Lowest on record	−8	−12	14	28	39	51	58	52	41	27	10	5	−12
Precipitation:													
Total, inches	4.73	3.84	4.62	5.19	4.78	3.76	3.50	3.75	3.17	2.71	4.19	4.14	48.38
Days with 0.01 inch or more	10	8	10	10	10	10	9	9	7	6	8	9	106
Total snowfall, inches	1.9	1.3	0.5	(1)	0	0	0	0	0	(1)	0.2	1.0	4.9
Percentage of possible sunshine	47	53	58	63	67	73	72	73	72	69	57	47	63
Number of clear days	10	9	11	11	10	11	12	14	14	17	13	11	143
Hourly wind velocity, miles	8.1	8.8	9.4	8.8	7.5	6.5	6.1	5.8	6.0	6.5	7.5	7.9	7.4
CALIFORNIA, FRESNO													
Temperature:													
Monthly mean	46.2	51.1	55.0	60.2	67.1	75.8	82.1	80.7	73.4	64.0	54.2	46.2	63.0
Daily mean maximum	54.1	61.3	66.3	73.9	81.6	91.1	99.1	97.4	89.2	78.5	66.6	54.9	76.2
Daily mean minimum	38.1	41.7	44.6	48.0	53.1	59.6	65.1	63.7	58.2	51.2	43.3	38.3	50.4
Highest on record	73	84	87	101	110	112	115	113	111	100	86	76	115
Lowest on record	17	24	28	34	38	42	50	51	42	35	27	18	17
Precipitation:													
Total, inches	1.73	1.43	1.58	0.95	0.44	0.08	0.01	0.01	0.21	0.57	0.93	1.45	9.39
Days with 0.01 inch or more	8	7	7	4	2	1	(2)	(2)	1	2	4	7	43
Total snowfall, inches	0.1	(1)	(1)	0	0	0	0	0	0	0	0	(1)	0.1
Percentage of possible sunshine	45	63	72	83	88	94	96	96	92	87	74	49	78
Number of clear days	9	12	14	18	21	25	28	28	25	23	17	10	230
Hourly wind velocity, miles	5.4	6.0	6.2	7.2	7.9	8.2	7.8	7.2	6.2	5.4	4.6	4.8	6.4

[1] Trace. [2] Less than 1 day.

No. 148.—Climatic Conditions, Etc.—Continued

STATION	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Annual
CALIFORNIA, LOS ANGELES													
Temperature:													
Monthly mean	54.6	55.5	57.5	59.4	62.2	66.4	70.2	71.1	69.0	65.3	60.0	56.6	62.4
Daily mean maximum	64.6	65.5	67.4	69.6	71.7	76.4	81.2	82.0	80.4	76.2	72.7	66.8	72.9
Daily mean minimum	45.7	46.9	48.6	50.6	53.4	56.6	59.9	60.7	58.7	54.9	50.9	47.5	52.9
Highest on record	90	92	99	100	103	105	109	106	108	102	96	92	109
Lowest on record	28	28	31	36	40	46	49	49	44	40	34	30	28
Precipitation:													
Total, inches	3.10	3.07	2.78	1.04	0.45	0.08	0.01	0.02	0.17	0.68	1.20	2.63	15.23
Days with 0.01 inch or more	6	6	6	4	2	1	(2)	(2)	1	2	3	6	37
Total snowfall, inches	(1)	(1)	0	0	0	0	0	0	0	0	(1)	(1)	(1)
Percentage of possible sunshine	70	68	68	68	63	70	78	79	77	76	78	73	72
Number of clear days	15	12	13	12	11	13	16	18	17	17	18	17	179
Hourly wind velocity, miles	6.2	6.4	6.4	6.4	6.2	6.1	5.9	5.8	5.7	5.7	5.9	6.2	6.1
CALIFORNIA, SAN DIEGO													
Temperature:													
Monthly mean	54.3	55.1	56.7	58.5	60.8	63.9	67.2	68.7	67.1	63.7	59.7	56.0	61.0
Daily mean maximum	62.5	62.9	64.0	65.3	66.3	69.2	72.5	74.0	73.0	70.5	68.4	64.5	67.7
Daily mean minimum	46.6	48.1	50.0	52.7	55.9	59.0	62.5	63.9	61.5	56.9	51.8	48.4	54.8
Highest on record	85	89	99	96	98	96	100	94	110	96	93	84	110
Lowest on record	25	34	36	39	45	50	54	54	50	44	36	32	25
Precipitation:													
Total, inches	2.06	2.03	1.72	0.77	0.35	0.05	0.03	0.04	0.08	0.54	0.76	1.87	10.30
Days with 0.01 inch or more	7	7	7	4	3	1	1	1	1	3	4	6	45
Total snowfall, inches	0	0	0	0	0	0	0	0	0	0	0	0	0
Percentage of possible sunshine	68	66	67	68	60	62	68	71	72	71	77	71	68
Number of clear days	15	13	13	14	12	13	16	18	18	18	18	17	185
Hourly wind velocity, miles	6.2	6.7	7.1	7.3	7.3	7.0	6.8	6.7	6.7	6.3	6.1	6.1	6.7
CALIFORNIA, SAN FRANCISCO													
Temperature:													
Monthly mean	49.9	52.2	54.2	55.0	56.8	58.5	58.5	59.1	60.9	60.5	56.3	51.3	56.1
Daily mean maximum	55.0	58.4	60.7	62.2	63.4	65.6	65.1	65.3	68.3	67.8	62.8	56.2	62.6
Daily mean minimum	44.7	47.0	48.2	49.3	50.6	52.2	52.8	53.3	54.6	53.7	50.6	46.3	50.3
Highest on record	78	80	86	89	97	100	99	92	101	96	83	74	101
Lowest on record	29	33	33	40	42	46	47	46	47	43	38	27	27
Precipitation:													
Total, inches	4.54	3.85	3.14	1.61	0.80	0.18	0.02	0.01	0.45	1.12	2.35	3.95	22.02
Days with 0.01 inch or more	11	11	10	6	4	2	(2)	(2)	2	4	7	10	67
Total snowfall, inches	(1)	0.1	(1)	0	0	0	0	0	0	0	0	0.1	0.2
Percentage of possible sunshine	53	57	63	71	71	75	69	63	70	70	63	56	66
Number of clear days	11	10	12	14	15	17	15	13	16	16	14	11	164
Hourly wind velocity, miles	7.6	7.8	8.7	9.7	10.6	11.2	11.5	10.9	9.4	7.9	7.1	7.3	9.1
COLORADO, DENVER													
Temperature:													
Monthly mean	29.8	32.7	39.3	47.1	56.2	66.3	72.2	70.7	62.9	51.2	39.8	32.3	50.0
Daily mean maximum	42.8	44.8	51.4	59.7	68.8	80.2	85.6	84.3	76.5	64.6	52.5	44.3	63.0
Daily mean minimum	18.3	20.9	27.1	35.3	44.4	53.4	59.3	58.1	49.1	38.1	27.6	20.2	37.7
Highest on record	76	77	82	86	92	99	102	105	97	90	79	74	105
Lowest on record	−29	−25	−11	4	19	32	42	40	21	−2	−18	−25	−29
Precipitation:													
Total, inches	0.40	0.53	1.04	2.06	2.21	1.38	1.68	1.43	0.99	1.05	0.55	0.73	14.05
Days with 0.01 inch or more	4	6	8	9	10	8	9	9	6	6	5	5	85
Total snowfall, inches	4.8	7.9	10.7	9.9	2.0	(1)	0	0	0.8	4.5	6.5	9.0	56.1
Percentage of possible sunshine	68	67	64	63	60	69	68	66	70	70	67	65	66
Number of clear days	15	12	10	9	8	12	11	11	15	16	15	14	148
Hourly wind velocity, miles	7.6	7.7	8.2	8.4	7.7	7.4	6.9	6.6	6.7	7.0	7.3	7.2	7.4
CONNECTICUT, HARTFORD													
Temperature:													
Monthly mean	25.5	27.2	35.0	46.7	57.5	67.4	71.6	68.9	61.7	51.2	39.5	29.8	48.5
Daily mean maximum	35.9	35.2	45.5	56.9	68.7	77.3	82.6	79.7	73.4	63.1	49.9	38.0	58.8
Daily mean minimum	20.7	19.1	28.7	38.3	48.7	57.5	63.3	60.9	54.5	43.9	34.5	24.2	41.2
Highest on record	70	69	82	91	94	98	101	100	95	91	77	67	101
Lowest on record	−12	−15	4	11	32	40	48	43	32	24	6	−18	−18
Precipitation:													
Total, inches	3.94	3.83	3.90	3.36	3.60	3.08	4.37	4.29	3.49	3.52	3.55	3.97	44.90
Days with 0.01 inch or more	12	10	11	12	12	11	10	10	9	9	10	10	126
Total snowfall, inches	11.0	13.8	6.2	1.4	(1)	0	0	0	0	(1)	2.1	8.6	43.1
Percentage of possible sunshine	46	55	55	53	56	57	57	56	53	53	45	43	52
Number of clear days	9	10	11	9	10	10	9	10	11	12	8	9	118
Hourly wind velocity, miles	8.6	8.7	9.1	9.1	8.5	7.8	7.6	7.2	7.1	7.6	8.3	8.1	8.1

[1] Trace. [2] Less than 1 day.

No. 148.—Climatic Conditions, Etc.—Continued

STATION	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Annual
DELAWARE, WILMINGTON [3]													
Temperature:													
Monthly mean	33.1	32.6	42.3	52.3	63.0	71.5	76.3	74.0	68.2	56.8	45.6	35.0	54.2
Daily mean maximum	40.6	40.5	51.6	62.9	73.7	81.8	85.8	83.4	77.4	66.2	53.7	42.3	63.3
Daily mean minimum	25.6	24.6	32.9	42.0	52.4	61.1	66.7	64.8	58.7	47.5	37.4	27.8	45.1
Highest on record	71	78	80	97	98	102	106	107	98	90	78	70	107
Lowest on record	−10	−15	6	11	31	41	49	47	33	23	11	−7	−15
Precipitation:													
Total, inches	3.47	3.26	3.53	3.48	3.58	3.91	4.96	4.88	3.66	3.09	2.99	3.52	44.33
Days with 0.01 inch or more	10	9	10	9	10	9	9	10	7	6	8	9	106
Total snowfall, inches	6.2	6.7	3.5	0.9	0	0	0	0	0	0.1	0.6	4.3	22.3
Number of clear days	13	13	15	15	16	16	17	16	16	18	14	13	182
D. C., WASHINGTON													
Temperature:													
Monthly mean	33.4	35.3	42.6	53.3	63.7	72.2	76.8	75.0	68.1	57.4	45.2	36.6	55.0
Daily mean maximum	42.2	43.5	52.3	63.5	74.5	82.4	86.6	84.1	78.2	67.0	54.4	44.3	64.4
Daily mean minimum	26.7	27.1	34.4	43.6	54.0	62.9	67.7	65.8	59.3	47.4	37.3	29.1	46.3
Highest on record	77	84	93	95	97	102	106	106	104	93	83	74	106
Lowest on record	−14	−15	4	15	33	43	52	49	36	26	11	−13	−15
Precipitation:													
Total, inches	3.55	3.27	3.75	3.27	3.70	4.13	4.71	4.01	3.24	2.84	2.37	3.32	42.16
Days with 0.01 inch or more	11	10	12	11	12	11	11	11	8	8	9	10	124
Total snowfall, inches	6.3	6.1	3.9	0.5	(1)	0	0	0	0	(1)	0.7	3.4	20.9
Percentage of possible sunshine	46	53	55	58	61	63	64	61	62	61	53	47	57
Number of clear days	9	9	10	10	11	11	11	11	12	14	10	10	128
Hourly wind velocity, miles	7.9	8.5	8.9	8.6	7.2	6.5	6.2	6.0	6.0	6.7	7.5	7.5	7.3
FLORIDA, JACKSONVILLE													
Temperature:													
Monthly mean	55.4	58.0	62.6	68.7	75.0	79.9	82.1	81.7	78.3	71.1	62.2	56.3	69.3
Daily mean maximum	64.8	66.7	72.0	77.4	83.4	87.9	89.9	89.4	85.6	78.3	70.8	65.2	77.6
Daily mean minimum	47.5	49.1	54.1	59.9	66.4	71.9	73.8	73.7	71.5	63.5	54.1	47.9	61.1
Highest on record	83	86	91	92	99	101	104	101	99	95	86	83	104
Lowest on record	15	10	26	34	46	54	65	64	49	37	26	14	10
Precipitation:													
Total, inches	2.80	2.97	2.91	2.38	4.02	5.33	6.71	5.81	7.35	4.46	1.98	3.02	49.74
Days with 0.01 inch or more	9	8	8	7	9	13	15	15	13	10	7	8	122
Total snowfall, inches	(1)	(1)	(1)	0	0	0	0	0	0	0	0	(1)	(1)
Percentage of possible sunshine	56	59	68	73	71	65	64	65	62	59	62	53	63
Number of clear days	10	10	13	13	12	8	8	8	9	12	13	11	127
Hourly wind velocity, miles	9.1	9.5	9.7	9.6	9.1	8.8	8.6	8.2	8.6	9.2	8.9	8.9	9.0
FLORIDA, MIAMI													
Temperature:													
Monthly mean	66.5	67.1	70.2	72.8	76.4	80.0	81.0	81.4	80.1	77.0	71.8	68.0	74.4
Daily mean maximum	74.4	74.9	76.7	79.8	82.7	85.4	87.1	87.4	86.2	83.0	77.6	75.3	80.9
Daily mean minimum	62.1	61.4	63.8	67.7	71.5	74.6	76.1	76.5	75.6	72.9	66.4	63.0	69.3
Highest on record	85	88	92	93	94	94	96	96	95	93	88	91	96
Lowest on record	29	27	34	45	50	61	66	67	62	52	36	30	27
Precipitation:													
Total, inches	2.52	1.83	2.17	3.09	6.22	6.86	5.42	6.17	8.34	8.44	2.91	1.69	55.66
Days with 0.01 inch or more	9	7	7	8	12	13	15	15	18	16	10	7	137
Total snowfall, inches	0	0	0	0	0	0	0	0	0	0	0	0	0
Percentage of possible sunshine	66	71	73	73	67	61	67	69	64	63	64	67	67
Number of clear days	10	11	12	10	7	5	5	6	5	7	9	10	97
Hourly wind velocity, miles	9.7	9.7	10.0	9.9	9.4	8.4	8.2	8.2	8.8	9.6	10.7	9.3	9.3
FLORIDA, TAMPA													
Temperature:													
Monthly mean	60.4	61.9	66.8	70.9	76.3	80.2	81.2	81.5	79.9	74.3	66.9	61.1	71.8
Daily mean maximum	70.2	71.5	76.1	80.4	85.6	88.6	89.3	89.7	88.2	82.6	75.9	70.7	80.7
Daily mean minimum	52.6	53.7	57.9	62.0	67.7	71.9	73.8	73.9	72.4	66.3	58.2	53.1	63.6
Highest on record	85	86	92	91	94	98	97	97	96	93	88	86	98
Lowest on record	23	22	32	38	52	59	65	66	54	43	32	19	19
Precipitation:													
Total, inches	2.69	2.56	2.43	2.01	2.99	7.25	7.95	8.18	6.42	3.09	172	2.07	49.36
Days with 0.01 inch or more	7	7	6	5	7	14	17	17	15	8	5	6	114
Total snowfall, inches	0	(1)	0	0	0	0	0	0	0	0	0	(1)	(1)
Percentage of possible sunshine	61	66	71	75	74	66	63	65	65	66	66	61	67
Number of clear days	11	11	14	13	12	7	5	5	7	13	13	12	123
Hourly wind velocity, miles	8.2	8.6	8.7	8.6	8.0	7.5	7.0	6.9	7.7	8.6	8.3	8.0	8.2

[1] Trace. [3] No data on percentage of possible sunshine or hourly wind velocity available.

No. 148.—Climatic Conditions, Etc.—Continued

STATION	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Annual
GEORGIA, ATLANTA													
Temperature:													
Monthly mean	42.6	45.3	52.0	61.0	69.9	76.0	78.1	77.0	72.4	63.0	52.1	44.7	61.2
Daily mean maximum	51.4	53.9	61.8	70.3	78.7	85.5	87.1	85.9	81.8	71.5	60.5	52.3	70.1
Daily mean minimum	35.7	37.0	43.4	51.6	60.1	67.2	69.7	69.0	64.6	53.8	44.6	37.7	52.7
Highest on record	76	78	87	93	97	102	103	101	102	94	82	75	103
Lowest on record	−2	−8	8	25	38	39	58	55	43	28	14	1	−8
Precipitation:													
Total, inches	4.95	4.79	5.30	3.61	3.47	3.74	4.65	4.45	2.99	2.59	3.03	4.70	48.27
Days with 0.01 inch or more	12	11	11	10	10	11	13	12	8	7	8	11	124
Total snowfall, inches	1.0	0.9	0.2	(1)	0	0	0	0	0	0	(1)	0.4	2.5
Percentage of possible sunshine	49	54	61	66	67	68	61	61	64	67	61	47	60
Number of clear days	9	9	12	11	11	10	8	8	12	16	13	10	129
Hourly wind velocity, miles	11.5	11.8	11.7	10.7	9.5	8.6	8.4	8.0	8.7	9.9	10.8	11.1	10.1
IDAHO, BOISE													
Temperature:													
Monthly mean	29.8	34.8	42.7	50.4	57.1	65.3	72.9	71.8	61.9	51.1	41.0	32.1	50.9
Daily mean maximum	37.3	43.2	52.8	62.4	70.7	79.7	89.7	87.9	75.7	64.1	50.0	39.6	62.8
Daily mean minimum	21.8	26.6	32.8	38.6	45.0	51.4	58.0	56.5	47.5	39.4	31.0	24.5	39.4
Highest on record	62	69	83	92	100	107	113	121	103	95	85	70	121
Lowest on record	−28	−13	−5	11	25	30	40	32	23	14	−10	−18	−28
Precipitation:													
Total, inches	1.73	1.44	1.35	1.18	1.43	0.92	0.24	0.19	0.53	1.24	1.28	1.57	13.10
Days with 0.01 inch or more	11	9	9	7	7	6	2	2	3	6	8	10	79
Total snowfall, inches	8.4	5.6	2.9	0.7	(1)	(1)	0	0	(1)	0.1	1.5	5.3	24.5
Percentage of possible sunshine	37	52	62	70	75	81	88	88	78	69	51	40	66
Number of clear days	5	6	7	9	11	14	22	22	18	14	9	6	143
Hourly wind velocity, miles	5.7	6.1	6.8	7.0	6.8	6.2	5.9	5.5	5.5	5.3	5.5	5.4	6.0
ILLINOIS, CHICAGO													
Temperature:													
Monthly mean	23.7	26.3	35.3	46.9	57.5	67.3	72.5	71.6	65.2	54.0	40.1	28.8	49.1
Daily mean maximum	31.1	33.4	43.0	54.7	65.6	75.7	80.6	79.2	73.3	61.7	47.0	35.2	56.7
Daily mean minimum	17.9	19.8	29.0	39.5	49.2	59.3	65.2	64.2	57.3	45.9	33.4	22.8	41.9
Highest on record	65	68	81	90	98	102	105	102	100	87	77	68	105
Lowest on record	−20	−21	−12	17	27	40	50	47	32	14	−2	−23	−23
Precipitation:													
Total, inches	1.90	2.14	2.58	2.78	3.54	3.30	3.33	3.21	3.14	2.53	2.37	2.04	32.86
Days with 0.01 inch or more	11	10	12	11	12	11	9	9	9	9	10	11	124
Total snowfall, inches	8.8	8.6	5.9	1.2	(1)	0	0	0	0	0.1	1.6	6.8	33.0
Percentage of possible sunshine	45	50	53	57	64	70	73	69	64	59	46	40	58
Number of clear days	8	7	8	9	10	10	13	13	12	12	8	7	117
Hourly wind velocity, miles	12.0	12.0	13.0	12.0	11.0	10.0	9.0	10.0	10.0	11.0	12.0	12.0	11.0
INDIANA, INDIANAPOLIS													
Temperature:													
Monthly mean	28.4	31.1	40.0	52.1	62.9	71.6	75.7	73.7	66.9	55.7	42.3	32.2	52.7
Daily mean maximum	36.3	38.6	48.8	61.2	72.2	81.4	85.8	83.5	76.9	64.7	49.8	39.0	61.5
Daily mean minimum	21.6	23.2	32.1	43.1	52.5	62.6	66.8	64.1	57.8	46.4	34.6	25.5	44.3
Highest on record	70	73	84	90	96	101	106	103	100	89	78	69	106
Lowest on record	−25	−18	0	19	31	39	48	44	30	22	−5	−15	−25
Precipitation:													
Total, inches	2.95	2.73	3.93	3.62	3.89	3.62	3.34	3.31	3.40	2.78	3.35	2.98	39.90
Days with 0.01 inch or more	13	10	13	12	13	11	10	9	9	9	11	12	132
Total snowfall, inches	6.0	4.7	3.7	0.7	0.1	0	0	0	0	(1)	1.4	4.6	21.2
Percentage of possible sunshine	43	47	47	55	61	68	72	68	67	62	50	39	57
Number of clear days	6	6	6	7	9	8	11	11	12	12	8	6	102
Hourly wind velocity, miles	11.5	11.6	12.1	11.8	10.5	9.6	8.7	8.4	9.3	9.9	11.2	11.2	10.5
IOWA, DES MOINES													
Temperature:													
Monthly mean	20.1	23.7	35.9	50.1	61.3	70.6	75.4	73.1	65.6	53.4	38.4	26.0	49.5
Daily mean maximum	29.8	33.4	46.1	60.6	71.7	80.8	86.6	84.0	75.9	63.9	47.6	34.2	59.5
Daily mean minimum	12.0	15.6	27.5	40.4	51.3	61.0	65.6	63.3	55.2	43.2	29.5	18.0	40.2
Highest on record	65	78	88	92	105	103	110	110	99	92	82	69	110
Lowest on record	−30	−26	−10	11	26	37	48	40	26	7	−10	−21	−30
Precipitation:													
Total, inches	1.07	1.12	1.78	2.91	4.56	4.76	3.50	3.52	3.67	2.50	1.43	1.22	32.04
Days with 0.01 inch or more	8	8	9	10	12	11	9	9	9	8	7	8	108
Total snowfall, inches	8.6	7.1	5.3	1.2	(1)	0	0	0	0	0.3	2.3	7.0	31.8
Percentage of possible sunshine	54	57	57	59	62	67	74	70	63	63	54	49	61
Number of clear days	10	9	8	8	8	8	12	13	12	13	10	9	120
Hourly wind velocity, miles	10.1	10.8	11.2	11.5	9.9	9.1	8.3	8.2	8.6	9.5	10.5	9.8	9.8

1 Trace.

No. 148.—Climatic Conditions, Etc.—Continued

STATION	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Annual
KANSAS, DODGE CITY													
Temperature:													
Monthly mean	29.0	33.2	42.8	53.6	63.5	72.5	78.4	77.7	69.4	56.1	42.6	32.6	54.3
Daily mean maximum	41.7	46.1	56.3	67.1	75.2	85.4	90.8	89.5	81.8	69.4	55.9	44.7	67.0
Daily mean minimum	17.8	21.0	29.2	40.9	51.1	61.0	66.1	64.8	56.4	43.3	29.8	21.1	41.9
Highest on record	79	84	98	95	101	107	109	109	103	94	86	79	109
Lowest on record	−20	−26	−10	9	19	36	46	43	30	10	−13	−15	−26
Precipitation:													
Total, inches	0.41	0.77	0.89	1.94	2.89	3.30	3.14	2.67	1.90	1.30	0.73	0.57	20.51
Days with 0.01 inch or more	4	5	6	7	10	9	8	7	6	5	4	4	75
Total snowfall, inches	3.4	5.2	4.2	0.9	(1)	0	0	0	0	0.3	1.5	3.0	18.5
Percentage of possible sunshine	68	68	68	68	67	74	77	78	76	75	71	67	72
Number of clear days	15	13	13	13	12	15	16	17	17	18	16	15	180
Hourly wind velocity, miles	10.0	10.7	12.5	13.3	12.5	12.0	10.7	10.0	11.1	10.9	10.1	10.1	11.2
KENTUCKY, LOUISVILLE													
Temperature:													
Monthly mean	34.4	37.2	45.4	56.4	66.6	74.7	78.6	77.0	70.5	59.3	46.7	37.6	57.0
Daily mean maximum	42.7	45.1	54.6	65.7	75.9	84.2	88.2	86.4	80.5	68.6	54.7	44.7	65.9
Daily mean minimum	27.2	28.5	36.8	46.6	56.4	65.3	69.1	67.5	61.0	49.1	38.2	30.2	48.0
Highest on record	74	78	88	91	98	102	107	105	102	91	79	74	107
Lowest on record	−20	−14	3	21	33	43	54	47	36	23	1	−7	−20
Precipitation:													
Total, inches	4.00	3.55	4.39	3.88	3.72	3.82	3.70	3.42	2.78	2.65	3.61	3.74	43.26
Days with 0.01 inch or more	12	10	12	12	11	11	10	9	8	8	10	11	123
Total snowfall, inches	4.1	3.8	2.2	0.2	(1)	0	0	0	0	0.1	0.5	3.0	13.9
Percentage of possible sunshine	43	48	52	57	63	69	72	69	68	65	51	39	58
Number of clear days	8	7	8	9	10	9	12	12	13	14	10	7	119
Hourly wind velocity, miles	9.9	10.2	10.8	9.0	8.5	7.8	7.1	6.7	7.2	7.9	9.3	9.5	8.7
LOUISIANA, NEW ORLEANS													
Temperature:													
Monthly mean	54.2	57.3	62.8	68.8	75.4	80.6	82.4	82.2	79.2	71.0	61.6	55.6	69.3
Daily mean maximum	62.7	65.1	71.1	76.8	82.9	88.2	89.5	89.4	86.2	78.4	69.7	63.3	76.9
Daily mean minimum	47.4	49.5	55.2	61.1	67.8	73.8	75.5	75.6	72.9	64.2	54.4	48.3	62.1
Highest on record	83	84	90	90	96	102	102	100	99	94	89	84	102
Lowest on record	15	7	28	38	52	58	66	63	54	40	29	19	7
Precipitation:													
Total, inches	4.34	4.25	4.72	5.24	4.60	5.88	6.37	5.80	5.03	3.30	3.14	4.79	57.46
Days with 0.01 inch or more	10	9	9	7	9	13	15	14	10	7	7	10	120
Total snowfall, inches	0.1	0.2	(1)	0	0	0	0	0	0	0	0	(1)	0.3
Percentage of possible sunshine	49	51	57	63	65	64	57	58	65	68	60	45	58
Number of clear days	9	9	11	11	11	9	7	7	12	16	13	9	124
Hourly wind velocity, miles	8.7	9.1	9.1	8.7	7.9	7.1	6.8	6.7	7.6	8.0	8.2	8.6	8.0
MAINE, PORTLAND													
Temperature:													
Monthly mean	22.4	23.8	31.8	43.0	53.3	62.5	68.1	66.4	59.6	49.9	38.0	27.6	45.5
Daily mean maximum	30.5	31.4	39.7	50.4	61.4	70.8	76.3	74.2	67.6	57.3	45.4	34.3	53.3
Daily mean minimum	15.4	15.8	24.8	35.4	45.5	54.3	60.0	58.9	52.2	42.4	31.9	20.5	38.1
Highest on record	65	58	79	89	96	96	103	98	96	85	74	65	103
Lowest on record	−18	−18	−7	9	27	38	48	45	32	22	−6	−21	−21
Precipitation:													
Total, inches	3.97	4.00	3.86	3.38	3.40	3.28	3.24	3.14	3.10	3.14	3.46	3.97	41.94
Days with 0.01 inch or more	12	11	13	11	12	12	12	11	11	10	11	12	138
Total snowfall, inches	19.2	20.3	11.7	4.6	(1)	0	0	0	0	(1)	4.3	11.8	71.9
Percentage of possible sunshine	53	58	59	57	58	61	64	64	61	57	46	49	57
Number of clear days	12	11	13	11	12	12	12	11	11	10	11	12	138
Hourly wind velocity, miles	8.9	9.1	9.6	9.4	8.7	7.8	7.5	7.0	7.7	8.4	8.9	9.7	8.5
MARYLAND, BALTIMORE													
Temperature:													
Monthly mean	33.8	35.4	42.3	53.6	64.4	72.7	77.2	75.5	68.5	58.2	46.3	37.2	55.4
Daily mean maximum	41.8	42.6	51.2	62.2	73.3	81.8	86.1	83.6	77.2	66.4	54.1	44.0	63.6
Daily mean minimum	28.0	28.2	35.2	44.8	55.4	64.4	69.3	67.4	61.0	49.5	39.3	30.8	47.8
Highest on record	79	83	88	94	98	105	107	105	101	92	82	73	107
Lowest on record	−6	−7	5	15	34	46	54	51	39	30	12	−3	−7
Precipitation:													
Total, inches	3.50	3.39	3.71	3.34	3.54	3.88	4.64	4.37	3.37	2.89	2.56	3.37	42.56
Days with 0.01 inch or more	11	10	12	11	11	11	11	11	9	8	9	11	125
Total snowfall, inches	6.2	6.8	4.8	0.8	(1)	0	0	0	0	(1)	0.7	3.9	23.2
Percentage of possible sunshine	48	55	58	59	61	64	65	63	64	64	55	49	59
Number of clear days	9	9	10	10	10	9	10	10	12	13	10	9	121
Hourly wind velocity, miles	7.8	8.2	8.7	8.6	7.8	7.5	7.2	6.9	7.1	7.4	7.6	7.7	7.7

[1] Trace.

No. 148.—Climatic Conditions, Etc.—Continued

STATION	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Annual
MASSACHUSETTS, BOSTON													
Temperature:													
Monthly mean	27.9	28.8	35.6	46.4	57.1	66.5	71.7	69.9	63.2	53.6	42.0	32.5	49.6
Daily mean maximum	35.8	36.6	43.4	54.5	65.7	75.2	80.1	77.8	71.2	61.6	49.3	39.6	57.6
Daily mean minimum	20.0	21.0	27.8	38.3	48.6	57.8	63.3	62.0	55.2	45.5	34.8	25.4	41.6
Highest on record	70	68	83	89	97	100	104	98	102	90	78	69	104
Lowest on record	−13	−18	−8	11	31	42	50	47	34	25	−2	−17	−18
Precipitation:													
Total, inches	3.61	3.37	3.57	3.34	3.18	2.89	3.49	3.62	3.14	3.15	3.33	3.45	40.14
Days with 0.01 inch or more	12	10	12	11	11	10	10	10	9	9	10	11	125
Total snowfall, inches	11.4	13.0	7.5	2.2	(1)	0	0	0	0	(1)	1.5	7.9	43.5
Percentage of possible sunshine	49	58	57	58	59	63	64	63	62	56	48	48	57
Number of clear days	9	10	10	9	9	10	9	11	12	11	9	9	118
Hourly wind velocity, miles	11.2	11.5	11.7	10.9	10.0	9.5	9.1	8.7	9.3	10.0	10.8	11.0	10.3
MICHIGAN, DETROIT													
Temperature:													
Monthly mean	24.4	25.3	33.4	46.2	58.0	67.4	72.1	70.3	63.5	52.5	39.3	29.3	48.5
Daily mean maximum	31.5	32.1	41.6	54.8	67.2	76.7	81.9	79.4	72.5	60.1	45.7	35.0	56.5
Daily mean minimum	18.7	18.3	26.6	37.4	48.5	58.4	63.6	61.8	55.5	44.5	33.1	23.4	40.8
Highest on record	66	65	81	88	95	104	105	104	100	89	75	65	105
Lowest on record	−16	−20	−7	8	28	38	48	43	30	22	0	−24	−24
Precipitation:													
Total, inches	2.07	2.18	2.40	2.46	3.21	3.56	3.32	2.78	2.90	2.38	2.44	2.35	32.05
Days with 0.01 inch or more	14	12	13	11	12	11	9	9	10	10	12	14	137
Total snowfall, inches	10.7	10.2	7.5	1.5	0.2	0	0	0	0	0.1	2.8	9.0	41.9
Percentage of possible sunshine	35	42	48	51	58	65	68	65	61	53	36	28	52
Number of clear days	5	6	7	8	9	10	12	12	11	10	8	4	99
Hourly wind velocity, miles	12.0	11.9	11.8	11.5	10.3	9.5	9.2	9.0	9.7	10.5	11.8	11.9	10.8
MINNESOTA, MINNEAPOLIS													
Temperature:													
Monthly mean	12.7	15.9	29.6	46.4	57.7	67.5	72.3	69.9	61.4	48.9	32.4	19.6	44.5
Daily mean maximum	21.9	24.7	38.2	55.4	67.8	77.2	82.8	80.0	71.7	58.1	40.4	26.7	53.7
Daily mean minimum	5.1	8.0	21.7	36.6	48.1	58.3	63.3	60.6	52.7	40.7	25.6	12.1	36.1
Highest on record	52	64	83	91	106	104	108	103	104	90	77	56	108
Lowest on record	−34	−33	−17	6	22	36	44	42	26	10	−13	−27	−34
Precipitation:													
Total, inches	0.86	0.95	1.42	2.23	3.67	4.22	3.73	3.12	3.13	2.08	1.27	0.98	27.66
Days with 0.01 inch or more	8	7	8	10	11	11	9	9	9	9	7	8	106
Total snowfall, inches	9.6	7.9	8.2	3.7	0.3	0	0	0	(1)	0.5	4.3	7.5	42.0
Percentage of possible sunshine	49	53	56	57	61	65	73	69	58	50	40	39	56
Number of clear days	8	9	9	9	8	7	11	11	11	10	7	8	108
Hourly wind velocity, miles	11.4	11.7	12.5	12.7	11.9	10.5	9.9	9.8	11.1	11.7	11.6	11.2	11.3
MISSISSIPPI, VICKSBURG													
Temperature:													
Monthly mean	48.2	51.8	58.5	65.6	72.9	79.0	81.3	80.8	76.3	66.7	56.6	50.0	65.6
Daily mean maximum	57.1	60.3	67.6	74.9	81.8	88.3	90.1	89.9	86.0	76.5	66.3	58.5	74.8
Daily mean minimum	40.5	42.8	49.4	56.4	63.4	70.2	72.6	72.0	67.2	56.9	47.4	41.8	56.7
Highest on record	82	84	92	92	97	101	102	101	104	94	86	82	104
Lowest on record	3	−1	22	31	43	52	59	54	42	31	22	10	−1
Precipitation:													
Total, inches	5.37	4.82	5.57	5.19	4.32	3.99	4.53	3.46	2.87	2.77	3.71	5.33	51.93
Days with 0.01 inch or more	11	10	10	9	8	9	11	9	7	6	8	10	108
Total snowfall, inches	0.8	0.4	(1)	0	0	0	0	0	0	0	(1)	0.3	1.5
Percentage of possible sunshine	46	51	58	65	71	74	70	72	75	71	61	44	63
Number of clear days	9	9	11	11	11	12	9	11	14	17	13	10	137
Hourly wind velocity, miles	8.1	8.4	8.7	8.1	7.1	6.5	6.2	6.0	6.4	6.7	7.4	7.9	7.3
MISSOURI, ST. LOUIS													
Temperature:													
Monthly mean	31.1	34.8	44.1	56.1	67.0	75.0	78.8	77.5	70.5	58.8	45.4	34.9	56.2
Daily mean maximum	38.7	43.0	52.9	65.1	75.9	83.6	87.4	86.4	79.5	67.5	53.5	42.5	64.7
Daily mean minimum	23.4	26.6	35.3	47.0	58.2	66.4	70.2	68.6	61.5	50.1	37.3	27.3	47.7
Highest on record	74	84	92	93	96	104	110	108	103	91	83	75	110
Lowest on record	−22	−18	3	20	32	44	55	52	37	21	3	−15	−22
Precipitation:													
Total, inches	2.34	2.56	3.38	3.81	4.34	3.82	2.98	2.99	3.46	2.72	2.83	2.21	37.44
Days with 0.01 inch or more	9	9	11	11	11	11	9	8	8	8	8	9	112
Total snowfall, inches	4.9	5.6	3.8	0.6	0.1	0	0	0	0	(1)	0.8	3.2	19.0
Percentage of possible sunshine	49	50	55	58	64	67	70	68	66	64	55	45	59
Number of clear days	11	9	10	11	11	10	13	14	14	15	11	10	139
Hourly wind velocity, miles	11.8	11.8	12.5	11.9	10.9	10.0	9.2	8.9	9.7	10.5	11.7	11.5	10.9

[1] Trace.

No. 148.—Climatic Conditions, Etc.—Continued

STATION	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Annual
MONTANA, HELENA													
Temperature:													
Monthly mean	20.2	23.0	32.4	43.5	51.6	59.2	65.7	65.0	56.6	44.9	33.2	24.2	43.3
Daily mean maximum	28.7	32.2	41.8	54.1	62.6	71.4	80.8	79.3	67.5	55.5	41.4	32.5	54.0
Daily mean minimum	12.4	15.0	23.4	33.2	41.1	48.4	54.5	53.2	44.2	35.6	24.6	17.2	33.6
Highest on record	63	69	73	86	95	102	103	99	92	84	71	64	103
Lowest on record	−42	−41	−20	−10	22	31	36	29	6	−8	−22	−40	−42
Precipitation:													
Total, inches	0.87	0.65	0.79	1.12	2.29	2.34	1.14	0.77	1.25	0.89	0.74	0.78	13.63
Days with 0.01 inch or more	9	8	9	8	11	12	8	6	7	7	7	8	100
Total snowfall, inches	10.4	8.4	9.6	5.8	2.1	(1)	(1)	(1)	0.9	4.2	6.7	8.9	57.0
Percentage of possible sunshine	44	53	58	60	58	63	76	73	63	56	48	42	85
Number of clear days	6	6	7	7	6	8	15	15	12	10	7	6	104
Hourly wind velocity, miles	7.4	7.6	8.4	8.7	8.7	8.4	8.1	7.8	7.9	7.7	7.4	7.3	8.0
NEBRASKA, OMAHA													
Temperature:													
Monthly mean	21.9	25.5	37.0	51.2	62.4	71.6	76.7	74.4	66.8	54.3	38.5	26.4	50.6
Daily mean maximum	30.7	35.0	47.1	61.6	72.2	81.7	87.2	84.8	76.7	64.6	48.2	35.4	60.5
Daily mean minimum	13.3	17.0	28.2	41.6	52.8	62.4	67.6	65.5	56.6	44.6	30.1	19.3	41.5
Highest on record	67	78	91	94	103	107	114	111	104	96	80	72	114
Lowest on record	−32	−26	−8	6	25	40	50	44	30	8	−14	−20	−32
Precipitation:													
Total, inches	0.70	0.89	1.37	2.51	3.77	4.56	3.54	3.05	3.21	2.17	1.07	0.93	27.77
Days with 0.01 inch or more	7	6	7	10	12	11	9	9	8	7	5	6	97
Total snowfall, inches	6.4	6.2	5.7	0.7	(1)	0	0	0	0	0.4	2.2	5.0	26.9
Percentage of possible sunshine	56	60	59	60	64	70	77	70	66	64	56	51	63
Number of clear days	11	10	9	9	9	10	14	13	14	14	11	10	135
Hourly wind velocity, miles	9.4	9.9	10.4	10.4	9.5	8.5	7.7	7.6	8.3	8.8	9.3	9.1	9.1
NEVADA, RENO													
Temperature:													
Monthly mean	31.6	36.3	41.1	47.5	54.2	62.4	70.1	68.7	60.5	50.8	41.5	33.3	49.9
Daily mean maximum	42.6	47.6	53.9	60.1	68.6	78.4	87.9	86.5	77.5	66.7	55.2	44.5	64.1
Daily mean minimum	20.9	24.8	29.2	34.2	40.7	47.1	53.2	51.9	44.5	35.9	28.1	22.5	36.1
Highest on record	67	76	79	88	98	100	106	103	96	89	80	69	106
Lowest on record	−19	−12	−3	14	16	28	35	35	24	16	5	−7	−19
Precipitation:													
Total, inches	1.54	1.18	0.81	0.47	0.63	0.29	0.25	0.22	0.26	0.36	0.64	0.98	7.63
Days with 0.01 inch or more	7	6	6	4	4	3	2	2	2	3	4	6	49
Total snowfall, inches	10.1	6.7	5.1	1.3	0.3	(1)	0	0	(1)	0.3	1.4	4.9	30.1
Percentage of possible sunshine	59	64	71	76	79	84	90	90	86	78	70	60	76
Number of clear days	12	11	12	14	16	20	25	24	22	20	15	12	203
Hourly wind velocity, miles	6.1	6.5	7.6	8.4	8.1	7.9	7.4	7.1	6.8	6.1	6.0	5.7	7.0
NEW HAMPSHIRE, CONCORD													
Temperature:													
Monthly mean	21.6	22.8	30.8	43.4	54.3	62.9	68.5	66.8	59.3	49.7	37.7	26.8	45.4
Daily mean maximum	31.8	33.5	41.1	55.7	68.7	76.8	81.7	78.2	70.9	60.0	46.4	34.6	56.6
Daily mean minimum	11.7	12.3	22.6	33.5	44.7	53.2	58.7	56.3	49.0	38.5	28.5	17.1	35.5
Highest on record	72	68	82	92	98	101	102	99	96	92	80	65	102
Lowest on record	−35	−34	−16	7	22	32	38	35	25	16	−17	−24	−35
Precipitation:													
Total, inches	3.00	2.89	3.03	2.78	3.01	3.19	3.56	3.54	3.45	2.85	3.08	3.13	37.51
Days with 0.01 inch or more	11	9	10	10	11	10	10	11	9	10	10	9	120
Total snowfall, inches	17.8	18.1	11.9	4.8	(1)	0	0	0	0	0.1	5.3	12.4	70.5
Percentage of possible sunshine	49	55	59	54	54	58	57	57	54	50	44	44	53
Number of clear days	11	13	14	11	13	13	12	13	13	12	10	10	145
Hourly wind velocity, miles	6.6	6.9	7.4	7.6	6.6	5.9	5.4	5.1	5.2	6.0	6.5	6.3	6.3
NEW JERSEY, ATLANTIC CITY													
Temperature:													
Monthly mean	32.5	33.6	38.6	47.8	58.1	66.6	72.1	72.5	66.8	56.9	45.6	36.4	52.3
Daily mean maximum	40.6	40.1	46.1	54.7	64.6	73.5	78.6	78.0	73.5	63.8	52.9	43.6	59.2
Daily mean minimum	26.7	26.3	32.9	41.3	51.6	60.9	66.6	66.7	61.4	50.0	39.1	29.8	46.1
Highest on record	68	77	79	86	95	97	102	104	94	90	77	68	104
Lowest on record	−4	−9	8	15	33	45	52	48	37	29	10	−7	−9
Precipitation:													
Total, inches	3.49	3.36	3.60	2.99	3.05	3.04	3.93	4.49	2.65	3.20	2.82	3.94	40.56
Days with 0.01 inch or more	12	11	12	11	11	10	10	10	8	9	9	11	123
Total snowfall, inches	4.3	5.2	2.3	0.3	0	0	0	0	0	0	0.6	2.9	15.4
Percentage of possible sunshine	53	57	57	60	62	64	66	65	65	64	56	51	60
Number of clear days	9	9	10	10	10	10	10	11	12	13	11	10	124
Hourly wind velocity, miles	16.0	15.3	16.5	16.4	14.5	13.8	13.2	13.1	13.7	14.2	15.2	15.0	14.7

[1] Trace.

No. 148.—Climatic Conditions, Etc.—Continued

STATION	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Annual
NEW MEXICO, SANTA FE													
Temperature:													
Monthly mean	28.8	33.1	39.7	46.7	55.7	64.8	69.0	67.4	60.9	50.4	38.9	30.7	48.8
Daily mean maximum	39.5	43.5	51.1	59.0	68.1	78.2	80.2	79.2	73.0	62.2	49.9	40.7	60.4
Daily mean minimum	18.9	22.9	28.2	34.9	43.5	52.2	56.8	56.0	49.2	38.7	27.8	20.7	37.5
Highest on record	76	75	82	84	89	93	96	97	90	85	77	65	97
Lowest on record	−13	−11	−2	11	20	33	43	40	21	13	−11	−13	−13
Precipitation:													
Total, inches	0.67	0.75	0.80	1.00	1.26	1.08	2.38	2.28	1.45	1.18	0.68	0.74	14.27
Days with 0.01 inch or more	6	7	7	6	7	6	13	13	8	5	4	6	88
Total snowfall, inches	6.3	6.6	5.1	3.5	0.5	(1)	0	0	0.1	1.1	3.6	5.7	32.5
Percentage of possible sunshine	72	71	71	75	75	80	69	71	77	80	77	71	74
Number of clear days	17	13	14	13	14	16	9	10	16	20	18	17	177
Hourly wind velocity, miles	6.9	7.2	8.0	8.2	8.1	7.3	6.3	5.9	6.1	6.5	6.8	6.8	7.0
NEW YORK, BUFFALO													
Temperature:													
Monthly mean	24.6	24.3	31.1	42.8	54.6	64.4	69.8	68.6	62.4	51.9	39.4	29.8	47.0
Daily mean maximum	31.7	30.9	38.8	50.0	61.7	71.5	76.6	75.7	69.9	58.3	45.6	35.2	53.8
Daily mean minimum	19.0	17.2	25.0	34.9	46.2	57.3	63.1	61.6	55.4	44.7	33.8	24.0	40.2
Highest on record	70	68	79	84	94	97	96	95	95	92	73	66	97
Lowest on record	−14	−20	−4	5	25	30	46	44	35	24	2	−9	−20
Precipitation:													
Total, inches	3.30	2.95	2.57	2.56	3.10	2.82	3.03	3.08	2.92	3.29	3.02	3.36	36.00
Days with 0.01 inch or more	19	17	16	13	12	11	10	10	11	12	15	18	164
Total snowfall, inches	18.8	16.8	10.4	3.3	0.2	0	0	0	(1)	0.5	6.0	17.2	73.2
Percentage of possible sunshine	30	41	48	52	59	66	68	65	60	48	32	24	52
Number of clear days	2	3	5	7	8	9	10	9	9	7	3	2	74
Hourly wind velocity, miles	17.8	16.6	15.9	14.6	13.1	12.3	12.0	11.7	12.8	14.3	16.8	17.3	14.6
NEW YORK, NEW YORK													
Temperature:													
Monthly mean	30.9	31.3	37.7	49.4	60.0	68.8	73.8	73.1	66.8	56.3	44.2	35.0	52.3
Daily mean maximum	37.4	38.4	45.4	57.2	68.5	77.0	81.7	80.1	73.7	63.7	51.0	41.2	59.6
Daily mean minimum	24.5	24.2	30.2	41.6	52.6	60.5	65.9	66.2	59.8	49.0	37.3	28.8	45.0
Highest on record	68	73	80	91	95	97	102	102	100	88	74	68	102
Lowest on record	−6	−14	3	12	34	44	54	51	39	27	7	−13	−14
Precipitation:													
Total, inches	3.66	3.82	3.64	3.23	3.24	3.33	4.24	4.33	3.39	3.53	2.96	3.62	42.99
Days with 0.01 inch or more	12	10	12	11	11	10	10	10	9	9	9	11	126
Total snowfall, inches	7.8	10.0	6.1	1.1	(1)	0	0	0	0	(1)	0.8	6.2	32.0
Percentage of possible sunshine	52	59	59	60	62	64	65	63	63	62	53	51	60
Number of clear days	8	8	9	8	9	8	8	9	10	11	9	8	105
Hourly wind velocity, miles	17.2	16.9	17.7	16.3	14.1	13.3	12.5	12.3	12.9	14.6	16.2	16.5	15.0
NORTH CAROLINA, ASHEVILLE													
Temperature:													
Monthly mean	35.4	38.5	44.9	53.9	62.6	68.7	71.7	70.5	65.0	55.3	45.1	37.8	54.1
Daily mean maximum	48.2	49.2	57.3	65.5	73.8	80.3	82.9	84.1	77.4	67.4	56.7	48.4	65.9
Daily mean minimum	29.6	29.8	36.6	43.5	51.8	59.2	62.8	63.9	56.9	44.8	35.7	30.0	45.4
Highest on record	77	80	87	89	91	98	99	96	95	85	76	78	99
Lowest on record	−5	−6	8	20	31	40	46	47	35	20	4	−4	−6
Precipitation:													
Total, inches	3.10	3.15	3.97	3.02	3.43	3.93	4.30	4.16	3.04	2.75	2.23	3.20	40.28
Days with 0.01 inch or more	13	10	12	11	12	13	15	14	10	7	8	10	135
Total snowfall, inches	2.8	2.7	2.0	0.3	0	0	0	0	0	0.2	0.4	2.0	10.4
Percentage of possible sunshine	48	52	55	59	61	61	58	57	58	61	58	46	57
Number of clear days	10	10	11	11	10	8	7	7	10	15	14	11	124
Hourly wind velocity, miles	9.5	9.9	10.2	9.3	7.3	5.9	5.4	5.4	5.8	7.0	8.6	9.2	7.8
NORTH DAKOTA, BISMARCK													
Temperature:													
Monthly mean	7.8	10.3	24.2	42.1	54.5	63.7	69.8	67.3	58.1	44.9	28.5	14.7	40.5
Daily mean maximum	18.3	21.9	35.3	54.6	66.5	75.7	82.9	81.1	70.9	57.1	38.6	25.0	52.3
Daily mean minimum	−2.4	1.3	14.9	31.6	42.7	52.8	57.9	55.1	45.2	33.2	18.2	5.5	29.7
Highest on record	60	65	81	90	102	107	114	105	105	91	74	64	114
Lowest on record	−45	−45	−36	−3	13	31	32	32	10	−10	−28	−42	−45
Precipitation:													
Total, inches	0.45	0.44	0.89	1.52	2.32	3.35	2.24	1.82	1.23	0.94	0.57	0.57	16.34
Days with 0.01 inch or more	7	7	7	8	10	12	9	8	7	6	6	7	94
Total snowfall, inches	5.7	5.2	7.5	3.0	0.8	0	0	0	0.1	1.1	5.0	6.0	34.4
Percentage of possible sunshine	52	59	55	58	58	62	72	68	62	58	50	48	59
Number of clear days	11	11	11	12	12	12	16	16	14	13	11	11	150
Hourly wind velocity, miles	9.0	9.4	10.4	11.3	10.8	10.1	9.1	9.0	9.6	9.7	9.3	8.9	9.7

[1] Trace.

No. 148.—Climatic Conditions, Etc.—Continued

STATION	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Annual
OHIO, COLUMBUS													
Temperature:													
Monthly mean	28.6	30.7	39.1	51.2	62.3	70.9	74.9	73.0	66.5	55.2	41.9	32.4	52.2
Daily mean maximum	36.9	38.4	48.4	60.6	71.9	80.8	85.2	82.6	76.9	64.5	50.0	39.3	61.3
Daily mean minimum	22.3	23.1	31.3	41.5	52.0	61.0	65.2	63.0	56.9	45.4	34.6	25.7	43.5
Highest on record	72	72	84	90	96	101	106	103	99	90	78	67	106
Lowest on record	−20	−20	0	15	31	39	49	42	32	20	−5	−12	−20
Precipitation:													
Total, inches	3.06	2.67	3.50	2.87	3.59	3.31	3.55	3.26	2.57	2.46	2.77	2.73	36.34
Days with 0.01 inch or more	14	12	14	12	12	12	11	10	9	9	11	13	139
Total snowfall, inches	7.2	5.6	3.4	1.0	(1)	0	0	0	0	0.1	1.6	4.4	23.3
Percentage of possible sunshine	38	44	47	56	63	69	72	68	66	59	45	34	55
Number of clear days	6	6	7	9	9	10	12	12	12	12	7	5	107
Hourly wind velocity, miles	11.8	11.8	12.2	11.8	10.4	9.4	8.7	8.5	9.1	10.1	11.3	11.2	10.5
OKLAHOMA, OKLAHOMA CITY													
Temperature:													
Monthly mean	36.4	39.6	50.0	59.8	67.7	76.0	80.6	79.7	72.8	61.5	48.8	39.3	59.4
Daily mean maximum	47.3	50.9	61.6	70.8	77.6	87.0	91.7	92.0	84.8	73.2	60.0	48.9	70.5
Daily mean minimum	27.6	29.5	38.8	49.0	58.0	66.8	70.6	70.0	63.2	51.2	39.0	30.0	49.5
Highest on record	83	90	97	96	98	107	109	113	105	97	86	79	113
Lowest on record	−11	−17	4	20	33	46	55	49	35	16	9	−2	−17
Precipitation:													
Total, inches	1.19	1.11	1.98	3.29	48.8	3.67	2.86	2.89	3.05	2.86	1.87	1.50	31.15
Days with 0.01 inch or more	6	5	7	8	10	8	6	7	7	6	6	6	82
Total snowfall, inches	2.3	1.8	1.2	(1)	0	0	0	0	0	(1)	0.3	1.7	7.3
Percentage of possible sunshine	57	60	62	64	65	74	78	78	73	67	63	58	67
Number of clear days	13	11	12	12	10	14	16	17	16	17	15	13	166
Hourly wind velocity, miles	11.6	12.6	13.8	13.6	12.0	10.9	9.6	9.2	10.2	10.7	11.5	11.4	11.4
OREGON, PORTLAND													
Temperature:													
Monthly mean	39.4	42.1	46.9	51.8	56.9	62.4	66.7	66.7	61.7	54.2	46.8	41.2	53.1
Daily mean maximum	44.2	48.3	54.7	61.2	67.0	72.1	78.2	80.0	71.6	62.7	52.2	46.2	61.5
Daily mean minimum	34.2	36.3	39.9	43.2	48.1	52.9	56.4	56.3	52.3	47.1	40.7	36.8	45.4
Highest on record	65	68	83	93	99	101	105	102	97	88	73	65	105
Lowest on record	−2	7	20	28	32	39	43	43	35	29	11	3	−2
Precipitation:													
Total, inches	6.60	5.36	3.91	2.87	2.19	1.52	0.61	0.64	1.98	3.12	6.10	6.72	41.62
Days with 0.01 inch or more	20	17	17	15	13	10	3	4	8	12	17	19	155
Total snowfall, inches	6.0	3.4	0.6	(1)	(1)	0	0	0	0	(1)	0.5	3.3	13.8
Percentage of possible sunshine	26	33	40	49	52	56	71	67	54	43	28	23	45
Number of clear days	4	4	5	6	7	8	16	16	11	7	4	4	92
Hourly wind velocity, miles	7.4	7.5	7.4	7.1	6.9	6.8	6.8	6.4	6.4	6.1	7.0	7.5	6.9
PENNSYLVANIA, PITTSBURGH													
Temperature:													
Monthly mean	30.7	32.3	39.6	51.2	62.4	70.7	74.6	72.9	66.4	55.7	43.2	34.2	52.8
Daily mean maximum	38.8	39.6	48.8	60.5	72.1	80.1	84.2	82.1	76.4	64.3	50.6	40.8	61.5
Daily mean minimum	23.7	23.5	31.3	41.1	51.8	60.5	64.8	62.9	57.1	45.6	35.6	27.1	43.8
Highest on record	75	77	84	90	95	98	103	103	102	91	79	73	103
Lowest on record	−16	−20	1	11	27	39	49	45	35	20	1	−9	−20
Precipitation:													
Total, inches	3.05	2.62	3.03	2.92	3.21	3.81	4.05	3.23	2.58	2.52	2.29	2.86	36.17
Days with 0.01 inch or more	15	14	15	13	13	12	12	10	9	10	12	14	149
Total snowfall, inches	8.5	7.6	5.7	2.0	(1)	0	0	0	0	0.1	1.8	6.5	32.2
Percentage of possible sunshine	32	38	45	50	59	64	66	63	62	55	40	30	50
Number of clear days	4	4	6	7	9	8	9	10	10	10	4	4	87
Hourly wind velocity, miles	11.7	11.7	12.0	11.5	10.0	9.4	8.8	8.6	8.9	9.8	11.3	11.4	10.4
RHODE ISLAND, PROVIDENCE													
Temperature:													
Monthly mean	27.2	29.0	35.7	46.6	58.5	68.3	73.4	71.0	63.2	52.2	40.4	31.6	49.8
Daily mean maximum	37.4	36.1	45.5	55.8	67.2	75.8	81.1	79.1	72.4	62.3	50.2	39.4	58.5
Daily mean minimum	22.1	20.3	29.1	38.0	48.2	56.4	63.1	61.5	54.7	44.8	35.1	25.3	41.6
Highest on record	68	69	84	91	94	96	100	97	95	87	75	68	100
Lowest on record	−9	−17	4	11	32	41	50	46	33	27	9	−12	−17
Precipitation:													
Total inches	3.70	3.64	3.49	3.21	2.96	2.68	3.27	3.50	3.18	3.12	3.06	3.38	39.19
Days with 0.01 inch or more	12	10	12	12	12	11	10	10	9	9	10	11	128
Total snowfall, inches	9.1	9.9	5.1	1.2	(1)	0	0	0	0	(1)	1.2	5.0	31.5
Percentage of possible sunshine	50	56	59	59	61	64	64	62	60	61	52	50	58
Number of clear days	10	11	12	10	11	11	11	12	12	14	11	11	136
Hourly wind velocity, miles	12.7	12.8	13.3	12.8	11.5	10.6	9.7	9.5	10.2	11.3	11.9	12.4	11.6

[1] Trace.

No. 148.—Climatic Conditions, Etc.—Continued

STATION	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Annual
SOUTH CAROLINA, CHARLESTON													
Temperature:													
Monthly mean	49.9	52.4	57.4	64.5	72.7	78.9	81.4	81.0	76.6	67.8	58.1	51.7	66.0
Daily mean maximum	58.3	59.7	65.6	72.1	79.7	85.5	88.0	87.2	83.1	74.7	65.9	59.2	73.2
Daily mean minimum	43.2	44.5	50.1	57.1	65.8	72.4	75.1	74.6	70.9	60.8	50.7	44.2	59.1
Highest on record	82	82	94	93	99	101	104	102	100	95	83	81	104
Lowest on record	10	7	24	32	45	49	61	62	49	37	23	12	7
Precipitation:													
Total, inches	3.02	2.98	3.02	2.53	3.00	4.59	6.89	6.53	4.53	3.27	2.14	2.72	45.22
Days with 0.01 inch or more	10	9	9	7	8	11	13	13	10	7	7	9	113
Total snowfall, inches	(1)	0.1	(1)	0	0	0	0	0	0	0	0	0.1	0.2
Percentage of possible sunshine	58	59	65	73	72	69	65	65	68	68	68	56	65
Number of clear days	10	10	12	13	12	8	7	8	10	14	13	11	128
Hourly wind velocity, miles	10.5	11.1	11.5	11.4	10.8	10.2	9.6	9.2	10.3	10.9	10.1	10.3	10.5
SOUTH DAKOTA, HURON													
Temperature:													
Monthly mean	11.3	14.3	28.9	45.1	56.4	66.2	71.8	69.4	61.3	47.7	31.5	18.7	43.6
Daily mean maximum	22.7	26.2	40.6	57.9	68.9	78.8	85.3	83.4	74.5	60.9	42.5	29.1	55.9
Daily mean minimum	1.7	5.2	19.7	34.1	44.8	55.4	60.3	57.9	48.3	35.6	20.8	9.1	32.7
Highest on record	64	70	85	94	106	109	111	110	106	94	79	71	111
Lowest on record	−43	−37	−25	5	20	31	41	33	18	−6	−28	−34	−43
Precipitation:													
Total, inches	0.56	0.54	0.91	2.24	2.98	3.79	3.16	2.46	1.57	1.28	0.59	0.57	20.65
Days with 0.01 inch or more	7	6	8	9	11	11	9	9	7	6	5	7	95
Total snowfall, inches	6.0	5.0	5.8	2.3	0.1	0	0	0	(1)	0.6	3.3	5.2	28.2
Percentage of possible sunshine	56	64	63	63	65	70	76	71	65	60	53	50	61
Number of clear days	11	10	10	10	11	11	14	15	13	13	11	10	140
Hourly wind velocity, miles	10.6	10.8	11.7	12.7	11.8	10.6	9.6	9.1	10.7	10.8	10.4	10.0	10.8
TENNESSEE, NASHVILLE													
Temperature:													
Monthly mean	38.6	41.6	49.2	59.0	68.2	75.6	79.1	77.8	71.8	61.0	49.0	41.0	59.3
Daily mean maximum	47.6	50.2	59.0	69.0	78.0	85.7	88.7	87.7	82.2	71.4	58.3	49.2	68.9
Daily mean minimum	31.2	32.9	40.4	49.6	58.4	66.6	70.1	68.7	62.2	50.3	39.9	33.2	50.3
Highest on record	78	79	89	90	96	101	106	105	104	92	81	75	106
Lowest on record	−10	−13	3	25	36	42	54	51	38	26	8	−2	−13
Precipitation:													
Total, inches	4.76	4.13	5.11	4.13	3.87	4.00	3.88	3.71	3.42	2.49	3.50	4.20	47.20
Days with 0.01 inch or more	12	11	12	11	10	11	11	9	8	7	9	11	122
Total snowfall, inches	2.4	2.7	1.3	(1)	(1)	0	0	0	0	(1)	0.3	1.4	8.1
Percentage of possible sunshine	43	48	54	60	66	69	70	69	68	65	55	43	59
Number of clear days	8	7	9	9	10	9	10	12	13	15	11	8	121
Hourly wind velocity, miles	10.2	10.5	11.1	10.6	9.0	8.0	7.5	7.2	7.7	8.4	9.5	9.7	9.1
TEXAS, FORT WORTH													
Temperature:													
Monthly mean	45.4	48.3	57.7	65.0	72.3	79.9	83.6	83.0	76.9	66.7	55.5	47.5	65.2
Daily mean maximum	56.9	59.4	68.5	75.3	81.9	90.6	93.8	94.3	87.8	78.2	66.8	56.9	75.6
Daily mean minimum	36.4	38.1	46.5	54.4	62.5	70.6	73.8	73.9	67.8	56.8	46.4	37.4	55.4
Highest on record	93	96	100	100	107	107	109	112	104	99	87	84	112
Lowest on record	−1	−8	15	30	34	48	56	55	40	24	20	7	−8
Precipitation:													
Total, inches	2.05	1.76	2.32	4.02	4.65	3.35	2.61	2.62	2.49	2.81	2.58	1.87	33.13
Days with 0.01 inch or more	6	7	7	7	9	6	5	5	5	6	6	6	75
Total snowfall, inches	0.8	0.6	0.3	(1)	0	0	0	0	0	(1)	0.1	0.6	2.4
Percentage of possible sunshine	59	60	68	68	71	78	81	81	76	72	64	60	69
Number of clear days	12	11	13	11	11	13	15	15	16	16	14	13	160
Hourly wind velocity, miles	10.3	10.7	11.6	11.5	10.7	10.4	9.5	9.2	9.1	9.3	9.8	9.8	10.2
TEXAS, GALVESTON													
Temperature:													
Monthly mean	53.8	56.3	62.4	68.7	74.8	80.7	83.4	83.0	80.1	72.7	63.3	56.4	69.6
Daily mean maximum	59.6	61.9	67.4	73.6	80.0	85.8	87.8	87.9	84.8	77.8	68.6	61.8	74.8
Daily mean minimum	48.6	51.0	57.3	64.3	71.0	76.9	78.6	78.6	75.4	67.9	58.0	51.0	64.9
Highest on record	76	83	85	86	93	99	101	100	96	94	85	80	101
Lowest on record	11	8	30	38	52	57	66	67	54	41	26	18	8
Precipitation:													
Total, inches	3.41	2.83	2.68	3.06	3.42	4.37	3.71	4.28	5.57	4.36	3.33	3.75	44.77
Days with 0.01 inch or more	10	9	8	7	6	7	9	9	9	7	8	10	99
Total snowfall, inches	(1)	0.3	(1)	0	0	0	0	0	0	0	0	(1)	0.3
Percentage of possible sunshine	51	51	55	62	69	76	72	70	70	74	62	49	63
Number of clear days	10	9	10	11	12	15	14	14	15	18	13	10	151
Hourly wind velocity, miles	11.2	11.4	11.5	11.8	11.2	10.3	9.5	9.1	9.9	10.2	10.8	11.1	10.7

[1] Trace.

No. 148.—Climatic Conditions, Etc.—Continued

STATION	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Annual
TEXAS, SAN ANTONIO													
Temperature:													
Monthly mean	52.3	55.4	62.8	69.1	75.1	81.0	83.8	83.5	79.0	70.5	60.3	53.7	68.9
Daily mean maximum	62.9	66.2	73.3	79.7	85.0	91.3	94.0	94.6	89.3	81.5	71.0	63.5	79.4
Daily mean minimum	42.9	45.3	51.9	58.9	65.3	71.2	73.2	73.2	69.3	60.2	51.3	44.5	58.9
Highest on record	87	91	97	100	103	106	106	107	103	98	89	86	107
Lowest on record	6	4	21	35	44	48	60	57	46	32	22	15	4
Precipitation:													
Total, inches	1.46	1.65	1.84	3.19	3.20	2.46	2.17	2.42	3.05	2.23	1.90	1.61	27.18
Days with 0.01 inch or more	8	7	7	7	8	7	6	5	7	6	7	8	83
Total snowfall, inches	0.2	0.1	(1)	0	0	0	0	0	0	0	(1)	0.2	0.5
Percentage of possible sunshine	50	52	57	58	61	70	73	76	68	66	53	48	61
Number of clear days	11	10	11	9	9	12	14	14	12	15	11	12	139
Hourly wind velocity, miles	8.1	8.7	9.3	9.0	8.5	8.1	7.6	7.1	7.2	7.3	7.8	7.8	8.1
UTAH, SALT LAKE CITY													
Temperature:													
Monthly mean	29.2	33.8	41.7	49.6	57.4	67.4	75.7	74.5	64.4	52.5	41.1	31.9	51.6
Daily mean maximum	36.5	41.4	50.6	59.9	68.9	79.8	88.7	86.8	76.5	63.2	49.5	38.9	61.7
Daily mean minimum	21.8	26.3	32.8	40.0	47.4	56.0	64.2	62.8	53.0	42.4	32.3	24.9	42.0
Highest on record	62	68	77	85	93	102	105	101	97	88	74	62	105
Lowest on record	−20	−13	0	18	25	32	43	42	29	22	−2	−10	−20
Precipitation:													
Total, inches	1.31	1.51	1.98	2.05	1.92	0.80	0.51	0.85	0.98	1.44	1.35	1.43	16.13
Days with 0.01 inch or more	10	10	10	9	8	5	4	6	5	6	7	10	89
Total snowfall, inches	11.9	10.6	10.1	3.4	0.3	(1)	0	0	(1)	1.0	5.5	11.3	53.9
Percentage of possible sunshine	46	49	57	64	69	78	79	77	77	69	58	46	64
Number of clear days	8	7	10	10	12	17	18	17	18	16	12	8	153
Hourly wind velocity, miles	6.7	7.7	8.1	8.6	8.6	8.5	8.1	7.9	8.0	7.4	6.6	6.3	7.7
VERMONT, NORTHFIELD													
Temperature:													
Monthly mean	15.2	16.4	26.4	40.3	52.8	61.3	65.9	63.4	56.1	45.5	32.8	20.4	41.4
Daily mean maximum	26.8	26.4	37.0	49.8	64.3	69.0	77.7	74.9	67.9	55.9	41.7	29.6	51.7
Daily mean minimum	5.1	5.4	16.8	29.3	40.2	48.9	53.7	50.4	44.3	34.4	24.5	11.0	30.4
Highest on record	63	61	75	85	93	96	98	95	92	85	72	65	98
Lowest on record	−33	−35	−22	−1	18	28	34	31	20	9	−14	−41	−41
Precipitation:													
Total, inches	2.35	2.25	2.56	2.28	2.75	3.19	3.58	3.53	3.07	2.86	2.93	2.49	33.84
Days with 0.01 inch or more	14	11	13	12	13	13	14	12	12	12	13	13	152
Total snowfall, inches	18.4	18.2	14.2	6.4	(1)	0	0	0	0	0.9	8.2	14.5	82.6
Percentage of possible sunshine	38	48	51	49	53	58	59	57	50	43	30	31	48
Number of clear days	5	6	7	6	6	5	5	6	7	6	3	4	66
Hourly wind velocity, miles	7.8	8.0	8.1	8.2	7.7	6.9	6.6	6.3	6.2	7.9	7.9	7.4	7.3
VIRGINIA, RICHMOND													
Temperature:													
Monthly mean	37.9	39.6	47.2	56.6	66.5	74.1	78.5	76.5	70.5	59.6	48.3	39.8	57.9
Daily mean maximum	48.0	48.5	58.4	67.1	77.0	83.7	87.7	85.7	80.5	70.3	58.7	48.6	67.8
Daily mean minimum	30.2	29.8	37.8	45.6	55.5	63.8	68.4	67.1	61.2	49.2	38.9	31.3	48.2
Highest on record	78	82	94	96	96	104	105	107	101	94	82	77	107
Lowest on record	−1	−3	14	19	35	43	52	49	41	28	14	−2	−3
Precipitation:													
Total, inches	3.21	3.17	3.68	3.49	3.79	3.90	4.73	4.42	3.25	2.88	2.21	3.29	2.02
Days with 0.01 inch or more	11	10	11	10	12	11	11	11	10	7	7	10	121
Total snowfall, inches	3.3	3.8	2.1	0.4	0	0	0	0	0	(1)	0.5	2.8	12.9
Percentage of possible sunshine	48	55	59	62	67	66	66	62	64	65	59	49	60
Number of clear days	10	10	11	12	12	11	10	10	12	15	13	11	137
Hourly wind velocity, miles	8.2	8.1	9.1	8.7	7.3	6.6	6.4	6.1	6.2	6.8	7.4	7.5	7.4

[1] Trace.

No. 148.—Climatic Conditions, Etc.—Continued

STATION	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Annual
WASHINGTON, SEATTLE													
Temperature:													
Monthly mean	39.5	41.1	44.9	49.4	54.5	59.0	63.1	63.1	58.1	51.4	45.6	41.7	51.0
Daily mean maximum	44.4	47.3	51.7	57.7	63.2	68.3	73.2	72.8	66.6	58.6	50.9	46.3	58.4
Daily mean minimum	35.7	36.6	39.0	42.3	47.1	51.7	54.8	55.0	51.6	46.7	41.3	37.8	45.0
Highest on record	67	70	81	85	92	98	95	92	92	82	68	65	98
Lowest on record	3	4	20	30	36	40	46	46	36	29	15	12	3
Precipitation:													
Total, inches	4.94	3.89	3.05	2.38	1.87	1.33	0.63	0.70	1.77	2.84	5.03	5.60	34.03
Days with 0.01 inch or more	19	16	16	13	12	9	4	5	9	13	17	18	151
Total snowfall, inches	5.1	3.9	0.9	0.2	(1)	0	0	0	0	(1)	0.9	1.7	12.7
Percentage of possible sunshine	24	35	43	51	53	55	65	60	50	35	23	21	46
Number of clear days	3	4	5	6	8	8	14	13	9	5	3	3	79
Hourly wind velocity, miles [4]	10.6	9.4	10.1	9.1	9.0	8.5	7.9	7.2	7.6	8.1	9.0	11.1	9.0
WEST VIRGINIA, PARKERSBURG													
Temperature:													
Monthly mean	32.5	34.2	42.8	53.4	63.8	71.4	75.4	73.9	67.3	56.1	43.8	35.2	54.2
Daily mean maximum	41.7	42.0	52.7	63.6	74.3	82.2	85.8	84.0	79.1	66.6	53.1	43.1	64.0
Daily mean minimum	25.4	25.2	33.6	42.6	52.3	61.2	64.9	63.5	57.2	45.0	35.4	27.7	44.5
Highest on record	74	77	89	93	96	99	104	106	99	91	82	72	106
Lowest on record	−16	−27	4	15	31	41	48	45	33	20	4	−10	−27
Precipitation:													
Total, inches	3.58	3.13	3.49	3.19	3.38	4.00	4.29	3.51	2.76	2.48	2.57	3.03	39.41
Days with 0.01 inch or more	15	13	14	13	12	13	12	10	9	9	11	13	144
Total snowfall, inches	6.7	6.7	4.6	0.9	(1)	0	0	0	0	0.1	1.2	4.7	24.9
Percentage of possible sunshine	29	36	41	48	55	59	63	58	59	51	35	28	47
Number of clear days	7	6	8	10	12	11	13	13	14	13	7	6	120
Hourly wind velocity, miles	7.4	7.8	8.0	7.5	6.1	5.5	5.2	5.0	5.1	5.7	6.8	6.9	6.4
WISCONSIN, GREEN BAY													
Temperature:													
Monthly mean	15.7	17.4	28.6	43.2	54.9	64.9	70.0	67.7	60.4	48.5	34.0	22.3	44.0
Daily mean maximum	23.9	25.4	36.8	51.7	64.7	75.2	80.6	77.5	70.1	56.7	41.2	28.9	52.7
Daily mean minimum	8.6	9.4	21.2	34.3	45.3	55.6	60.5	58.3	51.7	40.2	27.9	15.9	35.8
Highest on record	51	60	82	85	99	101	104	98	97	84	74	55	104
Lowest on record	−36	−33	−23	11	22	34	43	38	25	8	−12	−21	−36
Precipitation:													
Total, inches	1.54	1.50	2.04	2.65	3.52	3.70	3.46	3.18	3.52	2.54	2.16	1.71	31.58
Days with 0.01 inch or more	10	9	10	11	12	11	10	9	10	9	9	10	120
Total snowfall, inches	12.2	11.3	9.4	3.2	0.2	0	0	0	0	0.8	4.5	9.2	50.8
Percentage of possible sunshine	45	52	55	57	60	66	71	66	59	51	40	40	55
Number of clear days	7	7	7	7	7	7	8	8	8	7	5	6	84
Hourly wind velocity, miles	10.4	10.7	11.1	11.3	10.7	9.4	8.8	8.7	9.6	10.3	10.9	10.5	10.2
WYOMING, LANDER													
Temperature:													
Monthly mean	18.3	22.5	32.4	42.4	51.2	60.5	67.4	65.5	55.7	43.5	30.3	20.4	42.5
Daily mean maximum	32.1	35.7	44.9	54.9	64.8	76.1	84.2	82.4	71.8	58.7	44.4	32.2	56.9
Daily mean minimum	5.5	9.3	19.4	29.3	38.4	46.1	52.0	49.8	40.6	29.9	17.8	6.8	28.7
Highest on record	64	68	71	82	89	96	102	96	90	83	72	65	102
Lowest on record	−39	−40	−24	−11	13	26	32	23	7	−14	−31	−40	−40
Precipitation:													
Total, inches	0.56	0.63	1.19	2.06	2.26	1.15	0.69	0.53	0.92	1.36	0.60	0.68	12.63
Days with 0.01 inch or more	4	5	7	8	9	6	6	5	4	5	3	4	66
Total snowfall, inches	4.8	8.3	11.8	13.9	4.6	0.5	0	0	1.9	8.2	6.9	7.5	68.4
Percentage of possible sunshine	65	69	70	65	65	74	74	75	71	65	59	61	68
Number of clear days	12	11	10	9	9	12	13	14	15	14	11	13	143
Hourly wind velocity, miles	4.0	4.0	5.2	5.6	5.6	5.2	4.7	4.6	4.7	4.1	3.9	3.6	4.5

[1] Trace.

[4] Adjusted to elevation of 349 feet, 3-year record.

No. 148.—Climatic Conditions, Etc.—Continued

STATION	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Annual
ALASKA, JUNEAU													
Temperature:													
Monthly mean	27.6	30.0	33.7	40.6	47.7	54.2	56.8	55.4	50.3	43.3	35.6	30.6	42.2
Daily mean maximum	31.5	34.6	38.9	47.0	55.3	62.5	63.7	61.8	56.3	48.1	40.1	34.4	47.8
Daily mean minimum	24.2	25.5	29.0	34.3	40.1	46.1	49.9	49.4	44.4	38.7	31.4	26.6	36.6
Highest on record	54	57	61	69	80	87	89	87	77	66	64	60	89
Lowest on record	−15	−15	−5	13	24	33	38	36	29	13	−1	−10	−15
Precipitation:													
Total, inches	7.27	5.60	5.47	5.44	5.32	3.92	5.05	7.31	10.31	11.16	9.02	7.52	83.39
Days with 0.01 inch or more	18	15	17	18	18	17	17	18	20	23	20	20	219
Total snowfall, inches	28.8	24.6	14.0	14.8	0.1	0	0	0	0.1	1.5	9.4	26.0	109.3
Percentage of possible sunshine	24	30	37	37	37	39	29	29	27	18	22	24	29
Number of clear days	5	5	6	5	5	6	5	6	5	3	5	6	62
Hourly wind velocity, miles	7.4	7.7	7.2	6.4	6.1	5.6	5.2	4.8	5.8	7.2	7.8	8.0	6.6
HAWAII, HONOLULU													
Temperature:													
Monthly mean	70.9	70.8	71.4	73.0	74.8	76.6	77.7	78.4	78.2	76.8	74.5	72.4	74.6
Daily mean maximum	76.3	76.5	76.7	78.1	80.1	81.7	82.7	83.5	83.3	82.0	79.7	77.7	79.8
Daily mean minimum	65.8	65.8	66.3	68.0	68.7	71.5	72.7	73.3	73.0	71.8	69.6	67.6	69.6
Highest on record	84	84	84	86	87	88	88	88	88	90	86	85	90
Lowest on record	54	52	53	59	60	63	63	63	65	63	59	55	52
Precipitation:													
Total, inches	3.54	3.72	3.18	2.06	1.43	0.83	1.04	1.20	1.40	1.97	3.30	4.07	27.74
Days with 0.01 inch or more	14	10	13	12	11	11	13	13	13	13	14	15	152
Total snowfall, inches	0	0	0	0	0	0	0	0	0	0	0	0	0
Percentage of possible sunshine	59	65	59	60	63	64	66	69	68	67	60	58	63
Number of clear days	10	9	8	9	10	11	11	10	11	10	9	10	118
Hourly wind velocity, miles	10.0	9.4	9.8	10.5	9.8	9.8	10.1	9.9	9.3	9.1	9.5	9.7	9.7
PUERTO RICO, SAN JUAN													
Temperature:													
Monthly mean	75.0	74.9	75.4	76.6	78.6	79.7	80.1	80.5	80.5	79.8	78.4	76.3	78.0
Daily mean maximum	80.0	80.2	80.9	82.1	84.2	84.9	84.9	85.4	85.8	85.4	83.5	81.3	83.2
Daily mean minimum	69.8	69.4	70.0	71.4	73.4	74.6	75.2	75.5	75.1	74.3	73.1	71.3	72.8
Highest on record	88	90	91	93	94	93	91	93	94	94	93	88	94
Lowest on record	63	62	63	65	66	66	70	68	69	68	66	62	62
Precipitation:													
Total, inches	4.15	2.76	3.15	4.36	5.24	5.30	5.94	5.98	5.91	5.86	6.77	5.50	60.92
Days with 0.01 inch or more	21	15	15	13	16	17	19	20	18	18	19	21	212
Total snowfall, inches	0	0	0	0	0	0	0	0	0	0	0	0	0
Percentage of possible sunshine	64	69	69	65	59	61	64	67	62	64	63	64	64
Number of clear days	11	11	12	10	7	7	8	10	6	9	9	9	109
Hourly wind velocity, miles	12.6	11.4	12.0	11.9	11.0	11.8	12.9	12.0	9.8	8.7	9.9	11.6	11.3

Source: Weather Bureau, formerly in Department of Agriculture, now in Department of Commerce; records of the Division of Climate and Crop Weather.

8. MILITARY AND CIVIL SERVICES, ELECTIONS, AND CONGRESSIONAL REPRESENTATION

No. 149.—Army of the United States—Strength of Component Parts: 1890 to 1939

Note.—Prior to 1914, table covers quinquennial years and years in which considerable changes occurred in the number of Regular Army. Figures for Officers' Reserve Corps include Regular Army enlisted men and also, prior to 1924, National Guard officers holding commissions in the Reserve. There is, therefore, some duplication in the grand totals, but the number of this personnel is not so great as to make a material difference in the figures

June 30—	Grand total	Regular Army [1]			National Guard [2]			Reserve Forces		
		Total	Officers	Enlisted men	Total	Officers	Enlisted men	Total	Officers	Enlisted men
1890	136,624	27,089	2,108	24,921	109,535	8,555	100,980			
1895	140,051	27,172	2,154	25,018	112,879	9,227	103,652			
1900	223,366	68,155	2,486	65,669	122,213	8,246	113,967	[3] 32,998	[3] 1,531	[3] 31,467
1901	200,696	81,586	2,940	78,646	115,749	8,751	106,998	[3] 3,361	[3] 350	[3] 3,011
1902	185,805	75,584	3,731	71,853	110,221	(4)	(4)			
1905	178,269	66,956	3,934	63,022	111,313	8,680	102,633			
1908	187,369	76,428	3,966	72,462	110,941	8,583	102,358			
1909	203,385	84,459	4,208	80,251	118,926	8,975	109,951			
1910	200,378	80,718	4,439	76,279	119,660	9,155	110,505			
1912	213,313	91,461	4,650	86,811	121,852	9,142	112,710			
1914	225,819	97,760	4,883	92,877	128,043	8,792	119,251	[5] 16		[5] 16
1915	235,410	105,993	4,798	101,195	129,398	8,705	120,693	[5] 19		[5] 19
1916	244,483	107,641	5,025	102,616	132,194	8,589	123,605	[5] 4,648		[5] 4,648
1917	629,863	250,357	6,332	244,025	[6] 314,581	[7] 11,000	303,581	64,925	[8] 21,543	[9] 43,382
1918	2,246,103	741,084	10,518	730,566	[6] 445,678	[7] 12,000	[7] 433,678	1,059,341	[10] 135,380	[11] 923,961
1918 (Nov. 11)	3,673,888	[12] 3,673,888	[12] 188,434	[12] 3,485,454						
1919	931,422	836,882	[13] 78,003	758,879	37,210	1,198	36,012	57,330	[8] 45,573	[8] 11,757
1920	363,540	200,367	[13] 15,519	184,848	56,090	2,073	54,017	107,083	[8] 68,232	[8] 38,851
1921	407,920	227,374	[13] 14,124	213,250	113,640	5,843	107,797	66,906	[8] 66,905	[14] 1
1922	373,597	146,069	[13] 14,075	131,994	159,658	8,744	150,914	67,870	[8] 67,390	[14] 480
1923	370,042	130,964	[13] 12,682	118,282	160,598	9,675	150,923	78,480	[8] 76,923	[14] 1,557
1924	397,794	140,644	[13] 12,501	128,143	177,428	[15] 10,996	166,432	79,722	[8] 76,322	[14] 3,400
1925	406,162	134,624	[13] 12,909	121,715	177,525	[15] 11,595	165,930	94,013	[8] 88,898	[14] 5,115
1926	410,902	133,033	[13] 13,105	119,928	174,969	[15] 11,435	163,534	102,900	97,125	[14] 5,775
1927	421,519	133,079	[13] 13,175	119,904	181,142	[15] 12,192	168,950	107,298	[8] 101,563	[14] 5,735
1928	426,075	134,331	[13] 13,174	121,157	181,221	[15] 12,428	168,793	110,523	[8] 105,059	[14] 5,464
1929	421,466	137,360	[13] 13,168	124,192	176,988	[15] 12,535	164,453	107,118	[8] 101,926	[14] 5,192
1930	426,825	137,472	[13] 13,195	124,277	182,715	[15] 12,930	169,785	106,638	[8] 101,917	[14] 4,721
1931	439,081	138,648	[13] 13,205	125,443	187,386	[15] 13,249	174,137	113,047	[8] 108,210	[14] 4,837
1932	440,162	133,042	[13] 13,153	119,889	187,412	[15] 13,549	173,863	119,708	[8] 114,836	[14] 4,872
1933	445,440	135,011	[13] 13,223	121,788	185,925	[15] 13,569	172,356	124,513	[8] 119,485	[14] 5,028
1934	440,764	136,970	[13] 13,147	123,823	184,791	[15] 13,507	171,284	119,003	[8] 114,357	[14] 4,646
1935	440,788	137,960	[13] 12,862	125,098	185,915	[15] 13,571	172,344	116,913	[8] 112,590	[14] 4,323
1936	474,353	166,114	[13] 12,902	153,212	189,173	[15] 13,721	175,452	119,066	[8] 115,169	[14] 3,897
1937	484,620	178,101	[13] 13,108	164,993	192,161	[15] 14,110	178,051	114,358	[8] 111,169	[14] 3,189
1938	496,810	183,447	[13] 13,296	170,151	197,188	[15] 14,443	182,745	116,175	[8] 113,177	[14] 2,998
1939	507,150	187,886	[13] 13,807	174,079	199,491	[15] 14,666	184,825	119,773	[8] 116,719	[14] 3,054

[1] Includes Philippine Scouts beginning with 1902. Figures for 1919 to 1926, inclusive, include in most cases World War emergency personnel still in service. All emergency enlisted men still in service were discharged on July 2, 1921. On Nov. 11, 1926, the last emergency officer was discharged, thereby completing the demobilization of the World War Army. Retired personnel on active duty are not included.

[2] State militia prior to act of June 3, 1916.

[3] U. S. Volunteers.

[4] Figures on officers and enlisted men not available.

[5] Regular Army Reserve. The Regular Army Reserve was abolished by act of June 4, 1920.

[6] Includes National Guard personnel in Federal service.

[7] Estimate.

[8] Officers' Reserve Corps. Beginning with 1924, figures do not include individuals who hold commissions also in the National Guard.

[9] Includes Regular Army Reserve, 8,382; Enlisted Reserve Corps, 35,000 (estimate).

[10] Includes Officers' Reserve Corps, 86,262; National Army, 49,118 (estimate).

[11] Estimated enlisted strength of the National Army. Practically all members of the Regular Army Reserve and the Enlisted Reserve Corps had, by this date, been assigned to duty with Regular Army, National Guard, and National Army organizations.

[12] Estimates only. Under orders of the Secretary of War all components had been merged into 1 army known as "The United States Army."

[13] Beginning with 1919, figures for commissioned officers include warrant officers in the following numbers: 1919, 37; 1920, 68; 1921, 1,159; 1922, 1,151; 1923, 1,085; 1924, 1,063; 1925, 1,028; 1926, 1,325; 1927, 1,262; 1928, 1,208; 1929, 1,138; 1930, 1,089; 1931, 1,028; 1932, 973; 1933, 926; 1934, 869; 1935, 825; 1936, 784; 1937, 794; 1938, 782; 1939, 775.

[14] Enlisted Reserve Corps.

[15] Beginning with 1924, figures for commissioned officers include warrant officers in the following numbers: 1924, 87; 1925, 160; 1926, 162; 1927, 182; 1928, 184; 1929, 188; 1930, 198; 1931, 198; 1932, 204; 1933, 205; 1934, 198; 1935, 201; 1936, 198; 1937, 204; 1938, 207; 1939, 211.

Source: War Department, Annual Report of Secretary and records.

No. 150.—National Guard—Organized Strength, by States: June 30, 1939

STATE	Officers [1]	Enlisted men	STATE	Officers [1]	Enlisted men	STATE OR TERRITORY	Officers [1]	Enlisted men
Total	14,666	184,825	Louisiana	153	2,069	Oklahoma	410	4,915
			Maine	188	2,393	Oregon	255	3,329
Alabama	227	2,643	Maryland	262	3,250	Pennsylvania	872	11,176
Arizona	84	1,206	Massachusetts	707	9,462	Rhode Island	173	1,929
Arkansas	204	2,522	Michigan	387	4,917	South Carolina	184	2,274
California	533	7,076	Minnesota	377	4,778	South Dakota	114	1,326
Colorado	173	1,861	Mississippi	178	2,092	Tennessee	216	2,395
Connecticut	336	4,075	Missouri	326	4,173	Texas	712	8,463
Delaware	66	831	Montana	84	1,200	Utah	149	1,608
Dist. of Col	110	1,584	Nebraska	131	1,685	Vermont	93	1,232
Florida	185	2,388	Nevada	21	270	Virginia	272	3,637
Georgia	261	3,232	New Hampshire	108	1,357	Washington	263	2,855
Idaho	122	1,398	New Jersey	460	5,501	West Virginia	131	1,822
Illinois	729	9,651	New Mexico	79	935	Wisconsin	384	4,672
Indiana	374	4,514	New York	1,433	19,404	Wyoming	62	796
Iowa	296	3,713	North Carolina	273	3,223			
Kansas	257	3,024	North Dakota	95	1,236	Hawaii	110	1,784
Kentucky	224	2,713	Ohio	721	8,766	Puerto Rico	102	1,470

[1] Includes 211 warrant officers.

No. 151.—Navy, Marine Corps, Naval Reserve, and Marine Corps Reserve—Organized Strength: 1905 to 1939

JUNE 30—	NAVY		NAVAL RESERVE [1]		MARINE CORPS		MARINE CORPS RESERVE	
	Officers	Enlisted men	Officers	Enlisted men	Officers	Enlisted men	Officers	Enlisted men
1905	2,252	30,804	465	4,475	278	6,932		
1910	2,921	45,076	540	5,961	334	9,152		
1915	3,780	52,561	606	7,706	344	9,908		
1920	9,171	107,601	[2] 28,482	1,349	1,106	16,061	564	4,750
1922	7,831	88,580	[3] 5,340	[3] 13,400	1,142	20,098	446	1,110
1923	7,873	82,355	4,222	16,098	1,140	18,533	136	443
1924	8,126	87,327	3,975	21,015	1,157	19,176	137	501
1925	8,389	84,289	3,818	24,457	1,168	18,310	150	483
1926	8,574	82,161	3,736	25,654	1,178	17,956	250	2,647
1927	8,904	83,566	3,771	26,293	1,200	18,000	378	5,685
1928	8,856	84,276	4,091	27,072	1,198	17,822	413	8,366
1929	8,905	85,284	6,078	28,821	1,182	17,615	445	9,119
1930	8,985	84,872	7,002	31,777	1,212	18,172	488	10,265
1931	9,260	80,863	7,549	34,586	1,194	17,586	536	9,425
1932	9,423	81,093	7,869	34,802	1,196	15,355	557	8,437
1933	9,449	79,206	7,978	32,989	1,192	14,876	642	8,742
1934	9,582	80,312	8,557	32,309	1,187	15,174	645	7,576
1935	9,721	82,818	9,571	32,649	1,193	16,097	689	8,378
1936	9,735	93,054	[4] 11,187	33,629	1,208	16,040	[5] 715	9,737
1937	9,826	100,161	[4] 12,287	37,138	1,312	16,911	[5] 848	11,796
1938	10,172	104,848	[4] 13,395	40,012	1,358	16,997	[5] 923	13,944
1939	10,597	110,187	[4] 14,018	41,985	1,331	18,013	[5] 1,061	14,964

[1] Naval Militia prior to 1917. [2] Enrolled. [3] Approximate.
[4] Includes Aviation Cadets: 1936, 359; 1937, 554; 1938, 812; 1939, 1,032.
[5] Includes Aviation Cadets: 1936, 25; 1937, 50; 1938, 63; 1939, 83.

No. 152.—Vessels of the U. S. Navy Fit for Service (Including Those Under Repair)—Number and Displacement: 1906 to 1939

DATE	TOTAL		FIGHTING SHIPS		NONFIGHTING SHIPS	
	Number	Displacement	Number	Displacement	Number	Displacement
June 30:		*Tons*		*Tons*		*Tons*
1906	276	692,592	200	518,115	76	174,477
1910	308	1,075,407	220	828,695	88	246,712
1915	343	1,352,135	230	913,334	113	438,801
1920	795	2,111,457	618	1,369,880	177	741,577
1925	754	2,274,376	567	1,269,791	187	1,004,585
1930	685	2,228,617	551	1,305,744	134	922,873
December 31:						
1935	565	2,043,624	436	1,155,780	129	887,844
1936	550	2,048,384	416	1,155,560	134	892,824
1937	555	1,720,868	424	1,214,340	131	506,528
1938	551	1,773,588	422	1,279,135	129	494,453
1939	583	1,868,613	445	1,343,160	138	525,453

Sources: Table 150, War Department, Annual Report of Secretary and records. Tables 151 and 152, Navy Department records.

No. 153.—Vessels of the U. S. Navy Fit for Service (Including Those Under Repair)—Number and Displacement, by Type: Dec. 31, 1939

Note.—Displacements of all vessels are given as standard displacement except floating drydock, Ardi, certain miscellaneous auxiliaries, and unclassified vessels, which are given as load displacement. Vessels under construction Dec. 31, 1939 (exclusive of those in experimental program), were as follows: 8 battleships, 300,000 tons; 4 light cruisers, 24,000 tons; 2 aircraft carriers, 34,500 tons; 30 destroyers, 48,460 tons; 14 submarines, 19,300 tons; 1 mine layer, 6,000 tons; 2 mine sweepers, 1,300 tons; 2 destroyer tenders, 18,900 tons; 1 submarine tender, 9,250 tons; 2 seaplane tenders, 17,250 tons; 4 seaplane tenders (small), 6,780 tons; 1 repair ship, 9,100 tons; 3 ocean-going tugs, 3,450 tons; total, 74 vessels, 498,290 tons. In addition to new construction for combatant vessels authorized by acts of Mar. 27, 1934, and May 17, 1938, for which funds have not been appropriated, 2 light cruisers, 2 mine sweepers, 2 destroyer tenders, 2 submarine tenders, 2 seaplane tenders, 3 seaplane tenders (small), 2 floating drydocks, 2 oilers, and 1 transport have been authorized but contracts have not been placed

Class and type	In commission [1]		Out of commission	
	Number	Displacement	Number	Displacement
		Tons		*Tons*
Grand total	462	1,646,414	121	222,199
Battleships, total	15	464,300		
Not over age	14	438,200		
Over age	1	26,100		
Cruisers, total [2]	37	328,975		
Heavy:				
Not over age	18	171,200		
Light:				
Not over age [3]	17	143,675		
Over age	2	14,100		
Aircraft carriers	5	[3] 120,100		
Not over age	5	[3] 120,100		
Destroyers, total	[4] 182	[4] 236,070	36	38,970
Not over age	[4] 67	[4] 104,260		
Over age	115	131,810	36	38,970
Submarines, total	[5] 63	[5] 71,175	37	27,935
Not over age	[5] 30	[5] 44,185	1	1,475
Over age	32	24,280	36	26,460
Mine laying—not over age	1	2,710		
Mine vessels, total	31	32,080	5	7,560
Mine layers	1	4,200	1	4,200
Light mine layers—over age	8	9,400		
Mine sweepers	22	18,480	4	3,360
Patrol vessels, total	30	14,965	4	1,030
Eagles	8	3,440	1	430
Submarine chasers	11	825	2	150
Patrol vessels—Con.		*Tons*		*Tons*
Gunboats	5	7,680		
River gunboats	5	2,310	1	450
Converted yachts	1	710		
Auxiliaries, total	87	334,102	29	115,270
Destroyer tenders	6	40,000	2	13,425
Submarine tenders	5	30,045	1	6,075
Seaplane tenders	3	25,100		
Seaplane tenders, small	11	9,750	5	5,950
Repair ships	2	14,750	1	6,625
Floating drydocks	1	2,482		
Store ships	2	9,980	2	9,960
Colliers			2	12,550
Oilers	11	62,255	8	39,720
Ammunition ships	2	14,050		
Cargo ships	3	12,210	2	8,930
Transports	3	20,050		
Hospital ships	1	7,275		
Ocean-going tugs	19	15,555	3	2,150
Submarine rescue vessels	5	5,300	1	960
Crane ships			1	8,725
Miscellaneous	13	59,300	[6] 1	[6] 200
Unclassified	12	44,647	[7] 10	[7] 31,434

[1] Includes vessels in reduced commission. [2] Includes 2 light cruisers in commission but not completed.
[3] Excludes weight allowance under Washington Treaty for providing against air and submarine attack.
[4] Includes 9 destroyers in commission but not completed.
[5] Includes 4 submarines in commission but not completed.
[6] U. S. S. *Cuyahoga* in service but not in commission.
[7] Includes U. S. S. *Constitution*, in service but not in commission.

No. 154.—American National Red Cross—Expenditures and Adult Membership: Years Ended June 30, 1931 to 1939

Note.—Expenditures in thousands of dollars. Expenditures do not include chapter budgets. For the fiscal year 1939, additional expenditures by the 3,716 chapters were estimated at about $7,160,000

	1931	1932	1933	1934	1935	1936	1937	1938	1939
Adult membership (thousands):									
Total, including insular and foreign	4,076	4,004	3,702	3,802	3,838	4,138	4,904	5,524	5,669
Continental U. S., including Alaska	3,962	3,900	3,608	3,711	3,734	4,027	4,774	5,380	5,505
Percent of total population [1]	3.2	3.1	2.9	2.9	2.9	3.2	3.7	4.2	4.2
Expenditures, total	15,182	6,553	3,674	3,717	2,946	7,683	25,985	10,359	5,641

Detail of expenditures [2]	1938	1939	Detail of expenditures [2]	1938	1939
Disaster relief	7,440	2,623	General service and assistance to chapters	658	598
Domestic	6,717	2,276	Public information and roll call, including assistance to chapters	416	417
Insular and foreign	723	347	League of Red Cross Societies	78	
Civilian relief		21	Other	69	187
Nursing service	192	221	Supervision of service activities and general management	395	428
First aid, life saving, etc	370	378			
War service	596	619			
Junior Red Cross	145	149			

[1] Based on revised population estimates of the Bureau of the Census.
[2] Activities common to all services, such as central stenographic section, files, etc., have been prorated to the various services according to the use that the services make of them.

Sources: Table 153, Navy Department records. Table 154, The American National Red Cross; annual report, except as noted.

No. 155.—Veterans' Administration and Predecessor Organizations—Disbursements for Relief of Veterans

Note.—**In thousands of dollars.** The Veterans' Administration is responsible for extending to veterans and dependents of deceased veterans certain benefits provided by law; namely, pensions and compensation, insurance, adjusted compensation, emergency officers' retirement pay for veterans of the World War, and hospital and domiciliary care for veterans of all wars

Years ended June 30—	Total for relief of veterans	Pensions and compensation							
		Total	Spanish-American War	Civil War	World War				
					Total	Death compensation [1]	Service-connected disability compensation [1]	Emergency officers' retirement pay	Disability allowance or non-service
To June 30, 1922	8,472,049	6,702,765	87,647	5,985,182	359,544	60,238	299,306	--------	--------
1923	743,635	388,607	17,887	238,925	125,619	18,552	107,067	--------	--------
1924	654,786	345,490	21,140	203,000	115,516	19,412	96,103	--------	--------
1925	620,823	346,748	25,099	186,208	129,615	25,474	104,141	--------	--------
1926	653,494	372,281	30,223	171,606	164,454	31,199	133,255	--------	--------
1927	644,962	403,630	57,233	166,493	173,493	29,344	144,149	--------	--------
1928	659,871	410,765	70,674	149,669	181,816	30,824	150,992	--------	--------
1929	673,289	418,821	76,846	143,594	188,947	31,049	153,102	4,796	--------
1930	684,023	418,433	83,751	125,785	199,245	32,970	155,045	11,229	--------
1931	759,367	488,389	102,256	121,994	253,984	31,446	181,911	10,938	29,690
1932	841,437	[2] 545,800	113,758	107,866	313,280	36,719	189,550	11,553	75,458
1933	833,499	[2] 550,585	125,306	98,273	315,576	35,586	184,834	9,969	85,187
1934	545,838	[2] 321,395	55,614	69,815	184,198	32,786	139,446	2,181	9,785
1935	609,916	[2] 374,426	77,753	63,530	219,851	33,721	171,877	2,709	11,543
1936	3,839,120	[2] 399,010	108,584	55,037	221,156	35,780	169,382	3,283	12,710
1937	893,994	[2] 396,046	114,924	46,596	219,469	36,154	166,418	3,139	13,759
1938	629,830	[2] 402,784	118,183	39,233	230,203	44,983	166,875	3,117	15,227
1939	600,222	[2] 416,719	125,298	33,179	242,866	55,825	166,949	2,991	17,100
Grand total	23,360,159	[3] 13,702,692	1,412,176	8,006,583	3,838,831	622,063	2,880,403	65,906	270,459

Years ended June 30—	Pensions and compensation—continued		Military and naval insurance	United States Government life insurance	Adjusted-service certificates [3]	Adjusted service and dependent pay	Hospital and domiciliary facilities and services—construction	Administration, etc.[4]	Allotments and allowances	All other
	Other wars	Regular establishment								
To June 30, 1922	209,689	60,704	328,458	8,189	--------	--------	917	513,411	583,448	334,861
1923	2,643	3,533	99,418	6,700	--------	--------	2,644	97,000	[5] 274	149,520
1924	2,513	3,321	101,240	7,482	--------	--------	9,215	84,382	13	106,966
1925	2,475	3,350	104,136	8,962	4,607	3,038	3,895	88,924	10	60,501
1926	2,342	3,656	136,975	9,882	15,355	5,626	4,511	83,065	[5] *21*	25,819
1927	2,593	3,818	120,964	11,864	14,408	9,960	4,599	77,498	[5] *188*	2,228
1928	4,510	4,096	120,771	17,664	17,098	10,153	5,222	78,020	[5] *61*	238
1929	4,931	4,503	121,349	22,302	19,745	6,453	4,044	80,524	[5] *9*	60
1930	4,956	4,697	122,769	24,677	20,131	3,130	8,241	86,593	2	45
1931	4,885	5,270	117,924	25,952	19,392	2,463	9,040	96,120	5	82
1932	4,906	5,967	123,741	28,737	23,216	2,480	12,876	104,360	9	219
1933	5,005	6,400	123,039	28,062	24,621	2,252	13,517	90,812	8	603
1934	3,918	7,833	103,268	26,073	23,413	1,895	[5] 3,171	66,484	3	136
1935	4,036	9,238	100,355	27,172	25,562	1,361	[5] 2,903	77,807	[5] *1*	331
1936	3,905	9,710	94,025	28,296	3,228,422	1,090	[5] 2,938	83,181	[5] *1*	2,160
1937	3,627	11,414	88,052	29,396	282,656	1,546	[5] 8,964	84,741	[5] *1*	2,594
1938	3,635	11,515	82,522	31,636	13,838	1,352	[5] 9,347	85,881	[5] *1*	2,473
1939	3,522	11,840	38,394	35,331	7,414	1,185	[5] 10,958	87,900	(7)	2,321
Grand total	[8] 274,091	170,862	2,127,400	378,379	3,739,878	53,986	[6] 117,001	1,966,712	582,942	[9] 691,168

[1] Includes pension payments to a small number of veterans and dependents of veterans.

[2] Includes disbursements to participants in yellow-fever experiments: 1932, $24,000; 1933, $26,000; 1934, $18,000; 1935, $18,000; 1936, $17,000; 1937, $16,000; 1938, $15,000; 1939, $15,000; total to June 30, 1939, $149,000.

[3] Represents payments made on adjusted-service certificates and amounts reimbursed to U. S. Government life-insurance fund on account of loans made from that fund on certificates under provisions of World War Adjusted Compensation Act as amended, and of Adjusted Compensation Payment Act, 1936.

[4] Disbursements for medical aid and hospital services, maintenance, and expenses for pensions, Veterans' Administration homes, State and Territorial homes, salaries, printing and binding, and all other administrative expenses, except disbursements for civil-service and Canal Zone retirement funds.

[5] Credit.

[6] Includes disbursements from funds allotted under National Recovery Act of 1933, 1934 through 1939; for 1939, includes also funds allotted under P. W. A. Act of 1938.

[7] Less than $500, credit.

[8] War of the Revolution, $70,000,000; War of 1812, $46,217,000; Indian Wars, $80,051,000; War with Mexico, $61,310,000; unclassified, $16,513,000.

[9] Includes $644,887,000 expenditures for vocational rehabilitation and $35,078,000 for marine and seamen's insurance. Rehabilitation activities of Veterans' Administration ceased with close of fiscal year 1928.

Source: Veterans' Administration, Annual Report of Administrator.

No. 156.—Pensions, Compensation, Disability Allowance, and Emergency Officers' Retirement Pay—Living Veterans Receiving Benefits, Deceased Veterans Whose Dependents Were Receiving Benefits, and Disbursements for Benefits: 1866 to 1939

June 30 or year ended June 30—	Number on rolls			Disbursements (thous. of dollars)	June 30 or year ended June 30—	Number on rolls			Disbursements (thous. of dollars)
	Total	Living	Deceased			Total	Living	Deceased	
1866	126,722	55,652	71,070	15,450	1915	748,147	437,723	310,424	165,518
1870	198,686	87,521	111,165	29,351	1916	709,572	403,372	306,200	159,155
1875	234,821	122,989	111,832	29,270	1917	673,111	370,147	302,964	160,895
1880	250,802	145,410	105,392	56,689	1918	649,497	341,632	307,865	180,177
1885	345,125	247,146	97,979	65,172	1919	673,832	338,216	335,616	233,461
1890	537,944	415,654	122,290	106,094	1920	769,543	419,627	349,916	316,418
1895	970,524	751,456	219,068	139,812	1921	768,572	422,691	345,881	380,026
1897	976,014	747,492	228,522	139,950	1922	772,379	430,942	341,437	377,158
1898	993,714	758,511	235,203	144,652	1923	778,180	436,776	341,404	388,607
1899	991,519	754,104	237,415	138,355	1924	762,547	427,153	335,394	345,490
1900	993,529	752,510	241,019	138,462	1925	790,139	456,530	333,609	346,748
1901	997,735	748,649	249,086	138,531	1926	807,088	472,623	334,465	372,281
1902	999,446	739,443	260,003	137,504	1927	816,380	489,805	326,575	403,630
1903	996,545	729,356	267,189	137,760	1928	834,364	516,566	317,798	410,765
1904	994,762	720,921	273,841	141,094	1929	831,964	525,961	306,003	418,821
1905	998,441	717,761	280,680	141,143	1930	840,833	542,610	298,223	418,433
1906	985,971	701,483	284,488	139,000	1931	1,079,987	790,782	289,205	488,389
1907	967,371	680,479	286,892	138,155	1932	1,278,046	994,351	283,695	545,777
1908	951,687	658,581	293,106	153,093	1933	1,270,667	997,918	272,749	550,559
1909	946,194	633,035	313,159	161,974	1934	838,855	581,225	257,630	321,377
1910	921,083	602,622	318,461	159,974	1935	838,937	585,955	252,982	374,407
1911	892,098	570,456	321,642	157,325	1936	852,032	600,562	251,470	398,992
1912	860,294	538,362	321,932	152,986	1937	841,937	598,510	243,427	396,030
1913	820,200	503,633	316,567	174,172	1938	836,953	600,848	236,105	402,769
1914	785,239	470,623	314,616	172,418	1939	842,431	602,757	239,674	416,704

Number on rolls by wars [2]

June 30—	Total veterans, all wars and regular establishment			War with Mexico		Indian wars		Civil war		Spanish-American war	
	Total [1]	Living	Deceased [3]	Living	Deceased	Living	Deceased	Living	Deceased	Living	Deceased
1920	769,543	419,627	349,916	148	2,423	3,745	2,483	243,629	290,100	23,144	7,288
1925	790,139	456,530	333,609	17	1,257	3,924	3,034	126,626	241,193	101,871	18,363
1930	840,833	542,610	298,223	------	630	5,454	4,191	49,018	167,674	186,811	30,919
1934	838,855	581,225	257,630	------	351	4,370	4,606	18,455	112,577	165,231	35,022
1935	838,937	585,955	252,982	------	294	3,899	4,745	13,273	100,290	164,502	39,045
1936	852,032	600,562	251,470	------	247	3,513	4,648	9,664	87,543	179,169	48,872
1937	841,937	598,510	243,427	------	221	3,119	4,590	7,031	76,131	175,361	50,292
1938	836,953	600,848	236,105	------	195	2,814	4,426	5,048	66,873	170,755	53,345
1939	842,431	602,757	239,674	------	168	2,525	4,251	3,516	57,915	165,710	55,882

June 30—	Regular establishment		World war								
			Living					Deceased			
										Compensation	
	Living	Deceased	Total	Pensions	Compensation (service-connected)	Emergency officers' retirement pay	Disability allowance (nonservice)	Total	Pensions	Service-connected	Nonservice-connected
1920	14,477	4,554	134,484	76	134,408	--------	--------	42,997	52	42,945	--------
1925	12,390	3,762	211,693	49	211,644	--------	--------	65,979	21	65,958	--------
1930	15,661	3,830	285,666	44	279,539	6,083	--------	90,969	15	90,954	--------
1934	29,484	5,838	363,685	(4)	332,216	1,566	29,903	99,229	(4)	99,229	--------
1935	32,124	7,240	372,157	(4)	336,876	1,677	33,604	101,364	(4)	99,304	1,970
1936	31,192	7,505	377,024	(4)	337,767	1,811	37,446	102,653	(4)	99,659	2,994
1937	33,036	8,109	379,963	(4)	336,528	1,841	41,594	104,082	(4)	99,032	5,050
1938	33,062	8,725	389,169	(4)	340,590	1,831	46,748	102,540	(4)	95,118	7,422
1939	34,185	9,415	396,821	(4)	342,072	1,813	52,936	112,042	(4)	99,822	12,220

[1] The reduction in this item from the prior fiscal year was due essentially to discontinuance of disability allowance (nonservice) except for veterans permanently and totally disabled.

[2] For disbursements by wars, see table 155.

[3] Includes veterans of the War of 1812 whose dependents were receiving pensions (1 for 1939), not shown separately.

[4] Included under "Compensation."

Source: Veterans' Administration, Annual Report of Administrator.

No. 157.—Pensions, Compensation, Disability Allowance, and Emergency Officers' Retirement Pay—Annual Average Payments, per Veteran, to Living Veterans and to Dependents of Deceased Veterans, by Wars: 1910 to 1939

Note.—Averages calculated by dividing total annual value of benefits, as of June 30, by number on rolls

June 30—	Average for veterans of all wars and regular establishment			War of 1812	War with Mexico			Indian wars			Civil war		
	Total	Living	Deceased	Deceased	Total	Living	Deceased	Total	Living	Deceased	Total	Living	Deceased
1910	$172	$184	$149	$151	$167	$238	$144	$132	$110	$144	$174	$187	$148
1915	215	263	148	149	175	356	146	168	230	145	220	275	147
1920	358	422	280	288	240	414	230	203	240	149	359	452	281
1925	408	454	344	360	363	709	359	202	243	149	477	690	360
1930	475	514	404	540	586	-------	586	446	513	359	542	852	452
1934	432	452	385	514	581	-------	581	443	534	357	551	1,078	465
1935	428	448	383	510	579	-------	579	435	529	358	533	1,060	463
1936	457	484	393	420	576	-------	576	431	527	358	520	1,047	462
1937	460	490	388	420	579	-------	579	428	530	358	517	1,130	461
1938	477	496	427	240	577	-------	577	485	684	358	507	1,136	459
1939	489	503	454	240	579	-------	579	495	726	358	498	1,164	458

June 30—	Spanish-American war			Regular establishment			World war							
								Living				Deceased		
	Total	Living	Deceased	Total	Living	Deceased	Total[1]	Total[1]	Compensation (service connected)	Disability allowance or non-service	Emergency officers' retirement pay	Total[1]	Compensation: Service connected	Compensation: Non-service connected
1910	$128	$121	$159	$173	$166	$197	-------	-------	-------	-------	-------	-------	-------	-------
1915	134	129	160	176	169	200	-------	-------	-------	-------	-------	-------	-------	-------
1920	142	132	175	181	173	204	$417	$449	$449	-------	-------	$316	$316	-------
1925	206	193	278	198	192	219	421	453	453	-------	-------	317	317	-------
1930	389	389	389	232	235	219	499	553	529	-------	$1,682	331	331	-------
1934	371	390	285	226	220	260	439	467	476	$307	1,617	337	337	-------
1935	368	388	286	234	224	280	445	472	481	315	1,628	348	348	$359
1936	491	523	371	241	228	296	446	471	482	319	1,638	352	352	357
1937	509	549	370	273	266	299	444	470	482	320	1,641	351	351	353
1938	533	585	368	272	265	299	464	467	481	320	1,637	450	457	355
1939	565	632	368	272	263	305	474	463	479	319	1,633	512	531	351

[1] In computing these averages, pensions paid to a small number of veterans (see table 156) were included.

No. 158.—Term and Converted Insurance Claims Awarded, by Type of Award, to June 30, 1939, and for Years Ended June 30, 1935 to 1939

	Total to June 30, 1939	Year ended June 30— 1935	1936	1937	1938	1939
Number of awards made during period or year:						
Term and automatic insurance—						
Total original awards	195,262	606	513	349	395	420
Original death	155,218	128	93	71	67	70
Original disability	40,044	478	420	278	328	350
Disability changed to death	22,806	437	380	371	375	325
Converted insurance—						
Total original awards	52,887	3,572	3,486	3,661	3,772	3,938
Original death	34,813	2,427	2,523	2,714	2,701	2,745
Original disability	18,074	1,145	963	947	1,071	1,193
Disability changed to death	5,802	451	538	515	514	567
Number of awards active at end of year:						
Term and automatic insurance	--------	145,126	142,216	137,419	113,463	34,047
Death	--------	131,442	128,721	124,312	100,783	21,636
Disability	--------	13,684	13,495	13,107	12,680	12,411
Converted insurance	--------	13,109	14,168	15,008	15,755	16,845
Death	--------	3,754	4,318	4,993	5,639	6,350
Disability	--------	9,445	9,850	10,015	10,116	10,495

Source of tables 157 and 158: Veterans' Administration; Annual Report of Administrator, monthly reports, and records.

No. 159.—Life Insurance (Government) in Force and Premiums Paid: 1924 to 1939

[Amounts in thousands of dollars]

June 30 or year ended June 30—	Insurance policies in force June 30						Premiums paid during year	
	Total		Yearly renewable term insurance (war time)		U. S. Government life insurance excl. yearly renewable		Term insurance [1]	U. S. Government life
	Number	Amount	Number	Amount	Number	Amount		
1924	562,600	2,984,573	209,385	1,609,031	353,215	1,375,543	14,604	35,345
1925	552,340	2,865,029	177,328	1,372,091	375,012	1,492,937	13,469	39,388
1926	553,660	2,781,587	130,103	1,008,511	423,557	1,773,076	10,458	44,417
1927	587,980	2,893,045	87,100	672,075	500,880	2,220,970	6,764	54,048
1928	660,374	3,113,649	266	1,654	660,108	3,111,995	1,374	71,113
1929	650,066	3,059,919	229	1,342	649,837	3,058,577	552	69,263
1930	648,248	3,042,743	204	1,142	648,044	3,041,601	1,032	67,168
1931	646,055	3,024,445	91	506	645,964	3,023,938	208	69,201
1932	641,247	2,977,330	29	246	641,218	2,977,083	258	67,663
1933	616,069	2,782,709			616,069	2,782,709	245	67,962
1934	598,226	2,666,733			598,226	2,666,733	104	68,241
1935	590,865	2,605,400	121	389	590,744	2,605,011	176	64,950
1936	593,213	2,590,922	149	439	593,064	2,590,482	79	63,047
1937	596,982	2,578,339	150	357	596,832	2,577,982	66	63,401
1938	602,963	2,569,893	349	653	602,614	2,569,240	67	62,821
1939	606,071	2,562,354	355	642	605,716	2,561,712	60	62,325

[1] Net premiums.

No. 160.—Life Insurance (Government)—Converted Insurance Issued and in Force, by Plan

Plan	Issued to June 30, 1939					In force June 30, 1939	
	Number	Amount (1,000 dollars)	Average policy	Percent of total		Number	Amount (1,000 dollars)
				Number	Amount		
Total	1,030,345	4,383,085	4,254	100.00	100.00	605,716	2,561,712
Ordinary life	210,507	1,024,898	4,869	20.43	23.38	137,713	695,456
20-payment life	270,981	1,040,895	3,841	26.30	23.75	186,999	721,049
30-payment life	37,294	183,505	4,921	3.62	4.19	28,232	143,147
20-year endowment	244,463	622,791	2,548	23.73	14.21	100,863	277,253
30-year endowment	45,517	188,559	4,143	4.42	4.30	29,083	124,161
Endowment at age 62	45,031	210,673	4,678	4.37	4.81	30,564	145,065
5-year convertible term	145,434	960,350	6,603	14.11	21.91	45,663	284,965
Duration less than 5 years						4	28
Duration more than 5 years						23,263	135,846
Renewed, second period						7,091	46,742
Renewed, third period						15,305	102,349
5-year level premium term	31,118	151,414	4,866	3.02	3.45	20,714	104,512
First period						18,445	92,291
Renewed, second period						2,269	12,221
Extended insurance						22,284	61,227
Paid-up life						2,365	3,627
Paid-up endowment						1,236	1,250

No. 161.—Life-Insurance Fund (Government)—Financial Statement, From Origin, May 31, 1919, to Dec. 31, 1938

[All figures in thousands of dollars]

	Total to Dec. 31, 1938	Year ended Dec. 31, 1938		Total to Dec. 31, 1938	Year ended Dec. 31, 1938
Income, total	1,625,544	116,343	Disbursements—Continued.		
Premiums	1,030,352	62,373	Dividends paid policyholders	87,746	7,790
Interest	353,719	38,802	Paid on supplementary installment contracts under claims	90,886	11,565
Received from U. S. on account of extra hazards of military and naval service	86,704	3,261	Other disbursements	19,809	1,825
Consideration for supplementary installment contracts under claims	141,889	11,496	Ledger assets, Dec. 31, 1938, as per "balance" under income and disbursements, total	981,726	
Other income	12,881	410	Book value of bonds, amortized	825,196	
Disbursements, total	643,818	56,052	Policy loans	147,426	
Claims (death and total permanent disability)	288,572	20,963	Adjusted-service certificate loans	2,664	
Surrender values	151,724	13,021	Cash on hand	6,439	
Matured endowments	5,082	889			

Source of tables 159, 160, and 161: Veterans' Administration, Annual Report of Administrator and records.

No. 162.—Adjusted-Compensation Awards, as of June 30, 1939

NOTE.—Amounts in thousands of dollars. The Adjusted Compensation Payment Act, 1936, provided for payment of adjusted-service certificates on or after June 15, 1936

	Number	Amount		Number	Amount
Total awards	4,113,041	3,764,119	Payments on certificates matured by death	240,864	237,596
Dependents	146,386	49,760	Applications certified for payment	3,494,607	1,011,587
Less than $50 (cash)	11,748	318	Maturity value of certificates certified for payment	----------	3,424,119
$50 or over	134,638	45,742			
$60 lump-sum payments	----------	3,701			
Veterans	3,966,655	3,714,358			
$50 or less (cash)	176,872	5,812			
Certificates	3,789,783	3,708,547			

No. 163.—Beneficiaries Receiving Hospital or Domiciliary Care Authorized by Veterans' Administration: 1921 to 1939

NOTE.—During the fiscal year 1939, a total of 1,079,663 out-patient treatments were given and 1,127,162 out-patient examinations were made. On June 30, 1939, there were 5,619 veterans domiciled in State and Territorial homes who were eligible for care in facilities controlled by the Veterans' Administration and for whose care the Federal Government reimburses these homes at the rate of $120 per year for each person

Year ended June 30—	Total receiving hospital or domiciliary care at end of year [1]	Beneficiaries receiving hospital treatment, all facilities and hospitals [2]					Veterans receiving domiciliary care at end of year [1]	Veterans' Administration facilities				
		Average daily patients	Patients remaining at end of year					Hospital [3]			Domiciliary	
			Total	Tuberculosis	Neuropsychiatric	General		Average daily patients	Operating expenses (1,000 dollars)	Per diem cost (dollars) [4]	Average daily domiciliary care	Operating expenses (1,000 dolls.)
1921	--------	--------	26,237	10,337	7,499	8,401	--------	--------	--------	--------	--------	--------
1922	--------	27,840	26,869	10,849	9,231	6,789	--------	13,607	23,531	4.74	--------	--------
1923	--------	24,526	23,611	9,577	9,194	4,840	--------	11,882	21,658	4.99	--------	--------
1924	--------	22,008	21,730	8,082	9,461	4,187	--------	11,530	19,188	4.55	--------	--------
1925	--------	27,447	26,610	9,314	11,905	5,391	--------	15,855	23,354	4.04	--------	--------
1926	--------	27,012	24,915	7,308	12,220	5,387	--------	16,567	25,322	4.19	--------	--------
1927	--------	26,386	25,310	6,658	12,538	6,114	--------	17,305	25,282	4.00	--------	--------
1928	--------	26,300	25,899	6,045	12,839	7,015	--------	17,801	26,091	4.00	--------	--------
1929	--------	27,642	27,487	6,121	13,461	7,905	--------	19,245	28,178	4.01	--------	--------
1930	--------	29,513	30,311	6,274	14,941	9,096	--------	20,233	28,520	3.84	--------	--------
1931	51,980	32,713	34,948	6,193	17,001	11,754	[5]17,032	22,297	30,414	3.72	--------	--------
1932	62,255	42,448	43,567	6,499	20,160	16,008	18,688	25,046	31,996	3.44	--------	--------
1933	44,644	42,526	33,457	5,425	20,109	7,923	11,187	32,666	33,391	2.74	--------	--------
1934	48,849	36,192	39,445	5,032	22,226	12,187	9,404	35,220	32,620	2.51	10,190	3,649
1935	51,922	41,172	42,599	5,134	23,358	14,107	9,323	39,030	39,856	2.78	10,406	4,024
1936	51,128	43,516	41,542	4,539	24,447	12,556	9,586	40,972	42,386	2.82	12,008	4,474
1937	57,180	44,942	46,142	4,789	26,394	14,959	11,038	41,939	43,252	2.81	10,364	4,299
1938	64,924	62,537	50,670	4,857	29,267	16,546	14,254	45,639	44,204	2.65	13,514	4,872
1939	69,287	68,550	53,861	4,913	31,190	17,758	15,426	49,147	47,988	2.68	15,709	5,218

Veterans under hospital or domiciliary care, by class of beneficiary

Type of care and year (June 30)	All wars and regular establishment			World war			Spanish-American	Civil War	All other wars	Regular establishment
	Total	Service-connected	Non-service	Total	Service-connected	Non-service [6]				
Hospital treatment:										
1925	26,610	22,771	3,839	26,029	22,771	3,258	564	--------	17	--------
1930	30,311	16,219	14,092	28,850	15,297	13,553	1,313	79	69	--------
1935	42,599	12,046	30,553	38,033	10,746	27,287	2,369	117	70	2,010
1937	46,142	11,824	34,318	41,228	10,341	30,887	2,504	83	72	2,255
1938	50,670	11,998	38,672	45,496	10,385	35,111	2,638	62	90	2,384
1939	53,861	12,097	41,764	48,527	10,443	38,084	2,715	48	85	2,486
Domiciliary care: [1]										
1935	9,323	919	8,404	7,466	727	6,739	1,286	36	41	494
1936	9,586	892	8,694	8,072	666	7,406	957	19	37	501
1937	11,038	982	10,056	9,599	763	8,836	902	11	30	496
1938	14,254	1,217	13,037	12,752	944	11,808	871	4	26	601
1939	15,426	1,121	14,305	14,058	863	13,195	764	2	18	584

[1] Veterans' homes were not under the jurisdiction of the Veterans' Administration prior to July 1930.
[2] Includes Veterans' Admin. beneficiaries cared for in Army, Navy, Marine, and State and civil (contract) hospitals, St. Elizabeths, and hospitals operated in connection with National Veterans' homes.
[3] Beginning 1933, figures include hospitals operated in connection with Veterans' Admin. homes.
[4] Excludes hospitals which operated for only part of the year under unnatural conditions.
[5] Includes domiciliary members receiving hospital treatment.
[6] Includes emergency, observation, and unclassified cases.

Sources of tables 162 and 163: Veterans' Administration, Annual Report of Administrator and records.

No. 164.—Retirement of Federal Military Personnel and Other Special Classes of Federal Employees: 1931 to 1939

NOTE.—Retired pay in thousands of dollars. With the exception of foreign service officers, who contribute 5 percent of their pay to the foreign service retirement fund, the personnel covered in this table make no direct contribution to their retirement pay. For data relating to Federal civil employees retired under the civil service and Canal Zone retirement acts, see table 170

YEAR ENDED JUNE 30	ARMY		NAVY		MARINE CORPS		COAST GUARD [1]		OTHER [2]	
	Number on roll [3]	Retired pay	Number on roll [4]	Retired pay	Number on roll [3]	Retired pay	Number on roll [4]	Retired pay	Number on roll [3]	Retired pay
1931	12,152	20,303	4,112	8,251	718	1,205	1,021	1,255	467	727
1932	12,532	21,004	4,611	9,027	756	1,316	1,072	1,280	505	840
1933	12,811	20,218	5,176	9,151	797	1,276	1,138	1,260	558	866
1934	13,332	19,344	5,945	10,059	825	1,251	1,207	1,253	636	985
1935	14,161	23,444	6,869	11,937	894	1,480	1,255	1,465	671	1,121
1936	14,530	24,708	7,675	13,572	1,029	1,747	1,330	1,618	712	1,250
1937	14,831	25,387	8,449	14,802	1,108	2,010	1,408	1,722	745	1,349
1938	15,080	25,805	9,505	16,309	1,199	2,176	1,485	1,822	782	1,474
1939	15,501	26,479	10,681	17,789	1,258	2,322	1,581	1,962	819	1,594

[1] Includes commissioned and warrant officers, enlisted men, and certain members of the former Life Saving Service.

[2] Includes retired personnel for following groups of employees: Officers and employees engaged in field service or on vessels of the Lighthouse Service, except persons continuously employed in district offices and shops and 4 executive positions of the Lighthouse Service; commissioned officers of the Coast and Geodetic Survey and Public Health Service; Foreign Service officers (State Dept.); and retired judges.

[3] Number on roll June 30. [4] Average number on roll.

No. 165.—Federal Service—Summary of Employment and Pay Rolls, by Class of Service, 1938 and 1939, and by Months, 1939

YEAR AND QUARTER	TOTAL		EXECUTIVE SERVICE		MILITARY SERVICE [1]		JUDICIAL SERVICE		LEGISLATIVE SERVICE	
	Employees [2]	Pay roll (thous. of dollars)	Employees [2]	Pay roll (thous. of dollars)	Employees [2]	Pay roll (thous. of dollars)	Employees [2]	Pay roll (thous. of dollars)	Employees [2]	Pay roll (thous. of dollars)
1938	1,194,714	1,877,096	851,913	1,543,122	335,415	313,095	2,157	6,358	5,229	14,521
1939	1,293,333	2,025,350	916,426	1,665,069	369,243	338,825	2,259	6,091	5,405	14,765
Jan.-Mar.	1,222,692	481,785	873,377	396,311	341,793	80,184	2,252	1,651	5,270	3,639
Apr.-June	1,268,671	496,970	904,771	409,984	356,319	81,659	2,240	1,674	5,335	3,653
July-Sept.	1,317,404	515,597	934,467	422,602	375,220	87,592	2,212	1,673	5,505	3,730
Oct.-Dec.	1,364,568	530,998	953,088	436,172	403,640	89,390	2,328	1,693	5,512	3,743

[1] These figures include in addition to officers and enlisted men in the Army, Navy, and Marine Corps, nurses in active service, midshipmen at the United States Naval Academy, and the Coast Guard.

[2] Annual and quarterly figures for employees are averages of figures as of the end of each month.

No. 166.—Employees in Federal Executive Civil Service: 1816 to 1939

NOTE.—This statement does not include the legislative, judicial, or military branches of the Federal Government or employees of the District of Columbia. It includes employees in both classified positions (subject to competitive examination under civil service law) and unclassified positions (exempted from competitive examination by law and Executive order), but excludes temporary substitute employees in the Post Office Department. Number on and prior to June 30, 1937, refers to employees having Federal appointments on last day of month; thereafter, to employees on pay roll with pay during last regular pay period of month. See also tables 167 and 168

JUNE 30—	Total number [1]	JUNE 30—	Total number [1]	DATE	Total number	In Dist. of Col.	Outside Dist. of Col.
1816	6,327	1920	[3] 691,116	1933—June 30	572,091	65,437	506,654
1821	8,211	1921	[3] 562,252	1934—June 30	673,095	89,132	583,963
1831	19,800	1922	527,517	1935—June 30	719,440	103,453	615,987
1841	23,700	1923	515,772	1936—June 30	824,259	117,103	707,156
1851	33,300	1924	521,641	1937—June 30	841,664	115,409	726,255
1861	49,200	1925	532,798	1938—June 30	851,926	115,590	736,336
1871	53,900	1926	528,542	Dec. 31	861,014	119,547	742,367
1881	107,000	1927	527,228	Male [4]	693,800	71,000	622,800
1891	166,000	1928	540,867	Female [4]	168,100	48,500	119,600
1901	256,000	1929	559,579	1939—June 30	920,310	123,364	796,946
1911	391,350	1930	580,494	Dec. 31	932,305	126,345	805,960
1916	480,327	1931	588,206	Male	760,036	76,687	683,349
1918	[2] 917,760	1932	583,196	Female	172,269	49,658	122,611

[1] Approximate prior to 1921. [2] As of Nov. 11. [3] As of July 31. [4] Estimated.

Sources: Table 164, War and Navy Depts., Coast Guard, Dept. of Justice, and the several offices named in footnote 2; Annual Reports and records. Table 165, Dept. of Labor, Bureau of Labor Statistics, records; monthly figures are published currently in pamphlet "Employment and Pay Rolls." Table 166, Civil Service Commission, Annual Report and Semi-Annual Report of Employment.

No. 167.—Employees in the Federal Executive Civil Service, by Classification Status of Positions and by Sex, by Departments and Independent Offices: December 1939

Note.—Because of numerous changes resulting from consolidations, transfers of bureaus, etc., under Reorganization Plans I and II, which became effective July 1, 1939, it is impracticable to present comparable figures for earlier years. For figures for 1933 to 1938, see table 166, Statistical Abstract, 1939

Department or establishment	Entire service [1]					In District of Columbia					Outside District of Columbia				
	Total	Classified	Unclassified [2]	Men	Women	Total	Classified	Unclassified [2]	Men	Women	Total	Classified	Unclassified [2]	Men	Women
Total	**932,305**	**660,594**	**271,711**	**760,036**	**172,269**	**126,345**	**93,392**	**32,953**	**76,687**	**49,658**	**805,960**	**567,202**	**238,758**	**683,349**	**122,611**
Office of the President:															
Executive Staff	753	147	606	446	307	529	147	382	291	238	224	--------	224	155	69
Maintenance Force	141	--------	141	107	34	141	--------	141	107	34	--------	--------	--------	--------	--------
Executive departments:															
State	6,249	1,457	4,792	4,527	1,722	1,076	907	169	571	505	5,173	550	4,623	3,956	1,217
Treasury	60,216	39,660	20,556	39,786	20,430	19,054	15,655	3,399	8,407	10,647	41,162	24,005	17,157	31,379	9,783
War	123,624	79,234	44,390	108,601	15,023	6,470	4,972	1,498	3,764	2,706	117,154	74,262	42,892	104,837	12,317
Justice	10,075	5,068	5,007	7,770	2,305	3,009	1,445	1,564	1,867	1,142	7,066	3,623	3,443	5,903	1,163
Post Office [3]	291,114	287,220	3,894	261,556	29,558	4,476	4,327	149	3,582	894	286,638	282,893	3,745	257,974	28,664
Navy	99,024	91,740	7,284	93,557	5,467	12,845	12,219	626	11,151	1,694	86,179	79,521	6,658	82,406	3,773
Interior	45,844	18,858	26,986	37,603	8,241	6,881	5,147	1,734	4,314	2,567	38,963	13,711	25,252	33,289	5,674
Agriculture [4]	86,250	33,144	53,106	64,236	22,014	12,165	7,883	4,282	6,533	5,632	74,085	25,261	48,824	57,703	16,382
Commerce	8,535	6,952	1,583	6,372	2,163	5,803	5,344	459	3,939	1,864	2,732	1,608	1,124	2,433	299
Labor	6,759	6,239	520	4,630	2,129	2,243	1,991	252	949	1,294	4,516	4,248	268	3,681	835
Independent establishments:															
Alley Dwelling Authority	44	40	4	30	14	44	40	4	30	14	--------	--------	--------	--------	--------
American Battle Monuments Commission	87	8	79	78	9	9	8	1	8	1	78	--------	78	70	8
Board of Governors, Federal Reserve System	434	--------	434	257	177	412	--------	412	235	177	22	--------	22	22	--------
Board of Tax Appeals	128	67	61	58	70	128	67	61	58	70	--------	--------	--------	--------	--------
Civil Aeronautics Authority	4,934	4,450	484	4,442	492	1,236	1,089	147	845	391	3,698	3,361	337	3,597	101
Civil Service Commission	1,829	1,796	33	892	937	1,417	1,384	33	668	749	412	412	--------	224	188
Employees' Compensation Commission	520	514	6	242	278	464	458	6	221	243	56	56	--------	21	35
Farm Credit Administration	3,171	1,463	1,708	1,968	1,203	1,286	1,126	160	626	660	1,885	337	1,548	1,342	543

Federal Communications Commission	624	596	28	397	227	429	401	28	252	177	195	195		145	50
Federal Deposit Insurance Corporation	1,388	537	851	863	525	483	384	99	252	231	905	153	752	611	294
Federal Loan Agency	19,894	155	19,739	11,008	8,886	4,500	64	4,436	2,465	2,035	15,394	91	15,303	8,543	6,851
Federal Power Commission	790	489	301	567	223	521	354	167	349	172	269	135	134	218	51
Federal Security Agency	20,819	16,386	4,433	12,451	8,368	4,406	3,841	565	2,087	2,319	16,413	12,545	3,868	10,364	6,049
Federal Trade Commission	660	327	333	422	238	573	301	272	361	212	87	26	61	61	26
Federal Works Agency	46,659	8,638	38,021	26,750	19,909	12,166	4,517	7,649	8,086	4,080	34,493	4,121	30,372	18,664	15,829
General Accounting Office	5,109	2,237	2,872	3,248	1,861	5,109	2,237	2,872	3,248	1,861					
Golden Gate International Exposition Commission	25		25	18	7	3		3	1	2	22		22	17	5
Government Printing Office	5,874	5,600	274	4,818	1,056	5,874	5,600	274	4,818	1,056					
Interstate Commerce Commission	2,661	2,645	16	1,862	799	1,853	1,844	9	1,244	609	808	801	7	618	190
Maritime Commission	1,581	1,469	112	1,173	408	929	828	101	574	355	652	641	11	599	53
Maritime Labor Board	34	31	3	16	18	32	29	3	14	18	2	2		2	
Mount Rushmore National Memorial Commission	47		47	46	1	2		2	1	1	45		45	45	
National Advisory Committee for Aeronautics	715	681	34	613	102	62	61	1	32	30	653	620	33	581	72
National Archives	353	352	1	209	144	353	352	1	209	144					
National Capital Park and Planning Commission	28	12	16	23	5	28	12	16	23	5					
National Labor Relations Board	874	449	425	518	356	480	262	218	304	176	394	187	207	214	180
National Mediation Board	73	33	40	38	35	25	17	8	18	7	48	16	32	20	28
New York World's Fair Commission	14		14	13	1						14		14	13	1
Panama Canal	16,505	1,638	14,867	15,923	582	126	126		116	10	16,379	1,512	14,867	15,807	572
Railroad Retirement Board	2,352	2,317	35	1,527	825	1,383	1,348	35	761	622	969	969		766	203
Securities and Exchange Commission	1,616	907	709	1,081	535	1,282	780	502	845	437	334	127	207	236	98
Smithsonian Institution	486	355	131	342	144	486	355	131	342	144					
Tariff Commission	303	290	13	190	113	295	282	13	182	113	8	8		8	
Tennessee Valley Authority	14,597		14,597	13,526	1,071	10		10	4	6	14,587		14,587	13,522	1,065
Veterans' Administration	38,493	36,393	2,100	25,236	13,257	5,247	5,188	59	1,933	3,314	33,246	31,205	2,041	23,303	9,943

[1] Number on Federal pay roll with pay during last pay-roll period of month. Does not include employees in legislative or judicial branches of U. S. Government, military and naval forces of United States, employees of District of Columbia government, or enrollees in Civilian Conservation Corps work.

[2] The unclassified positions which are excepted from competitive *requirements of* the Civil Service Act and rules in the several departments and independent establishments include all unclassified positions regardless of whether financed by regular or emergency funds. They also include unclassified positions where the employees occupying these positions have civil service status and jobs filled by unskilled laborers who are appointed in accordance with the provisions of the labor regulations promulgated by the President.

[3] Not including temporary substitute employees, consisting of 1,061 in the District of Columbia and 53,376 outside the District of Columbia.

[4] Includes employees hired under *special letters of authorization.*

Source: Civil Service Commission, Semi-Annual Report of Employment.

No. 168.—Civil Service—Classified Competitive Positions, Persons Examined, Passed, and Appointed: 1884 to 1939

Year ended June 30—	Competitive classified positions [1]	Examined	Passed	Percent that passed	Appointed	Year ended June 30—	Competitive classified positions [1]	Examined	Passed	Percent that passed	Appointed
1884 [2]	13,780	3,542	2,044	57.7	489	1913	282,597	141,905	94,350	66.5	35,154
1885 [3]	15,590	6,347	4,141	65.2	1,800	1914	292,460	215,587	147,526	68.4	41,935
1886 [4]	17,273	7,602	5,034	66.2	1,881	1915	292,291	167,795	114,632	68.3	36,397
1887 [5]	19,345	15,852	10,746	67.8	4,442	1916	296,926	154,722	113,792	73.5	42,058
1888	22,577	11,281	6,868	60.9	2,616	1917	326,899	212,114	152,553	71.9	86,312
1889	29,650	19,060	11,978	62.8	3,781	1918	642,432	551,391	387,963	70.4	213,530
1890	30,626	22,994	13,947	60.7	5,182	1919	592,961	438,259	299,826	68.4	179,533
1891	33,873	19,074	12,786	67.0	5,395	1920	497,603	293,327	193,915	66.1	116,309
1892	37,523	19,460	12,160	62.5	3,961	1921	448,112	303,309	203,209	67.0	101,711
1893	43,915	24,838	14,008	56.4	4,291	1922	420,688	206,007	128,952	62.6	63,867
1894	45,821	37,379	22,131	59.2	4,704	1923	411,398	204,200	122,918	60.2	57,694
1895	54,222	31,036	19,811	63.8	4,793	1924	415,593	225,723	135,451	60.0	67,349
1896	87,044	31,179	20,714	66.4	5,086	1925	423,538	201,415	122,495	60.8	50,164
1897	85,886	50,571	29,474	58.3	3,047	1926	422,300	202,846	105,964	52.2	38,916
1898	89,306	45,712	30,600	66.9	7,870	1927	422,908	251,679	106,937	42.4	42,063
1899	93,144	49,164	36,312	74.0	9,557	1928	431,763	236,997	123,830	52.2	40,317
1900	94,893	46,602	34,965	75.0	9,889	1929	445,957	243,510	125,726	51.6	47,913
1901	106,205	48,093	33,521	69.7	10,291	1930	462,083	267,429	132,991	49.7	41,075
1902	107,990	60,558	40,509	66.9	13,298	1931	468,050	248,438	121,670	48.9	41,528
1903	135,453	109,829	87,983	80.1	40,270	1932	467,161	257,109	89,717	34.8	25,080
1904	154,093	127,846	100,078	78.3	48,909	1933	456,096	191,771	89,082	46.4	12,216
1905	171,807	143,053	111,741	78.1	38,996	1934	450,592	296,447	169,555	57.2	22,757
1906	184,178	117,277	91,345	77.9	39,050	1935	455,229	430,114	198,266	46.1	36,182
1907	194,323	129,317	93,920	72.6	43,003	1936	498,725	732,229	389,052	53.1	51,777
1908	206,637	161,793	120,760	74.6	42,153	1737	532,073	820,681	393,920	48.0	75,648
1909	234,940	158,484	123,449	77.9	40,943	1938	562,909	388,404	197,424	50.8	51,454
1910	222,278	115,644	87,769	75.9	43,585	1939	622,832	556,571	254,095	45.7	66,290
1911	227,657	105,024	70,159	66.8	23,256						
1912	217,392	106,078	59,251	55.9	20,969	Total	--------	10,264,668	6,024,015	58.7	2,168,736

[1] Figures for years prior to fiscal year ending June 30, 1934, are approximate.
[2] July 16, 1883, to Jan. 15, 1884. [3] Jan. 16, 1884, to Jan. 15, 1885. [4] Jan. 16, 1885, to Jan. 15, 1886.
[5] Jan. 16, 1886, to June 30, 1887.

No. 169.—Civil Service—Persons Examined for and Appointed to Certain Positions in the Postal Service: Fiscal Years 1936 to 1939

Title	Examined				Appointed			
	1936	1937	1938	1939	1936	1937	1938	1939
Total	**271,024**	**311,561**	**69,697**	**57,880**	**8,323**	**21,618**	**9,703**	**9,638**
Clerk-carrier	107,642	245,471	42,974	36,073	4,403	15,583	5,919	6,561
Laborer, Postal Service	5,578	51,394	8,947	851	174	665	624	298
Postmaster, assistant	--------	15	--------	--------	--------	1	--------	--------
Postmaster, first class	--------	--------	--------	903	--------	--------	--------	28
Postmaster, second class	--------	--------	--------	1,639	--------	--------	--------	32
Postmaster, third class	--------	--------	--------	5,182	--------	--------	--------	230
Postmaster, fourth class	5,559	2,532	3,703	2,173	3,049	2,472	2,447	1,870
Railway postal clerk	145,093	211	78	90	499	2,585	393	277
Rural carrier	6,980	11,552	13,472	10,654	198	193	207	274
Village carrier	172	386	523	315	--------	119	113	59

Source of tables 168 and 169: Civil Service Commission, Annual Report.

No. 170.—Civil Service and Canal Zone Retirement: 1921 to 1939

Note.—Retirement for civil service employees was established by act of May 22, 1920. Under this act as amended July 3, 1926, and May 29, 1930 (effective July 1, 1930), employees of the classified service and certain other groups, including unclassified laborers subject to labor regulations, are eligible for retirement on annuity at the ages of 62, 65, and 70, according to the class of service, if they have rendered at least 15 years of service. The last-named act permits the optional retirement of employees 2 years before reaching the retirement age where they have rendered at least 30 years of service and also permits retirement on account of permanent and total disability after 5 years of service. From the basic compensation of each employee within the scope of the acts there is deducted 3½ percent (2½ prior to July 1, 1926) thereof for deposit to the credit of the retirement fund. All amounts deducted prior to July 1, 1930, and thereafter amounts deducted less $1 per month are credited to the employee's individual account. Under the amendment of May 29, 1930, annuities are composed of (1) a sum equal to $30 for each year of service not exceeding 30 (provided it does not exceed three-fourths of average salary for any five consecutive years), and (2) the amount of annuity purchasable with the sum credited to the individual's account, together with interest at 4 percent per annum, with the provision that the annuity shall in no case be less than an amount equal to the average salary, not to exceed $1,600 per annum, received during any five consecutive years, multiplied by the number of years of service, not exceeding 30, and divided by 40. By act of Mar. 2, 1931 (effective July 1, 1931), special provision was made for employees of the Panama Canal and Panama Canal Railroad, who theretofore had been eligible for retirement under the civil service retirement and disability act

June 30 or year ended June 30—	Number on civil service retirement roll by cause of retirement						Civil service retirement and disability fund (thousands of dollars)						
	Total	Age [1]	Disability	Involuntary, less than 30 years' service [1]	30 years' service		Receipts			Disbursements			Balance in fund June 30
					Voluntary separation	Involuntary separation	Total [2]	Salary deductions	Appropriations	Total [3]	Annuities	Refunds and interest [4]	
1921–26	------	------	------	------	------	------	99,269	91,919	------	44,808	30,443	14,333	------
1927	14,119	11,353	2,766	------	------	------	27,168	24,356	------	13,395	9,598	3,862	68,235
1928	15,383	12,173	3,210	------	------	------	29,503	26,455	------	14,752	10,990	3,771	82,985
1929	16,501	12,924	3,577	------	------	------	52,520	28,123	19,950	16,063	12,005	4,067	119,442
1930	17,768	12,504	3,994	1,270	------	------	55,447	29,048	20,500	18,126	13,108	5,049	156,763
1931	22,650	15,357	4,947	1,374	972	------	58,277	29,944	21,000	23,992	19,860	4,160	191,047
1932	25,567	16,600	5,973	1,404	1,590	------	61,479	31,890	21,000	28,938	23,546	3,924	223,588
1933	32,835	21,613	7,281	1,539	2,402	------	61,246	30,494	21,000	34,838	30,048	4,789	249,997
1934	44,708	22,969	8,941	1,861	3,944	6,993	60,222	28,703	21,000	47,657	39,621	8,036	262,562
1935	48,665	23,863	9,886	1,997	4,310	8,609	61,912	30,089	21,000	52,744	46,971	5,773	271,730
1936	51,206	24,603	10,877	1,998	4,610	9,118	84,268	32,405	40,150	56,709	50,243	6,466	299,289
1937	53,306	25,391	12,044	2,021	4,961	8,889	94,203	34,990	46,200	69,132	51,901	7,228	334,360
1938	56,130	26,670	13,340	2,050	5,401	8,669	127,193	37,322	73,235	62,476	54,153	8,322	399,077
1939	58,385	27,709	14,315	2,029	5,806	8,436	133,497	39,189	75,087	63,818	56,531	7,287	468,755
Total	------	------	------	------	------	------	1,006,203	494,928	380,122	537,448	449,018	87,070	------

	1938	1939
Civil service retirement		
Number on the roll June 30 by—		
Sex and cause of retirement—		
Male	50,398	52,216
Age	24,888	25,828
Disability	10,524	11,191
Voluntary, 30 years' service	5,078	5,551
Involuntary, 30 years' service	8,130	7,909
Involuntary, less than 30 years' service	1,778	1,737
Female	5,732	6,169
Age	1,782	1,881
Disability	2,816	3,124
Voluntary, 30 years' service	323	345
Involuntary, 30 years' service	539	527
Involuntary, less than 30 years' service	272	292
Vocations—		
Mechanics	12,156	11,012
City letter carriers	8,740	8,955
Rural letter carriers	9,516	9,630
Post-office clerks	6,601	6,984
Railway postal clerks	4,048	4,215
Departmental	10,989	11,489
Laborers	2,641	4,394
Hazardous occupations	884	1,034
Indian field service	555	672

	1938	1939
Civil service retirement—con.		
Number on the roll June 30 by—		
Rates per annum—		
Less than $100	3	2
$100–$199	122	131
$200–$299	716	753
$300–$399	1,303	1,361
$400–$499	1,971	2,034
$500–$599	3,238	3,290
$600–$699	4,372	4,556
$700–$799	3,299	3,572
$800–$899	3,003	3,348
$900–$999	3,587	3,639
$1,000–$1,099	4,092	4,149
$1,100–$1,199	11,129	10,436
$1,200	18,578	20,198
$1,201–$1,299	682	865
$1,300–$1,399	22	31
$1,400–$1,499	11	14
$1,500–$1,599	2	4
$1,600–$1,699	------	2
Average annual rate (dollars)	978	978
Annual value of roll (1,000 dolls.)	54,887	57,074
Canal Zone retirement		
Number on roll June 30	507	578
Average annuity (dollars)	1,346	1,343
Disbursements for annuities, years ended June 30 (1,000 dollars)	676	756

[1] Involuntary separation included with separation on account of age prior to 1930.
[2] Includes receipts from interest, not shown separately.
[3] Includes direct settlements, adjustments for canceled checks, etc., not shown separately, in the amount of $1,359,000 on June 30, 1939.
[4] Lump-sum payments of total amounts in fund to credit of employees or beneficiaries.

Source: Civil Service Commission, Retirement Report.

No. 171.—Injuries to Civil Employees of the United States and Claims Received Under U. S. Employees' Act: Sept. 7, 1916, to Dec. 31, 1939

Note.—The U. S. Employees' Compensation Commission, created by act of Sept. 7, 1916, is charged with the duty of administering the law providing compensation for civil employees of the United States who suffer personal injury while in the performance of official duties. This table does not include data for Civilian Conservation Corps enrollees or for persons employed as civil employees of the United States on work relief projects financed through funds provided by the several Federal emergency relief appropriations, excepting those administrative employees who are eligible for benefits under the act of 1916

Period covered	Injuries reported				Claims received for disability and death			
	Nonfatal	Fatal	Total	Percent change from previous year	Disability	Death	Total	Percent change from previous year
Sept. 7, 1916, to Dec. 31, 1917	15,831	245	16,076	----------	6,429	227	6,656	----------
Year ending Dec. 31—								
1918	23,448	670	24,118	+50.00	12,183	438	12,621	+89.60
1919	25,203	610	25,813	+7.00	13,425	499	13,924	+10.30
1920	19,557	523	20,080	−22.21	10,505	427	10,932	−21.50
1921	18,028	362	18,390	−8.40	7,857	310	8,167	−25.30
1922	17,905	354	18,259	−.71	6,804	282	7,086	−13.20
1923	17,713	279	17,992	−1.46	6,466	236	6,702	−5.40
1924	20,260	278	20,538	+14.15	6,890	224	7,114	+6.15
1925	20,377	314	20,691	+.74	6,987	274	7,261	+2.07
1926	19,208	319	19,527	−5.63	6,830	274	7,104	−2.16
1927	20,190	357	20,547	+5.22	7,272	285	7,557	+6.38
1928	21,886	303	22,189	+7.99	7,928	259	8,187	+8.34
1929	25,376	314	25,690	+15.78	9,074	263	9,337	+14.05
1930	25,775	294	26,069	+1.48	9,077	206	9,283	−.58
1931	28,176	262	28,438	+9.09	9,240	168	9,408	+1.35
1932	25,117	231	25,348	−10.87	7,639	190	7,829	−16.78
1933	24,920	230	25,150	−.78	7,226	188	7,414	−5.30
1934	34,121	292	34,413	+36.83	10,124	238	10,362	+39.76
1935	32,822	307	33,129	−3.73	8,670	250	8,920	−13.92
1936	38,119	391	38,510	+16.24	7,711	313	8,024	−10.04
1937	37,364	329	37,693	−2.12	6,754	260	7,014	−12.59
1938	38,069	302	38,371	+1.80	6,101	222	6,323	−9.85
1939	42,939	269	43,208	+12.61	6,638	197	6,835	+8.10

No. 172.—Injuries to Civil Employees of the United States, by Departments and Independent Offices: 1939

Note.—See headnote, table 171

Department or independent office	Number	Department or independent office	Number
Total	43,208	Federal Communications Commission	3
		Federal Loan Agency	316
War	7,898	Federal Security Agency	347
Navy	2,240	Federal Works Agency	1,316
Post Office	13,318	Government of the District of Columbia	516
Interior	3,929	Government Printing Office	41
Treasury	2,121	International Boundary Commission	224
Commerce	652	Legislative offices, miscellaneous	21
Agriculture	7,532	Nat'l Adv. Com. for Aeronautics	17
Justice	194	Securities and Exchange Commission	22
Labor	134	Tennessee Valley Authority	893
State	18	U. S. Maritime Commission	102
Architect of the Capitol	34	Veterans' Administration	767
Farm Credit Administration	72	All other groups	481

Source of tables 171 and 172: U. S. Employees' Compensation Commission, Annual Report.

No. 173.—Popular Vote for Presidential Electors, by Chief Political Parties, 1888 to 1936, and by States, 1936

Note.—The column "miscellaneous independent" represents so-called independent, progressive, and farmer-labor parties variously designated as follows: 1888, Union Labor Party; 1892, 1900, and 1904, Populist; 1896, National Democrat; 1908, Populist and Independent; 1912 and 1916, Progressive; 1920, 1928, and 1932, Farmer-Labor; 1936, Union. In 1924, column represents votes for La Follette-Wheeler electors, variously designated under party names as Independent Progressive, Progressive, Socialist, Socialist and Independent, Farmer-Labor, etc.

STATE	Total [1]	Republican	Democrat	Socialist and Socialist-Labor	Miscellaneous independent [2]	Prohibition	Communist
1888	11,381,408	5,444,337	5,540,050	----------	146,897	250,124	----------
1892	12,043,603	5,190,802	5,554,414	----------	1,027,329	271,058	----------
1896	13,813,243	7,035,638	[3] 6,467,946	[4] 36,454	131,529	141,676	----------
1900	13,964,518	7,219,530	6,358,071	127,519	50,232	209,166	----------
1904	13,523,519	7,628,834	5,084,491	436,184	114,753	259,257	----------
1908	14,887,133	7,679,006	6,409,106	434,645	111,693	252,683	----------
1912	15,031,169	3,483,922	6,286,214	926,090	4,126,020	208,923	----------
1916	18,528,743	8,538,221	9,129,606	598,516	41,894	220,506	----------
1920	26,705,346	16,152,200	9,147,353	950,974	265,411	189,408	----------
1924	29,058,647	15,725,003	8,385,586	[4] 27,650	[2] 4,826,471	57,551	[5] 36,386
1928	36,879,414	21,392,190	15,016,443	289,023	6,390	20,106	[5] 48,770
1932	39,816,522	15,761,841	22,821,857	918,057	7,309	81,869	102,991
1936	45,647,117	16,679,583	27,476,673	200,522	882,479	37,661	80,159
Alabama	275,744	35,358	238,196	242	551	719	678
Arizona	124,163	33,433	86,722	317	3,307	384	----------
Arkansas	179,423	32,039	146,765	446	4	----------	169
California	2,638,882	836,431	1,766,836	11,331	----------	12,917	10,877
Colorado	488,676	181,267	295,021	1,929	9,962	----------	497
Connecticut	690,783	278,685	382,189	6,911	21,805	----------	1,193
Delaware	[6] 127,603	54,014	69,702	172	442	----------	51
Florida	327,365	78,248	249,117	----------	----------	----------	----------
Georgia	293,178	36,942	255,364	68	141	663	----------
Idaho	199,623	66,256	125,683	----------	7,684	----------	----------
Illinois	3,956,522	1,570,393	2,282,999	9,451	89,439	3,439	801
Indiana	1,650,897	691,570	934,974	3,856	19,407	----------	1,090
Iowa	1,142,733	487,977	621,756	1,625	29,687	1,182	506
Kansas	865,013	397,727	464,520	2,766	----------	----------	----------
Kentucky	926,206	369,702	541,944	926	12,501	929	204
Louisiana	329,778	36,791	292,894	----------	----------	----------	----------
Maine	304,240	168,823	126,338	912	7,581	334	257
Maryland	624,896	231,435	389,612	2,934	----------	----------	915
Massachusetts	1,840,357	768,613	942,716	6,416	118,639	1,032	2,930
Michigan	1,805,093	699,733	1,016,704	8,808	[7] 75,795	[8] 579	3,384
Minnesota	1,129,975	350,461	698,811	[9] 3,833	74,296	----------	2,574
Mississippi	162,090	4,443	157,318	329	----------	----------	----------
Missouri	1,828,635	697,891	1,111,043	3,746	14,630	908	417
Montana	230,512	63,598	159,690	1,066	5,549	224	385
Nebraska	608,032	247,731	347,454	----------	12,847	----------	----------
Nevada	43,848	11,923	31,925	----------	----------	----------	----------
New Hampshire	218,114	104,642	108,460	----------	4,819	----------	193
New Jersey	[10] 1,820,437	720,322	1,083,850	4,203	----------	926	1,639
New Mexico	168,920	61,710	105,838	343	924	62	43
New York	[11] 5,596,398	2,180,670	3,018,298	86,897	----------	----------	35,009
North Carolina	839,462	223,283	616,141	21	----------	----------	11
North Dakota	273,716	72,751	163,148	552	36,708	197	360
Ohio	3,012,425	1,127,709	1,747,122	131	132,212	----------	5,251
Oklahoma	749,740	245,122	501,069	2,221	----------	1,328	----------
Oregon	414,021	122,706	266,733	2,643	21,831	4	104
Pennsylvania	4,138,105	1,690,300	2,353,788	15,799	[12] 67,467	6,691	4,060
Rhode Island	311,149	125,012	165,233	924	19,569	----------	411
South Carolina	115,437	1,646	113,791	----------	----------	----------	----------
South Dakota	296,452	125,977	160,137	----------	[13] 10,338	----------	----------
Tennessee	475,531	146,516	327,083	685	296	632	319
Texas	843,482	103,874	734,485	1,075	3,281	514	253
Utah	216,677	64,555	150,246	432	1,121	43	280
Vermont	143,689	81,023	62,124	----------	----------	----------	405
Virginia	334,590	98,336	234,980	349	233	594	98
Washington	692,338	206,892	459,579	3,858	17,463	1,041	1,907
West Virginia	830,073	325,486	502,582	832	----------	1,173	----------
Wisconsin	1,258,712	380,828	802,984	11,183	60,297	1,071	2,197
Wyoming	103,382	38,739	62,624	200	1,653	75	91

[1] Figures prior to 1928 do not include votes cast for names not appearing on the electoral tickets specified in the table. In 1928 to 1936, the totals include miscellaneous and scattering ballots, insofar as they were reported by the States.

[2] See headnote.

[3] Democrat-Populist.

[4] Socialist-Labor only. In 1924 practically all the Socialist vote is included in votes in next column for La Follette and Wheeler, official candidates of the Socialist Party as well as the Independent Progressive.

[5] Workers.

[6] Includes 3,222 Independent Republican votes.

[7] Third party (Lemke).

[8] Commonwealth votes for Colvin.

[9] Includes 961 Industrial votes.

[10] Includes 9,407 National Union for Social Justice votes.

[11] Includes 274,924 American Labor votes.

[12] Royal Oak (Lemke).

[13] Independent (Lemke).

Sources: 1888–1920, reports of State officials on file in the Department of State; 1924 to 1936, data compiled by Clerk of the House of Representatives.

No. 174.—Electoral Vote for President, by Chief Political Parties and by States: 1916 to 1936

State	1916		1920		1924		1928		1932		1936	
	Republican	Democratic	Republican	Democratic	Republican	Democratic	Republican	Democratic	Republican	Democratic	Republican	Democratic
Total	254	277	404	127	382	136	444	87	59	472	8	523
Plurality	.....	23	277	.....	246	.....	357	.....	.....	413	.....	515
Alabama	.....	12	.....	12	.....	12	.....	12	.....	11	.....	11
Arizona	.....	3	3	.....	3	.....	3	.....	.....	3	.....	3
Arkansas	.....	9	.....	9	.....	9	.....	9	.....	9	.....	9
California	.....	13	13	.....	13	.....	13	.....	.....	22	.....	22
Colorado	.....	6	6	.....	6	.....	6	.....	.....	6	.....	6
Connecticut	7	.....	7	.....	7	.....	7	.....	8	.....	.....	8
Delaware	3	.....	3	.....	3	.....	3	.....	3	.....	.....	3
Florida	.....	6	.....	6	.....	6	6	.....	.....	7	.....	7
Georgia	.....	14	.....	14	.....	14	.....	14	.....	12	.....	12
Idaho	.....	4	4	.....	4	.....	4	.....	.....	4	.....	4
Illinois	29	.....	29	.....	29	.....	29	.....	.....	29	.....	29
Indiana	15	.....	15	.....	15	.....	15	.....	.....	14	.....	14
Iowa	13	.....	13	.....	13	.....	13	.....	.....	11	.....	11
Kansas	.....	10	10	.....	10	.....	10	.....	.....	9	.....	9
Kentucky	.....	13	.....	13	13	.....	13	.....	.....	11	.....	11
Louisiana	.....	10	.....	10	.....	10	.....	10	.....	10	.....	10
Maine	6	.....	6	.....	6	.....	6	.....	5	.....	5	.....
Maryland	.....	8	8	.....	8	.....	8	.....	.....	8	.....	8
Massachusetts	18	.....	18	.....	18	.....	.....	18	.....	17	.....	17
Michigan	15	.....	15	.....	15	.....	15	.....	.....	19	.....	19
Minnesota	12	.....	12	.....	12	.....	12	.....	.....	11	.....	11
Mississippi	.....	10	.....	10	.....	10	.....	10	.....	9	.....	9
Missouri	.....	18	18	.....	18	.....	18	.....	.....	15	.....	15
Montana	.....	4	4	.....	4	.....	4	.....	.....	4	.....	4
Nebraska	.....	8	8	.....	8	.....	8	.....	.....	7	.....	7
Nevada	.....	3	3	.....	3	.....	3	.....	.....	3	.....	3
New Hampshire	.....	4	4	.....	4	.....	4	.....	4	.....	.....	4
New Jersey	14	.....	14	.....	14	.....	14	.....	.....	16	.....	16
New Mexico	.....	3	3	.....	3	.....	3	.....	.....	3	.....	3
New York	45	.....	45	.....	45	.....	45	.....	.....	47	.....	47
North Carolina	.....	12	.....	12	.....	12	12	.....	.....	13	.....	13
North Dakota	.....	5	5	.....	5	.....	5	.....	.....	4	.....	4
Ohio	.....	24	24	.....	24	.....	24	.....	.....	26	.....	26
Oklahoma	.....	10	10	.....	.....	10	10	.....	.....	11	.....	11
Oregon	5	.....	5	.....	5	.....	5	.....	.....	5	.....	5
Pennsylvania	38	.....	38	.....	38	.....	38	.....	36	.....	.....	36
Rhode Island	5	.....	5	.....	5	.....	.....	5	.....	4	.....	4
South Carolina	.....	9	.....	9	.....	9	.....	9	.....	8	.....	8
South Dakota	5	.....	5	.....	5	.....	5	.....	.....	4	.....	4
Tennessee	.....	12	12	.....	.....	12	12	.....	.....	11	.....	11
Texas	.....	20	.....	20	.....	20	20	.....	.....	23	.....	23
Utah	.....	4	4	.....	4	.....	4	.....	.....	4	.....	4
Vermont	4	.....	4	.....	4	.....	4	.....	3	.....	3	.....
Virginia	.....	12	.....	12	.....	12	12	.....	.....	11	.....	11
Washington	.....	7	7	.....	7	.....	7	.....	.....	8	.....	8
West Virginia	7	1	8	.....	8	.....	8	.....	.....	8	.....	8
Wisconsin	13	.....	13	.....	(1)	(1)	13	.....	.....	12	.....	12
Wyoming	.....	3	3	.....	3	.....	3	.....	.....	3	.....	3

[1] Electoral votes of Wisconsin cast for La Follette and Wheeler, Independent Progressive candidates.

Sources: 1916 and 1920, Journal of the Senate, Washington, D. C.; 1924, 1928, 1932, and 1936, compilation made by Clerk of House of Representatives.

No. 175.—Apportionment of Congressional Representation, by States, From Adoption of Constitution to 1930

Note.—The ratios for 1870 and subsequent years indicate the numbers of inhabitants per member of the House of Representatives, as provided for by the several apportionment acts. The ratio for each year prior to 1870 was based on a total made up of (a) the number of free persons, excluding Indians not taxed, and (b) three-fifths of the number of slaves

STATE	Constitution	1790	1800	1810	1820	1830	1840	1850	1860	1870	1880	1890	1900	1910	1930
	Ratios under Constitution and apportionment acts														
	30,000*	33,000	33,000	35,000	40,000	47,700	70,680	93,423	127,381	131,425	151,911	173,901	194,182	211,877	279,712
	Number of Representatives														
Total	65	106	142	186	213	242	232	[1] 237	[2] 243	[3] 293	332	357	391	435	435
Alabama				[4] 1	3	5	7	7	6	8	8	9	9	10	9
Arizona														[5] 1	1
Arkansas						[4] 1	1	2	3	4	5	6	7	7	7
California							[4] 2	2	3	4	6	7	8	11	20
Colorado										[4] 1	1	2	3	4	4
Connecticut	5	7	7	7	6	6	4	4	4	4	4	4	5	5	6
Delaware	1	1	1	2	1	1	1	1	1	1	1	1	1	1	1
Florida							[4] 1	1	1	2	2	2	3	4	5
Georgia	3	2	4	6	7	9	8	8	7	9	10	11	11	12	10
Idaho											[4] 1	1	1	2	2
Illinois				[4] 1	1	3	7	9	14	19	20	22	25	27	27
Indiana				[4] 1	3	7	10	11	11	13	13	13	13	13	12
Iowa							[4] 2	2	6	9	11	11	11	11	9
Kansas									1	3	7	8	8	8	7
Kentucky		2	6	10	12	13	10	10	9	10	11	11	11	11	9
Louisiana				[4] 1	3	3	4	4	5	6	6	6	7	8	8
Maine				[6] 7	7	8	7	6	5	5	4	4	4	4	3
Maryland	6	8	9	9	9	8	6	6	5	6	6	6	6	6	6
Massachusetts	8	14	17	13	13	12	10	11	10	11	12	13	14	16	15
Michigan						[4] 1	3	4	6	9	11	12	12	13	17
Minnesota								[4] 2	2	3	5	7	9	10	9
Mississippi				[4] 1	1	2	4	5	5	6	7	7	8	8	7
Missouri					1	2	5	7	9	13	14	15	16	16	13
Montana											[4] 1	1	1	2	2
Nebraska									[4] 1	1	3	6	6	6	5
Nevada									[4] 1	1	1	1	1	1	1
New Hampshire	3	4	5	6	6	5	4	3	3	3	2	2	2	2	2
New Jersey	4	5	6	6	6	6	5	5	5	7	7	8	10	12	14
New Mexico														[4] 1	1
New York	6	10	17	27	34	40	34	33	31	33	34	34	37	43	45
North Carolina	5	10	12	13	13	13	9	8	7	8	9	9	10	10	11
North Dakota											[4] 1	1	2	3	2
Ohio			[4] 1	6	14	19	21	21	19	20	21	21	21	22	24
Oklahoma													[4] 5	8	9
Oregon								[4] 1	1	1	1	2	2	3	3
Pennsylvania	8	13	18	23	26	28	24	25	24	27	28	30	32	36	34
Rhode Island	1	2	2	2	2	2	2	2	2	2	2	2	2	3	2
South Carolina	5	6	8	9	9	9	7	6	4	5	7	7	7	7	6
South Dakota											[4] 2	2	2	3	2
Tennessee		[4] 1	3	6	9	13	11	10	8	10	10	10	10	10	9
Texas							[4] 2	2	4	6	11	13	16	18	21
Utah											[4] 1	1	1	2	2
Vermont		2	4	6	5	5	4	3	3	3	2	2	2	2	1
Virginia	10	19	22	23	22	21	15	13	11	9	10	10	10	10	9
Washington											[4] 1	2	3	5	6
West Virginia										3	4	4	5	6	6
Wisconsin							[4] 2	3	6	8	9	10	11	11	10
Wyoming											[4] 1	1	1	1	1

*Number of Representatives not to exceed 1 for each 30,000 inhabitants.
[1] Membership increased from 233 to 234 by act of July 30, 1852 (10 Stat. L. 25). See note 4.
[2] Membership increased from 233 to 241 by act of Mar. 4, 1862 (12 Stat. L. 353). See note 4.
[3] Membership originally fixed at 283 but increased to 292 by act of May 30, 1872 (17 Stat. L. 192). One Member assigned to Colorado after apportionment.
[4] Assigned after apportionment.
[5] Included in apportionment act in anticipation of Statehood.
[6] Included in the 20 Members originally assigned to Massachusetts but credited to Maine after its admission as a State, Mar. 15, 1820 (3 Stat. L. 555).

Source: Department of Commerce, Bureau of the Census; Thirteenth Census Reports, Population, Volume I, and special report on Apportionment of Representatives in Congress, 1930.

9. NATIONAL GOVERNMENT FINANCES

General note as to bases used in compiling statistics of receipts and expenditures of the United States Government.—Four different bases are used in compiling both the receipts and expenditures of the Government. These bases, in the case of receipts, are the daily Treasury statements (unrevised and revised), warrants issued, and collections reported. The expenditures of the Government are published on the first 3 of these bases and also on the basis of checks issued. Figures in the daily Treasury statements (unrevised) which are on a current cash basis are compiled from the latest daily reports from the Treasury offices or public depositories. Owing to the distance of some of these offices and depositories from the Treasury, reports from them are somewhat delayed in reaching the Treasury, and consequently it is necessary to issue the unrevised Treasury statements before they are received. The figures for actual transactions during a month or year which are calculated to take into account these delayed reports are said to be on a basis of daily Treasury statements (revised). The unrevised figures are the basis of the Budget estimates submitted to Congress by the President.

It is provided by law that warrants shall be issued by the Secretary of the Treasury in acknowledgment of money received, and that warrants must be drawn by the Secretary of the Treasury for all disbursements of money. Some of these warrants for expenditures do not represent actual payments but are merely advances of credit to disbursing officers, who then issue checks in payment of Government obligations. Expenditures on the basis of warrants issued include unexpended balances to the credit of disbursing officers at the end of the year but do not include expenditures made during the year from unexpended balances of the preceding year.

Expenditures on the basis of checks issued (table 179) represent most accurately the actual expenditures during any given year. They differ from expenditures shown by daily Treasury statements (revised), because they include checks outstanding at the end of the year and exclude unpaid checks at the beginning of the year.

Government transactions are classified according to the accounts through which they are effected. The three classes of accounts are: General fund accounts, which include the general revenues and from which the operating expenses of the Government, including capital outlays and fixed charges, are paid under appropriations by Congress; special fund accounts, or funds received under special authorizations of law which are earmarked for some specific purpose; and trust fund accounts, representing money received and held in trust for the benefit of individuals or classes of individuals. The latter are not strictly Government moneys and are shown separately in all tables except No. 177. (See headnote of that table.)

All figures for receipts and expenditures include postal surpluses or deficiencies only; postal revenues other than surplus receipts and postal expenditures payable from postal revenues are shown in table 177

No. 176.—Receipts and Expenditures of the National Government, by Class of Accounts: 1939 and 1940

Note.—All figures in millions and tenths of millions of dollars. Figures are on the "current cash" basis shown by daily Treasury statements, unrevised; see general note above

Year ended June 30 and month	Receipts, general and special accounts					Expenditures, general and special accounts					Trust accounts, increment on gold, etc.	
	Total	Customs	Internal revenue: Income tax	Internal revenue: Other	Miscellaneous receipts	Total	General, including recovery and relief	Revolving funds (net)	Transfers to trust accounts	Debt retirements	Receipts	Expenditures
1939	5,667.8	318.8	2,188.8	2,972.5	187.8	9,268.3	8,432.4	92.5	685.2	58.2	1,917.4	1,033.1
1940	5,924.8	348.6	2,125.3	3,177.8	273.1	9,666.1	8,736.4	53.9	746.6	129.2	2,077.5	1,941.0
1939												
July	307.8	25.5	42.2	222.8	17.3	807.3	639.2	.9	167.1	.1	236.6	349.9
Aug	420.0	27.2	38.0	336.3	18.5	822.0	745.3	10.7	66.1	------	240.4	284.4
Sept	718.8	35.6	320.0	338.1	16.0	793.3	728.8	5.3	50.2	9.1	87.7	42.2
Oct	321.5	32.4	37.7	233.9	17.5	764.5	701.9	8.8	53.0	.8	135.5	136.1
Nov	407.0	29.0	34.1	320.8	23.0	691.0	632.6	5.1	53.0	.4	216.7	[1] *50.8*
Dec	569.1	27.8	319.1	198.8	23.4	889.3	822.9	[1] *.5*	58.0	9.0	107.6	123.1
1940												
Jan	314.5	35.8	45.3	212.6	20.8	713.0	713.2	4.0	[1] *5.0*	.8	113.7	77.2
Feb	443.8	25.7	62.7	332.0	23.5	668.4	654.2	3.8	10.0	.4	184.2	148.2
Mar	934.2	28.7	665.5	220.0	19.1	1,006.4	816.0	5.6	134.8	50.0	193.6	182.2
Apr	304.2	26.5	47.6	214.2	16.0	792.3	757.0	6.0	20.0	9.3	104.7	47.1
May	399.6	26.3	40.2	316.3	16.8	648.8	642.3	1.0	3.5	2.0	168.5	251.8
June	784.2	28.1	463.8	231.1	61.2	1,069.8	883.1	3.4	135.9	47.4	288.3	348.8

[1] Excess of credits; deduct.

Source: Treasury Department, Daily Statement of the United States Treasury.

No. 177.—Receipts and Expenditures of the National Government: 1789 to 1940

Note.—In thousands of dollars. Figures prior to 1916 are on the basis of warrants issued (net); thereafter on the basis of daily Treasury statements (unrevised) except as noted. General, special, and trust accounts are included for 1789 to 1930; trust and related accounts (increment on gold, etc.) are excluded beginning with 1931. For explanation of bases used and of accounts, see general note, p. 166. Expenditures from trust funds, etc., are shown for 1935 to 1939 in table 178

Yearly average or year ended June 30—	Ordinary receipts: Total	Customs [3]	Internal revenue: Income and profits tax	Internal revenue: Miscellaneous	Sales of public lands [4]	Surplus postal receipts	Miscellaneous receipts	Surplus (+) or deficit (−) ordinary receipts compared with expenditures chargeable against them [1]	Postal revenues, excluding surplus postal receipts [2]	Postal expenditures, excluding postal deficiencies [2]
1789–1800 [5]	5,717	5,020	----------	[6] 375	[6] 9	[6] 30	283	−59	117	108
1801–1810 [7]	13,056	12,046	----------	201	457	[6] 22	330	+3,970	403	390
1811–1820 [7]	21,032	16,383	----------	1,545	1,624	51	1,430	−2,911	862	823
1821–1830 [7]	21,923	19,852	----------	32	1,388	([8])	650	+5,761	1,400	1,415
1831–1840 [7]	30,461	20,470	----------	5	7,452	([8])	2,533	+5,966	3,347	3,272
1841–1850 [7]	28,545	25,649	----------	[6] 1	2,085	-------	809	−5,553	4,622	4,589
1851–1860	60,237	54,498	----------	----------	4,583	-------	1,157	+74	6,798	6,947
1861–1865	160,907	68,989	[9] 28,005	[6] 54,566	555	-------	19,994	−522,878	10,961	10,357
1866–1870	447,301	178,903	50,604	171,316	2,110	-------	44,368	+69,659	16,422	17,443
1871–1875	336,830	186,200	7,760	112,217	2,223	-------	28,429	+49,370	23,642	23,661
1876–1880	288,124	146,594	([8])	116,697	1,025	-------	23,808	+32,526	29,702	29,253
1881–1885	366,961	201,963	[10] 29	132,102	6,086	-------	26,799	+109,270	42,011	42,466
1886–1890	375,448	216,557	----------	126,683	8,097	-------	24,111	+96,314	52,508	52,120
1891–1895	352,891	176,861	[11] 77	150,228	2,650	-------	23,136	−10,708	72,965	74,001
1896–1900	434,877	185,089	----------	206,623	1,526	-------	41,639	−22,574	90,311	89,226
1901–1905	559,481	260,117	----------	255,374	5,670	-------	38,321	+23,922	132,823	133,471
1903	561,881	284,480	----------	230,810	8,926	-------	37,665	+44,875	134,224	136,043
1904	541,087	261,275	----------	232,904	7,453	-------	39,455	−42,573	143,583	145,893
1905	544,275	261,799	----------	234,096	4,859	-------	43,521	−23,004	152,827	152,356
1906	594,984	300,252	----------	249,150	4,880	-------	40,703	+24,782	167,933	165,802
1907	665,860	332,233	----------	269,667	7,879	-------	56,081	+86,732	183,585	182,648
1908	601,862	286,113	----------	251,711	9,732	-------	54,306	−57,334	191,479	195,501
1909	604,320	300,712	----------	246,213	7,701	-------	49,695	−89,423	203,562	201,541
1910	675,512	333,683	20,952	268,982	6,356	-------	45,539	−18,105	224,129	221,515
1911	701,833	314,497	33,517	289,012	5,732	-------	59,075	+10,631	237,880	237,661
1912	692,609	311,322	28,583	293,029	5,303	-------	54,283	+2,728	246,744	246,961
1913	724,111	318,891	35,006	309,411	2,910	-------	57,893	−401	266,620	261,082
1914	734,673	292,320	71,381	308,660	2,572	3,800	55,940	−408	284,135	283,558
1915	697,911	209,787	80,202	335,468	2,167	3,500	66,787	−62,676	283,748	291,945
1916	782,535	213,186	124,937	387,765	1,888	-------	54,759	+48,478	312,058	300,728
1917	1,124,325	225,962	359,681	449,685	1,893	5,200	81,903	−853,357	324,526	319,890
1918	3,664,583	179,998	2,314,006	872,028	1,969	48,631	247,950	−9,033,254	295,845	322,628
1919	5,152,257	184,458	3,018,784	1,296,501	1,405	89,906	561,204	−13,370,638	274,941	362,161
1920	6,694,565	322,903	3,944,949	1,460,082	1,910	5,213	959,508	+212,475	431,937	418,607
1921	5,624,933	308,564	3,206,046	1,390,380	1,530	-------	718,412	+86,724	463,491	489,506
1922	4,109,104	356,443	2,068,128	1,145,125	895	81	538,431	+313,802	484,772	481,316
1923	4,007,135	561,929	1,678,607	945,865	657	-------	820,077	+309,657	532,828	524,366
1924	4,012,045	545,638	1,842,144	953,013	522	-------	670,728	+505,367	572,949	574,774
1925	3,780,149	547,561	1,760,538	828,638	624	-------	642,788	+250,505	599,591	616,120
1926	3,962,756	579,430	1,982,040	855,599	754	-------	544,932	+377,768	659,820	640,286
1927	4,129,394	605,500	2,224,993	644,422	621	-------	653,859	+635,810	683,122	687,365
1928	4,042,348	568,986	2,173,953	621,019	385	-------	678,006	+398,828	693,634	693,675
1929	4,033,250	602,263	2,330,712	607,308	315	-------	492,653	+184,787	696,948	687,709
1930	4,177,942	587,001	2,410,987	628,308	396	-------	551,250	+183,789	705,484	711,986
1931 [12]	3,189,639	378,354	1,860,394	569,387	230	-------	381,273	−901,959	656,463	656,886
1932 [12]	2,005,725	327,755	1,057,336	503,670	170	-------	116,794	−2,942,051	588,172	590,846
1933 [12]	2,079,697	250,750	746,206	858,218	103	-------	224,420	−2,245,453	587,631	582,626
1934 [12]	3,115,554	313,434	817,961	[13] 1,822,642	99	-------	161,417	−3,255,393	586,733	578,764
1935 [12]	3,800,467	343,353	1,099,119	[13] 2,178,571	87	-------	179,337	−3,782,966	630,795	632,633
1936 [12]	4,115,957	386,812	1,426,575	[13] 2,086,276	74	-------	216,219	−4,952,929	665,343	667,621
1937 [12]	5,293,840	486,357	[14] 2,163,414	[13] 2,433,726	71	-------	210,272	−3,252,540	726,201	730,919
1938 [12]	6,241,661	359,187	[14] 2,640,285	[13] 3,034,034	96	-------	208,060	−1,449,626	728,634	728,187
1939 [12]	5,667,824	318,837	[14] 2,188,757	[13] 2,972,464	248	-------	187,517	−3,600,514	745,955	743,410
1940 [12]	5,924,836	348,591	[14] 2,125,325	[13] 3,177,809	([15])	-------	273,112	−3,741,240	([15])	([15])

[1] Surplus or deficit takes into account public debt retirements chargeable against ordinary receipts beginning 1918. See p. 168 for expenditures chargeable against ordinary receipts.

[2] Based on reports of the Post Office Department. Expenditures include adjusted losses, etc., postal funds, and expenditures from postal balances; they exclude departmental expenditures in Washington, D. C., to the close of the fiscal year 1922, and amounts transferred to the civil-service retirement and disability fund, fiscal years 1921 to 1926; in 1927 to 1939 the 3½ percent salary deductions are included.

[3] Includes tonnage tax prior to 1932. Beginning 1932, tonnage tax is included in miscellaneous receipts.

[4] On the basis of warrants issued 1789 to 1930; thereafter, on basis of checks issued.

[5] Average for period Mar. 4, 1789, to Dec. 31, 1800.

[6] Averages are for entire period though there were no amounts under these items for certain years.

[7] Years ended Dec. 31, 1801 to 1842; average for 1841–1850 is for the period Jan. 1, 1841, to June 30, 1850.

[8] Less than $500. [9] Average for 1863 to 1865. [10] Average for 1881 and 1884. [11] One year only, 1895.

[12] See headnote.

[13] Includes processing tax and for 1937 to 1940, taxes under Social Security Act, and taxes upon carriers and their employees. [14] Includes unjust enrichment tax.

[15] Sales of public lands included with miscellaneous receipts; postal revenues and expenditures not available.

No. 177.—RECEIPTS AND EXPENDITURES OF THE NATIONAL GOVERNMENT: 1789 TO 1940—Continued

YEARLY AVERAGE OR YEAR ENDED JUNE 30—	EXPENDITURES CHARGEABLE AGAINST ORDINARY RECEIPTS (THOUSANDS OF DOLLARS)									
	Total	Ordinary expenditures								Public debt retirements
		Total	Civil and miscellaneous [16]	War Department [16]	Navy Department [16]	Indians [17]	Pensions [18]	Postal deficiencies [17 19]	Interest on the public debt	
1789-1800 [20]	5,776	5,776	829	1,464	[21] 745	27	82	-------	2,629	-------
1801-1810 [20]	9,086	9,086	1,871	1,632	1,637	164	79	-------	3,704	-------
1811-1820 [20]	23,943	23,943	2,589	10,742	4,676	317	741	-------	4,877	-------
1821-1830 [20]	16,162	16,162	3,145	3,919	3,205	599	1,248	-------	3,956	-------
1831-1840 [20]	24,495	24,495	5,616	8,321	5,042	2,612	2,572	-------	[21] 331	-------
1841-1850 [20]	34,097	34,097	7,844	13,491	7,619	1,458	1,790	[21] 195	1,701	-------
1851-1860	60,163	60,163	21,233	15,784	11,997	3,267	1,531	[21] 3,574	2,776	-------
1861-1865	683,785	683,785	25,894	547,753	65,330	3,203	4,858	2,146	34,601	-------
1866-1870	377,642	377,642	54,525	127,816	28,383	4,488	23,428	[21] 3,562	135,441	-------
1871-1875	287,460	287,460	69,152	40,186	23,327	7,504	30,166	5,544	111,580	-------
1876-1880	255,598	255,598	56,819	37,170	15,990	5,405	35,051	4,972	100,191	-------
1881-1885	257,691	257,691	68,256	43,010	15,863	7,328	57,790	[21] 1,702	63,742	-------
1886-1890	279,134	279,134	82,365	40,085	17,872	6,429	82,657	5,699	44,027	-------
1891-1895	363,599	363,599	97,048	50,326	29,185	10,651	140,186	6,801	29,402	-------
1896-1900	457,451	457,451	97,171	111,278	48,086	11,832	141,642	9,279	38,164	-------
1901-1905	535,559	535,559	129,897	133,362	86,287	11,711	140,114	6,339	27,849	-------
1903	517,006	517,006	133,073	118,630	82,618	12,935	138,426	2,769	28,556	-------
1904	583,660	583,660	131,357	165,200	102,956	10,438	142,559	6,503	24,646	-------
1905	567,279	567,279	127,968	126,094	117,550	14,236	141,774	15,065	24,501	-------
1906	570,202	570,202	131,639	137,326	110,474	12,747	141,035	12,673	24,309	-------
1907	579,129	579,129	145,642	149,775	97,128	15,164	139,310	7,629	24,481	-------
1908	659,196	659,196	162,532	175,840	118,037	14,580	153,892	12,888	21,426	-------
1909	693,744	693,744	167,001	192,487	115,546	15,695	161,710	19,501	21,804	-------
1910	693,617	693,617	171,581	189,823	123,174	18,504	160,696	8,496	21,343	-------
1911	691,202	691,202	173,839	197,199	119,938	20,934	157,981	-------	21,311	-------
1912	689,881	689,881	172,257	184,123	135,592	20,135	153,590	1,568	22,616	-------
1913	724,512	724,512	169,802	202,129	133,263	20,306	175,085	1,027	22,899	-------
1914	735,081	735,081	170,530	208,350	139,682	20,215	173,440	-------	22,864	-------
1915	760,587	760,587	200,533	202,160	141,836	22,130	164,388	6,637	22,903	-------
1916	734,056	734,056	191,753	183,176	153,854	17,570	159,302	5,500	22,901	-------
1917	1,977,682	1,977,682	1,144,449	377,941	239,633	30,598	160,318	-------	24,743	-------
1918	12,697,837	12,696,702	6,143,916	4,869,955	1,278,840	30,888	181,138	2,221	189,743	1,134
1919	18,522,895	18,514,880	6,627,726	9,009,076	2,002,311	34,593	221,615	344	619,216	8,015
1920	6,482,090	6,403,344	2,771,142	1,621,953	736,021	40,517	213,344	115	1,020,252	78,746
1921	5,538,209	5,115,928	1,916,122	1,118,076	650,374	41,471	260,611	130,128	999,145	422,282
1922	3,795,303	3,372,608	1,091,652	457,756	476,775	38,500	252,577	64,346	991,001	422,695
1923	3,697,478	3,294,628	1,166,634	397,051	333,201	45,143	264,148	32,527	1,055,924	402,850
1924	3,506,678	3,048,678	1,131,155	357,017	332,249	46,754	228,262	12,639	940,603	458,000
1925	3,529,643	3,063,105	1,183,882	370,981	346,142	38,755	218,321	23,217	881,807	466,538
1926	3,584,988	3,097,612	1,293,703	364,090	312,743	48,442	207,190	39,506	831,938	487,376
1927	3,493,585	2,974,030	1,204,376	369,114	318,909	36,702	230,556	27,263	787,020	519,555
1928	3,643,520	3,103,265	1,340,703	400,990	331,335	36,991	229,401	32,080	731,764	540,255
1929	3,848,463	3,298,859	1,471,453	425,947	364,562	34,087	229,781	94,700	678,330	549,604
1930	3,994,152	3,440,269	1,597,512	464,854	374,166	32,067	220,609	91,714	659,348	553,884
1931 [22]	4,091,598	3,651,516	1,800,641	478,419	354,071	26,779	234,403	145,644	611,560	440,082
1932 [22]	4,947,777	4,535,147	2,639,280	477,450	357,618	26,125	232,521	202,876	599,277	412,630
1933 [22]	4,325,150	3,863,545	2,000,130	449,395	349,562	22,722	234,990	117,380	689,365	461,605
1934 [22]	6,370,947	6,011,083	4,153,844	408,895	297,029	23,373	319,322	52,003	756,617	359,864
1935 [22]	7,583,434	7,009,875	4,797,652	489,155	436,448	27,919	373,805	63,970	820,926	573,558
1936 [22]	9,068,886	8,665,645	6,254,318	618,919	529,032	28,876	399,066	86,039	749,397	403,240
1937 [22]	8,546,380	8,442,409	5,915,914	628,348	556,884	36,933	396,047	41,897	[23] 866,384	103,971
1938 [22]	7,691,287	7,625,822	4,978,321	644,525	596,278	33,378	402,779	44,259	[23] 926,281	65,465
1939 [22]	9,268,338	9,210,092	6,395,880	695,780	672,969	46,964	416,721	41,237	940,540	58,246
1940 [22]	9,666,086	9,536,901	6,656,311	907,160	891,625	([24])	([24])	40,870	1,040,936	129,184

[16] Civil expenditures under War and Navy Departments at Washington are included in "Civil and miscellaneous" prior to 1916, thereafter under the War and Navy Departments, respectively. War Department includes expenditures for rivers and harbors and Panama Canal.

[17] Figures for Indians and prior to 1922 for postal deficiencies, are on the basis of warrants issued.

[18] On basis of warrants issued from 1789 to 1930, inclusive; 1931 and subsequent years on basis of checks issued. Includes only Army and Navy pensions for service prior to World War, and fees of examining surgeons in Pension Bureau, and is exclusive of payments made by the War Risk Insurance Bureau and Veterans' Bureau to veterans of the World War, and salaries under Bureau of Pensions, which are included in civil and miscellaneous expenditures.

[19] Exclusive of amounts transferred to civil-service retirement and disability fund.

[20] See notes on corresponding periods, p. 167.

[21] See note 6, p. 167.

[22] See headnote, p. 167.

[23] Includes $22,507,000, representing 1 year's interest on bonds issued to U. S. Government Life Insurance Fund.

[24] Included in miscellaneous.

Source: Treasury Department, Annual Report of the Secretary; figures published currently in "Daily Statement of the U. S. Treasury."

No. 178.—Receipts and Expenditures of the National Government, by Major Classifications: 1935 to 1939

Note.—In thousands of dollars. Figures are for years ended June 30. They are on the basis of daily Treasury statements (unrevised). See general note, p. 166

	1935	1936	1937	1938	1939
GENERAL AND SPECIAL ACCOUNTS					
Receipts, total	3,800,467	4,115,957	5,293,840	6,241,661	5,667,824
Internal revenue	3,277,690	3,512,852	4,597,140	5,674,318	5,161,221
Income tax	1,099,119	1,426,575	2,157,527	2,634,618	2,182,300
Unjust enrichment tax			5,887	5,667	5,457
Taxes under Social Security Act			252,161	604,449	631,224
Taxes upon carriers and their employees		(1)	345	150,132	109,257
Processing tax on farm products	521,380	76,649	3	(2)	
Miscellaneous internal revenue	1,657,192	2,009,627	2,181,218	2,279,453	2,231,983
Customs	343,353	386,812	486,357	359,187	318,837
Principal and interest—foreign obligations	668	547	591	588	500
Proceeds of other Government-owned securities	38,106	90,361	68,259	64,965	58,402
Panama Canal tolls, etc	24,704	25,900	25,371	25,108	24,834
Seigniorage	58,035	39,267	48,912	35,603	22,759
Other miscellaneous receipts	57,911	60,219	67,211	81,891	81,270
General expenditures, total	3,225,007	3,399,326	4,297,089	4,660,648	5,327,746
Departmental, total [3]	355,993	429,105	503,615	559,598	644,992
Legislative establishment	19,624	21,516	23,077	25,780	21,944
Executive proper	458	425	502	479	447
State Department	15,861	16,816	17,699	19,327	19,145
Treasury Department	121,863	132,289	147,440	152,075	159,755
War Department (nonmilitary) [4]	2,128	1,486	3,214	2,965	3,370
Department of Justice	32,279	37,842	38,686	42,039	43,396
Post Office Department	[5] *14*	[5] *178*	[5] *2,622*	2,909	[5] *1,669*
Department of the Interior	55,211	66,081	86,908	98,878	118,524
Department of Agriculture	62,037	76,749	101,266	112,774	126,492
Department of Commerce	32,316	35,134	36,178	41,178	34,697
Department of Labor	13,012	15,254	15,836	18,102	18,845
Shipping Board	[5] *21,348*	[5] *12,109*	[5] *1,007*	2,973	(1)
United States Maritime Commission			[5] *5,081*	[5] *1,949*	43,567
Civil Aeronautics Authority					13,519
Independent offices and commissions	29,473	40,195	43,434	41,583	47,626
Unclassified items	[5] *490*	2,008	[5] *1,183*	47	42
Adjustment for checks outstanding	*−6,416*	*−4,463*	*−733*	+438	*−4,709*
Public buildings [3]	25,269	15,045	33,990	60,818	45,125
Public highways [3]		28,800	89,703	152,037	176,787
River and harbor work and flood control [3]	55,119	71,399	140,479	164,995	185,972
Reclamation projects [3] [6]		13,889	5,207	39,908	50,096
Rural Electrification Administration			940	10,628	36,991
Panama Canal [3]	8,766	11,448	11,917	11,361	9,802
Postal deficiency (current)	63,970	86,039	48,322	43,407	41,199
Postal deficiency (prior years)			[5] [7] *6,425*	[5] 851	[8] 38
Railroad Retirement Board		270	5,479	[5] *1,372*	3,345
Social Security Act [9]		28,445	182,759	291,453	341,621
United States Housing Authority [3]				165	3,417
District of Columbia (United States share) [3]	4,539	5,708	5,000	5,000	5,000
National defense: [3]					
Army [4]	212,187	373,015	359,028	404,702	441,213
Navy	321,411	391,424	[10] 497,084	569,455	633,389
Veterans' Administration [3]	555,573	575,982	580,235	581,765	551,914
Agricultural Adjustment program	711,819	532,524	527,061	361,659	786,597
Farm Tenant Act				3,052	26,634
Civilian Conservation Corps [3]			321,131	324,986	289,831
Farm Credit Administration [3]	12,979	11,551	27,272	8,155	4,574
Tennessee Valley Authority [3]		21,017	[10] 41,995	42,002	40,807
Interest on the public debt	820,926	749,397	866,384	926,281	940,540
Refunds of receipts:					
Customs	20,716	14,085	16,549	16,156	16,679
Internal revenue	24,532	30,100	32,849	32,792	39,177
Processing tax on farm products	31,208	10,082	6,516	10,233	12,005
To States of taxes collected under the Social Security Act				40,562	

[1] Less than $500. [2] Included in "Miscellaneous internal revenue."

[3] Additional expenditures are included under "Recovery and relief" or "Revolving funds (net)."

[4] Expenditures for 1936 include adjustments in classification of repayments to appropriations deposited by Army disbursing officers in 1934 and 1935, as follows: Increase—National defense, Army (general expenditures), $65,582,000. Decrease: General expenditures—War Department, nonmilitary, $607,000. Recovery and relief—Civilian Conservation Corps, $50,790,000; public works, all other, for War Department, nonmilitary, $640,000; public works, national defense, Army, $13,072,000. Trust accounts—Other, $473,000.

[5] Excess of credits, deduct.

[6] Boulder Canyon project only, for 1937, other reclamation projects included in "Departmental—Department of the Interior."

[7] Represents repayments of funds by Post Office Department of grants for fiscal years 1925 to 1933.

[8] Represents payments and repayments on account of adjustment of grants for prior years.

[9] Administrative expenses and grants to States.

[10] Compensating differences in the amount of $1,000 between these classifications and figures shown in Daily Treasury Statement for June 30, 1937.

No. 178.—Receipts and Expenditures of the National Government, by Major Classifications: 1935 to 1939—Continued

[In thousands of dollars. Figures are for years ended June 30]

	1935	1936	1937	1938	1939
GENERAL AND SPECIAL ACCOUNTS—continued					
Recovery and relief expenditures, total	3,368,530	3,441,154	3,073,383	2,237,564	3,104,688
Agricultural aid:					
Federal Farm Mortgage Corporation	----------	----------	----------	5,727	7,819
Federal land banks	48,047	60,487	64,181	69,828	42,382
Commodity Credit Corporation	136	96,852	24	94,352	108
Relief:					
Federal Emergency Relief Administration [11 12]	1,820,994	495,592	12,401	4,369	1,660
Civil Works Administration	11,327	676	297	222	222
Civilian Conservation Corps [13 14]	435,509	486,281	64,677	1,397	554
Department of Agriculture—relief	80,561	2,882	476	2	2
Public works (including work relief):					
Reclamation projects [14 15]	23,821	10,024	9,739	25,498	29,233
Public highways [14]	317,357	215,096	260,909	84,576	27,729
River and harbor work and flood control [14]	147,925	152,319	94,484	33,639	7,026
Public Works Adm., loans and grants	----------	----------	----------	----------	283,768
Works Progress Adm., incl. Nat. Youth Adm.	----------	1,263,661	1,896,447	1,472,499	2,239,603
Public buildings [14]	32,757	52,942	42,259	15,890	6,296
National defense: [14]					
Army [13]	61,299	9,639	19,205	26,863	48,395
Navy	115,037	137,608	59,801	26,823	39,580
All other, including administrative expenses [13]	118,278	206,547	254,248	129,162	164,266
Aid to home owners:					
Home-loan system:					
Reconstruction Finance Corporation funds	46,200	17,696	20,664	4,735	----------
Federal savings and loan associations	29,487	19,689	22	12	(1)
Emergency housing	6,480	24,906	50,734	22,458	65
United States Housing Authority [14]	----------	----------	----------	20,488	5,212
Federal Housing Administration [12]	15,964	14,505	16,740	11,725	9,141
Farm Security Administration	5,424	138,016	209,696	180,149	183,623
Miscellaneous	51,928	35,735	[5] *3,620*	7,149	8,003
Revolving funds (net), total	345,329	11,011	203,536	120,953	92,454
Agricultural aid:					
Farm Credit Administration [13 14]	29,564	[5] *18,716*	[5] *14,680*	[5] *8,425*	[5] *5,563*
Other	111,827	[5] *14,507*	[5] *3,146*	[5] *4,221*	[5] *2,749*
Public works:					
Loans and grants to States, municipalities, etc.	137,707	172,116	224,480	136,875	100,766
Loans to railroads	66,231	[5] *127,882*	[5] *3,119*	[5] *3,277*	----------
Transfers to trust accounts, etc., total	71,009	1,814,155	868,401	606,658	665,204
Old-age reserve account	----------	----------	265,000	387,000	503,000
Railroad retirement account	----------	----------	----------	146,403	107,097
Adjusted-service-certificate fund	50,000	1,773,493	556,665	----------	----------
Government employees retirement funds (U. S. share)	21,009	40,662	46,735	73,255	75,107
Debt retirements, total	573,558	403,240	103,971	65,465	58,246
Total expenditures	7,583,434	9,088,886	8,546,380	7,691,287	9,268,338
Excess of expenditures over receipts	3,782,966	4,952,929	3,252,540	1,449,626	3,600,514
Less public-debt retirements	573,558	403,240	103,971	65,465	58,246
Excess of expenditures excluding public-debt retirements	3,209,408	4,549,689	3,148,569	1,384,161	3,542,268
TRUST ACCOUNTS, INCREMENT ON GOLD, ETC.					
Receipts, total [16]	392,669	475,164	904,021	1,727,032	1,917,362
District of Columbia	47,957	41,552	38,698	45,381	52,342
Government life-insurance fund	69,532	70,341	93,076	93,459	95,021
Adjusted-service-certificate fund	5,781	10,468	4,137	1,475	1,026
Civil-service retirement fund	61,740	84,112	94,189	127,143	133,479
Foreign-service retirement fund	443	454	501	512	519
Canal Zone retirement fund	549	1,085	1,138	1,155	1,168
Alaska Railroad retirement fund	----------	----------	97	342	303
Indian tribal funds	6,681	6,861	6,949	6,726	16,302
Insular possessions	28,951	19,062	18,218	15,380	19,554
Other	31,812	43,361	44,008	30,355	29,901
Unclassified items	[17] *2,627*	2,344	[17] *154*	599	[17] *400*
Increment resulting from reduction in weight of gold dollar	1,738	784	1,676	1,095	481
Seigniorage [18]	140,111	175,789	39,787	90,351	90,267

[1] Less than $500.

[5] Excess of credits, deduct.

[11] Includes expenditures made by Federal Surplus Commodities Corporation from funds provided for Federal Emergency Relief Administration.

[12] Figures include expenditures from funds allocated by the Reconstruction Finance Corporation.

[13] See note 4, p. 169.

[14] Additional expenditures under this account are shown under general expenditures.

[15] Expenditures for 1935 to 1937 include only Boulder Canyon project, other reclamation projects being included in "Public Works—All other."

[16] Effective Dec. 31, 1937, transfers from the general fund are treated as receipts instead of offsets against expenditures. The figures for the fiscal year 1937 include adjustments on this account.

[17] Counter-entry receipts, deduct.

[18] Resulting from issuance of silver certificates against silver acquired under Silver Purchase Act of 1934.

No. 178.—Receipts and Expenditures of the National Government, by Major Classifications: 1935 to 1939—Continued

[In thousands of dollars. Figures are for years ended June 30]

	1935	1936	1937	1938	1939
TRUST ACCOUNTS, INCREMENT ON GOLD, ETC.—continued					
Receipts, total—Continued					
Unemployment trust fund	----------	18,949	294,440	762,833	838,087
Old-age reserve account	----------	----------	267,262	402,412	529,951
Railroad retirement account	----------	----------	----------	147,813	109,299
Expenditures, total [19]	[5] *836,996*	560,384	629,133	1,472,032	1,033,076
District of Columbia	42,811	46,011	42,851	46,453	47,381
Government life insurance fund	68,694	68,460	73,687	113,719	91,002
Adjusted-service certificate fund	6,529	[5] *12,300*	26,059	2,270	1,222
Civil-service retirement fund	61,784	83,641	93,787	126,998	132,851
Foreign-service retirement fund	461	435	492	525	521
Canal Zone retirement fund	575	1,081	1,124	1,156	1,142
Alaska Railroad retirement fund	----------	----------	67	344	308
Indian tribal funds	1,295	13,032	7,656	8,287	4,962
Other [13]	4,667	47,309	33,765	27,272	45,728
Unclassified items	304	[5] *1,724*	1,190	23	66
Transactions in checking accounts of governmental agencies (net), etc.[20]	[5] *687,137*	[5] *108,299*	[5] *313,841*	[5] *203,937*	[5] *768,325*
Public Works Adm., revolving fund	----------	----------	----------	----------	[5] *1,641*
Chargeable against increment on gold	113,023	403,829	100,782	51,638	5,500
Unemployment trust fund	----------	18,909	294,386	750,680	836,795
Old-age reserve account	----------	----------	267,127	400,604	528,792
Railroad retirement account	----------	----------	----------	146,049	106,774
Excess of receipts (+) or expenditures (−)	+729,665	−85,220	+274,888	+255,000	+884,286

[5] Excess of credits, deduct.
[13] See note 4, p. 169.
[19] See note 16, p. 170.
[20] The figures for 1935 include $333,245,000, which amount represents transfers on May 31, 1935, of balances in checking accounts of certain special agencies of the Government. The figures since that date represent net transactions of those agencies.

Source: Treasury Department, Annual Report of the Secretary. Figures published currently in "Daily Statement of the United States Treasury."

No. 179.—Expenditures of the National Government, by Object and Accounts: Fiscal Year 1939

Note.—Figures are on the basis of checks issued. See general note, p. 166

OBJECT OF EXPENDITURE	Amount
GENERAL AND SPECIAL ACCOUNTS	*1,000 dollars*
Legislative:	
U. S. Senate	3,712
House of Representatives	8,633
Legislative, miscellaneous	4
Architect of the Capitol	3,263
Recovery and relief	*39*
Botanic Garden	106
Library of Congress [1]	2,804
Recovery and relief	*135*
Government Printing Office [1]	3,307
Total legislative [1]	22,003
General	21,829
Recovery and relief	*174*
Executive office	447
Independent offices:	
American Battle Monuments Com'n	140
Board of Tax Appeals [1]	535
Central Statistical Board	127
Census of partial employment, unemployment, and occupations, recovery and relief	*85*
Civil Aeronautics Authority [1]	13,765
Recovery and relief	*1,237*
Civil Service Commission [1]	3,178
Civilian Conservation Corps [1]	290,390
Recovery and relief	*88*
Employees' Compensation Com'n [1]	4,856
Recovery and relief	*9,116*
Farm Credit Administration [1]	3,460
Federal Communications Com'n [1]	1,779

OBJECT OF EXPENDITURE	Amount
GENERAL AND SPECIAL ACCOUNTS—con.	
Independent offices—Continued.	*1,000 dollars*
Fed. Emergency Adm. of Public Works, administrative expenses [1]	5
Recovery and relief	*23,324*
Fed. emergency housing, rec. and relief [1]	*68*
Federal Emergency Relief Administration, recovery and relief	*1,150*
Federal Home Loan Bank Board [1]	1,121
Fed. Housing Adm., rec. and relief [1]	*12,120*
Federal Power Commission [1]	1,868
Recovery and relief	*31*
Federal Prison Industries, Inc.	[2] *843*
Federal Trade Commission	2,176
General Accounting Office [1]	5,288
Recovery and relief	*4,320*
Golden Gate Internat'l Expos	1,090
Interstate Commerce Commission	8,434
Maritime Labor Board	82
Mount Rushmore National Memorial Commission [3]	144
Nat. Adv. Com'tee for Aeronautics [1]	2,249
National Archives	810
National Capitol Park and Planning Commission	632
Nat. Emergency Council, rec. and relief	*805*
National Labor Relations Board [1]	2,860
National Mediation Board	407
Nat. Resources Com'tee, rec. and relief	*723*
New York World's Fair	2,354
Public Works Adm., rec. and relief:	
Grants	*285,809*
Loans	*18,741*

[1] For trust fund expenditures, see p. 175.
[2] Excess of credits, deduct.
[3] Heretofore stated under Department of the Interior.

No. 179.—Expenditures of the National Government, by Object and Accounts: Fiscal Year 1939—Continued

Object of expenditure	Amount
GENERAL AND SPECIAL ACCOUNTS—con.	
	1,000 dollars
Independent offices—Continued.	
Railroad Retirement Board [1]	3,558
Rural Electrification Adm. [1]	37,556
Recovery and relief	*1,028*
Securities and Exchange Com'n [1]	4,722
Smithsonian Institution	1,275
Social Security Board: [1] [4]	
Administrative expenses	19,995
Grants to States	305,711
Temp. Nat. Economic Com'tee	521
Thomas Jefferson Memorial Com'n	372
Tennessee Valley Authority	41,288
U. S. Constitution Sesquicentennial Commission	88
U. S. Maritime Commission [1] / U. S. Shipping Board Bureau [1]	42,975
U. S. Tariff Commission	928
Veterans' Administration:	
Salaries and expenses (incl. printing)	87,927
Adjusted service and dependent pay	1,185
Hospital and domiciliary facilities and services	6,604
Military and naval insurance	39,061
Emergency relief, rec. and relief	*768*
Public Works Adm., rec. and relief	*4,355*
Army and Navy pensions	416,721
Miscellaneous [1]	[2] *9*
Total, Veterans' Administration [1]	556,610
General	551,488
Recovery and relief	*5,123*
Works Progress Administration [1]	68
Recovery and relief	*2,232,342*
Miscellaneous commissions, boards, etc. [1]	392
Recovery and relief	*6*
Revolving funds, recovery and relief	
Farmers' crop production and harvesting loans	[2] *577*
Loans and grants to States, municipalities, railroads, etc.	*97,413*
Loans and relief in stricken agricultural areas (transfer to Farm Credit Adm.)	[2] *2,166*
Transfers to trust accounts	
Railroad retirement account	107,094
Government employees' retirement funds (United States share):	
Alaska Railroad retirement fund	175
Civil Service retirement and disability fund	74,244
Canal Zone retirement fund	500
Total, Independent offices [1]	4,280,638
General	1,539,853
Recovery and relief	*2,690,785*
Department of Agriculture:	
Office of the Secretary	816
Recovery and relief	*2,185*
Office of the Solicitor	217
Office of Information	1,258
Library	106
Office of Experiment Stations	6,764
Special research fund	1,369
Extension Service	18,690
Weather Bureau	4,924
Bureau of Animal Industry	16,667
Recovery and relief	*1*
Bureau of Dairy Industry	680
Bureau of Plant Industry	4,758
Forest Service [1]	24,376
Recovery and relief	*7,485*
Bureau of Chemistry and Soils	1,387

Object of expenditure	Amount
GENERAL AND SPECIAL ACCOUNTS—con.	
	1,000 dollars
Department of Agriculture—Continued.	
Bureau of Entomology and Plant Quarantine	8,915
Recovery and relief	*7,537*
Bureau of Biological Survey	2,835
Recovery and relief	*2,096*
Bureau of Agricultural Economics	6,324
Recovery and relief	*145*
Bureau of Agricultural Engineering	492
Recovery and relief	*19*
Bureau of Home Economics	296
Recovery and relief	*587*
Enforcement of the Commodity Exchange Act	620
Food and Drug Administration [1]	2,235
Soil Conservation Service	22,846
Recovery and relief	*11,477*
Miscellaneous [1]	1,036
Recovery and relief	*1,597*
Total, Agriculture, departmental [1]	160,739
General	127,612
Recovery and relief	*33,128*
Public highways, including forest roads and trails, grade-crossing elimination, etc.	175,731
Recovery and relief	*34,143*
Farm Security Administration [1]	5
Recovery and relief	*181,213*
Farm Tenant and Rehabilitation Act.	27,405
Agricultural Adjustment program:	
Salaries and general expenses	1,508
Advances to Agricultural Adjustment Administration	[2] *108*
Administration of the Sugar Act of 1937	61,930
Exportation and domestic consumption of agricultural commodities	210,579
Agricultural contract adjustments	418
Elimination of diseased cattle	2,730
Retirement of cotton pool participation trust certificates	1,238
Emergency relief, rec. and relief	*111*
Soil Conservation and Domestic Allotment Act	476,851
Federal Crop Insurance Act	8,401
Administration of Price Adjustment Act of 1938	23,167
Miscellaneous, recovery and relief	[2] *4*
Total, Agricultural Adjustment program [1]	786,822
General	786,715
Recovery and relief	*107*
Refunds of receipts	[2] *2*
Total, Department of Agriculture [1]	1,366,057
General	1,117,466
Recovery and relief	*248,590*
Department of Commerce:	
Office of the Secretary	1,474
Bureau of Air Commerce	2,000
Recovery and relief	*37*
Bureau of Foreign and Domestic Commerce	3,094
Bureau of Census	[5] 2,005
Recovery and relief	*32*
Bureau of Marine Inspection and Navigation	2,636
National Bureau of Standards	2,090
Bureau of Lighthouses	11,689
Recovery and relief	*2,313*
Coast and Geodetic Survey	2,315
Recovery and relief	*850*
Bureau of Fisheries	2,021
Recovery and relief	*1,498*
Patent Office	4,714

[1] For trust fund expenditures, see p. 175. [2] Excess of credits, deduct.
[4] For additional expenditures see under Treasury Department and Departments of Commerce and Labor; total expenditures under Social Security Act, $871,638,000 (administrative, $20,396,000; grants to States, $321,985,000; old-age reserve account, $520,257,000).
[5] Exclusive of expenditures under the Social Security Act stated on p. 173.

No. 179.—Expenditures of the National Government, by Object and Accounts: Fiscal Year 1939—Continued

Object of expenditure	Amount
General and special accounts—con.	*1,000 dollars*
Department of Commerce—Continued.	
Miscellaneous	17
Total, Commerce, departmental [1]	**38,781**
General	34,056
Recovery and relief	*4,725*
Social Security Act [6]	84
Total, Department of Commerce [1]	**38,866**
General	34,141
Recovery and relief	*4,725*
Department of the Interior:	
Office of the Secretary [1]	3,104
Recovery and relief	*585*
Bonneville project	1,688
Recovery and relief	*3,361*
Nat. Bituminous Coal Commission	3,415
General Land Office [1]	5,142
Recovery and relief	*18*
Geological Survey	3,121
Recovery and relief	*2,005*
Bureau of Mines	2,856
Recovery and relief	*99*
National Park Service [1]	21,348
Recovery and relief	*20,402*
Office of Education	27,154
Recovery and relief	*577*
Government in the Territories [1]	4,309
Recovery and relief	*956*
Puerto Rico Reconstruction Administration, recovery and relief	*13,230*
Beneficiaries [1]	2,323
Recovery and relief	*501*
Miscellaneous	194
Indian Affairs: [1]	
Salaries and general expenses	1,949
Recovery and relief	*63*
Education	10,072
General support and administration [1]	2,719
Miscellaneous expenses	28,133
Recovery and relief	*3,651*
Interest on Indian tribal funds	377
Total, Interior, departmental [1]	**163,411**
General	117,903
Recovery and relief	*45,508*
Bureau of Reclamation (projects) [1]	50,220
Recovery and relief	*28,968*
United States Housing Authority	3,488
Recovery and relief	*4,989*
Total, Department of the Interior [1]	**251,076**
General	171,611
Recovery and relief	*79,465*
Department of Justice:	
Office of the Attorney General: [1]	
Salaries and expenses	3,394
Bureau of Prisons	242
Federal Bureau of Investigation	6,629
Veterans' Insurance Litigation	488
Miscellaneous	1,207
Recovery and relief	*4*
The Judiciary:	
Salaries and expenses, U. S. Supreme Court	522
Salaries and expenses of judges	2,717
U. S. Court of Customs and Patent Appeals	110
United States Customs Court	244
Court of Claims	230
Territorial courts	104
Expenses, etc., U. S. courts	14,781
Miscellaneous	119
Private relief acts	63
Special deposit accounts [1]	[2] *211*

Object of expenditure	Amount
General and special accounts—con.	*1,000 dollars*
Department of Justice—Continued.	
Penal and correctional institutions [1]	13,128
Recovery and relief	*6,117*
Total, Department of Justice [1]	**49,885**
General	43,764
Recovery and relief	*6,121*
Department of Labor:	
Office of the Secretary	2,224
Recovery and relief	*8*
Wage and Hour Division	1,044
Bureau of Labor Statistics	816
Recovery and relief	*963*
Immigration and Naturalization Service [1]	9,781
Recovery and relief	[2] *3*
Children's Bureau	[5] 394
Women's Bureau	145
U. S. Employment Service [1]	4,395
Recovery and relief	*1,241*
Miscellaneous [1]	43
Total, Labor, departmental [1]	**21,052**
General	18,842
Recovery and relief	*2,210*
Social Security Act: [6]	
Administrative expenses	317
Grants to States	8,290
Total, Labor Department [1]	**29,659**
General	27,449
Recovery and relief	*2,210*
Navy Department (national defense):	
Salaries, Navy Department	4,055
Contingent expenses, etc.	763
Office of the Secretary [1]	1,720
Bureau of Navigation [1]	11,668
Naval Academy	2,017
Bureau of Engineering	24,430
Recovery and relief	*46*
Bureau of Construction and Repair	21,926
Bureau of Ordnance	27,445
Bureau of Supplies and Accounts:	
Fuel and transportation	9,870
Maintenance	10,039
Naval supply account fund	[2] 5,084
Pay, substistence, and transportation, Navy	199,446
Clothing and small-stores fund	1,446
Naval working fund	[2] *1,259*
Other items [1]	2,094
Bureau of Medicine and Surgery [1]	2,504
Bureau of Yards and Docks	22,125
Recovery and relief	*35,549*
Bureau of Aeronautics	47,566
Recovery and relief	*22*
Marine Corps:	
Pay	18,734
General expenses and other items [1]	8,540
Replacement of naval vessels	219,577
Recovery and relief	*3,983*
General account of advances	[2] *372*
Private relief acts	224
Miscellaneous	70
Total, Navy Department (national defense) [1]	**669,153**
General	629,553
Recovery and relief	*39,601*
Post Office Department:	
Private relief acts	33
Deficiencies in the postal revenues	41,237
Miscellaneous expenses	[2] *891*
Total, Post Office Department [1] [7]	**40,380**

[1] For trust fund expenditures, see p. 175.
[2] Excess of credits, deduct.
[5] *Exclusive of expenditures under Social Security Act stated below.*
[6] For total expenditures under the Social Security Act, see note 4, p. 172.
[7] Exclusive of Postal Service payable from postal revenues.

No. 179.—EXPENDITURES OF THE NATIONAL GOVERNMENT, BY OBJECT AND ACCOUNTS: FISCAL YEAR 1939—Continued

OBJECT OF EXPENDITURE	Amount
GENERAL AND SPECIAL ACCOUNTS—con.	*1,000 dollars*
Department of State:	
Office of the Secretary	2,703
Foreign intercourse [1]	16,543
Recovery and relief	*145*
Miscellaneous	140
Total, State, departmental [1]	19,532
General	19,386
Recovery and relief	*145*
Transfer to trust account:	
Foreign service retirement fund [1]	188
Total, Department of State [1]	19,719
General	19,574
Recovery and relief	*145*
Treasury Department:	
Office of the Secretary	219
Recovery and relief	*1,516*
Division of Research and Statistics	169
Office of General Counsel	129
Office of Chief Clerk and Superintendent	405
Custody of departmental buildings	665
Division of Printing	1,693
Office of Com. of Accts. and Deposits [1]	3,005
Recovery and relief	*10,054*
Public Debt Service	6,820
Bureau of Customs [1 3]	20,533
Bureau of the Budget	269
Office of the Treasurer of United States	1,563
Recovery and relief	*694*
Office of Comptroller of the Currency	248
Bureau of Internal Revenue [1 3]	58,531
Federal Alcohol Administration	445
Bureau of Narcotics	1,242
Coast Guard	24,941
Recovery and relief	*5,737*
Bureau of Engraving and Printing	9,731
Secret Service Division	1,010
Recovery and relief	*283*
Public Health Service [1]	[5] 16,399
Recovery and relief	*1,971*
Bureau of the Mint	2,421
To promote the education of the blind	115
Private relief acts	132
Other items	132
Miscellaneous accounts [1]	2,208
Recovery and relief	*1,023*
Procurement Division:	
Supply Branch	[2] *158*
Recovery and relief	*5,920*
Repairs, equipment, operating expenses, etc., public buildings	5,715
Recovery and relief	*14*
Total, Treasury, departmental [1]	185,796
General	158,583
Recovery and relief	*27,213*
Refunds of receipts:	
Customs	15,868
Internal revenue	38,960
Processing tax on farm products	12,288
Social Security Act [6]	7,985
Procurement Division, public building construction and sites, etc	45,007
Recovery and relief	*6,398*
Federal land banks, recovery and relief:	
Subscriptions to capital stock	*151*
Subscriptions to paid-in surplus (revolving fund)	*11,591*
Payments to Federal land banks, reductions in interest rate on mortgages	*30,640*
Payments to Fed. Farm Mortgage Corp., reduction in interest rate on mortgages, recovery and relief	*7,319*
Total, Treasury Department [1]	362,497
General	278,691
Recovery and relief	*83,807*

OBJECT OF EXPENDITURE	Amount
GENERAL AND SPECIAL ACCOUNTS—con.	*1,000 dollars*
Transfers to trust account:	
Old-age reserve appropriated account, Social Security Act	503,000
War Department:	
National defense:	
Salaries, War Department	4,785
Contingent expenses	740
Office of Secretary of War	74
Recovery and relief	*162*
General Staff Corps	386
Recovery and relief	[2] *5*
Army War College	74
Adjutant General's Department	75
Finance Department:	
Pay of the Army	164,226
Finance Service	1,163
Judgments	238
Other items	2,903
Quartermaster Corps:	
Army transportation	12,228
Barracks and quarters and other buildings and utilities	13,284
Clothing and equipage	14,509
Construction of buildings, etc., at military posts	8,707
Recovery and relief	*24,499*
National Industrial Recovery, recovery and relief	*530*
Construction and repair of hospitals	494
Incidental expenses of the Army	3,602
Regular supplies of the Army	3,130
Subsistence of the Army	29,098
Emergency relief appropriations, recovery and relief	*26,174*
Other items	1,496
Signal Corps	6,335
Recovery and relief	[2] *1*
Air Corps	83,165
Medical Department	1,397
Corps of Engineers	840
Ordnance Department	28,925
Recovery and relief	[2] *276*
Chemical Warfare Service	1,324
Chief of Infantry	82
Seacoast defenses	7,386
Recovery and relief	[2] *69*
Military Academy	3,184
National Guard Bureau	43,019
Organized Reserves	9,941
Citizens' military training	6,517
National Board for Promotion of Rifle Practice	598
Army account of advances	[2] *9,054*
Accounting funds	161
Miscellaneous	94
Total, national defense [1]	496,137
General	445,123
Recovery and relief	*51,014*
Nonmilitary activities:	
Quartermaster Corps, miscellaneous	2,021
Recovery and relief	*3*
Signal Corps	179
Bureau of Insular Affairs	449
Recovery and relief	*13*
War claims and relief acts	209
Total, nonmilitary activities [1]	2,873
General	2,858
Recovery and relief	*15*
Rivers and harbors [1]	186,182
Recovery and relief	*11,642*
Total, War Department [1 9]	696,835
General	634,164
Recovery and relief	*62,671*

[1] For trust fund expenditures, see p. 175. [2] Excess of credits, deduct.
[5] Exclusive of expenditures under the Social Security Act stated below.
[6] For total expenditures under the Social Security Act, see note 4, p. 172.
[3] Exclusive of refunds of receipts. [9] Exclusive of Panama Canal.

No. 179.—Expenditures of the National Government, by Object and Accounts: Fiscal Year 1939—Continued

Object of expenditure	Amount
GENERAL AND SPECIAL ACCOUNTS—con.	*1,000 dollars*
Panama Canal	10,202
District of Columbia [1]	5,246
Interest on the public debt	940,958
Public-debt retirements:	
Sinking fund	48,515
Received from foreign governments under debt settlements	120
Estate taxes, forfeitures, gifts, etc	9,609
Reconstruction Finance Corporation funds, recovery and relief: [10]	
Disaster Loan Corporation stock	*8,000*
Revolving funds (net), agricultural aid	*[2] 5,563*
Fed. Emergency Relief Adm	*19*
Total classified expenditures, checks-issued basis	9,297,321
General	6,076,571
Recovery and relief	*3,220,750*
Adjustment between checks and cash	*[2] 28,918*
Unclassified items, cash basis	*[2] 64*
Total cash expenditures, general and special accounts	9,268,338
General	6,071,197
Recovery and relief	*3,197,141*
TRUST AND RELATED ACCOUNTS	
Legislative	762
Library of Congress	193
Government Printing Office	569
Independent offices	156,689
Board of Tax Appeals	6
Civil Aeronautics Authority	*[2] 38*
Civil Service Commission	58,576
Civilian Conservation Corps	2,949
Employees' Compensation Comn	21
Farm Credit Administration	2,180
Federal Communications Comn	8
Fed. Emergency Adm. of Public Works, administrative expenses	3
Federal emergency housing	395
Federal Home Loan Bank Board	2
Federal Housing Administration	44
Federal Power Commission	*[2] 1*
General Accounting Office	*[2] 5*
Nat. Adv. Com. of Aeronautics	1
National Labor Relations Board	*[2] 1*
Railroad Retirement Board	*[2] 528*
Rural Electrification Adm	*[2] 59*
Securities and Exchange Comn	37
Social Security Board	45
U. S. Maritime Commission } U. S. Shipping Board Bureau }	*[2] 3,418*
Veterans' Administration	94,705
Miscellaneous	2,430
Adjusted service certificate fund	1,085
Government life insurance fund	91,191
Welfare and Recreational Association of Public Buildings and Grounds	2,742
Works Progress Administration	*[2] 1,014*
Miscellaneous commissions, boards, etc	14
Department of Agriculture	2,446
Forest Service	963
Food and Drug Administration	2
Special deposit accounts	*[2] 1,136*
Miscellaneous	130
Farm Security Administration	2,471
Agricultural Adjustment program	16
Department of Commerce	*[2] 28*
Department of the Interior	6,079
Office of the Secretary	3
General Land Office	112
National Park Service	348

Object of expenditure	Amount
TRUST AND RELATED ACCOUNTS—con.	*1,000 dollars*
Department of the Interior—Con.	
Government in the Territories	146
Beneficiaries	163
Special deposit accounts	*[2] 405*
Indian Affairs:	
General support and administration	69
Tribal funds	6,257
Special deposit accounts	*[2] 1,141*
Bureau of Reclamation (projects)	527
Department of Justice	*[2] 11,978*
Alien Property Custodian	*[2] 16,504*
Judicial, fees and other collections, clerk of U. S. Circuit Court of Appeals	3,271
Judicial, special deposit accounts	401
Penal and correctional institutions	860
Department of Labor	266
Immigration and Naturalization Service	84
U. S. Employment Service	171
Miscellaneous	10
Navy Department (national defense)	2,279
Office of the Secretary	35
Bureau of Navigation	178
Bureau of Supplies and Accounts	411
Bureau of Medicine and Surgery	1,502
Marine Corps	155
Special deposit accounts	*[2] 1*
Post Office Department	4
Department of State	3,009
Foreign intercourse	3,520
Special deposit accounts	*[2] 840*
Foreign service retirement fund	329
Treasury Department	35,263
Office of Com. of Accts. and Deposits	*[2] 1,477*
Bureau of Customs	44
Bureau of Internal Revenue	21,039
Public Health Service	55
Miscellaneous	15,602
War Department	5,329
National defense	19
Nonmilitary activities	2,445
Rivers and harbors	2,865
District of Columbia	47,324
Chargeable against increment on gold	5,500
Unemployment trust fund	840,206
Additional loan fund, Public Works Administration, act of 1938	*[2] 1,641*
Old-age reserve account, Social Security Act	26,257
Transfers to trust accounts:	
Old-age reserve account	503,000
Railroad retirement account	107,094
Government employees' retirement funds (U. S. share):	
Civil service retirement fund (including District of Columbia share)	75,087
Canal Zone retirement fund	500
Alaska Railroad retirement fund	175
Foreign service retirement fund	188
Total classified items, checks-issued basis	1,803,813
Adjustment between checks and cash	*[2] 2,478*
Unclassified items, cash basis	66
Transactions in checking accounts of governmental agencies (net)	*[2] 768,325*
Total trust and related accounts, cash basis	1,033,076
Total expenditures, cash basis	10,301,414
General and special accounts	9,268,338
Trust and related accounts	1,033,076

[1] For trust fund expenditures, see "Trust and related accounts."
[2] Excess of credits, deduct.
[10] On basis of daily Treasury statements beginning July 1, 1938.

Source: Treasury Department, Annual Report of the Secretary.

No. 180.—Receipts of the National Government, by Sources and Accounts: Fiscal Year 1939

Note.—Data are on basis of warrants issued. See general note, p. 166

Source and account	Amount
Revenue receipts	*1,000 dollars*
General and special accounts:	
Internal revenue	5,162,466
Income tax	2,151,375
Taxes under Social Security Act	630,445
Other taxes	2,380,646
Customs	319,034
Miscellaneous taxes	3,657
Tonnage tax	1,686
Immigration head tax	1,135
Federal intermediate credit banks franchise tax	760
Other	76
Interest, exchange, and dividends	23,713
Interest on bonds of foreign governments under funding agreements	424
Interest on obligations of R. F. C.	12,688
Interest on loans to States, municipalities, etc., P. W. A.	677
Interest on advances to Colorado River Dam fund, Boulder Canyon project	3,700
Interest collections of Farm Security Administration	738
Miscellaneous interest	998
Dividends, Federal home loan banks	1,846
Dividends on shares of Federal savings and loan associations	1,689
Earnings from payments to Federal Reserve banks for industrial loans	119
Military and naval insurance [1]	719
Other	116
Fines and penalties	3,670
Judicial	983
Customs Service	1,277
Liquidated damages	101
Navigation	158
Penalties, cotton and tobacco marketing quotas, Agricultural Adjustment Act of 1938	1,015
Other	135
Fees	15,343
Agricultural Commodities Act	215
Clerks, United States courts	1,492
Consular and passport	3,966
Copyright	304
Immigration (registry earned)	104
Indian lands and timber	118
Marshals, United States courts	183
Migratory-bird hunting stamps	1,000
Naturalization (earned)	1,551
Navigation	207
Patent (earned)	4,527
Purchase of Army discharges	551
Registration, securities and exchanges	475
Other	640
Forfeitures	1,482
Bonds of aliens, contractors, etc.	652
Customs Service	645
Unclaimed moneys and wages remaining in registry of courts	123
Other	62
Assessments	6,817
Colorado River Dam fund, Boulder Canyon project	4,036
On Federal and joint-stock land banks and Federal intermediate credit banks [2]	509
On Federal home loan banks and receipts from other sources [3]	1,068
On banks for reimbursement to the General Fund for expenses of conservatorships	1,025
Immigration, overtime service	130
Other	48

Source and account	Amount
Revenue receipts—continued	*1,000 dollars*
General and special accounts—Con.	
Reimbursements	10,093
Collections under Grain and Cotton Standards Act	257
Administrative costs, Federal Power Act	383
By District of Columbia for advances for acquisition of lands	300
Maintenance of District of Columbia inmates in Federal penal and correctional institutions	180
By contractors for excess cost over contract price	185
Inspection of food and farm products	334
Government property lost or damaged	1,041
Hospitalization charges and expenses	183
Expenses of international service of ice observation and patrol	194
Maintenance, operation, and irrigation charges, irrigation systems, Indian Service	494
Of appropriations for Indian tribes	144
Reclamation fund, collections	4,960
Reimbursement to U. S. by Japanese Govt. on account of sinking of U. S. S. *Panay*	590
Revenues, power systems, Flathead Reservation, Mont.	142
Other	706
Gifts and contributions	33
Sales of Govt. property (products)	3,840
Scrap and salvaged materials, condemned stores, waste paper, etc.	1,649
Agricultural, livestock, and dairy products and livestock	117
Card indexes, Library of Congress	265
Electric current	233
Public documents, charts, maps, etc.	591
Seal and fox skins and furs	195
Subsistence (meals, rations, etc.)	102
Other	687
Sales of services	29,341
Alaska Railroad fund receipts	2,512
Laundry and dry cleaning	1,270
Quarantine charges (including fumigation, inspection, etc., of vessels)	191
Storage and other charges	131
Telephone, telegraph, and radio	415
Tolls and profits, Panama Canal	24,475
Other	348
Rents and royalties	7,854
Rent of public buildings, grounds, etc.	232
Rent of land	447
Receipts under Mineral Leasing acts	5,744
Royalties on oil, gas, etc.	1,169
Rentals from property under foreclosure proceedings	124
Other	137
Permits, privileges, and licenses	2,976
Alaska fund	282
Business concessions	188
Immigration reentry permits	144
Licenses under Federal Water Power Act	320
Permits to enter national parks	1,222
Range improvements	260
Receipts from public lands under Grazing Act, 1934	527
Other	34

[1] Repayments to appropriations, representing cash receipts credited to appropriations.
[2] For expenses of examination, Farm Credit Administration.
[3] For salaries and expenses, Federal Home Loan Bank Board.

No. 180.—Receipts of the National Government, by Sources and Accounts: Fiscal Year 1939—Continued

Source and account	Amount
REVENUE RECEIPTS—continued	*1,000 dollars*
General and special accounts—Con.	
Mint receipts	26,037
Profits on coinage, bullion deposits, etc	5,955
Seigniorage	23,083
Forest reserve fund	4,906
Deposits, postal funds, Canal Zone	330
U. S. share, Dist. of Col. receipts	153
Total revenue receipts	5,624,745
NONREVENUE RECEIPTS	
General and special accounts:	
Repayment of investments	40,931
Collections of loans, F. H. A	1,852
Principal on securities received from Reconstruction Finance Corp	204
Repayment of loans to States, municipalities, etc., P. W. A	1,079
Repayment of emergency crop loans, Farm Credit Administration	116
Repayment of loans, R. E. A	130
Repayment of loans, F. S. A	33,249
Sale of chattels, Farm Security Administration (emergency relief)	103
Repayment of farm loans and receipts from submarginal land program, Farm Tenant Act	197
Repayment of subscriptions to preferred shares, Federal savings and loan associations	3,811
Other	190
Sales of public lands	248
Sales of Government property	2,044
Capital equipment (trucks, horses, cars, machinery, furniture, etc.)	290
Land and buildings	1,003
Lands, etc., on account of military-post construction fund	120
Oregon and California land-grant fund	406
War supplies and ordnance material	161
Other	64
Total nonrevenue receipts, general and special accounts	43,223
Trust accounts, exclusive of District of Columbia	222,011
Alaska Railroad retirement and disability fund	129
Canal Zone retirement fund	668
Civil-service retirement fund	58,410
Foreign Service retirement fund	331
Government life-insurance fund	94,889
Library of Congress, gift fund and trust fund	324
Deposits, unearned proceeds of sale of publications, Supt. of Documents, Government Printing Office	624
C. C. C., deposit fund	4,006
Loan by U. S. Housing Authority for low-rent housing fund, Dist. of Col. Alley Dwelling Authority	610
Deposits, unearned fees, S. E. C	116
Deposits, general post funds, national homes, Veterans' Administration	105
Deposits, funds of patients and incompetent beneficiaries, Vet. Adm	2,323
Adjusted service certificate fund interest on investments and loans	1,026
Receipts, Welfare and Recreational Ass'n of Pub. Bldgs. and Grounds	2,814
Deposits of miscellaneous contributed funds, Department of Agriculture	125
Deposits, rural rehabilitation, F. S. A	5,245
Proceeds from sale of hides (Federal Surplus Commodities Corporation)	263
Forest Service cooperative work	944
Personal funds and pension money of patients, St. Elizabeths Hospital	230

Source and account	Amount
NONREVENUE RECEIPTS—continued	
Trust accounts—Continued.	*1,000 dollars*
Deposits, unearned proceeds, lands, etc., General Land Office	[4] *237*
Deposits to Indian tribes, judgment fund	10,502
Deposits to sundry accounts, compensation 4-percent fund	254
Indian moneys:	
Proceeds of labor, agencies, etc	1,878
Sales and leases of Indian lands, etc	3,577
Deposits, leases, etc., Annette Islands Reserve, Alaska	103
Contributions for roads, etc., Alaska	285
Contributions to reclamation fund	288
Deposits of commissary funds, Federal prisons	306
Deposits of funds of Federal prisoners	578
Deposits of collection, U. S. marshals and clerks of U. S. courts	2,767
Deposits, unearned naturalization fees, Department of Labor	315
Funds advanced to U. S. Employment Service by District Unemployment Compensation Board	184
Naval fines and forfeitures	287
Naval hospital fund	1,317
Profit from sale of ships' stores, Navy	304
Pay of the Navy, deposit fund	181
Pay of the Marine Corps, deposit fund	170
Deposits, unearned passport and application fees, Department of State	[4] *209*
Settlement of claims between the United States and Mexico	534
Settlement of claims between the United States and Turkey	100
Deposit of Chinese indemnity in settlement of claims growing out of bombing of S. S. *President Hoover*	205
Internal revenue and customs duties, Philippine Islands	19,486
Pay of the Army, deposit fund	1,680
Soldiers' Home permanent fund	900
For river and harbor improvements [5]	937
Contributions for flood control	1,253
Miscellaneous	822
District of Columbia receipts [6]	52,192
Total nonrevenue receipts, trust accounts	274,203
Total nonrevenue receipts	317,426
Total revenue and nonrevenue receipts, warrants basis	5,942,171
General and special accounts	5,667,968
Trust accounts	274,203
Increment resulting from reduction in the weight of the gold dollar	482
Seigniorage [7]	90,267
Old-age reserve account (interest on investments)	26,951
Railroad retirement account (interest on investments)	2,202
Moneys received but not covered by warrants	15
Transfers from General Fund:	
Civil-service retirement fund (U. S. and Dist. of Col. share)	75,087
Old-age reserve account	503,000
Railroad retirement account	107,094
Other retirement funds (U. S. share)	863
Unemployment trust fund	836,946
Total receipts	7,585,077
Adjustment to basis of daily Treasury statements	+109
Total receipts, basis of daily Treasury statements (unrevised)	7,585,186
General and special accounts	5,667,824
Trust and related accounts	1,917,362

[4] Debit item, deduct.
[5] Contributions and advances.
[6] District of Columbia share; for United States share see last item under "Revenue receipts."
[7] Resulting from issuance of silver certificates against silver acquired under Silver Purchase Act of 1934.

Source: Treasury Department, Annual Report of the Secretary.

No. 181.—Internal Revenue Receipts, by Chief Tax Sources: 1863 to 1940

Note.—All figures in thousands of dollars. The figures 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, and, therefore, differ from those in tables 176 to 178 and 180 which represent the deposits of these collections in the Treasury or depositories during the fiscal year concerned, there being thus an overlapping of time. Certain items, included in the totals in the last column, are shown in detail in the second part of the table

Yearly average or year ended June 30—	Total	Spirits and wines [1]	Fermented malt liquors [1]	Tobacco manufactures [1]	Income and profits [2]	Legacies, inheritances, estates, etc.	Sales taxes not listed separately [1]	Documentary stamps [3]	Other [4]
1863-1865	122,942	18,079	2,551	7,697	28,005	305	43,444	6,915	15,945
1866-1870	221,797	37,229	5,931	21,962	50,604	2,277	63,283	14,932	25,580
1871-1875	119,971	49,877	8,684	34,450	7,760	[5] 2,505	2,931	9,745	6,024
1876-1880	116,681	55,614	10,510	40,000	(6)	----------	341	6,272	3,943
1881-1885	132,064	71,163	15,614	36,964	[7] 29	----------	70	4,433	2,808
1886-1890	126,711	72,045	22,931	30,901	----------	----------	14	5	815
1891-1895	150,262	86,898	30,841	30,802	[5] 77	----------	3	(6)	1,703
1896-1900	206,624	92,876	49,593	41,900	----------	[7] 2,060	1,971	[8] 25,253	4,307
1901-1905	255,314	128,178	58,930	49,650	----------	3,652	1,053	[7] 23,956	4,269
1906-1910	261,321	144,557	58,609	52,020	[5] 20,960	[7] 96	167	----------	1,736
1911-1915	356,851	155,854	68,063	74,806	49,737	----------	739	[5] 20,494	3,494
1916-1920	2,855,761	226,293	93,352	169,853	1,984,473	[9] 59,799	77,800	38,650	217,501
1921-1925	3,158,975	42,400	17	301,176	2,121,913	126,415	186,135	58,374	322,546
1926-1930	2,894,284	17,482	[9] 4	405,614	2,222,033	81,262	55,484	51,586	60,819
1931-1935	2,315,494	62,513	[8] 139,894	425,988	1,117,807	91,012	194,265	44,840	295,133
1916	512,723	158,682	88,771	88,064	124,937	----------	4,219	38,110	9,939
1917	809,394	192,111	91,897	103,202	387,382	6,077	775	8,254	19,695
1918	3,698,956	317,554	126,296	156,189	2,852,325	47,453	36,637	21,875	140,639
1919	3,850,150	365,211	117,840	206,003	2,600,784	82,030	79,400	43,751	355,131
1920	5,407,580	97,905	41,906	295,809	3,956,936	103,036	267,969	81,259	562,100
1921	4,595,357	82,598	25	255,219	3,228,138	154,043	229,398	69,864	576,071
1922	3,197,451	45,563	46	270,759	2,086,918	139,419	174,361	55,919	424,465
1923	2,621,745	30,354	4	309,015	1,691,090	126,705	185,117	61,490	217,970
1924	2,796,179	27,580	5	325,639	1,841,759	102,967	200,922	58,526	238,781
1925	2,584,140	25,903	2	345,247	1,761,659	[10] 108,940	140,877	46,068	155,444
1926	2,836,000	26,436	16	370,666	1,974,104	[10] 119,216	150,220	49,801	145,540
1927	2,865,683	21,195	1	376,170	2,219,962	100,340	66,850	32,603	48,572
1928	2,790,536	15,307	(6)	396,450	2,174,573	60,087	51,952	43,818	48,347
1929	2,939,054	12,777	(6)	434,445	2,331,274	61,897	5,724	58,798	34,140
1930	3,040,146	11,695	--------	450,339	2,410,259	64,770	2,676	72,909	27,497
1931	2,428,229	10,432	--------	444,277	1,860,040	48,078	150	41,060	23,202
1932	1,557,729	8,704	--------	398,579	1,056,757	47,422	96	27,854	18,317
1933	1,619,839	8,016	35,158	462,739	746,791	[10] 34,310	243,616	53,430	95,779
1934	2,672,239	89,952	168,960	425,169	819,656	[10] 113,138	385,306	62,174	607,885
1935	3,299,436	195,458	215,564	459,179	1,105,791	[10] 212,112	342,159	38,782	730,391
1936	3,520,208	256,338	249,126	501,166	1,427,448	[10] 378,840	382,733	64,846	259,713
1937	4,653,195	312,661	281,584	552,254	2,173,768	[10] 305,548	450,639	65,733	511,008
1938	5,058,765	294,786	273,192	568,182	2,622,813	[10] 416,874	417,206	42,180	1,023,532
1939	5,181,574	324,459	263,341	580,159	2,178,431	[10] 360,715	396,998	36,942	1,040,530
1940	5,340,452	356,477	267,776	608,518	2,121,073	[10] 360,071	[11] 447,114	33,867	1,145,555

Year	Transportation and communication [12]	Corporation capital stock	Theater admissions, etc.	Year	Transportation and communication [12]	Corporation capital stock	Theater admissions, etc.	Coconut, etc., oils, processed	Payroll taxes	Sugar Act of 1937
1919	237,840	28,776	50,920	1930	--------	47	4,231	--------	--------	--------
1920	289,348	93,020	76,721	1931	--------	--------	2,779	--------	--------	--------
1921	301,512	81,526	89,731	1932	--------	--------	1,859	--------	--------	--------
1922	198,790	80,612	73,385	1933	22,032	--------	15,521	--------	--------	--------
1923	30,381	81,568	70,175	1934	29,630	80,108	14,613	--------	--------	--------
1924	34,662	87,472	77,713	1935	29,221	91,508	15,379	24,457	--------	--------
1925	--------	90,003	30,908	1936	30,892	94,943	17,112	27,691	48	--------
1926	--------	97,386	23,981	1937	35,814	137,499	19,740	29,688	265,745	--------
1927	--------	8,970	17,941	1938	36,494	139,349	20,801	27,470	742,660	30,569
1928	--------	8,689	17,725	1939	35,048	127,203	19,471	27,665	740,429	65,414
1929	--------	5,956	6,083	1940	37,879	132,739	21,888	22,744	833,521	68,145

[1] Including special taxes relating to manufacture and sale.
[2] Including receipts from excise tax on corporations for the years 1910 to 1914; munition manufacturers' tax for 1917 and 1918; and also excess-profits tax for 1917 to 1923, and 1934 to 1940.
[3] Includes proprietary stamps prior to 1896-1900.
[4] Some of the major items in this column are shown in detail in lower part of table.
[5] Figures for 1 year only. [6] Less than $500. [7] Average for 2 years. [8] Average for 3 years.
[9] Average for 4 years. [10] Includes gift tax. [11] Not including repealed taxes.
[12] Transportation, including oil by pipe line, telephone, telegraph, radio, and cable.

Source: Treasury Department, Bureau of Internal Revenue; Annual Report of the Secretary, Annual Report of the Commissioner of Internal Revenue, Comparative Statement of Internal Revenue Collections published monthly.

No. 182.—Internal Revenue Receipts, by Tax Sources in Detail: 1935 to 1939

Note.—All figures in thousands of dollars. Data are for years ended June 30. See also headnote, table 181

Source	1935	1936	1937	1938	1939
Grand total	3,299,436	3,520,208	4,653,195	5,658,765	5,181,574
Income tax	1,099,230	1,412,938	2,148,664	2,586,244	2,151,375
Corporation	572,118	738,522	1,056,923	1,299,932	1,122,541
Individual	527,113	674,416	1,091,741	1,286,312	1,028,834
Excess profits	6,560	14,509	25,105	36,569	27,056
Unjust enrichment			6,073	6,217	6,683
Capital stock	91,508	94,943	137,499	139,349	127,203
Estate tax: Transfer of estates of decedents	140,441	218,781	281,636	382,175	332,280
Gift tax: Transfer of any property by gift	71,671	160,059	23,912	34,699	28,436
Liquor taxes	411,022	505,484	594,245	567,979	587,800
Distilled spirits (imported) excise tax	15,108	19,558	32,237	28,250	25,015
Distilled spirits (domestic) excise tax	150,526	202,872	241,812	231,816	258,560
Distilled spirits, rectification tax	6,382	7,881	11,035	10,834	10,677
Still or sparkling wines, cordials, etc	6,780	8,068	5,991	5,892	6,395
Brandy used for fortifying sweet wines	562	1,411	3,066	1,056	1,359
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills (special taxes)	6,899	6,918	7,376	7,114	7,152
Stamp taxes	6,179	8,662	10,491	9,814	9,872
Floor taxes (Liquor Taxing Act of 1934)	3,022	67	653	11	5,428
Fermented malt liquors	211,215	244,581	277,455	269,348	259,704
Brewers; retail and wholesale dealers in malt liquor (special taxes)	4,349	4,545	4,129	3,844	3,637
Tobacco	459,179	501,166	552,254	568,182	580,159
Cigars (large)	11,693	12,228	13,247	12,751	12,703
Cigars (small)	144	133	145	131	120
Cigarettes (large)	17	19	19	21	19
Cigarettes (small)	385,460	425,486	476,027	493,433	504,037
Snuff	6,512	6,603	6,660	6,679	6,932
Tobacco, chewing and smoking	54,372	55,413	55,038	53,982	54,757
Cigarette papers and tubes	976	1,282	1,116	1,183	1,494
Miscellaneous collections	5	2	2	2	7
Stamp taxes (not elsewhere enumerated)	43,133	68,990	69,919	46,233	41,083
Bonds of indebtedness, issues of capital stock, deeds of conveyance, etc	17,935	28,163	28,652	20,084	19,366
Capital stock and similar sales or transfers	15,747	33,055	31,351	18,355	17,064
Sales of produce (future delivery)	3,951	2,944	5,097	3,599	[1] 249
Playing cards	4,351	4,144	4,187	4,053	4,141
Silver bullion sales or transfers	1,149	685	634	142	262
Manufacturers' excise taxes	342,275	382,776	450,660	417,200	396,982
Lubricating oils	27,800	27,103	31,463	31,565	30,497
Brewers' wort, malt, grape concentrate, etc	1,427	1,010	[1] 823	[1] 488	[1] 12
Matches	6,000	6,886	6,900	4,684	[1] 134
Gasoline	161,532	177,340	196,533	203,648	207,019
Electrical energy	32,577	33,575	35,975	38,455	39,859
Toilet preparations, etc	12,644	13,302	18,319	16,337	[1] 11,531
Articles made of fur	2,676	3,321	5,920	5,342	[1] 368
Automobile trucks	6,158	7,000	9,031	6,697	6,008
Other automobiles and motorcycles	38,003	48,201	65,265	43,365	42,723
Parts or accessories for automobiles	6,456	7,110	10,086	7,989	7,935
Tires and inner tubes	26,638	32,208	40,819	31,567	34,819
Radio sets, phonograph records, etc	3,625	5,075	6,754	5,849	[1] 4,834
Mechanical refrigerators	6,664	7,939	9,913	8,829	6,958
Sporting goods	4,486	5,531	6,802	6,063	[1] 851
Firearms, shells, and cartridges	2,143	2,495	3,234	2,827	2,976
Pistols and revolvers	60	61	109	88	67
Cameras and lenses	343	578	980	1,357	[1] 189
Chewing gum	793	807	929	1,005	[1] 111
Candy, soft drinks, and jewelry	2,250	3,235	[1] 806	[1] 447	[1] 91
Miscellaneous taxes:					
Bituminous Coal Act of 1937				3,212	3,317
Sugar Act of 1937				30,569	65,414
Telephone, telegraph, radio, and cable facilities	19,741	21,098	24,570	23,977	24,094
Transportation of oil by pipe line	9,480	9,794	11,244	12,517	10,955
Admission to theaters, concerts, cabarets, etc	15,379	17,112	19,740	20,801	19,471
Leases of safe-deposit boxes	2,318	1,997	2,040	2,013	1,981
Oleomargarine, including special taxes	2,049	2,204	2,348	2,466	2,210
Narcotics, including special taxes and marihuana	581	554	573	574	572
Club dues and initiation fees	5,784	6,091	6,288	6,551	6,217
Coconut, etc., oils processed	24,457	27,691	29,688	27,470	27,665
Crude petroleum processed, etc	1,760	1,164	894	991	[1] 106
Other miscellaneous receipts	26,644	1,193	[1] 97	[1] 118	[1] 88
Pay-roll taxes		48	265,745	742,660	740,429
Social Security Act (employment of 8 or more)			58,119	90,267	101,167
Social Security Act (2 percent of pay rolls)			207,339	502,918	529,836
Railroad employment compensation taxes		48	287	149,476	109,427
Agricultural adjustment and related taxes	526,222	71,637			

[1] Includes delinquent taxes collected under repealed laws.

Source: See source of table 181.

No. 183.—Internal Revenue Receipts, by States and Territories: Fiscal Years 1938 and 1939

Note.—All figures in thousands of dollars. See headnote, table 181. Tax receipts are credited to the States in which the collections are made. Receipts in the various States do not indicate the tax burden of the respective States, since the taxes may eventually be borne by persons in other States

Division, State, or Territory	Total [1]		Income taxes		Miscellaneous internal revenue		Pay-roll taxes [2]	
	1938	1939	1938	1939	1938	1939	1938	1939
Total	5,658,765	5,181,574	2,586,244	2,151,375	2,329,861	2,289,770	742,660	740,429
New England	344,075	301,503	192,152	149,859	101,426	97,346	50,496	54,298
Maine	15,075	15,453	8,768	9,555	3,254	2,730	3,053	3,168
New Hampshire	9,197	7,640	5,109	4,252	2,624	1,612	1,464	1,776
Vermont	4,736	4,327	2,466	2,063	1,090	1,045	1,179	1,219
Massachusetts	186,278	160,905	99,877	73,827	59,013	57,409	27,388	29,669
Rhode Island	32,479	27,553	17,481	12,256	11,162	11,108	3,835	4,189
Connecticut	96,311	85,625	58,451	47,906	24,283	23,441	13,576	14,278
Middle Atlantic	1,930,125	1,692,442	998,777	800,751	673,503	632,116	257,846	259,575
New York	1,244,299	1,051,943	691,504	550,070	394,104	337,693	158,691	164,180
New Jersey	210,510	201,827	100,399	84,103	88,210	93,987	21,900	23,738
Pennsylvania	475,317	438,672	206,874	166,579	191,188	200,436	77,255	71,657
East North Central	1,352,708	1,184,098	626,494	506,401	536,238	495,432	189,976	182,176
Ohio	335,417	288,246	154,622	120,621	132,667	120,619	48,128	47,006
Indiana	114,163	114,874	36,903	31,599	67,338	72,148	9,922	11,127
Illinois	497,964	436,320	236,997	197,550	177,301	163,548	83,665	75,222
Michigan	308,183	258,163	160,980	125,528	110,795	96,554	36,408	36,081
Wisconsin	96,981	86,406	36,990	31,103	48,137	42,563	11,854	12,740
West North Central	279,855	273,990	121,932	110,156	94,288	104,771	63,634	59,063
Minnesota	71,466	68,831	31,215	26,417	23,898	27,198	16,353	15,215
Iowa	24,593	23,553	12,904	11,711	6,556	5,867	5,133	5,974
Missouri	134,617	137,716	58,825	55,817	50,280	58,368	25,512	23,530
North Dakota	1,579	1,598	770	682	296	340	513	576
South Dakota	1,971	1,972	923	830	502	515	546	627
Nebraska	20,991	19,130	7,821	7,059	5,586	5,447	7,584	6,624
Kansas	24,637	21,191	9,473	7,639	7,171	7,035	7,993	6,517
South Atlantic	868,007	850,056	257,628	230,508	547,819	557,674	62,560	61,875
Delaware	80,717	71,864	68,632	61,564	8,693	6,978	3,391	3,322
Maryland	108,973	106,518	44,690	43,642	51,741	51,033	12,542	11,843
District of Columbia	35,761	30,140	19,548	16,800	8,112	5,936	8,100	7,404
Virginia	202,404	212,823	28,692	25,208	163,462	177,546	10,250	10,070
West Virginia	24,348	22,209	13,805	11,637	5,469	5,366	5,074	5,207
North Carolina	327,018	310,608	27,659	24,914	290,964	276,697	8,395	8,997
South Carolina	12,101	10,533	7,139	5,400	2,287	2,149	2,675	2,984
Georgia	33,725	33,837	18,895	16,955	7,305	9,709	7,525	7,174
Florida	42,959	51,432	28,566	24,387	9,786	22,260	4,608	4,784
East South Central	177,883	186,548	46,567	39,861	111,272	126,223	20,044	20,465
Kentucky	122,201	132,147	17,436	14,162	97,167	110,731	7,598	7,254
Tennessee	32,142	32,758	16,727	15,225	9,275	11,016	6,140	6,517
Alabama	16,920	15,491	8,695	7,343	3,361	3,055	4,874	5,094
Mississippi	6,611	6,152	3,709	3,131	1,469	1,420	1,432	1,601
West South Central	256,021	253,944	115,045	112,294	109,697	108,667	31,279	32,983
Arkansas	8,046	7,943	4,169	3,974	2,155	2,199	1,723	1,770
Louisiana	45,786	46,859	19,349	17,591	21,965	24,182	4,472	5,086
Oklahoma	62,662	59,338	21,587	20,357	35,289	32,384	5,786	6,097
Texas	139,526	139,804	69,940	69,871	50,287	49,902	19,299	20,031
Mountain	68,534	68,500	35,870	31,684	21,090	25,452	11,574	11,364
Montana	6,000	5,922	2,699	2,554	2,104	2,182	1,197	1,186
Idaho	4,362	4,230	2,437	2,012	809	1,096	1,117	1,121
Wyoming	3,353	2,826	1,575	1,415	1,213	844	565	567
Colorado	34,283	34,598	17,573	15,209	11,815	14,668	4,894	4,721
New Mexico	2,959	2,884	1,565	1,591	799	640	596	654
Arizona	4,513	4,379	2,581	2,489	939	846	993	1,043
Utah	8,138	9,615	3,927	3,441	2,712	4,557	1,499	1,617
Nevada	4,926	4,046	3,514	2,972	698	619	713	454
Pacific	365,001	355,627	181,045	161,713	130,163	136,926	53,793	56,988
Washington	34,491	32,655	17,245	14,279	10,011	11,149	7,234	7,227
Oregon	14,940	14,003	7,505	6,399	3,367	3,174	4,067	4,430
California	315,570	308,969	156,295	141,035	116,784	122,603	42,491	45,331
Alaska	905	960	538	568	146	144	221	247
Hawaii	14,395	11,894	10,196	7,570	2,961	2,931	1,237	1,393
Philippine Islands	406	373	----------	----------	406	373	--------	--------
Puerto Rico	852	1,729	----------	12	852	1,717	--------	--------

[1] Includes collections for credit to trust accounts as follows: Total, 1938, $14,931,000; 1939, $19,220,000.
[2] Social Security and Carrier Acts.

Source: Treasury Department, Bureau of Internal Revenue; Annual Report of the Commissioner

No. 184.—Income Tax Returns, Individual—Summary: 1913 to 1938

Note.—All money figures in thousands of dollars. Statistics are based on the taxpayers' returns as filed, unaudited except to insure proper execution of the return. Under the revenue laws these classes of individuals were required to file personal returns: For 1913 to 1916, those with net income of $3,000 and over; 1917 to 1924, and 1932 to 1938, $1,000 and over; 1925 to 1931, $1,500 and over; or if married and living with husband or wife filing a joint return, $2,000 for 1917 to 1923, $2,500 for 1924, and 1932 to 1938, and $3,500 for 1925 to 1931; also, beginning 1921, individuals with gross income of $5,000 or over regardless of net income. Data for returns showing no net income, filed in accordance with the latter provision, are not included in statistics shown. Partnership net income or net loss is reported on the individual returns of copartners according to their shares. All income-tax data include Alaska and Hawaii

Calendar year	Number of returns			Net income	Tax before tax credits			Credits against tax [1]	Total tax, less credits
	Total	Taxable	Nontaxable		Normal tax	Surtax	Tax on capital net gain		
1913	357,598			3,900,000	12,729	15,525			28,254
1914	357,515			4,000,000	16,559	24,487			41,046
1915	336,652			4,600,000	23,996	43,948			67,944
1916	437,036	362,970	74,066	6,208,578	51,441	121,946			173,387
1917	3,472,890	2,707,234	765,656	13,652,383	156,897	433,346			[2] 795,381
1918	4,425,114	3,392,863	1,032,251	15,924,639	476,433	651,289			1,127,722
1919	5,332,760	4,231,181	1,101,579	19,859,491	468,105	801,525			1,269,630
1920	7,259,944	5,518,310	1,741,634	23,735,529	478,250	596,804			1,075,054
1921	6,662,176	3,589,985	3,072,191	19,577,213	308,059	411,327			719,387
1922	6,787,481	3,681,249	3,106,232	21,336,213	355,410	474,581	31,066		861,057
1923	7,698,321	4,270,121	3,428,200	24,777,466	378,388	464,918	38,016	220,555	661,665
1924	7,369,788	4,489,698	2,880,090	25,656,153	257,795	437,541	48,603	39,673	704,265
1925	4,171,051	2,501,166	1,669,885	21,894,576	216,360	432,853	117,571	32,229	734,555
1926	4,138,092	2,470,990	1,667,102	21,958,506	200,599	448,330	112,510	28,969	732,471
1927	4,101,547	2,440,941	1,660,606	22,545,091	215,817	511,731	134,034	30,943	830,639
1928	4,070,851	2,523,063	1,547,788	25,226,327	281,895	688,825	233,451	39,916	1,164,254
1929	4,044,327	2,458,049	1,586,278	24,800,736	162,332	582,393	284,654	27,441	1,001,938
1930	3,707,509	2,037,645	1,669,864	18,118,635	129,475	316,816	65,422	34,998	476,715
1931	3,225,924	1,525,546	1,700,378	13,604,996	82,302	186,078	19,423	41,676	246,127
1932	3,877,430	1,936,095	1,941,335	11,655,909	156,606	239,232	6,039	71,915	329,962
1933	3,723,558	1,747,740	1,975,818	11,008,638	164,277	244,307	16,435	50,899	374,120
1934	4,094,420	1,795,920	2,298,500	12,796,802	123,261	388,139			511,400
1935	4,575,012	2,110,890	2,464,122	14,909,812	152,814	504,625			657,439
1936	5,413,499	2,861,108	2,552,391	19,240,110	330,197	883,820			1,214,017
1937	6,350,148	3,371,443	2,978,705	21,238,574	334,550	807,019			1,141,569
1937 (prel.) [3]	6,231,431	3,310,201	2,921,230	21,088,537	339,366	802,840			1,142,206
1938 (prel.) [3]	6,056,720	2,995,034	3,061,686	18,664,057	231,758	255,243			[4] 764,175

[1] See table 185 for detail, beginning with 1929.
[2] Includes war excess-profits taxes of $101,250,000 on individuals and of $103,888,000 on partnerships.
[3] Preliminary figures for 1937 returns filed through August 1938, and for 1938 returns filed through June 1939. Complete figures include additional returns filed to December 31, including final returns replacing tentative returns which are not tabulated.
[4] Includes alternative tax of $277,174,000. The alternative tax is imposed on returns with net long-term capital gain when such alternative tax is less than the sum of the normal tax and surtax computed on net income including net long-term capital gain; and the alternative tax is imposed on returns with net long-term capital loss when such alternative tax is greater than the sum of the normal tax and surtax computed on net income after deducting net long-term capital loss.

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 1.

No. 185.—Income Tax Returns, Individual—Analysis: 1929 to 1937

[All money figures, except as indicated, in millions of dollars. See headnote, table 184]

	1929	1930	1931	1932	1933	1934	1935	1936	1937
Total income [1]	29,845	22,319	17,268	14,392	13,394	15,093	17,317	21,888	24,454
Salaries and wages [2]	11,173	9,922	8,325	8,137	7,390	8,600	9,901	11,661	14,149
Business profit	3,328	2,628	1,890	1,295	1,403	1,717	1,855	2,374	2,493
Partnership profit [3]	1,846	1,090	730	483	604	632	740	1,022	1,139
Profits from sale of real estate, stocks, bonds, etc., except as noted [4]	2,336	637	302	113	420	(5)	(5)	(5)	(5)
Capital net gain from sale of assets held over 2 years [6]	2,347	556	170	50	134	(5)	(5)	(5)	(5)
Net capital gain						[5] 211	[5] 510	[5] 974	[5] 434
Rents and royalties	1,279	974	771	530	448	510	572	685	758
Dividends [7]	4,783	4,197	3,114	1,972	1,559	1,966	2,235	3,174	3,514
Fiduciary [3]	508	429	369	311	276	289	329	826	831
Interest on Govt. obligations [8]	40	38	25	29	32	38	44	44	48
Other taxable interest	1,908	1,608	1,338	1,142	962	909	901	888	862
Other income	206	239	236	331	167	221	231	240	225

For footnotes, see p. 182.

No. 185.—Income Tax Returns, Individual—Analysis: 1929 to 1937—Con.

[All money figures, except as indicated, in millions of dollars]

	1929	1930	1931	1932	1933	1934	1935	1936	1937
General deductions [1]	5,044	4,201	3,663	2,736	2,385	2,296	2,407	2,648	3,216
Contributions	527	418	328	304	252	273	305	386	440
Net loss from sale of real estate, stocks, bonds, etc. [9]	995	1,233	1,161	375	366	(5)	(5)	(5)	(5)
Net capital loss						[5] 184	[5] 146	[5] 130	[5] 264
Business loss	3,522	173	135	113	62	64	67	80	98
Partnership loss [3]					30	29	24	21	29
Interest paid [10]		2,378	2,040	1,944	508	517	504	545	561
Taxes paid [10]					506	541	597	699	837
All other					661	688	764	788	986
Net income [1]	24,801	18,119	13,605	11,656	11,009	12,797	14,910	19,240	21,239
Prior year loss deduction	29	40	44	29	(11)	(11)	(11)	(11)	(11)
Exemptions and credits:									
Personal exemption	11,933	11,010	9,682	8,517	8,305	7,629	8,485	9,921	11,523
Credit for dependents						1,247	1,289	1,452	1,597
Less exemptions and credits in excess of net income	*2,012*	*2,074*	*2,277*	*1,721*	*1,775*	*2,040*	*1,906*	*1,662*	*1,775*
Earned income credit						[12] 876	[12] 944	[12] 1,231	[13] 1,481
Dividends [7]	4,783	4,197	3,114	1,972	1,559	1,966	2,235	(7)	(7)
Interest on Government obligations [8]	40	38	25	29	32	38	44	44	48
Capital net gain from sale of assets held over 2 years	2,347	556	170	50	134				
Less credits [13]	*69*	*33*	*15*	*2*	*2*				
Net exemptions	17,022	13,695	10,700	8,846	8,252	9,715	11,089	10,985	12,875
Net income subject to normal tax	7,750	4,384	2,861	2,781	2,756	3,082	3,820	8,255	8,364
Normal tax	162	129	82	157	164	123	153	330	335
Surtax	552	317	186	239	244	388	505	884	807
Tax on capital net gain from sale of assets held over 2 years	285	65	19	6	16				
Less tax credits:									
25 percent of tax on earned net income	22	25	17			(12)	(12)	(12)	(12)
12½ percent on net loss from sale of assets held over 2 years	5	10	24	72	51				
Net tax	1,002	477	246	330	374	511	657	1,214	1,142
Number of returns (thousands)	4,044	3,708	3,226	3,877	3,724	4,094	4,575	5,413	6,350
Average net income per return	$6,132	$4,887	$4,217	$3,006	$2,956	$3,125	$3,259	$3,554	$3,345
Average tax per return	$248	$129	$76	$85	$100	$125	$144	$224	$180

[1] Total income and net income for 1929 to 1933 include net capital gains from sale of assets held over 2 years, whereas net income has not been reduced nor have deductions been increased by amount of net capital losses from such sales. For treatment of capital gains and losses for 1934 and later years, see note 5.

[2] Excludes salaries and wages of the individual, his wife, or dependent minors derived from business conducted by the individual.

[3] Dividends on stock of domestic corporations prior to 1936, taxable interest on obligations of the United States for all years, and prior to 1934, capital net gain from sale of assets held more than 2 years, received through partnerships and fiduciaries were reported under their respective classifications. For 1934 and subsequent years, income of partnerships and fiduciaries includes proportion of net capital gains and losses resulting from sales of capital assets through these entities required to be reported under Revenue Acts of 1934 and 1936.

[4] Exclusive of amount taxed as capital net gain from sales of assets held over 2 years.

[5] Under the Revenue Acts of 1934 and 1936, certain percentages (varying according to the period for which assets were held) of gains or losses from the sale of all capital assets are taken into account in computing net income, the deduction for capital losses being limited to $2,000 after subtracting capital gains. Amounts shown as "net capital gain" and "net capital loss" represent the proportion of gains and losses required to be included and are not comparable with "profits (or net loss) from sale of real estate, stocks, bonds, etc." and "capital net gain from sale of assets held over 2 years" reported for earlier years; they exclude gain or loss on sale of capital assets through partnerships or fiduciaries (see note 3).

[6] Amount reported for tax at 12½ percent in lieu of normal tax and surtax.

[7] On stocks of domestic corporations prior to 1936; includes dividends on stocks of both domestic and foreign for 1936 and 1937, subject to normal tax and surtax. [8] Not wholly exempt from tax.

[9] Other than reported for tax credit on capital net loss from sale of assets held more than 2 years.

[10] Excludes amounts reported in business deductions. [11] No deduction allowed for prior year loss.

[12] Beginning with 1934 limited credit for earned income was allowed against net income in computing taxable income.

[13] Loss in ordinary net income for given year and net loss for prior year deductible from capital net gain.

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 1.

No. 186.—Income Tax Returns, Individual, by Family Relationship

	1932	1933	1934	1935	1936	1937
Number of returns	3,877,430	3,723,558	4,094,420	4,575,012	5,413,499	6,350,148
Joint returns of husbands and wives [1]	1,921,105	1,850,863	2,034,946	2,100,026	2,392,833	2,782,822
Separate returns of husbands and wives: Men	(2)	(2)	(2)	[3] 124,355	[3] 150,364	[3] 158,981
Women	83,005	79,530	87,471	[3] 105,559	[3] 136,211	[3] 158,302
Single men, heads of families	255,253	264,221	283,875	312,557	367,419	444,386
Single women, heads of families	159,140	164,471	171,173	170,653	199,535	213,490
All other men	820,352	779,259	889,951	1,033,214	1,299,657	1,597,843
All other women	623,483	569,244	603,214	660,703	769,692	891,778
Community property returns	15,092	15,970	23,790	31,148	49,311	54,231
Estates and trusts	(4)	(4)	(4)	36,797	48,477	48,315
Net income (1,000 dollars)	11,655,909	11,008,638	12,796,802	14,909,812	19,240,110	21,238,574
Joint returns of husbands and wives [1]	7,033,666	6,743,448	7,865,596	7,656,773	9,321,442	10,505,776
Separate returns of husbands and wives: Men	(2)	(2)	(2)	1,391,784	2,071,764	2,044,910
Women	446,856	420,730	488,729	615,621	927,683	934,579
Single men, heads of families	629,946	622,703	670,492	771,608	957,966	1,211,750
Single women, heads of families	371,352	351,838	381,062	409,441	511,590	529,327
All other men	1,644,614	1,510,777	1,816,535	2,068,702	2,706,848	3,127,141
All other women	1,350,482	1,168,687	1,295,313	1,415,313	1,775,820	1,920,838
Community property returns	178,993	190,454	279,075	371,910	620,126	666,980
Estates and trusts	(4)	(4)	(4)	208,661	346,870	297,272

[1] Prior to 1935 includes returns of husbands whose wives though living with them file separate returns.
[2] Included in "Joint returns of husbands and wives."
[3] An unequal number of separate returns of husbands and wives results from the use of the sample method for returns with net income under $5,000, as the net income of one spouse may be $5,000 or over and that of the other spouse under $5,000.
[4] Prior to 1935 returns of estates were distributed according to sex and family relationship of testator or grantor, and returns of property held in trust, according to sex and family relationship of beneficiary or sex and family relationship of testator or grantor if status of beneficiary could not be determined.

No. 187.—Income Tax Returns, Individual—Percent Distribution of Income by Source, by Net-Income Classes: 1937

Net-income class (thousands of dollars)	Total income [1]	Salaries, wages, etc.	Dividends from domestic and foreign corporations	Taxable interest: Bank deposits, notes, mortgages, corporation bonds	Taxable interest: Partially tax-exempt Government obligations [2]	Partnership profit [3]	Income from fiduciaries [3]	Rents and royalties	Business profit	Net capital gain [3]	Other income
Total	100.00	57.85	14.37	3.53	0.20	4.65	3.40	3.10	10.20	1.78	0.92
Under 5 (est.)	100.00	73.58	5.23	[4] 3.06	(5)	2.22	.90	3.09	10.19	.78	.95
5-10	100.00	49.92	12.95	4.03	.36	7.48	3.23	3.04	15.26	2.28	.85
10-25	100.00	38.36	23.22	4.78	.53	8.99	5.77	3.33	10.86	3.15	1.01
25-50	100.00	28.65	34.61	4.43	.64	9.33	8.59	2.84	6.48	3.49	.94
50-100	100.00	22.08	44.02	3.87	.53	7.94	10.63	2.43	3.78	3.90	.82
100-150	100.00	17.13	50.21	3.22	.46	6.76	12.12	2.29	2.74	4.39	.68
150-300	100.00	12.31	55.56	2.53	.31	5.11	14.60	2.02	2.33	4.37	.86
300-500	100.00	6.77	60.80	2.18	.32	2.97	15.95	.85	2.32	7.54	.30
500-1,000	100.00	3.48	68.36	1.53	.08	1.29	20.44	1.68	.76	2.18	.20
1,000 and over	100.00	1.15	64.10	2.37	.04	1.16	23.74	.35	.02	6.50	.57

[1] For amounts of income by sources and by income classes, see tables 188 and 191, respectively.
[2] Interest received on United States savings bonds and Treasury bonds owned in excess of $5,000 and on obligations of certain instrumentalities of the United States is subject to surtax if the surtax net income is over $4,000.
[3] See note on corresponding item, table 188.
[4] Includes taxable interest received on partially tax-exempt Government obligations.
[5] Tabulated with "taxable interest received on bank deposits, notes, mortgages, corporation bonds."

Source of tables 186 and 187: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 1.

No. 188.—Income Tax Returns, Individual—Income Distributed by Source, by States and Territories: 1937

[All figures in thousands of dollars. For total income, see table 190]

Division, state, or territory	Salaries, wages, commissions, etc.	Dividends on stock of domestic and foreign corporations [1]	Taxable interest: Bank deposits, notes, mortgages, corporation bonds [2]	Taxable interest: Partially tax-exempt Government obligations [3]	Partnership profit [4]	Income from fiduciaries [4]	Rents and royalties	Business profit	Net capital gain [5]	Other income
Total	14,148,510	3,514,293	862,349	47,955	1,139,301	830,772	758,444	2,493,426	434,114	224,935
New England	1,185,049	410,001	103,286	3,715	60,607	122,761	41,834	197,756	39,478	15,361
Maine	50,535	19,371	8,165	317	3,354	6,438	2,724	14,525	2,058	1,264
New Hampshire	36,601	15,662	4,224	146	2,506	3,855	2,108	10,371	1,394	788
Vermont	26,120	6,981	2,183	85	1,826	1,374	1,037	5,349	503	475
Massachusetts	681,704	213,835	57,787	1,969	34,340	69,714	19,527	109,704	22,029	8,175
Rhode Island	94,781	33,793	9,247	425	4,788	10,717	4,086	12,799	2,894	1,078
Connecticut	295,308	120,359	21,680	773	13,793	30,663	12,352	45,008	10,600	3,581
Middle Atlantic	4,585,919	1,243,275	361,545	15,404	348,576	367,913	138,804	649,532	148,264	56,792
New York	2,565,497	787,434	230,150	9,642	229,318	227,537	73,280	348,279	101,689	30,229
New Jersey	717,459	157,491	52,893	1,456	29,916	45,704	18,579	94,140	15,040	10,158
Pennsylvania	1,302,963	298,350	78,502	4,306	84,342	94,672	46,945	207,113	31,535	16,405
East North Central	3,452,086	721,290	133,104	11,699	215,145	122,244	154,152	507,420	85,599	42,388
Ohio	878,515	197,736	26,195	4,809	46,972	40,747	36,398	126,926	19,722	8,029
Indiana	287,625	51,678	8,147	1,205	21,058	7,707	13,331	51,685	4,762	5,077
Illinois	1,268,317	269,522	56,135	3,614	93,230	50,574	62,868	176,337	38,207	16,441
Michigan	732,657	145,684	21,738	1,447	38,126	17,063	29,602	98,473	17,244	8,138
Wisconsin	285,572	56,670	20,889	624	15,759	6,153	11,953	53,999	5,664	4,703
West North Central	883,696	187,902	50,462	3,406	84,754	29,802	63,918	205,955	22,555	17,050
Minnesota	217,326	45,531	12,629	928	19,442	8,344	8,768	46,590	5,948	4,006
Iowa	119,956	23,208	7,440	232	16,306	3,301	10,676	44,317	2,472	2,822
Missouri	339,473	88,242	18,711	1,648	23,971	14,316	18,599	48,098	8,710	3,971
North Dakota	20,115	1,758	979	30	2,001	207	1,142	6,320	182	594
South Dakota	19,566	2,445	850	21	1,429	265	1,403	5,945	246	401
Nebraska	80,155	12,379	4,213	201	8,560	1,088	5,725	20,995	1,370	1,705
Kansas	87,105	14,339	5,640	346	13,045	2,281	17,605	33,690	3,627	3,551
South Atlantic	1,336,286	350,423	65,694	4,605	92,898	86,160	78,500	214,762	37,634	22,438
Delaware	44,315	47,850	3,813	86	2,336	13,454	1,653	6,022	3,389	1,392
Maryland	314,337	67,340	20,591	1,353	18,658	22,264	14,223	42,520	8,744	4,412
Dist. of Columbia	261,534	27,376	11,469	700	9,695	9,605	13,713	27,104	4,561	3,268
Virginia	172,211	41,782	6,898	601	10,329	8,641	8,556	26,340	4,073	2,082
West Virginia	125,456	23,917	2,510	476	7,110	3,178	6,794	19,668	2,332	1,643
North Carolina	114,788	39,654	2,520	223	12,466	4,218	9,420	23,464	2,282	2,500
South Carolina	49,985	8,632	2,104	116	4,836	1,544	3,307	11,423	1,157	1,054
Georgia	143,810	32,867	4,154	303	12,989	4,863	8,677	23,958	3,476	1,840
Florida	109,850	61,005	11,635	747	14,479	18,393	12,157	34,263	7,620	4,247
East South Central	374,249	73,910	15,272	1,184	44,537	11,929	23,875	76,257	8,282	6,344
Kentucky	111,521	27,642	4,878	676	11,615	4,685	6,889	23,756	2,669	2,204
Tennessee	138,486	26,891	4,215	236	12,649	3,692	7,613	23,832	2,701	1,948
Alabama	89,124	12,762	4,492	160	13,308	2,863	6,216	16,469	2,286	1,212
Mississippi	35,118	6,615	1,687	112	6,965	689	3,157	12,200	626	980
West South Central	686,851	141,233	32,824	3,582	118,311	18,591	119,226	203,118	32,396	26,514
Arkansas	37,649	6,402	2,008	201	8,108	1,170	4,892	11,840	1,347	1,643
Louisiana	117,918	26,422	6,843	625	17,979	2,244	14,733	25,638	4,604	3,544
Oklahoma	122,702	23,068	5,099	1,039	16,254	2,430	20,191	30,811	5,990	4,418
Texas	408,582	85,341	18,874	1,717	75,970	12,747	79,410	134,829	20,455	16,909
Mountain	316,300	66,172	17,241	1,107	35,980	9,839	20,125	91,687	10,640	7,979
Montana	58,219	5,198	1,669	76	4,417	487	2,915	13,076	993	1,377
Idaho	25,764	3,270	1,269	19	3,702	246	1,477	11,218	823	857
Wyoming	21,825	3,555	1,056	64	2,326	542	1,495	7,305	568	421
Colorado	87,395	31,288	7,813	655	10,052	3,769	6,334	25,715	3,494	2,049
New Mexico	24,082	3,503	1,254	48	4,542	793	2,296	9,589	862	757
Arizona	37,975	5,799	1,763	91	4,787	1,620	3,178	12,799	1,495	1,251
Utah	43,532	8,138	1,574	72	3,567	915	1,483	7,519	1,319	711
Nevada	17,508	5,421	903	82	2,587	1,467	947	4,466	1,086	556
Pacific and Alaska	1,287,576	305,540	81,779	3,167	141,431	58,397	115,261	339,139	48,111	29,312
Washington-Alaska	193,677	35,075	8,975	330	14,381	4,179	10,108	48,219	5,234	3,354
Oregon	96,626	12,482	4,665	191	11,516	1,756	5,187	26,296	2,225	1,696
California	997,272	257,983	68,139	2,646	115,534	52,462	99,966	264,624	40,652	24,262
Hawaii	39,896	14,548	1,140	83	2,064	3,139	2,749	7,804	1,158	758

[1] Excludes dividends received through partnerships and fiduciaries.

[2] Includes taxable interest received on partially tax-exempt Government obligations reported on returns with net income under $5,000.

[3] Interest received on U. S. savings bonds and Treasury bonds, owned in excess of $5,000, and on obligations of certain instrumentalities of the United States reported on returns with net income of $5,000 and over.

[4] Includes net capital gain or loss, and dividends received on stock of domestic and foreign corporations but excludes taxable interest on obligations of the United States which is included in the amount reported under its classification.

[5] See note 5, table 185, concerning treatment of capital gains and losses under Revenue Acts of 1934 and 1936.

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 1.

No. 189.—Income Tax Returns, Individual, by Net-Income Classes: 1931 to 1937

Note.—See headnote, table 184. The net income here shown is subject to deduction of exemptions to give net income subject to tax; see tables 185 and 191. Data for returns with net income under $5,000 are partly estimated and partly tabulated

Net-income class	1931	1932	1933	1934	1935	1936	1937
Number of returns	3,225,924	3,877,430	3,723,558	4,094,420	4,575,012	5,413,499	6,350,148
Under $1,000	185,391	359,688	397,676	320,460	299,594	277,803	297,143
$1,000 to $2,000	862,153	1,489,589	1,480,717	1,608,095	1,777,931	2,111,789	2,524,763
$2,000 to $3,000	675,019	967,956	914,198	980,682	1,123,699	1,317,752	1,571,996
$3,000 to $5,000	912,630	703,755	599,075	762,536	873,673	1,029,144	1,251,213
$5,000 to $10,000	417,655	251,014	229,754	290,824	339,842	440,886	471,171
$10,000 to $25,000	137,754	79,210	75,643	102,892	123,564	176,649	178,446
$25,000 to $50,000	24,308	18,480	18,423	20,931	26,029	41,137	38,948
$50,000 to $100,000	7,830	5,902	6,021	6,093	8,033	13,620	12,318
$100,000 to $150,000	1,634	995	1,084	982	1,395	2,606	2,269
$150,000 to $300,000	1,056	595	695	690	896	1,544	1,358
$300,000 to $500,000	268	140	141	116	206	330	312
$500,000 to $1,000,000	149	86	81	86	109	178	162
$1,000,000 and over	77	20	50	33	41	61	49
	In thousands of dollars						
Net income	13,604,996	11,655,909	11,008,638	12,796,802	14,909,812	19,240,110	21,238,574
Under $1,000	106,622	231,140	264,785	211,113	198,900	187,113	202,401
$1,000 to $2,000	1,399,430	2,145,834	2,093,292	2,277,726	2,534,828	3,011,409	3,592,283
$2,000 to $3,000	1,641,594	2,437,251	2,295,586	2,467,851	2,831,583	3,325,252	3,980,864
$3,000 to $5,000	3,515,716	2,597,915	2,207,458	2,839,348	3,249,107	3,821,708	4,646,965
$5,000 to $10,000	2,807,001	1,677,039	1,537,875	1,952,891	2,283,402	2,977,790	3,170,571
$10,000 to $25,000	2,006,721	1,160,398	1,112,086	1,513,592	1,822,271	2,628,692	2,639,518
$25,000 to $50,000	820,648	629,639	630,005	708,530	882,309	1,400,493	1,319,431
$50,000 to $100,000	528,049	393,206	401,049	405,976	535,772	913,518	824,261
$100,000 to $150,000	196,598	119,896	129,159	117,744	166,379	311,279	272,264
$150,000 to $300,000	212,059	118,008	139,215	140,960	179,911	307,930	272,724
$300,000 to $500,000	102,186	52,469	54,570	43,832	77,907	124,523	117,477
$500,000 to $1,000,000	102,311	57,874	56,700	59,464	73,811	122,762	114,399
$1,000,000 and over	166,060	35,240	86,857	57,775	73,630	107,641	85,416
Net tax [1]	246,127	329,962	374,120	511,400	657,439	1,214,017	1,141,569
Under $1,000	24	103	97	111	125	331	468
$1,000 to $2,000	943	12,254	10,345	8,659	10,058	14,010	17,262
$2,000 to $3,000	2,466	9,822	7,710	7,567	9,311	13,988	15,622
$3,000 to $5,000	3,832	20,895	18,397	18,349	20,738	32,232	38,852
$5,000 to $10,000	12,407	35,615	35,077	43,086	48,728	79,369	83,529
$10,000 to $25,000	31,897	50,150	54,977	83,960	103,754	175,613	175,709
$25,000 to $50,000	40,096	43,546	52,355	84,907	106,670	191,339	179,395
$50,000 to $100,000	44,780	47,150	57,491	84,792	112,816	216,045	194,507
$100,000 to $150,000	23,135	24,469	30,369	38,166	54,132	116,156	102,062
$150,000 to $300,000	28,793	31,912	40,412	57,995	74,039	147,381	131,060
$300,000 to $500,000	15,411	18,554	17,910	20,854	37,245	71,470	67,489
$500,000 to $1,000,000	15,457	19,016	21,221	30,745	38,323	78,945	74,156
$1,000,000 and over	26,886	16,476	27,759	32,211	41,499	77,138	61,457
Average tax rate on net income, percent	1.81	2.83	3.40	4.00	4.41	6.31	5.37
Under $1,000	.02	.04	.04	.05	.06	.18	.23
$1,000 to $2,000	.07	.57	.49	.38	.40	.47	.48
$2,000 to $3,000	.15	.40	.34	.31	.33	.42	.39
$3,000 to $5,000	.11	.80	.83	.65	.64	.84	.84
$5,000 to $10,000	.44	2.12	2.28	2.21	2.13	2.67	2.63
$10,000 to $25,000	1.59	4.32	4.94	5.55	5.69	6.68	6.66
$25,000 to $50,000	4.89	6.92	8.31	11.98	12.09	13.66	13.60
$50,000 to $100,000	8.48	11.99	14.34	20.89	21.06	23.65	23.60
$100,000 to $150,000	11.77	20.41	23.51	32.41	32.54	37.32	37.49
$150,000 to $300,000	13.58	27.04	29.03	41.14	41.15	47.86	48.06
$300,000 to $500,000	15.08	35.36	32.82	47.58	47.81	57.40	57.45
$500,000 to $1,000,000	15.11	32.86	37.43	51.70	51.92	64.31	64.82
$1,000,000 and over	16.19	46.75	31.96	55.75	56.36	71.66	71.95

[1] Includes normal tax and surtax, and also prior to 1934, tax at 12½ percent on capital net gain from sale of assets held more than 2 years, less tax credits.

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 1.

No. 190.—Income Tax Returns, Individual, by

[All money figures, except average per return

Division, State, or territory	1935			1936			1937		
	Number of returns	Net income	Tax	Number of returns	Net income	Tax	Number of returns	Total income	Deductions, including contributions
Total	4,575,012	14,909,812	657,439	5,413,499	19,240,110	1,214,017	6,350,148	24,454,099	3,215,525
New England	441,818	1,430,574	59,640	501,463	1,758,803	115,051	566,664	2,179,848	285,948
Maine	21,826	69,455	2,568	25,057	88,859	5,181	28,123	108,752	13,647
N. Hampshire	17,687	51,554	1,435	19,664	62,820	3,059	21,641	77,655	9,609
Vermont	10,903	30,294	504	12,193	37,146	1,196	13,874	45,933	5,286
Massachusetts	257,495	825,327	31,804	284,320	988,904	58,876	314,390	1,218,784	164,961
Rhode Island	33,009	113,641	6,602	38,424	141,968	10,756	43,273	174,607	23,312
Connecticut	100,898	340,303	17,227	121,805	439,106	35,983	145,363	554,117	69,133
Middle Atlantic	1,465,559	5,116,802	294,628	1,707,778	6,396,931	508,061	1,943,972	7,911,023	1,141,084
New York	852,076	3,106,264	202,971	976,939	3,864,453	348,687	1,070,628	4,603,053	727,447
New Jersey	223,489	737,155	34,604	260,328	928,153	54,395	297,053	1,142,836	141,199
Pennsylvania	389,094	1,273,383	57,053	470,511	1,604,325	104,979	576,291	2,165,134	272,438
East North Central	954,765	3,011,203	122,499	1,193,960	4,211,572	250,079	1,481,651	5,445,725	622,547
Ohio	246,888	766,529	28,982	308,789	1,078,986	58,476	384,077	1,386,048	157,964
Indiana	82,436	245,980	8,487	103,303	332,021	15,648	132,218	452,274	50,359
Illinois	345,857	1,171,834	51,134	418,303	1,599,035	102,036	505,050	2,035,245	230,459
Michigan	173,799	568,270	28,319	239,363	862,578	60,303	308,486	1,110,171	125,435
Wisconsin	105,785	258,590	5,577	124,202	338,951	13,615	151,820	461,987	58,330
West North Central	330,782	981,700	26,264	389,954	1,259,198	50,679	441,923	1,549,502	208,381
Minnesota	72,258	222,818	6,673	86,294	296,979	13,677	107,560	369,512	47,795
Iowa	57,788	148,526	2,791	67,345	184,118	4,841	72,359	230,729	33,958
Missouri	110,370	358,068	12,426	130,521	462,885	24,211	145,457	565,739	73,923
North Dakota	10,039	23,077	191	10,809	26,705	352	11,408	33,329	4,977
South Dakota	9,582	24,694	345	10,724	27,756	431	11,328	32,571	4,701
Nebraska	31,253	93,113	1,796	36,887	115,138	3,222	40,629	136,392	16,114
Kansas	39,492	111,404	2,042	47,374	145,617	3,945	53,182	181,230	26,913
South Atlantic	428,613	1,395,985	58,440	491,861	1,777,951	116,616	572,791	2,289,401	292,891
Delaware	11,371	64,760	11,402	13,739	96,695	25,539	16,836	124,310	19,968
Maryland	92,550	316,888	12,013	105,673	391,588	21,594	133,183	514,441	57,390
Dist. of Col	95,271	268,667	7,176	106,863	327,468	13,291	110,658	369,025	39,109
Virginia	54,835	171,204	5,260	62,449	218,974	11,791	71,645	281,513	36,079
West Virginia	37,224	106,920	2,276	47,527	145,746	5,161	59,323	193,086	19,415
North Carolina	35,813	124,880	6,419	42,075	156,362	10,499	48,645	211,535	36,040
South Carolina	16,826	47,010	803	19,975	61,787	1,654	23,316	84,158	13,241
Georgia	46,702	150,963	4,149	49,512	181,626	8,479	56,768	236,936	31,883
Florida	38,021	144,693	8,933	44,048	197,705	18,608	52,417	274,397	39,766
East South Central	121,815	377,980	10,251	141,245	491,489	19,100	167,572	635,841	86,257
Kentucky	39,763	125,101	3,742	45,189	157,007	6,582	51,192	196,535	28,476
Tennessee	42,341	135,557	3,937	48,048	173,317	7,343	58,598	222,264	26,735
Alabama	26,141	80,443	1,702	31,712	106,648	3,435	39,959	148,894	18,766
Mississippi	13,570	36,879	870	16,296	54,517	1,740	17,823	68,148	12,280
West South Central	230,564	744,244	26,794	268,447	961,442	44,367	324,759	1,382,645	210,815
Arkansas	14,085	43,351	797	16,587	61,157	-2,074	18,502	75,260	11,205
Louisiana	40,123	122,582	3,066	43,728	160,055	8,395	54,519	220,550	28,891
Oklahoma	44,909	139,148	3,433	51,277	170,786	6,632	55,323	232,002	41,478
Texas	131,447	439,163	19,498	156,855	569,444	27,266	196,415	854,833	129,241
Mountain	116,835	342,887	9,098	141,031	451,675	18,139	187,010	577,069	66,550
Montana	19,924	56,720	981	23,916	68,788	1,410	30,468	88,427	8,844
Idaho	11,005	29,803	351	14,201	41,692	752	15,683	48,584	5,249
Wyoming	8,739	23,703	646	10,702	30,327	1,129	12,247	39,158	3,870
Colorado	33,475	108,379	4,057	40,332	146,499	8,935	45,371	178,563	22,401
New Mexico	9,272	25,400	365	11,222	34,953	799	13,596	47,725	5,255
Arizona	13,941	38,298	648	16,842	51,444	1,429	20,809	70,759	8,327
Utah	14,088	39,903	686	16,262	50,927	1,458	19,892	68,830	9,216
Nevada	6,441	20,681	1,364	7,554	27,045	2,226	8,944	35,023	3,388
Pacific and Alaska	470,949	1,461,533	47,528	562,546	1,872,310	87,517	666,412	2,409,710	292,541
Washington and Alaska	69,919	197,924	3,868	88,640	259,650	7,876	104,386	323,531	27,846
Oregon	33,273	91,306	1,626	37,778	118,061	3,213	51,802	162,638	18,604
California	367,757	1,172,303	42,033	436,128	1,494,599	76,428	510,224	1,923,541	246,091
Hawaii	13,262	46,902	2,396	15,214	58,738	4,408	17,394	73,336	8,511

[1] For other exemptions and credits, see table 185. See also table 188 for interest on Government obligations, exempt from normal tax, distributed by States.

STATES AND TERRITORIES: 1935, 1936, AND 1937

and per capita tax, in thousands of dollars]

1937—Continued											
Net income	Personal exemption and credit for dependents [1]	Tax	Average per return		Tax per capita of total population	Percent of population filing returns [2]	Percent of United States total				DIVISION, STATE, OR TERRITORY
			Net income	Tax			Population [2]	Returns	Net income	Tax	
21,238,574	13,120,718	1,141,569	3,344.58	179.77	8.80	4.90	100.00	100.00	100.00	100.00	Total.
1,893,901	1,112,288	107,023	3,342.19	188.86	12.45	6.59	6.63	8.92	8.92	9.38	N. E.
95,105	57,823	5,222	3,381.76	185.68	6.10	3.29	.66	.44	.45	.46	Maine.
68,046	42,748	3,230	3,144.32	149.28	6.33	4.24	.39	.34	.32	.28	N. H.
40,647	28,381	1,231	2,929.73	88.75	3.22	3.62	.30	.22	.19	.11	Vt.
1,053,823	626,154	52,382	3,351.96	166.61	11.84	7.10	3.41	4.95	4.96	4.59	Mass.
151,295	85,515	10,067	3,496.29	232.63	14.78	6.35	.52	.68	.71	.88	R. I.
484,984	271,667	34,891	3,336.37	240.02	20.04	8.35	1.34	2.29	2.28	3.06	Conn.
6,769,940	4,076,868	444,966	3,482.53	228.90	16.19	7.07	21.18	30.61	31.88	38.98	M. A.
3,875,606	2,255,357	296,063	3,619.94	276.53	22.85	8.26	9.99	16.86	18.25	25.93	N. Y.
1,001,637	631,357	51,564	3,371.91	173.58	11.87	6.84	3.35	4.68	4.72	4.52	N. J.
1,892,697	1,190,154	97,339	3,284.27	168.91	9.57	5.66	7.84	9.08	8.91	8.53	Pa.
4,823,177	3,017,159	243,664	3,255.27	164.45	9.43	5.73	19.92	23.33	22.71	21.34	E. N. C.
1,228,085	787,098	59,703	3,197.50	155.44	8.87	5.70	5.19	6.05	5.78	5.23	Ohio.
401,914	275,069	15,705	3,039.79	118.78	4.52	3.81	2.68	2.08	1.89	1.38	Ind.
1,804,785	1,033,979	103,228	3,573.48	204.39	13.10	6.41	6.07	7.95	8.50	9.04	Ill.
984,736	610,366	51,435	3,192.16	166.73	10.65	6.39	3.72	4.86	4.64	4.51	Mich.
403,656	301,647	13,593	2,658.78	89.53	4.65	5.19	2.26	2.39	1.90	1.19	Wis.
1,341,121	947,377	47,616	3,034.74	107.75	3.45	3.20	10.65	6.98	6.31	4.17	W. N. C.
321,717	219,480	11,909	2,991.05	110.72	4.49	4.06	2.04	1.69	1.51	1.04	Minn.
196,771	157,931	4,886	2,719.37	67.53	1.91	2.84	1.97	1.14	.93	.43	Iowa.
491,815	311,883	23,083	3,381.17	158.69	5.79	3.65	3.08	2.29	2.32	2.02	Mo.
28,352	26,138	359	2,485.27	31.46	.51	1.62	.54	.18	.13	.03	N. Dak.
27,870	24,958	377	2,460.31	33.29	.54	1.64	.53	.18	.13	.03	S. Dak.
120,277	88,857	2,951	2,960.38	72.63	2.16	2.98	1.05	.64	.57	.26	Nebr.
154,317	118,131	4,051	2,901.68	76.18	2.17	2.85	1.44	.84	.73	.35	Kans.
1,996,511	1,218,094	118,172	3,485.58	206.31	6.85	3.32	13.31	9.02	9.40	10.35	S. A.
104,342	33,101	25,219	6,197.53	1,497.91	96.62	6.45	.20	.27	.49	2.21	Del.
457,052	280,166	21,500	3,431.76	161.44	12.81	7.93	1.29	2.10	2.15	1.88	Md.
329,916	211,020	11,630	2,981.40	105.10	18.55	17.65	.48	1.74	1.55	1.02	D. C.
245,434	157,432	12,379	3,425.70	172.78	4.57	2.65	2.09	1.13	1.16	1.08	Va.
173,671	126,868	5,204	2,927.56	87.72	2.79	3.18	1.44	.93	.82	.46	W. Va.
175,495	109,988	10,582	3,607.67	217.54	3.03	1.39	2.69	.77	.83	.93	N. C.
70,917	53,281	2,001	3,041.56	85.83	1.07	1.24	1.45	.37	.33	.18	S. C.
205,053	129,438	8,370	3,612.13	147.45	2.71	1.84	2.38	.89	.97	.73	Ga.
234,631	116,801	21,287	4,476.23	406.10	12.75	3.14	1.29	.83	1.10	1.86	Fla.
549,583	364,265	18,989	3,279.68	113.32	1.77	1.58	8.27	2.64	2.59	1.66	E. S. C.
168,059	110,056	5,723	3,282.91	111.80	1.96	1.75	2.25	.81	.79	.50	Ky.
195,529	125,817	7,568	3,336.79	129.15	2.62	2.03	2.23	.92	.92	.66	Tenn.
130,127	86,963	4,156	3,256.52	104.01	1.44	1.38	2.23	.63	.61	.36	Ala.
55,868	41,429	1,542	3,134.58	86.53	.76	.88	1.56	.28	.26	.14	Miss.
1,171,829	700,164	52,290	3,608.30	161.01	4.05	2.52	9.94	5.11	5.52	4.58	W. S. C.
64,054	43,459	1,934	3,462.02	104.53	.94	.90	1.58	.29	.30	.17	Ark.
191,659	117,242	8,172	3,515.45	149.90	3.83	2.56	1.64	.86	.90	.72	La.
190,524	131,403	8,266	3,443.85	149.41	3.24	2.17	1.96	.87	.90	.72	Okla.
725,592	408,060	33,918	3,694.18	172.69	5.50	3.18	4.76	3.09	3.42	2.97	Tex.
510,519	354,215	18,736	3,056.82	112.19	4.94	4.40	2.92	2.63	2.40	1.64	Mt.
79,583	62,395	1,228	2,612.02	40.32	2.28	5.65	.42	.48	.37	.11	Mont.
43,335	32,256	693	2,763.21	44.21	1.41	3.18	.38	.25	.20	.06	Idaho.
35,287	26,091	1,061	2,881.32	86.67	4.51	5.21	.18	.19	.17	.09	Wyo.
156,162	96,034	9,010	3,441.90	198.59	8.41	4.24	.83	.71	.74	.79	Colo.
42,469	29,121	1,141	3,123.67	83.95	2.70	3.22	.33	.21	.20	.10	N. Mex.
62,432	43,866	1,542	3,000.24	74.11	3.74	5.05	.32	.33	.29	.14	Ariz.
59,614	47,156	1,620	2,996.89	81.42	3.12	3.83	.40	.31	.28	.14	Utah.
31,635	17,297	2,440	3,537.02	272.79	24.16	8.86	.08	.14	.15	.21	Nev.
2,117,170	1,290,249	86,403	3,176.97	129.65	9.71	7.49	6.86	10.49	9.97	7.57	Pacific and Alaska.
295,685	197,757	8,315	2,832.61	79.66	4.83	6.07	1.33	1.64	1.39	.73	Wash. and Alaska.
144,034	106,342	3,252	2,780.48	62.77	3.17	5.04	.79	.82	.68	.28	Oreg.
1,677,450	986,150	74,836	3,287.67	146.67	12.16	8.29	4.74	8.03	7.90	6.56	Calif.
64,825	40,039	3,709	3,726.85	213.24	9.30	4.36	.31	.27	.31	.32	Hawaii

[2] Based on Census Bureau estimates as of July 1, 1937. See table 13, p. 10.

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 1.

No. 191.—Income Tax Returns, Individual—Analysis, by Net-Income Classes: 1937

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

Net-income class (thousands of dollars)	Number of returns	Total income	General deductions including contributions	Net income [1]	Exemptions from normal tax: Personal exemption and credit for dependents	Exemptions from normal tax: Earned income credit	Exemptions from normal tax: Interest on Government obligations [2]
Total	**6,350,148**	**24,454,099**	**3,215,525**	**21,238,574**	**13,120,718**	**1,480,900**	**47,955**
Under 1, free [3]	268,732	341,111	152,910	188,201	428,842	6,460	----------
Under 1, taxed	28,411	26,685	12,484	14,200	1,111	1,203	----------
1–2, free [3]	1,200,423	1,847,317	203,969	1,643,349	2,377,977	115,895	----------
1–2, taxed	1,318,340	2,149,547	200,613	1,948,934	1,322,698	193,020	----------
2–3, free [3]	1,120,096	3,160,543	303,295	2,857,249	3,207,467	202,498	----------
2–3, taxed	451,900	1,271,543	147,928	1,123,615	620,220	110,740	----------
3–4, free [3]	362,777	1,303,443	106,921	1,196,522	1,225,434	94,218	----------
3–4, taxed	522,193	2,070,341	250,519	1,819,822	1,204,459	172,941	----------
4–5, free [3]	19,931	95,549	10,456	85,093	83,191	6,567	----------
4–5, taxed	346,312	1,771,710	226,182	1,545,528	876,271	137,573	----------
5–6, free [3]	746	4,813	815	3,998	3,752	243	241
5–6, taxed	181,902	1,154,423	160,400	994,023	471,256	82,919	3,154
6–10	288,623	2,544,377	371,828	2,172,550	737,075	161,997	9,764
10–25	178,446	3,108,371	468,853	2,639,518	433,878	144,582	16,425
25–50	38,948	1,560,457	241,025	1,319,431	90,315	35,313	9,979
50–100	12,318	987,107	162,846	824,261	27,785	11,192	5,220
100–150	2,269	327,123	54,859	272,264	4,961	2,019	1,508
150–300	1,358	335,396	62,672	272,724	2,913	1,137	1,036
300–500	312	148,859	31,381	117,477	638	230	473
500–1,000	162	141,652	27,253	114,399	363	113	118
1,000 and over	49	103,732	18,316	85,416	110	38	37

Net-income class (thousands of dollars)	Tax: Total	Tax: Normal tax	Tax: Surtax	Average: Total	Average: Effective tax rate (percent)	Percent distribution: Returns	Percent distribution: Net income	Percent distribution: Tax
Total	**1,141,569**	**334,550**	**807,019**	**179.77**	**5.37**	**100.00**	**100.00**	**100.00**
Under 1, free [3]	----------	----------	----------	----------	----------	4.23	.89	------
Under 1, taxed	468	468	----------	16.47	3.30	.45	.07	.04
1–2, free [3]	----------	----------	----------	----------	----------	19.00	7.74	------
1–2, taxed	17,262	17,262	----------	13.09	.89	20.76	9.18	1.51
2–3, free [3]	----------	----------	----------	----------	----------	17.64	13.45	------
2–3, taxed	15,622	15,622	----------	34.57	1.39	7.12	5.29	1.37
3–4, free [3]	----------	----------	----------	----------	----------	5.71	5.63	------
3–4, taxed	17,586	17,586	----------	33.68	.97	8.22	8.57	1.54
4–5, free [3]	----------	----------	----------	----------	----------	.31	.40	------
4–5, taxed	21,266	21,149	117	61.41	1.38	5.45	7.28	1.86
5–6, free [3]	----------	----------	----------	----------	----------	.01	.02	------
5–6, taxed	18,260	17,486	774	100.38	1.84	2.86	4.68	1.60
6–10	65,269	50,666	14,603	226.22	3.00	4.54	10.23	5.72
10–25	175,709	81,808	93,901	984.66	6.66	2.81	12.43	15.39
25–50	179,395	47,407	131,988	4,606.01	13.60	.61	6.21	15.71
50–100	194,507	31,232	163,275	15,790.49	23.60	.19	3.88	17.04
100–150	102,062	10,551	91,511	44,981.00	37.49	.04	1.28	8.94
150–300	131,060	10,706	120,354	96,509.46	48.06	.02	1.28	11.48
300–500	67,489	4,646	62,844	216,311.78	57.45	(4)	.55	5.91
500–1,000	74,156	4,552	69,604	457,752.20	64.82	(4)	.54	6.50
1,000 and over	61,457	3,409	58,048	1,254,231.29	71.95	(4)	.40	5.38

[1] Includes net capital gain and net capital loss computed as explained in note 5, table 185, p. 182.
[2] If not wholly exempt from tax.
[3] Specific exemptions equal or exceed net income.
[4] Less than five-thousandths of 1 percent.

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 1.

No. 192.—Income Tax Returns, Corporation—Summary: 1911 to 1938

Note.—**All money figures in thousands of dollars.** Statistics are based on taxpayers' returns as filed, unaudited except to insure proper execution of the returns. They include data for Alaska and Hawaii. All corporations are required to file returns except those specifically exempt, such as mutual, fraternal, civic, charitable, etc., not operating for profit. Under the Revenue Act of 1934, the privilege of filing consolidated returns, which had formerly been permitted for groups of affiliated corporations, was limited to steam and electric railroads. The Revenue Act of 1936 extended this privilege to street, suburban, and interurban electric railways. These changes resulted in marked differences between the industrial and the net-income or deficit classifications of returns for 1934 and subsequent years and those for 1933 and prior years and also in the distribution of returns by size-of-assets classes. Corporations are classified industrially according to their predominant business. Owing to the diversified activities of many corporations, the industrial groups include some corporations not engaged exclusively in the industries classified. Tables showing the effect of the discontinuance of the consolidated return on the tabulated data will be found in Statistics of Income for 1934, Part 2

Calendar year	Number of returns				Net income [1]	Deficit [1]	Tax		
	Total	Reporting net income	Reporting no net income [2]	Inactive corporations			Total	Income tax	War- and excess-profits tax
1911	288,352	[3] 55,129	[4] 233,223	----------	3,503,000	([5])	[6] 28,583	[6] 28,583	----------
1912	305,336	[3] 61,116	[4] 244,220	----------	4,151,000	([5])	[6] 35,006	[6] 35,006	----------
1913	316,909	188,866	128,043	----------	4,714,000	([5])	[6] 43,128	[6] 43,128	----------
1914	[7] 299,445	174,205	125,240	----------	3,940,000	([5])	[6] 30,145	[6] 30,145	----------
1915	[7] 366,443	190,911	175,532	----------	5,310,000	([5])	[6] 56,994	[6] 56,994	----------
1916	341,253	206,984	134,269	----------	8,765,909	656,904	171,805	171,805	----------
1917	351,426	232,079	119,347	----------	10,730,360	629,608	2,142,446	503,698	1,638,748
1918	317,579	202,061	115,518	----------	8,361,511	689,772	3,158,764	653,198	2,505,566
1919	320,198	209,634	110,564	----------	9,411,418	995,546	2,175,342	743,536	1,431,806
1920	345,595	203,233	142,362	----------	7,902,655	2,029,424	1,625,235	636,508	988,726
1921	356,397	171,239	185,158	----------	4,336,048	3,878,219	701,576	366,444	335,132
1922	382,883	212,535	170,348	----------	6,963,811	2,193,776	783,776	775,310	8,466
1923	398,933	233,339	165,594	----------	8,321,529	2,013,555	937,106	937,106	----------
1924	417,421	236,389	181,032	----------	7,586,652	2,223,926	881,550	881,550	----------
1925	430,072	252,334	177,738	----------	9,583,084	1,962,628	1,170,331	1,170,331	----------
1926	455,320	258,134	197,186	----------	9,673,403	2,168,710	1,229,797	1,229,797	----------
1927	475,031	259,849	165,826	49,356	8,981,884	2,471,739	1,130,674	1,130,674	----------
1928	495,892	268,783	174,828	52,281	10,617,741	2,391,124	1,184,142	1,184,142	----------
1929	509,436	269,430	186,591	53,415	11,653,886	2,914,128	1,193,436	1,193,436	----------
1930	518,736	221,420	241,616	55,700	6,428,813	4,877,595	711,704	711,704	----------
1931	516,404	175,898	283,806	56,700	3,683,368	6,970,913	398,994	398,994	----------
1932	508,636	82,646	369,238	56,752	2,153,113	7,796,687	285,576	285,576	----------
1933	504,080	109,786	337,056	57,238	2,985,972	5,533,339	423,068	416,093	[8] 6,976
1934	528,898	145,101	324,703	59,094	4,275,197	4,181,027	596,048	588,375	[8] 7,673
1935	533,631	164,231	312,882	56,518	5,164,723	3,468,774	735,125	710,156	[8] 24,969
1936	530,779	203,161	275,696	51,922	9,478,241	2,152,024	[9] 1,191,378	[9] 1,169,765	[8] 21,613
1937	529,097	192,028	285,810	51,259	9,634,837	2,280,846	[9] 1,276,172	[9] 1,232,837	[8] 43,335
1938 (prel.)	520,500	169,885	301,146	49,469	6,525,989	2,853,093	[9] 859,566	[9] 853,578	[8] 5,988

[1] For 1935 and prior years, net income or deficit represents amount for income tax computation. For 1936 and later years, net income or deficit represents amount for excess-profits tax computation and includes dividends received on stock of domestic corporations subject to taxation under title I of the effective revenue acts and interest received on certain Government obligations subject to excess-profits tax and excludes contributions or gifts (limited to 5 percent of net income before deduction of contributions or gifts).

[2] Includes inactive concerns prior to 1927. [3] Returns showing net income in excess of $5,000 exemption.

[4] Returns showing net income not in excess of $5,000 exemption or deficit. [5] Not available.

[6] Receipts for year ended June 30 following year in stub as reported by Commissioner of Internal Revenue. Figures shown for 1911 and 1912 and $10,671,000 of the amount shown for 1913 are excise tax receipts.

[7] Figures for 1915 contain approximately 32,000 returns which properly belong in 1914.

[8] Excess-profits tax (effective June 30, 1933, under provisions of the National Industrial Recovery Act).

[9] Includes surtax on undistributed profits according to provisions of Revenue Act of 1936.

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 2.

No. 193.—Income Tax Returns, Corporation—Analysis,

NOTE.—All money figures in thousands of dollars. For amount of "net loss for prior year" allowed as See also headnote,

Division, state, or territory	Total number of returns	Returns with net income						
		Number reporting net income	Percent of total number of returns	Gross income [2]	Expenses and deductions	Net income [3]	Tax	
							Total	Income
1927	475,031	259,849	54.70	115,324,340	106,342,455	8,981,884	1,130,674	1,130,674
1928	495,892	268,783	54.20	127,369,525	116,751,784	10,617,741	1,184,142	1,184,142
1929	509,436	269,430	52.89	129,633,792	117,979,906	11,653,886	1,193,436	1,193,436
1930	518,736	221,420	42.68	89,561,495	83,132,682	6,428,813	711,704	711,704
1931	516,404	175,898	34.06	52,051,035	48,367,667	3,683,368	398,994	398,994
1932	508,635	82,646	16.25	31,707,963	29,554,850	2,153,113	285,576	285,576
1933	504,080	109,786	21.78	46,752,366	43,766,394	2,985,972	423,068	416,093
1934	528,898	145,101	27.44	62,920,954	58,645,757	4,275,197	[4] 596,048	588,375
1935	533,631	164,231	30.78	77,441,506	72,276,783	5,164,723	[4] 735,125	710,156
1936	530,779	203,161	38.28	104,763,755	95,285,514	9,478,241	[4] 1,191,378	[5] 1,169,765
1937	529,097	192,028	36.29	108,989,095	99,354,258	9,634,837	[4] 1,276,172	[5] 1,232,837
New England	41,842	15,004	35.86	7,040,729	6,510,709	530,023	73,559	70,903
Maine	3,787	1,312	34.64	312,183	287,689	24,495	3,236	3,165
New Hampshire	1,429	624	43.67	179,042	165,636	13,407	1,910	1,813
Vermont	1,182	482	40.78	115,149	107,547	7,602	1,294	1,233
Massachusetts	22,548	8,034	35.63	4,060,493	3,769,934	290,559	38,515	37,265
Rhode Island	3,498	1,164	33.28	519,630	477,156	42,474	6,329	5,887
Connecticut	9,398	3,388	36.05	1,854,232	1,702,747	151,486	22,275	21,540
Middle Atlantic	178,393	50,586	28.68	39,495,684	35,581,833	3,913,851	468,291	454,688
New York	121,825	33,341	27.37	27,611,532	24,767,486	2,844,046	333,042	324,156
New Jersey	27,481	7,091	25.80	2,831,569	2,477,324	354,245	37,959	37,136
Pennsylvania	27,087	10,154	37.49	9,052,583	8,337,023	715,560	97,290	93,396
East North Central	107,395	43,903	40.88	31,334,461	29,019,781	2,314,679	359,766	348,306
Ohio	26,483	11,790	44.52	7,822,207	7,220,563	601,644	88,652	85,208
Indiana	12,612	5,163	40.94	1,654,860	1,533,714	121,146	19,298	18,613
Illinois	36,281	13,823	38.10	11,405,520	10,624,573	780,947	121,414	117,478
Michigan	16,424	6,860	41.77	8,420,984	7,740,756	680,228	107,232	105,248
Wisconsin	15,595	6,267	40.19	2,030,890	1,900,175	130,714	23,170	21,759
West North Central	47,563	18,219	38.31	6,656,030	6,224,902	431,129	64,651	62,147
Minnesota	10,637	4,114	38.68	1,820,448	1,714,762	105,687	15,175	14,568
Iowa	7,910	3,255	41.15	777,572	731,146	46,426	6,987	6,663
Missouri	15,157	5,884	38.82	2,878,862	2,661,078	217,784	33,606	32,336
North Dakota	2,439	630	25.83	73,659	71,217	2,442	337	317
South Dakota	2,348	653	27.81	77,087	74,424	2,663	357	348
Nebraska	4,511	1,626	36.05	432,455	405,088	27,368	4,025	3,919
Kansas	4,561	2,057	45.10	595,947	567,187	28,759	4,164	3,996
South Atlantic	48,356	21,312	44.07	8,114,366	7,023,823	1,090,543	119,658	116,296
Delaware	3,177	1,605	50.52	1,664,258	1,133,170	531,088	39,618	39,244
Maryland	6,212	2,519	40.55	1,134,486	1,011,967	122,519	15,544	15,089
Dist. of Col.	2,847	1,219	42.82	453,204	411,009	42,195	5,414	5,313
Virginia	6,832	3,220	47.26	988,325	880,138	108,187	15,658	15,260
West Virginia	4,505	2,213	49.12	681,886	628,830	53,056	8,275	7,787
North Carolina	6,020	3,145	52.24	1,337,685	1,232,120	105,565	15,938	15,493
South Carolina	3,413	1,553	45.50	430,311	403,860	26,451	4,966	4,597
Georgia	5,600	2,626	46.89	888,360	827,174	61,186	8,994	8,609
Florida	9,750	3,203	32.85	535,851	495,555	40,296	5,251	4,904
East South Central	16,035	7,368	45.95	2,411,254	2,263,226	148,027	23,230	22,013
Kentucky	4,961	2,345	47.27	907,035	850,214	56,820	8,810	8,409
Tennessee	5,073	2,356	46.44	828,127	778,899	49,228	7,828	7,447
Alabama	3,572	1,542	43.17	463,431	433,899	29,532	4,753	4,462
Mississippi	2,429	1,125	46.32	212,661	200,214	12,447	1,839	1,695
West South Central	30,598	13,352	43.64	5,563,825	5,135,192	428,634	62,721	59,484
Arkansas	2,551	1,178	46.18	246,553	232,546	14,007	2,010	1,873
Louisiana	6,382	2,689	42.13	859,373	791,493	67,880	9,653	9,197
Oklahoma	5,591	2,234	39.96	1,215,198	1,116,493	98,706	13,939	13,441
Texas	16,074	7,251	45.11	3,242,701	2,994,660	248,041	37,119	34,973
Mountain	18,273	6,477	35.45	1,521,193	1,402,014	119,176	15,933	15,116
Montana	2,692	939	34.88	150,954	142,209	8,745	1,254	1,211
Idaho	2,160	694	32.13	122,328	110,125	12,202	1,780	1,599
Wyoming	1,190	506	42.52	48,456	45,098	3,358	454	415
Colorado	6,071	2,030	33.44	572,856	516,265	56,590	7,586	7,294
New Mexico	1,032	462	44.77	73,559	69,484	4,075	576	533
Arizona	1,497	563	37.61	135,008	127,243	7,765	1,120	1,039
Utah	2,691	1,008	37.46	233,999	216,132	17,867	2,378	2,258
Nevada	940	275	29.26	184,033	175,458	8,574	785	767
Pacific	41,588	15,168	36.47	6,569,093	5,952,893	616,202	83,077	78,757
Washington	11,072	3,615	32.65	914,624	848,960	65,665	8,549	8,084
Oregon	5,396	1,848	34.25	435,038	412,489	22,550	3,490	3,290
California	25,120	9,705	38.63	5,219,431	4,691,444	527,987	71,038	67,383
Alaska	246	106	43.09	10,813	9,555	1,257	186	165
Hawaii	808	533	65.97	271,649	230,330	41,319	5,099	4,969

[1] No income data reported.

[2] For 1927 to 1931 gross income corresponds to total income as reported on face of return, plus "cost of goods sold," and for 1932 to 1937 gross income corresponds to total income as reported on face of return, plus "cost of goods sold" and "cost of operations." For 1934 and 1935 interest on Liberty bonds, etc., has been deducted from gross income as this item was not included in gross income for prior years. For 1936 and 1937 gross income includes interest received on certain Government obligations which is subject to the excess-profits tax.

1927 TO 1937, AND BY STATES AND TERRITORIES, 1937

a deduction from net income in computing taxable net incomes for 1927 to 1932, see table 198, p. 198, table 192

RETURNS WITH NET INCOME—con.		RETURNS WITH NO NET INCOME					INACTIVE CORPORATIONS [1]		DIVISION STATE, OR TERRITORY
Tax—Con. Excess profits	Percent distribution of total tax	Number reporting no net income	Percent of total number of returns	Gross income [2]	Expenses and deductions	Deficit [3]	Number of returns	Percent of total number of returns	
----------	----------	165,826	34.91	29,074,012	31,545,751	2,471,739	49,356	10.39	1927.
----------	----------	174,828	35.26	25,411,989	27,803,114	2,391,124	52,281	10.54	1928.
----------	----------	186,591	36.63	30,987,717	33,901,846	2,914,128	53,415	10.49	1929.
----------	----------	241,616	46.68	46,500,564	51,378,159	4,877,595	55,700	10.74	1930.
----------	----------	283,806	54.96	55,464,204	62,435,117	6,970,913	56,700	10.98	1931.
----------	----------	369,238	72.59	49,375,775	57,172,461	7,796,687	56,752	11.16	1932.
6,976	100.00	337,056	66.87	36,890,055	42,423,394	5,533,339	57,238	11.35	1933.
[4] 7,673	100.00	324,703	61.39	37,910,299	42,091,326	4,181,027	59,094	11.17	1934.
[4] 24,969	100.00	312,382	58.63	36,494,664	39,963,438	3,468,774	56,518	10.59	1935.
21,613	100.00	275,696	51.94	27,514,178	29,666,202	2,152,024	51,922	9.78	1936.
43,335	100.00	285,810	54.02	32,977,981	35,258,827	2,280,846	51,259	9.69	1937.
2,655	5.76	24,155	57.73	3,022,780	3,249,057	226,277	2,683	6.41	N. E.
70	.25	2,040	53.87	202,944	216,806	13,862	435	11.49	Maine.
97	.15	759	53.11	57,262	59,877	2,614	46	3.22	N. H.
61	.10	642	54.31	52,372	55,689	3,317	58	4.91	Vt.
1,250	3.02	13,191	58.50	1,852,242	1,980,000	127,758	1,323	5.87	Mass.
442	.50	2,063	58.98	273,252	285,617	12,365	271	7.75	R. I.
735	1.74	5,460	58.10	584,708	651,068	66,361	550	5.85	Conn.
13,603	36.69	112,030	63.51	12,992,545	13,937,602	945,056	13,777	7.81	Mid. Atl.
8,886	26.10	79,794	65.50	9,363,880	10,012,507	648,626	8,690	7.13	N. Y.
823	2.97	18,186	66.18	1,425,500	1,552,958	127,458	2,204	8.02	N. J.
3,894	7.62	14,050	51.87	2,203,165	2,372,137	168,972	2,883	10.64	Pa.
11,460	28.19	52,483	48.87	7,602,397	8,053,466	451,069	11,009	10.25	E. N. C.
3,444	6.95	13,132	49.59	1,646,586	1,740,099	93,513	1,561	5.89	Ohio.
685	1.51	5,745	45.55	505,593	535,926	30,332	1,704	13.51	Ind.
3,936	9.51	18,607	51.29	4,029,226	4,236,745	207,519	3,851	10.61	Ill.
1,984	8.40	7,717	46.99	875,543	951,481	75,939	1,847	11.25	Mich.
1,411	1.82	7,282	46.69	545,449	589,215	43,766	2,046	13.12	Wis.
2,504	5.07	23,212	48.80	2,917,833	3,110,180	192,346	6,132	12.89	W. N. C.
607	1.19	4,960	46.63	754,943	804,044	49,100	1,563	14.69	Minn.
324	.55	3,359	42.47	383,807	405,208	21,401	1,296	16.38	Iowa.
1,270	2.63	7,668	50.59	1,195,824	1,290,615	94,791	1,605	10.59	Mo.
20	.03	1,334	54.69	42,908	45,158	2,250	475	19.48	N. Dak.
9	.03	1,348	57.41	48,178	50,705	2,527	347	14.78	S. Dak.
106	.31	2,319	51.41	163,445	175,260	11,815	566	12.55	Nebr.
168	.33	2,224	48.76	328,728	339,190	10,462	280	6.14	Kans.
3,362	9.38	22,871	47.30	2,146,957	2,294,900	147,942	4,173	8.63	S. Atl.
374	3.10	1,174	36.95	134,477	150,088	15,611	398	12.53	Del.
455	1.22	2,975	47.89	532,787	569,533	36,795	718	11.56	Md.
101	.42	1,403	49.28	247,764	254,656	6,892	225	7.90	D. C.
398	1.23	3,184	46.60	235,851	258,065	22,214	419	6.13	Va.
488	.65	2,034	45.15	168,317	181,907	13,590	258	5.73	W. Va.
445	1.25	2,578	42.82	214,545	224,329	9,785	297	4.93	N. C.
369	.39	1,614	47.29	119,821	126,693	6,872	246	7.21	S. C.
385	.71	2,722	48.61	230,260	243,058	12,798	252	4.50	Ga.
347	.41	5,187	53.20	263,185	286,571	23,385	1,360	13.95	Fla.
1,217	1.82	7,544	47.05	630,022	666,604	36,582	1,123	7.00	E. S. C.
401	.69	2,282	46.00	193,395	204,591	11,196	334	6.73	Ky.
381	.61	2,386	47.03	233,258	245,744	12,486	331	6.52	Tenn.
291	.37	1,764	49.38	133,143	140,700	7,557	266	7.45	Ala.
144	.15	1,112	45.78	70,226	75,569	5,343	192	7.90	Miss.
3,237	4.92	14,233	46.52	1,211,132	1,307,250	96,117	3,013	9.85	W. S. C.
137	.16	1,141	44.73	75,625	79,095	3,471	232	9.09	Ark.
456	.76	3,098	48.54	225,259	238,949	13,689	595	9.32	La.
498	1.09	2,824	50.51	318,242	343,164	24,922	533	9.53	Okla.
2,146	2.91	7,170	44.61	592,006	646,042	54,035	1,653	10.28	Tex.
817	1.25	8,525	46.65	590,068	633,993	43,924	3,271	17.90	Mt.
43	.10	1,423	52.86	69,663	74,562	4,899	330	12.26	Mont.
181	.14	791	36.62	32,795	35,744	2,949	675	31.25	Idaho.
39	.03	560	47.06	21,060	22,318	1,257	124	10.42	Wyo.
292	.59	3,001	49.43	231,672	253,772	22,100	1,040	17.13	Colo.
43	.05	429	41.57	18,637	19,951	1,314	141	13.66	N. Mex.
81	.09	680	45.42	43,276	46,066	2,791	254	16.97	Ariz.
120	.19	1,226	45.56	77,428	84,035	6,607	457	16.98	Utah.
18	.06	415	44.15	95,537	97,545	2,007	250	26.60	Nev.
4,320	6.51	20,409	49.07	1,830,434	1,969,693	139,259	6,011	14.45	Pacific.
465	.67	5,350	48.32	312,410	338,557	26,147	2,107	19.03	Wash.
200	.27	2,779	51.50	222,574	237,133	14,559	769	14.25	Oreg.
3,655	5.57	12,280	48.89	1,295,450	1,394,003	98,553	3,135	12.48	Calif.
21	.01	98	39.84	4,510	4,831	321	42	17.07	Alaska.
140	.40	250	30.94	29,303	31,253	1,950	25	3.09	Hawaii.

[3] See note 1, table 192.

[4] Includes excess-profits tax of $37,540 for 1934 and $19,584 for 1935 on returns with no net income, since credit for interest received on certain obligations of the United States and its instrumentalities is not allowed against net income in the computation of the excess-profits tax. For 1936 and 1937, includes surtax on undistributed profits. [5] Includes surtax on undistributed profits.

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 2.

No. 194.—Income Tax Returns, Corporation, by States and Territories: 1934 to 1937

[All figures in thousands of dollars. See headnote, table 192]

Division, state, or territory	Net income (corporations reporting net income)[1]				Total income and excess-profits tax[2]			
	1934	1935	1936	1937	1934	1935	1936	1937
Total	4,275,197	5,164,723	9,478,241	9,634,837	596,048	735,125	1,191,378	1,276,172
New England	295,294	364,280	574,593	530,023	40,947	51,598	75,010	73,559
Maine	12,638	13,410	22,357	24,495	1,770	1,910	2,828	3,236
New Hampshire	7,760	7,074	10,716	13,407	1,074	1,001	1,538	1,910
Vermont	4,005	4,787	6,601	7,602	557	677	1,007	1,294
Massachusetts	177,365	223,173	350,995	290,559	24,604	31,810	43,938	38,515
Rhode Island	20,307	25,398	40,184	42,474	2,827	3,576	5,666	6,329
Connecticut	73,219	90,438	143,740	151,486	10,115	12,624	20,033	22,275
Middle Atlantic	1,889,217	1,977,382	3,739,043	3,913,351	234,854	277,361	420,279	468,291
New York	1,191,532	1,447,030	2,690,816	2,844,046	165,793	202,888	294,505	333,042
New Jersey	167,161	180,725	373,429	354,245	23,171	25,242	41,941	37,959
Pennsylvania	330,524	349,627	674,798	715,560	45,890	49,231	83,833	97,290
East North Central	1,021,966	1,387,898	2,348,151	2,314,679	142,787	202,333	346,794	359,766
Ohio	259,674	324,748	585,888	601,644	36,329	46,168	82,892	88,052
Indiana	60,116	82,779	128,287	121,146	8,485	12,102	19,528	19,298
Illinois	368,385	461,663	793,017	780,947	51,590	66,302	115,908	121,414
Michigan	282,582	456,526	720,735	680,228	39,187	68,015	109,158	107,232
Wisconsin	51,209	62,182	120,224	130,714	7,196	8,846	19,308	23,170
West North Central	273,668	277,541	478,067	431,129	38,304	39,289	65,183	64,651
Minnesota	59,810	68,070	123,540	105,687	8,387	9,668	15,241	15,175
Iowa	27,254	34,631	50,225	46,426	3,841	4,972	7,021	6,987
Missouri	142,801	134,044	222,864	217,784	19,917	18,833	31,719	33,006
North Dakota	2,083	2,236	2,680	2,442	298	332	349	337
South Dakota	1,735	2,206	3,410	2,663	249	315	448	357
Nebraska	19,905	15,994	32,674	27,368	2,791	2,269	4,750	4,025
Kansas	19,990	20,360	42,674	28,759	2,821	2,900	5,655	4,164
South Atlantic	387,097	433,369	1,041,403	1,090,543	53,940	61,224	112,622	119,658
Delaware	93,329	128,568	490,945	531,088	13,027	18,265	37,183	39,618
Maryland	55,948	55,806	124,717	122,519	7,724	7,809	14,524	15,544
Dist. of Columbia	22,871	27,023	46,287	42,195	3,194	3,833	5,930	5,414
Virginia	54,682	56,778	94,794	108,187	7,618	7,963	14,539	15,658
West Virginia	29,008	34,388	53,126	53,056	4,039	4,863	7,439	8,275
North Carolina	65,566	70,243	103,821	105,565	9,125	9,817	15,302	15,938
South Carolina	14,109	11,774	22,920	26,451	1,966	1,660	3,709	4,966
Georgia	35,126	26,683	63,953	61,186	4,901	3,802	8,737	8,994
Florida	16,458	22,106	40,840	40,296	2,346	3,212	5,259	5,251
East South Central	88,099	96,963	158,570	148,027	12,389	13,785	24,549	23,230
Kentucky	43,078	46,686	67,875	56,820	6,147	6,592	10,557	8,810
Tennessee	28,511	33,141	53,267	49,228	4,012	4,732	8,206	7,828
Alabama	10,940	11,121	25,291	20,532	1,568	1,592	3,932	4,753
Mississippi	4,670	6,015	12,137	12,447	662	869	1,854	1,839
West South Central	179,069	208,635	370,411	428,634	25,231	29,945	51,330	62,721
Arkansas	6,002	7,101	13,313	14,007	859	1,023	1,830	2,010
Louisiana	31,487	35,823	62,750	67,880	4,425	5,236	8,347	9,653
Oklahoma	49,076	61,861	81,217	98,706	6,886	8,836	11,013	13,939
Texas	92,504	103,850	213,131	248,041	13,061	14,850	30,140	37,119
Mountain	59,955	74,440	123,488	119,176	8,464	10,648	16,131	15,933
Montana	5,520	8,622	10,609	8,745	787	1,240	1,546	1,254
Idaho	3,690	6,435	10,373	12,202	521	907	1,397	1,780
Wyoming	1,413	1,922	2,757	3,358	200	277	357	464
Colorado	32,985	38,338	60,733	56,590	4,639	5,479	8,354	7,586
New Mexico	2,059	2,151	4,217	4,075	297	313	542	576
Arizona	3,279	4,401	6,478	7,765	472	642	881	1,120
Utah	7,606	9,358	16,532	17,867	1,062	1,331	2,015	2,378
Nevada	3,403	3,213	11,789	8,574	486	459	1,039	785
Pacific	263,690	312,143	598,178	616,202	36,761	44,464	73,760	83,077
Washington	25,764	32,449	63,898	65,665	3,637	4,658	7,971	8,549
Oregon	9,235	13,830	24,911	22,550	1,293	1,996	3,674	3,490
California	228,691	265,864	507,369	527,987	31,831	37,810	62,115	71,038
Alaska	556	836	916	1,257	82	126	131	186
Hawaii	16,586	31,236	47,421	41,319	2,290	4,350	5,591	5,099

[1] See note 1, table 192.
[2] Includes surtax on undistributed profits for 1936 and 1937.
Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 2.

No. 195.—Income Tax Returns, Corporation, by Industrial Groups: 1930 to 1937

Note.—All money figures in thousands of dollars. See headnote, table 192. Inactive corporations are excluded. For 1933 to 1937 total tax includes excess-profits tax, and for 1936 and 1937, surtax on undistributed profits. See also note 4, table 193

Year	Returns with net income			Returns with no net income		Returns with net income			Returns with no net income	
	Number	Net income [1]	Total tax	Number	Deficit [1]	Number	Net income [1]	Total tax	Number	Deficit [1]
	All corporations					Agriculture and related industries				
1930	221,420	6,428,813	711,704	241,616	4,877,595	3,475	40,484	4,041	6,431	86,370
1931	175,808	3,683,368	398,994	283,806	6,970,913	2,546	14,002	1,201	7,354	98,778
1932	82,646	2,153,113	285,576	369,238	7,796,687	1,153	5,979	675	8,615	94,062
1933	109,786	2,985,972	423,068	337,056	5,533,339	1,443	14,894	2,157	7,818	60,212
1934	145,101	4,275,197	596,048	324,703	4,181,027	1,995	30,572	4,278	7,331	85,272
1935	164,231	5,164,723	735,125	312,882	3,468,774	2,321	43,901	6,196	6,734	40,253
1936	203,161	9,478,241	1,191,378	275,696	2,152,024	2,920	65,837	8,983	6,025	32,707
1937	192,028	9,634,837	1,276,172	285,810	2,280,846	2,636	57,320	7,838	6,067	33,583
	Mining and quarrying					Manufacturing—Total				
1930	4,700	194,118	21,474	7,533	238,459	40,641	2,757,508	316,992	50,363	1,639,844
1931	3,832	71,154	7,211	8,291	325,963	30,270	1,464,619	165,311	58,815	2,287,589
1932	2,868	62,675	7,445	9,178	287,042	14,985	757,501	99,949	72,931	2,563,855
1933	2,982	71,686	10,201	8,866	248,127	26,354	1,460,632	207,362	62,295	1,256,686
1934	4,460	156,063	21,884	9,083	165,373	34,023	1,906,104	265,943	57,269	926,189
1935	4,527	162,936	22,915	9,188	173,879	37,976	2,482,773	356,883	53,700	666,326
1936	5,146	300,048	38,612	8,642	124,146	45,926	4,072,531	607,662	46,104	370,993
1937	5,083	427,621	60,859	8,484	128,368	41,974	4,127,465	652,271	50,005	424,344
	Manufacturing—Continued									
	Food products [2]					Liquors and beverages [2]				
1930	7,897	436,451	49,860	6,328	128,498	--------	--------	--------	--------	--------
1931	6,466	326,910	36,823	7,524	203,478	--------	--------	--------	--------	--------
1932	3,629	199,387	25,201	10,653	207,211	--------	--------	--------	--------	--------
1933	4,247	264,606	37,537	7,934	86,428	898	73,363	10,596	1,048	14,175
1934	5,374	302,328	42,410	7,150	51,130	1,368	97,648	13,829	1,540	15,723
1935	5,312	317,671	45,254	7,283	55,807	1,466	107,824	15,731	1,481	16,355
1936	6,233	417,565	60,076	6,028	37,743	1,767	176,013	28,803	1,294	13,324
1937	5,300	286,098	40,796	6,940	63,804	1,633	162,769	29,080	1,478	16,421
	Tobacco products					Textile mill products [3]				
1930	195	143,788	17,216	197	6,655	5,678	105,610	11,122	8,753	369,690
1931	155	142,494	17,066	211	5,606	4,875	77,830	7,351	9,503	342,537
1932	114	138,399	19,061	256	5,151	2,467	41,052	5,047	11,872	332,249
1933	122	65,224	9,006	261	14,893	5,664	203,733	28,774	9,310	96,838
1934	131	96,296	13,246	245	2,086	5,682	141,702	19,796	9,741	124,914
1935	139	99,419	13,714	228	1,221	6,129	171,425	24,604	9,254	100,258
1936	153	127,968	18,432	211	1,198	3,903	221,904	36,036	3,782	44,055
1937	140	126,648	18,645	213	2,040	3,013	166,326	27,153	4,490	69,374
	Clothing and apparel [3]					Leather and its manufactures				
1930	--------	--------	--------	--------	--------	894	38,691	4,389	1,515	64,124
1931	--------	--------	--------	--------	--------	754	30,091	3,340	1,487	64,737
1932	--------	--------	--------	--------	--------	468	18,687	2,404	1,816	61,797
1933	--------	--------	--------	--------	--------	973	47,586	6,749	1,365	20,761
1934	--------	--------	--------	--------	--------	976	36,468	5,084	1,368	17,545
1935	--------	--------	--------	--------	--------	1,090	47,766	6,766	1,258	9,009
1936	3,633	56,344	8,677	4,455	14,044	1,200	50,647	7,791	1,144	14,272
1937	2,790	32,845	5,104	5,120	19,036	1,023	34,601	5,257	1,311	13,564
	Rubber, bone, celluloid, and ivory products					Forest products				
1930	227	12,242	1,336	354	63,876	2,340	35,825	3,591	4,868	152,460
1931	174	14,004	1,371	361	38,154	1,525	14,966	1,379	5,150	199,138
1932	96	2,779	301	426	41,517	541	5,271	666	5,929	212,389
1933	215	13,339	1,919	330	10,000	1,638	22,745	3,272	4,882	95,335
1934	267	14,976	2,114	340	10,566	1,812	27,210	3,806	4,725	76,708
1935	286	30,119	4,464	312	6,989	2,384	37,968	5,443	4,199	53,628
1936	330	54,771	8,639	259	3,183	3,145	86,841	13,257	3,360	37,950
1937	320	47,454	6,372	294	3,712	3,102	93,569	14,485	3,373	25,040

[1] For definition of net income and deficit, see note 1, table 192.
[2] "Food products" includes "Liquors and beverages," for years prior to 1933.
[3] "Textile mill products" includes "Clothing and apparel," for years prior to 1936.

No. 195.—Income Tax Returns, Corporation, by Industrial Groups: 1930 to 1937—Continued

[All money figures in thousands of dollars]

Year	Returns with net income			Returns with no net income		Returns with net income			Returns with no net income	
	Number	Net income [1]	Total tax	Number	Deficit [1]	Number	Net income [1]	Total tax	Number	Deficit [1]
	Manufacturing—Continued									
	Paper, pulp, and products					Printing, publishing, and allied industries				
1930	1,114	73,641	8,475	953	36,379	6,098	176,137	19,641	5,271	54,512
1931	832	37,472	4,239	1,200	53,776	4,593	115,795	12,895	6,810	77,802
1932	473	16,600	2,237	1,582	81,073	2,155	58,804	7,795	9,510	96,170
1933	993	52,356	7,419	1,106	36,090	2,713	71,079	9,977	8,886	57,917
1934	1,208	80,889	11,334	1,032	28,418	4,490	117,465	16,349	7,618	64,153
1935	1,296	92,321	12,952	938	31,994	4,895	140,037	19,718	7,495	45,978
1936	1,440	123,346	19,630	848	15,816	5,469	188,475	27,822	6,811	28,475
1937	1,383	140,044	23,439	867	12,030	5,117	183,821	27,544	7,079	36,776
	Chemicals and allied products [4]					Petroleum and other mineral oil products [4]				
1930	3,287	534,077	62,961	3,727	175,459	----	----	----	----	----
1931	2,797	251,493	29,409	4,047	318,864	----	----	----	----	----
1932	1,741	167,778	22,644	5,315	223,266	----	----	----	----	----
1933	2,458	272,909	38,775	4,696	189,213	----	----	----	----	----
1934	3,049	324,031	45,170	4,559	178,543	----	----	----	----	----
1935	3,156	366,128	51,269	4,350	114,331	----	----	----	----	----
1936	3,303	479,278	65,142	3,508	18,769	357	224,627	23,671	389	21,110
1937	3,107	457,119	64,144	3,676	19,062	324	300,815	34,951	381	21,257
	Stone, clay, and glass products					Metal and its products [5]				
1930	1,805	92,812	10,487	2,713	53,374	8,188	1,003,020	116,149	11,904	400,375
1931	1,140	41,683	4,614	3,076	79,171	4,744	355,221	40,624	14,174	760,951
1932	424	13,270	1,760	3,685	110,098	1,917	71,098	9,558	16,191	1,054,566
1933	642	34,762	4,012	3,186	55,635	4,291	287,192	40,942	13,849	494,126
1934	997	61,751	8,550	2,747	36,527	6,844	535,147	74,415	12,437	278,421
1935	1,253	88,695	12,666	2,524	31,216	8,426	874,503	128,442	10,702	169,108
1936	1,781	161,516	24,507	2,015	16,607	10,467	1,113,920	175,431	8,563	74,915
1937	1,684	161,524	25,486	2,263	17,416	10,491	1,381,350	240,821	8,775	70,727
	Motor vehicles, complete or parts [5]					Manufacturing—All other				
1930	----	----	----	----	----	2,918	105,216	11,756	4,280	134,443
1931	----	----	----	----	----	2,206	56,661	6,201	5,272	143,375
1932	----	----	----	----	----	960	24,377	3,273	5,696	138,367
1933	----	----	----	----	----	1,500	51,736	7,482	4,842	85,175
1934	----	----	----	----	----	1,825	70,192	9,837	3,767	41,456
1935	----	----	----	----	----	2,144	108,897	15,861	3,676	30,433
1936	367	433,348	66,174	390	11,654	2,378	155,967	23,576	3,047	17,878
1937	381	415,814	65,726	426	13,047	2,166	136,668	23,270	3,319	20,430
	Construction					Transportation and other public utilities				
1930	8,871	150,548	15,210	9,674	82,488	12,109	1,334,229	156,573	9,522	333,528
1931	6,457	80,699	7,625	11,675	111,048	10,933	902,635	105,585	10,622	605,249
1932	2,115	30,691	3,639	15,204	141,060	6,700	708,168	98,118	14,981	839,051
1933	2,140	23,638	3,441	14,112	91,445	7,429	657,272	92,582	14,349	743,116
1934	3,353	31,694	4,548	12,588	66,482	9,808	919,208	126,929	15,571	642,896
1935	4,242	49,260	7,482	11,808	55,737	10,600	927,144	128,705	14,833	572,047
1936	6,202	74,136	11,773	10,443	37,305	11,196	1,376,520	173,428	13,657	353,885
1937	6,103	84,463	14,617	10,761	36,890	10,856	1,503,021	198,179	13,816	410,004

[1] For definition of net income and deficit, see note 1, table 192.
[4] "Chemicals and allied products" includes "Petroleum and other mineral oil products," for years prior to 1936.
[5] "Metal and its products" includes "Motor vehicles, complete or parts," for years prior to 1936.

No. 195.—Income Tax Returns, Corporation, by Industrial Groups: 1930 to 1937—Continued

[All money figures in thousands of dollars]

Year	Returns with net income			Returns with no net income		Returns with net income			Returns with no net income	
	Number	Net income [1]	Total tax	Number	Deficit [1]	Number	Net income [1]	Total tax	Number	Deficit [1]
	Trade					Service				
1930	59,741	651,097	64,166	71,746	738,695	18,741	234,227	23,705	19,472	179,230
1931	46,049	460,035	45,708	86,799	1,025,431	15,637	117,925	11,081	22,588	241,288
1932	20,951	234,674	30,644	111,363	1,030,924	7,140	64,392	8,396	36,142	480,481
1933	39,275	435,820	62,189	93,621	476,184	7,566	60,982	8,717	35,419	378,023
1934	52,823	670,336	94,277	88,053	349,162	11,194	107,807	15,211	34,718	283,406
1935	57,813	767,428	108,806	87,068	301,252	13,358	127,448	18,243	36,289	268,518
1936	69,263	1,136,419	173,546	76,257	213,049	18,445	232,164	32,446	41,258	243,235
1937	62,432	1,064,765	168,386	80,652	230,798	19,191	225,726	34,146	41,017	210,064
	Finance—Banking, insurance, etc.					Nature of business not given				
1930	72,102	1,064,816	109,455	64,477	1,566,677	1,040	1,786	88	1,898	12,303
1931	59,129	570,502	55,166	75,434	2,256,843	1,045	1,790	105	2,228	18,724
1932	26,395	287,992	36,576	98,725	2,335,500	339	1,041	135	2,099	14,813
1933	22,369	260,569	36,352	99,314	2,273,806	228	479	69	1,262	5,838
1934	27,257	452,414	62,850	98,839	1,657,190	188	908	127	1,251	5,058
1935	33,231	603,274	85,814	91,702	1,381,593	163	560	83	1,560	9,168
1936	43,866	2,219,938	144,842	71,828	771,494	197	648	86	1,482	5,209
1937	43,581	2,143,795	139,786	73,498	802,643	172	661	91	1,510	4,152

[1] For definition of net income and deficit, see note 1, table 192.

No. 196.—Gross Income of Corporations, by Industrial Groups: 1930 to 1937

Note.—In millions of dollars. For 1930 to 1935 gross income excludes nontaxable income, except dividends on capital stock of domestic corporations, but includes receipts from all other sources. For 1936 and 1937 gross income includes interest on certain Government obligations subject to excess-profits tax, and dividends, unlike former years, are taxable. Sales are included on gross basis, but only net profits from the sale of capital assets are included. See also headnote, table 192

Industrial group	1930	1931	1932	1933	1934	1935	1936	1937
Total	136,062	107,515	81,084	83,642	100,831	113,936	132,278	141,967
Agriculture and related industries	671	492	368	395	538	590	726	783
Mining and quarrying	2,999	2,229	1,665	1,958	2,538	2,625	3,067	3,580
Manufacturing, total	58,650	44,033	31,976	35,151	41,093	47,898	56,955	62,457
Food products	12,015	9,355	7,290	7,285	8,345	9,328	10,390	10,879
Liquors and beverages				592	1,059	1,324	1,672	1,822
Tobacco products	1,171	1,184	1,040	943	1,060	1,111	1,216	1,301
Textile mill products	6,417	5,301	3,884	4,652	5,250	5,907	4,511	4,532
Clothing and apparel							2,283	2,250
Leather and its manufactures	1,389	1,110	841	988	1,033	1,164	1,283	1,332
Rubber, bone, celluloid, and ivory	1,100	817	636	718	756	789	962	1,107
Forest products	1,988	1,348	854	994	1,095	1,318	1,748	1,930
Paper, pulp, and products	1,579	1,272	1,009	1,163	1,314	1,492	1,729	1,888
Printing, publishing, etc	2,663	2,285	1,789	1,651	1,857	2,028	2,233	2,438
Chemicals and allied products	9,727	7,324	6,458	6,286	6,649	7,428	3,925	4,220
Petroleum and other mineral oil products							4,605	5,287
Stone, clay, and glass products	1,410	1,041	670	719	840	1,018	1,381	1,536
Metal and its products	17,198	11,514	6,507	8,137	10,628	13,555	12,570	15,343
Motor vehicles, complete or parts							4,784	4,753
All other manufacturing	1,994	1,482	1,000	1,022	1,206	1,436	1,663	1,839
Construction	3,042	2,236	1,438	1,079	1,257	1,493	2,013	2,462
Transportation and public utilities	15,996	13,386	11,239	10,609	11,110	11,585	12,812	13,449
Trade	37,209	30,593	23,133	24,199	33,011	37,530	43,271	45,437
Service	4,165	3,679	3,092	2,821	3,374	3,708	4,649	4,837
Finance—Banking, insurance, etc	13,297	10,830	8,157	7,421	7,905	8,503	8,777	8,953
Nature of business not given	33	37	15	10	6	5	8	9

Source of tables 195 and 196: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 2.

No. 197.—Income Tax Returns, Corporation, by Industrial Groups and Industries: 1937

Note.—For totals for all corporations see table 193. Group totals include industries not shown separately

[All money figures in thousands of dollars]

Industry	Returns with net income				Returns with no net income		
	Number	Gross income [1]	Net income [2]	Total tax [3]	Number	Gross income [1]	Deficit [2]
Agriculture and related industries	2, 636	531, 954	57, 320	7, 838	6, 067	251, 123	33, 583
Mining and quarrying, total	5, 083	2, 579, 785	427, 621	60, 859	8, 484	1, 000, 672	128, 368
Metal mining	318	887, 157	211, 218	29, 801	673	112, 395	12, 228
Anthracite	22	51, 764	1, 282	172	113	164, 841	20, 590
Bituminous coal, lignite, peat, etc	539	506, 523	22, 289	3, 208	1, 276	421, 519	23, 066
Oil and gas	1, 914	804, 920	115, 955	15, 801	2, 358	222, 134	38, 481
Manufacturing, aggregate	41, 974	51, 468, 208	4, 127, 465	652, 271	50, 005	10, 988, 400	424, 844
Food and kindred products, total	5, 300	7, 276, 741	286, 098	40, 796	6, 940	3, 602, 288	63, 804
Bakery and confectionery products	1, 482	1, 204, 555	77, 002	11, 970	2, 187	378, 363	13, 170
Canned products—fish, fruit, vegetables, poultry, etc	776	712, 388	42, 109	6, 573	1, 082	220, 168	7, 824
Mill products—bran, flour, feed, etc	433	640, 246	13, 171	1, 963	756	553, 622	12, 794
Packing-house products—fresh meats, ham, lard, bacon; meat canning, by-products, etc	478	2, 466, 479	29, 068	3, 114	499	1, 930, 857	11, 606
Sugar—beet, cane, maple, and products	86	581, 964	35, 459	4, 649	74	53, 900	5, 567
Liquors and beverages, total	1, 633	1, 529, 312	162, 769	29, 080	1, 478	292, 424	16, 421
Soft drinks—cider, mineral or spring water, etc	1, 105	300, 547	68, 102	11, 300	739	45, 315	1, 835
Liquors—wine, beer, malt extract, malt yeast, alcohol, etc	528	1, 228, 765	94, 667	17, 782	739	247, 109	14, 586
Tobacco products	140	1, 264, 779	126, 648	18, 645	213	36, 703	2, 040
Textile mill products, total	3, 013	3, 014, 462	166, 326	27, 153	4, 490	1, 517, 426	69, 374
Cotton goods—dress goods, plain cloth, etc.; napping and dyeing	503	816, 076	52, 658	9, 456	358	208, 202	12, 195
Woolen and worsted goods—wool yarn, dress goods, wool pulling, etc	211	326, 682	9, 147	1, 571	337	273, 911	9, 329
Silk and rayon goods, spinning, etc	184	320, 698	34, 554	5, 079	530	196, 405	10, 927
Carpets, floor coverings, tapestries, etc	62	149, 143	7, 124	1, 205	94	48, 769	2, 179
Knit goods—sweaters, hosiery, etc	511	425, 207	15, 684	2, 601	804	249, 523	10, 287
Clothing and apparel—custom-made, factory-made coats, underwear, etc	2, 790	1, 439, 762	32, 845	5, 104	5, 120	809, 937	19, 036
Leather and its manufactures, total	1, 023	963, 149	34, 601	5, 257	1, 311	368, 576	13, 564
Boots, shoes, slippers, etc	485	646, 905	24, 442	3, 630	601	158, 711	6, 111
Gloves, saddlery, harness, trunks, finishing and tanning leather, etc	538	316, 154	10, 159	1, 627	710	209, 866	7, 453
Rubber, bone, celluloid, and ivory products, total	320	1, 012, 043	47, 454	6, 372	294	94, 911	3, 712
Tires and tubes, etc	35	746, 097	26, 134	2, 666	24	41, 739	847
Rubber boots, shoes, hose, and artificial rubber, etc	245	226, 554	17, 444	3, 058	197	49, 405	2, 655
Bone, celluloid, and ivory products	40	39, 392	3, 875	647	73	3, 767	210
Forest products, total	3, 102	1, 457, 931	93, 569	14, 485	3, 373	472, 165	25, 640
Sawmill and planing-mill products	1, 362	679, 522	52, 674	7, 642	1, 428	259, 740	14, 085
Carriages, wagons, furniture, etc	1, 740	778, 409	40, 895	6, 843	1, 945	212, 425	11, 554
Paper, pulp, and products	1, 383	1, 646, 878	140, 044	23, 430	867	241, 191	12, 039
Printing, publishing, and allied industries	5, 117	1, 908, 531	183, 821	27, 544	7, 079	529, 691	36, 776
Chemicals and allied products, total	3, 107	3, 882, 702	457, 119	64, 144	3, 676	337, 354	19, 062
Chemicals proper, acids, compounds, etc	380	995, 697	203, 384	26, 988	357	57, 743	3, 338
Paints, pigments, varnishes, carbon black, lampblack, putty, rosin, turpentine	578	515, 589	39, 541	6, 113	467	51, 276	2, 474
Drugs, oils, soap, and other chemical substances	1, 918	2, 208, 258	204, 753	29, 604	2, 690	203, 321	11, 780
Fertilizers	231	163, 158	9, 441	1, 439	162	25, 014	1, 470
Petroleum and other mineral oil products	324	4, 638, 211	300, 815	34, 951	381	648, 653	21, 257
Stone, clay, and glass products	1, 684	1, 317, 034	161, 524	25, 486	2, 263	218, 915	17, 416
Metal and its products, total	10, 491	14, 042, 168	1, 381, 350	240, 821	8, 775	1, 301, 235	70, 727
Iron and steel—products of blast furnaces, rolling mills, foundries, etc	1, 149	3, 962, 902	245, 076	41, 331	621	246, 237	15, 284
Locomotives and railroad equipment	109	450, 012	47, 305	7, 901	68	34, 652	1, 039
Factory machinery	836	701, 890	75, 363	13, 197	723	88, 467	5, 025
Agricultural machinery and equipment	286	727, 589	111, 895	21, 544	207	24, 772	1, 956
Electrical machinery and equipment	428	1, 216, 498	167, 675	25, 791	362	33, 246	2, 307
Building, construction, gas, and mining machinery and equipment	1, 375	1, 461, 872	157, 989	30, 705	986	191, 764	8, 938
Household machinery and equipment	577	555, 200	56, 782	9, 073	783	82, 292	4, 227
Office equipment, etc	239	390, 265	59, 391	10, 491	189	22, 603	1, 723
Metal building material and equipment	1, 203	851, 254	69, 514	11, 718	1, 140	160, 991	10, 282
Hardware, tools, etc	1, 760	1, 294, 962	173, 296	33, 374	1, 102	101, 438	6, 367
Precious-metal products and processes	385	323, 935	19, 662	3, 508	477	44, 109	1, 569
Motor vehicles, complete or parts	381	4, 554, 892	415, 814	65, 726	426	197, 903	13, 047

For footnotes, see p. 197.

No. 197.—Income Tax Returns, Corporation, by Industrial Groups and Industries: 1937—Continued

[All money figures in thousands of dollars]

Industry	Returns with net income				Returns with no net income		
	Number	Gross income [1]	Net income [2]	Total tax [3]	Number	Gross income [1]	Deficit [2]
Manufacturing—Continued.							
Radios, complete or parts	115	255,103	12,109	2,142	160	82,552	4,096
Airplanes	46	132,193	13,268	2,436	80	13,591	2,458
Construction, total	6,103	1,688,050	84,463	14,617	10,761	773,852	36,890
Building and construction above ground—installing machinery, moving, wrecking, razing, etc	3,629	627,381	19,919	3,584	7,115	376,993	14,507
Other construction underground and on surface—bridge building, waterfront construction, related industries, etc	2,388	897,127	54,686	9,366	3,527	349,405	19,338
Shipbuilding and repairing	86	163,543	9,858	1,666	119	47,453	3,045
Transportation and other public utilities, total	10,856	9,034,209	1,503,021	198,179	13,816	4,415,002	410,004
Steam railroads	219	2,021,401	205,330	27,635	305	2,594,526	230,283
Electric railways—Pullman cars, refrigerator, stock, poultry, and fruit cars; lessors	342	318,892	74,985	11,208	394	463,806	72,358
Water transportation and related activities	1,028	509,958	66,634	10,920	943	214,896	19,983
Aerial transportation	82	25,696	2,120	362	425	39,356	4,298
Autobus lines, taxicabs, and sightseeing companies	932	225,044	25,034	3,717	1,607	112,599	5,612
Cartage and storage—food storage, packing and shipping, local transportation, etc	3,815	649,920	34,961	5,236	6,013	375,874	21,429
Electric light and power companies	776	2,552,033	453,661	65,648	401	195,407	16,628
Gas companies, artificial and natural	436	591,977	76,824	11,331	386	120,940	10,698
Pipe-line companies	177	364,968	114,681	18,046	93	45,814	2,709
Telephone and telegraph companies	1,266	1,406,989	379,728	33,505	1,767	150,810	9,399
Radio-broadcasting companies	280	115,534	19,099	3,156	187	9,177	1,160
Water companies	995	77,414	17,098	2,448	651	17,335	2,752
Trade, total	62,432	35,057,451	1,064,765	168,386	80,652	10,379,209	230,798
Wholesale	15,045	14,860,640	323,377	52,497	14,825	3,886,521	70,190
Retail	32,059	13,316,470	470,538	75,299	46,477	3,873,860	97,096
Wholesale and retail	11,348	6,240,962	209,470	31,883	11,072	2,227,301	46,976
Commission	2,011	393,465	36,637	5,498	2,610	166,094	6,030
Service, total	19,191	2,625,377	225,726	34,146	41,017	2,211,927	210,064
Domestic service—laundries, hotels, restaurants, etc., operating apartments or office buildings, etc	9,114	1,071,761	64,196	9,671	24,477	1,484,047	144,745
Amusements, total	3,625	723,023	83,240	11,958	5,577	322,940	29,158
Theaters, legitimate, vaudeville, etc	85	13,690	1,700	228	140	5,153	1,331
Motion-picture producers	61	123,603	13,864	1,539	133	115,844	10,727
Motion-picture theaters	2,177	472,536	53,120	7,534	1,707	106,335	6,386
Other amusements—circuses, golf links, race tracks, pleasure resorts, etc	1,302	113,193	14,556	2,656	3,597	95,609	10,714
Professional—curative, educational, engineering, legal, etc	2,138	176,931	18,097	3,033	3,917	131,798	19,709
Business service—detective bureaus, trade shows, mimeographing, publishing directories, advertising, etc	2,504	509,524	44,865	7,213	3,771	181,073	9,945
Finance, total	43,581	6,000,402	2,143,795	139,786	73,498	2,952,308	802,643
National banks	3,740	593,150	101,391	5,305	2,006	224,271	38,208
State and private banks, savings banks, loan and trust companies	6,191	568,358	102,689	6,630	4,402	224,598	59,747
Joint-stock land banks	5	776	82	12	37	3,744	3,793
Building and loan associations; mortgage, note, or pawnbrokers; insurance agents, promoters, foreign exchange	8,617	719,870	217,534	31,764	9,874	165,952	69,929
Investment trusts, stock syndicates, stock pools, holding companies, etc	4,477	1,846,483	1,394,603	60,538	2,712	97,624	139,345
Stock and bond brokers, investment brokers, investment bankers	697	205,289	13,094	1,624	1,481	572,276	64,274
Real estate and realty holding companies—realty development, holding or leasing; realty trust, etc	19,016	486,845	107,969	13,638	51,986	534,076	200,865
Insurance companies, total	838	1,579,630	206,432	20,274	1,000	1,129,766	226,481
Life insurance—mutual or stock	143	62,414	4,442	392	477	898,996	140,905
Other insurance—accident, casualty, fire, marine, title, etc	695	1,517,217	201,990	19,881	523	230,770	85,575

[1] Gross income corresponds to total income, as reported on face of return, plus "cost of goods sold" and "cost of operations."
[2] See note 1, table 192, as to 1937 net income or deficit.
[3] Includes income tax, excess-profits tax, and surtax on undistributed profits.

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 2.

No. 198.—Income Tax Returns, Corporation—Receipts, Deductions, Profits, and Tax: 1924 to 1937

Note.—See headnote and note 2, table 192. Data in the following table are combined totals for returns reporting net income and those reporting no net income. The number of returns is shown in table 192

[All figures in millions of dollars]

Year	Compiled receipts						Compiled deductions			
	Total compiled receipts [1]	Gross sales [2]	Gross receipts from other operations [3]	Other receipts	Tax-exempt income: Dividends from domestic corporations	Tax-exempt income: Interest on tax-exempt obligations [5]	Total compiled deductions	Cost of goods sold	Cost of operations [4]	Interest paid
1924	119,747	91,908	19,220	7,187	915	517	112,952	71,739	--------	3,445
1925	134,780	101,476	(3)	[2] 31,609	1,175	520	125,464	80,652	--------	3,617
1926	142,629	106,206	[3] 9,332	[2] 25,085	1,506	500	133,119	82,484	--------	3,980
1927	144,899	106,864	[3] 9,420	[2] 26,457	1,658	501	136,230	83,487	--------	4,375
1928	153,305	112,436	[3] 10,334	[2] 28,095	1,917	523	142,638	87,265	--------	4,581
1929	161,158	118,101	28,598	11,329	2,593	537	149,289	91,076	--------	4,925
1930	136,588	97,941	25,267	10,283	2,571	526	131,940	76,190	--------	4,861
1931	108,057	75,494	21,945	8,107	1,969	542	108,834	58,774	--------	4,492
1932	81,638	53,294	19,583	6,946	1,260	554	85,467	41,430	--------	4,043
1933	84,234	57,777	18,982	5,857	1,026	592	85,164	43,626	9,420	3,511
1934	101,490	74,309	18,552	5,752	2,217	659	98,520	57,458	8,670	3,422
1935	114,050	85,332	19,790	5,801	3,014	714	109,227	66,280	9,190	3,261
1936	132,723	100,586	22,886	[6] 8,527	(6)	724	[7] 124,952	78,023	10,859	3,081
1937	142,443	108,383	24,862	[6] 8,458	(6)	741	[7] 134,613	84,168	12,231	3,003

Year	Compiled deductions—con.			Compiled net profit or loss [8]	Net income or deficit [9]	Net loss for prior year [10]	Total tax [11]	Compiled net profit less total tax	Dividends paid [12]	
	Taxes [13]	Depreciation and depletion	Other deductions						Cash	Stock
1924	1,670	3,187	32,911	6,795	5,363	220	882	5,914	4,339	511
1925	(14)	3,330	37,865	9,316	7,021	243	1,170	8,146	5,189	544
1926	1,878	3,841	40,927	9,510	7,505	236	1,230	8,281	5,945	758
1927	2,014	3,848	42,506	8,669	6,510	244	1,131	7,538	6,424	703
1928	2,203	4,112	44,477	10,667	8,227	301	1,184	9,483	7,083	550
1929	2,222	4,430	46,636	11,870	8,740	392	1,193	10,676	8,520	1,280
1930	2,297	4,449	44,142	4,649	1,551	158	712	3,937	8,184	414
1931	2,231	4,270	39,067	[15] *777*	[15] *3,288*	136	399	[16] *1,176*	6,151	164
1932	2,087	3,940	33,967	[15] *3,329*	[15] *5,644*	88	286	[16] *4,115*	3,886	143
1933	2,124	3,742	22,741	[15] *930*	[15] *2,547*	--------	423	[16] *1,353*	3,127	102
1934	2,162	3,674	23,133	2,970	94	--------	596	2,374	4,859	215
1935	2,628	3,701	24,167	5,423	1,696	--------	735	4,688	5,941	136
1936	2,958	3,723	26,308	[7] 7,771	7,326	--------	1,191	6,580	7,379	345
1937	3,666	3,866	27,679	[7] 7,830	7,354	--------	1,276	6,554	7,514	189

[1] Excludes nontaxable income, other than interest on tax-exempt obligations for all years and dividends on stock of domestic corporations except for 1936 and 1937. For 1936 and 1937, dividends are taxable income.

[2] Where inventories are an income-determining factor. For "Cost of goods sold," see "Compiled deductions."

[3] Where inventories are not an income-determining factor. Figures for years prior to 1932 represent gross profits other than from sales. For 1925, gross profits from operations other than from sales, for all corporations, were tabulated in "Other receipts." For 1926, 1927, and 1928 such profits for only those corporations classified under "Transportation and other public utilities," "Service," "Finance," and "Nature of business not given" were included in "Other receipts."

[4] Included in "Other deductions" prior to 1933.

[5] Includes obligations of States and Territories and minor political subdivisions, securities issued under the Federal Farm Loan Act, and obligations of the United States and its possessions, and for 1936 and 1937 certain obligations subject to excess-profits tax.

[6] "Dividends from domestic corporations" (taxable income beginning 1936) included with "Other receipts."

[7] These figures are affected by the inclusion in deductions of contributions or gifts (limited to 5 percent of net income before deduction of contributions or gifts).

[8] Compiled receipts less compiled deductions. [9] See note 1, table 192.

[10] Deducted by concerns reporting net income.

[11] Includes excess-profits tax for 1933 to 1937, and for 1936 and 1937 surtax on undistributed profits.

[12] Excludes dividends of life-insurance companies prior to 1928.

[13] Other than income and excess-profits taxes and taxes reported under "Cost of goods sold" and "Cost of operations."

[14] Included in "Other deductions." [15] Deficit.

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 2.

No. 199.—Dividends Paid, According to Income Tax Returns of Corporations, by Industrial Groups: 1934 to 1937

Note.—In millions and tenths of millions of dollars. For totals for earlier years, see table 198. See also headnote, table 192

Industrial group	1934		1935		1936		1937	
	Cash	Stock	Cash	Stock	Cash	Stock	Cash	Stock
Total	**4,859.4**	**214.8**	**5,940.6**	**135.8**	**7,379.3**	**344.9**	**7,514.0**	**188.7**
Agriculture and related industries	26.4	0.6	34.7	3.5	57.1	1.4	50.1	1.9
Mining and quarrying	266.1	4.5	257.1	3.1	283.1	2.9	381.2	2.4
Manufacturing, total	1,609.7	104.7	2,193.5	49.7	2,950.3	218.2	2,953.4	93.0
Food products	258.7	9.0	264.7	3.3	311.9	17.1	261.2	6.8
Liquors and beverages	25.5	1.5	57.7	1.4	99.9	12.3	99.9	6.6
Tobacco products	96.5	1.0	96.7	.2	108.0	.9	108.9	(1)
Textile mill products	99.0	9.4	101.9	7.5	132.0	5.3	133.0	4.7
Clothing and apparel					28.4	3.2	23.3	.9
Leather and its manufactures	22.3	1.4	23.4	.9	29.9	1.2	30.1	.2
Rubber, bone, celluloid, and ivory	20.0	.1	16.4	.1	40.9	.6	43.4	1.7
Forest products	33.4	1.0	36.1	.8	62.1	3.5	68.0	1.8
Paper, pulp, and products	44.6	5.8	58.5	2.9	76.3	4.9	91.8	5.9
Printing, publishing, etc	82.0	9.8	96.9	3.9	132.0	6.4	125.8	2.4
Chemicals and allied products	363.4	32.1	570.7	10.8	355.0	11.9	346.4	13.7
Petroleum and other mineral oil products					314.3	120.9	277.4	6.1
Stone, clay, and glass products	44.9	2.4	63.1	1.3	114.7	3.2	116.5	.6
Metal and its products	477.1	29.1	733.3	14.4	722.3	23.6	863.6	38.8
Motor vehicles, complete or parts					321.9	1.0	277.1	1.3
All other manufacturing	42.3	2.3	74.1	2.2	100.7	2.0	87.0	1.7
Construction	23.4	2.1	20.8	4.2	50.3	4.6	53.5	4.6
Transportation and other public utilities	1,221.4	21.3	1,283.8	5.6	1,336.4	21.5	1,360.8	25.2
Trade	398.7	33.3	510.1	28.6	750.8	31.8	718.7	24.0
Service	63.1	4.2	71.1	2.3	158.7	4.0	153.8	2.9
Finance—Banking, insurance, etc	1,248.9	44.2	1,559.6	38.3	1,792.1	60.5	1,839.9	34.6
Nature of business not given	1.6	-------	.9	.4	.5	-------	2.7	(1)

[1] Less than $50,000.

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 2.

No. 200.—Income Tax Returns, Corporation—Receipts Deductions, Profits, and Tax, by Industrial Groups: 1937

[All figures in millions and tenths of millions of dollars. See headnote, table 192]

	All corporations [1]	Agriculture	Mining and quarrying	Manufacturing: Total [2]	Food, excluding beverages	Liquors and beverages	Tobacco products	Textile mill products
Compiled receipts, total [3]	**142,443.4**	**783.5**	**3,583.6**	**62,474.4**	**10,880.3**	**1,822.2**	**1,301.7**	**4,533.6**
Gross sales [4]	108,382.8	627.1	3,038.0	60,244.4	10,653.1	1,778.5	1,280.3	4,416.6
Gross receipts from operations [5]	24,861.8	105.1	332.7	951.6	94.4	16.0	2.8	54.6
Interest	2,601.0	4.1	13.1	111.7	10.7	2.7	.9	5.0
Rents	1,549.4	12.7	28.5	128.8	15.4	5.0	2.6	11.7
Net capital gain	305.3	5.9	24.3	35.7	2.6	1.1	.6	2.0
Dividends received:								
Domestic corporations [6]	2,682.2	12.7	85.6	524.4	46.3	6.5	8.3	12.4
Foreign corporations [7]	209.1	3.5	.7	92.9	12.9	1.0	1.2	1.0
Other receipts	1,110.9	12.0	54.7	349.3	42.1	10.6	3.8	26.0
Interest on Government obligations:								
Subject to excess-profits tax [8]	264.5	.2	2.7	17.7	1.5	.3	.9	1.7
Wholly tax-exempt [9]	476.3	.4	3.1	17.8	1.3	.5	.3	1.7
Compiled deductions, total [10]	**134,613.1**	**759.3**	**3,281.2**	**58,753.5**	**10,656.7**	**1,675.4**	**1,176.9**	**4,434.9**
Cost of goods sold [11]	84,167.8	435.5	1,979.9	45,556.0	8,921.5	1,012.3	952.3	3,669.5
Cost of operations [12]	12,231.3	39.4	137.5	428.9	49.0	5.8	1.9	32.1
Compensation of officers	2,809.2	22.0	50.1	1,004.0	99.6	32.2	7.0	86.8
Rent paid on business property	1,564.8	16.9	11.9	295.3	41.3	5.7	1.6	17.4
Bad debts	756.4	5.0	10.8	185.6	19.3	7.0	.8	9.0
Interest paid	3,003.1	19.0	68.7	374.2	44.1	13.0	5.1	27.9
Taxes paid other than income and excess-profits taxes [13]	3,665.6	24.5	139.0	1,407.1	123.3	264.5	84.5	74.9
Contributions or gifts [14]	32.7	.3	.9	14.4	1.4	.6	.2	.9
Depreciation	3,342.0	33.5	170.7	1,376.1	144.3	35.3	7.5	100.6
Depletion	523.9	7.3	275.7	216.4	.3	.1	(15)	1.0
Net capital loss	164.5	2.6	3.0	16.8	1.3	.5	(15)	1.1
Other deductions	22,351.7	153.5	433.1	7,878.6	1,211.6	298.6	116.0	413.6

For footnotes, see p. 201.

No. 200.—Income Tax Returns, Corporation—Receipts, Deductions, Profits, and Tax, by Industrial Groups: 1937—Continued

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

	All corporations [1]	Agriculture	Mining and quarrying	MANUFACTURING				
				Total [2]	Food, excluding beverages	Liquors and beverages	Tobacco products	Textile mill products
Compiled net profit or loss [10]	7,830.3	24.1	302.4	3,721.0	223.6	146.8	124.9	98.6
Deduct tax-exempt items	476.3	.4	3.1	17.8	1.3	.5	.3	1.7
Net income or deficit [10]	7,354.0	23.7	299.3	3,703.1	222.3	146.3	124.6	97.0
Income tax (normal tax and surtax on undistributed profits)	1,232.8	7.5	56.5	629.9	40.0	28.1	18.6	26.2
Excess-profits tax	43.3	.4	4.4	22.4	.8	1.0	.1	1.0
Total tax	1,276.2	7.8	60.9	652.3	40.8	29.1	18.6	27.2
Compiled net profit less tax	6,554.1	16.3	241.5	3,068.7	182.8	117.7	106.2	71.5

	MANUFACTURING—continued							
	Clothing and apparel	Leather	Rubber	Forest products	Paper	Printing	Chemicals	Petroleum
Compiled receipts, total [3]	2,249.8	1,331.8	1,107.0	1,930.4	1,888.4	2,439.5	4,222.4	5,287.8
Gross sales [4]	2,184.0	1,312.8	1,079.3	1,864.2	1,837.7	2,190.9	4,063.1	4,852.0
Gross receipts from operations [5]	50.4	5.8	2.6	26.4	8.0	171.8	25.0	234.3
Interest	1.2	1.2	4.6	4.3	6.9	5.2	6.8	13.7
Rents	1.7	1.4	.6	6.8	4.1	12.7	7.4	26.2
Net capital gain	.4	.4	.3	3.8	2.4	2.5	2.6	2.5
Dividends received:								
Domestic corporations [6]	1.4	2.1	13.9	8.8	16.4	31.8	81.7	125.8
Foreign corporations [7]	.2	(15)	.6	(15)	.8	.7	8.5	5.2
Other receipts	10.1	7.9	5.0	15.1	11.1	21.1	23.2	26.6
Interest on Government obligations:								
Subject to excess-profits tax [8]	.2	.2	.1	.5	.7	1.5	1.8	.4
Wholly tax-exempt [9]	.1	.1	.1	.3	.3	1.3	2.3	1.0
Compiled deductions, total [10]	2,235.9	1,310.7	1,063.2	1,862.2	1,760.1	2,291.2	3,782.0	5,007.3
Cost of goods sold [11]	1,792.3	1,108.8	805.3	1,413.4	1,332.6	1,436.7	2,689.0	3,477.7
Cost of operations [12]	35.7	3.8	.2	14.3	2.7	82.7	6.8	108.8
Compensation of officers	75.3	28.1	10.0	52.8	39.6	110.6	71.5	13.1
Rent paid on business property	25.5	8.2	3.9	8.9	9.4	36.2	14.9	43.9
Bad debts	5.8	3.1	3.6	11.2	13.0	15.4	13.1	17.2
Interest paid	7.5	5.5	9.5	18.5	22.6	17.9	20.7	30.8
Taxes paid other than income and excess-profits taxes [13]	23.0	16.7	44.5	37.7	32.5	50.6	98.2	154.5
Contributions or gifts [14]	.4	.3	.2	.4	.6	1.3	1.1	.8
Depreciation	10.1	12.2	22.0	45.8	61.8	47.4	102.7	228.6
Depletion	.1	.1	(15)	30.7	2.8	.3	4.3	167.6
Net capital loss	.4	.2	.1	.9	.3	.8	.6	.1
Other deductions	259.7	123.7	164.1	227.6	242.1	491.4	759.1	764.2
Compiled net profit or loss [10]	13.9	21.2	43.8	68.2	128.3	148.3	440.4	280.5
Deduct tax-exempt items	.1	.1	.1	.3	.3	1.3	2.3	1.0
Net income or deficit [10]	13.8	21.1	43.7	67.9	128.0	147.0	438.1	279.6
Income tax (normal tax and surtax on undistributed profits)	5.0	5.2	6.2	13.6	22.7	26.9	63.1	34.2
Excess-profits tax	.1	.1	.1	.9	.7	.7	1.0	.8
Total tax	5.1	5.3	6.4	14.5	23.4	27.5	64.1	35.0
Compiled net profit less tax	8.8	15.9	37.5	53.7	104.9	120.8	376.3	245.6

For footnotes, see p. 201.

No. 200.—Income Tax Returns, Corporations—Receipts, Deductions, Profits, and Tax, by Industrial Groups: 1937—Continued

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

	Manufacturing—continued			Construction	Transportation and other public utilities	Trade	Service	Finance
	Stone, etc.	Metals	Motor vehicles					
Compiled receipts, total [3]	1,536.7	15,349.4	4,754.5	2,462.9	13,457.9	45,439.9	4,838.5	[17] 9,393.6
Gross sales [4]	1,483.5	14,835.4	4,632.0	1,003.3	-------	43,470.0	-------	-------
Gross receipts from operations [5]	18.0	211.7	7.2	1,414.1	12,826.5	1,235.4	4,543.4	[17] 3,445.1
Interest	2.4	36.0	4.4	4.7	108.9	86.8	14.7	2,256.8
Rents	3.3	20.8	5.7	8.3	92.5	96.5	179.9	1,001.8
Net capital gain	2.8	7.5	3.3	4.0	26.5	12.5	15.4	180.7
Dividends received:								
Domestic corporations [6]	12.8	104.4	41.5	6.2	324.2	93.8	33.5	1,601.8
Foreign corporations [7]	2.9	28.6	27.5	.1	2.3	23.2	2.0	84.5
Other receipts	9.3	94.2	29.9	20.7	63.4	415.2	47.6	147.5
Interest on Government obligations:								
Subject to excess-profits tax [8]	1.0	4.7	1.2	.6	4.8	3.3	.7	234.5
Wholly tax-exempt [9]	.7	6.0	1.7	1.0	8.7	3.3	1.2	440.9
Compiled deductions, total [10]	1,391.8	14,032.8	4,350.0	2,414.3	12,356.2	44,602.7	4,321.6	[18] 7,611.6
Cost of goods sold [11]	1,001.7	10,808.3	3,894.7	812.0	-------	35,384.3	-------	-------
Cost of operations [12]	9.5	65.0	.9	1,126.6	7,308.8	632.3	1,679.7	[17] 872.8
Compensation of officers	35.9	270.6	15.8	110.3	104.9	875.0	230.4	[19] 411.5
Rent paid on business property	6.4	53.4	6.3	12.9	163.2	662.6	249.9	151.8
Bad debts	5.5	51.4	2.4	10.7	29.0	183.4	29.8	301.6
Interest paid	10.6	125.2	7.8	12.1	1,230.2	152.5	246.2	899.6
Taxes paid other than income and excess-profits taxes [13]	31.9	286.1	44.5	32.5	960.0	395.3	207.0	439.9
Contributions or gifts [14]	.5	4.6	.8	.4	3.5	7.3	1.8	4.1
Depreciation	59.9	399.2	63.4	47.9	907.5	274.6	267.8	263.8
Depletion	2.1	6.3	.8	.4	18.7	1.5	.5	3.4
Net capital loss	.5	9.5	.1	1.3	3.6	7.3	6.6	123.3
Other deductions	227.2	1,953.2	312.6	247.3	1,627.0	6,026.5	1,842.1	[20] 4,139.9
Compiled net profit or loss [10]	144.8	1,316.6	404.5	48.5	1,101.7	837.2	16.8	1,782.0
Deduct tax-exempt items	.7	6.0	1.7	1.0	8.7	3.3	1.2	440.9
Net income or deficit [16]	144.1	1,310.6	402.8	47.6	1,093.0	834.0	15.7	1,341.2
Income tax (normal tax and surtax on undistributed profits)	24.6	228.0	65.1	13.2	194.4	161.7	32.5	137.1
Excess-profits tax	.9	12.9	.6	1.4	3.7	6.7	1.6	2.7
Total tax	25.5	240.8	65.7	14.6	198.2	168.4	34.1	139.8
Compiled net profit less tax	119.4	1,075.8	338.7	33.9	903.5	669.9	[21] 17.3	1,642.2

[1] Includes corporations not reporting nature of business, but excludes inactive corporations.
[2] Includes "Other manufacturing" not shown separately.
[3] Excludes nontaxable income other than interest on tax-exempt obligations.
[4] Where inventories are an income-determining factor. For "Cost of goods sold" see "Deductions."
[5] Where inventories are not an income-determining factor. For "Cost of operations" see "Deductions."
[6] Dividends from domestic corporations subject to taxation under title 1 of the Revenue Act of 1936.
[7] Shown separately for the first time, formerly included with "Other receipts."
[8] Includes U. S. savings bonds and Treasury bonds owned in principal amount of over $5,000. For 1936, this amount also included interest on obligations of instrumentalities of the United States other than those issued under the Federal Farm Loan Act, or such act as amended.
[9] Consists of interest on obligations of States, Territories, or political subdivisions thereof, or the District of Columbia, or United States possessions, obligations of the United States issued on or before September 1, 1917, Treasury notes, Treasury bills, Treasury certificates of indebtedness, U. S. savings bonds and Treasury bonds owned in principal amount of $5,000 or less, and obligations of instrumentalities of the United States. For 1936, interest on obligations of instrumentalities of the United States other than those issued under the Federal Farm Loan Act, or such act as amended, was subject to the excess-profits tax. See note 8.
[10] Compiled deductions and compiled net profit are affected by the inclusion in deductions of contributions or gifts (limited to 5 percent of net income before deductions of contributions or gifts).
[11] Includes taxes which are reported in "Cost of goods sold."
[12] Includes taxes which are reported in "Cost of operations."
[13] Excludes taxes reported in "Cost of goods sold" and "Cost of operations."
[14] Limited to 5 percent of net income before deduction of contributions or gifts.
[15] Less than $50,000.
[16] See note 1, table 192, as to 1937 net income or deficit.
[17] Includes, for a limited number of returns, the cost of securities purchased for customers.
[18] Includes, for a limited number of returns, the cost of securities purchased for customers and special nonexpense items allowed life insurance companies but excludes compensation of officers of life insurance companies which file on Form 1120L.
[19] Excludes compensation of officers of life insurance companies which file on Form 1120L.
[20] Includes special nonexpense deductions of life insurance companies.
[21] Excess of total tax over compiled net profit.

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 2.

No. 201.—Assets and Liabilities of Corporations: 1930 to 1937

[All money figures in millions of dollars. See headnote, table 192]

Dec. 31 (or at close of fiscal year nearest thereto)	Number of returns filed [1]	Number of balance sheets	Total assets or total liabilities	Assets: Cash [2]	Notes and accounts receivable [3]	Inventories	Tax-exempt investments [4]	Investments other than tax-exempt	Capital assets (less depreciation and depletion)
1930	463,036	403,173	334,002	21,012	59,675	18,771	10,228	83,809	120,994
1931	459,704	381,088	296,497	15,880	48,667	15,140	10,667	75,305	114,303
1932	451,884	392,021	280,083	15,917	39,564	12,372	11,917	75,630	108,553
1933	446,842	388,564	268,206	15,236	35,835	13,597	13,571	70,474	104,958
1934	469,804	410,626	301,307	19,961	40,529	14,311	19,084	90,573	102,751
1935	477,113	415,205	303,150	23,664	38,690	14,788	21,863	90,163	100,480
1936	478,857	415,654	303,180	26,102	40,219	16,584	24,313	86,208	97,873
1937	477,838	416,902	303,357	24,346	40,329	18,515	23,988	85,065	100,320

Dec. 31 (or at close of fiscal year nearest thereto)	Assets—con.: Other assets	Liabilities: Notes and accounts payable	Bonded debt and mortgages	Other liabilities	Capital stock [5]: Preferred	Capital stock [5]: Common	Surplus and undivided profits	Deficit	Net surplus
1930	19,511	26,870	50,282	95,568	19,117	87,067	61,832	6,734	55,098
1931	16,534	23,251	48,101	81,782	19,217	79,794	51,976	7,624	44,352
1932	16,120	20,562	47,222	78,730	19,076	78,413	45,664	9,584	36,080
1933	14,535	19,362	45,883	75,384	18,394	74,088	44,792	9,696	35,096
1934	14,097	27,021	48,604	84,096	19,976	84,970	48,986	12,347	36,639
1935	13,501	25,332	49,822	89,066	19,533	82,733	48,828	12,163	36,665
1936	11,882	25,580	47,023	97,109	18,591	78,072	48,043	11,237	36,806
1937	10,794	[6] 14,748	[7] 59,699	[8] 87,276	18,364	77,330	[9] 58,524	[10] 12,594	45,930

[1] Excludes inactive corporations.
[2] Cash in till and deposits in banks.
[3] Less reserve for bad debts. Includes loans and discounts of banks.
[4] See note 5, table 198.
[5] For balance sheets in which common and preferred stock are not reported separately, the combined amount is tabulated as "Common stock." For balance sheets with no par stock and not reporting capital stock value, the net worth is tabulated under "Surplus and undivided profits."
[6] Accounts payable only, excludes notes payable with original maturity of less than 1 year.
[7] Includes notes payable with original maturity of less than 1 year.
[8] Unlike former years, excludes "Surplus reserves."
[9] See note 12, table 202.
[10] See note 13, table 202.

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 2.

No. 202.—Assets and Liabilities of Corporations, by Industrial Groups: As of Dec. 31, 1937, or at Close of Fiscal Year Nearest Thereto

[All money figures in millions of dollars. See headnote, table 192]

	Total [1]	Agriculture	Mining and quarrying	Manufacturing: Total [2]	Food, excluding beverages	Liquors and beverages	Tobacco products	Textile mill products
Number of corporations submitting balance sheets [3]	416,902	7,046	11,467	85,474	11,110	2,876	323	7,128
Assets, total [4]	**303,357**	**1,987**	**9,146**	**55,723**	**5,860**	**1,351**	**1,077**	**3,628**
Cash [5]	24,346	77	333	3,283	411	70	69	207
Notes and accounts receivable	40,329	141	677	7,004	752	160	179	413
Inventories	18,515	179	340	11,454	1,195	301	512	980
Investments—tax-exempt [6]	23,988	39	160	1,145	99	25	34	100
Investments—other than tax-exempt	85,065	307	1,578	8,380	886	117	100	271
Capital assets—Land, buildings, and equipment [7]	100,320	1,174	5,748	21,537	2,223	563	93	1,550
Other assets [8]	10,794	69	311	2,920	296	115	91	108
Liabilities, total [4]	**303,357**	**1,987**	**9,146**	**55,723**	**5,860**	**1,351**	**1,077**	**3,628**
Accounts payable [9]	14,748	216	618	4,678	489	134	51	254
Bonds, notes, and mortgages payable [10]	59,699	399	1,511	7,497	947	273	131	433
Other liabilities [11]	87,276	103	394	2,309	220	77	44	123
Capital stock:								
Preferred	18,364	65	332	5,671	741	60	136	444
Common	77,339	989	4,126	20,280	2,022	405	434	1,427
Surplus [12]	*58,524*	*516*	*3,213*	*17,412*	*1,626*	*443*	*289*	*1,177*
Less deficit [13]	*12,594*	*302*	*1,048*	*2,124*	*186*	*41*	*6*	*230*
Net surplus	45,930	214	2,165	15,288	1,440	402	283	947

For footnotes, see p. 203.

No. 202.—Assets and Liabilities of Corporations, by Industrial Groups: As of Dec. 31, 1937, or at Close of Fiscal Year Nearest Thereto—Con.

[All money figures in millions of dollars]

	MANUFACTURING—continued							
	Clothing	Leather	Rubber	Forest products	Paper	Printing	Chemicals	Petroleum
Number of corporations submitting balance sheets [3]	7,319	2,212	586	6,072	2,169	11,052	6,220	642
Assets, total [4]	827	751	1,006	2,179	2,283	2,603	4,493	7,262
Cash [5]	70	56	45	82	109	132	275	269
Notes and accounts receivable	238	157	176	264	291	464	494	640
Inventories	283	296	255	435	321	202	800	904
Investments—tax-exempt [6]	11	9	6	24	31	87	151	71
Investments—other than tax-exempt	53	51	199	261	402	511	957	1,475
Capital assets—Land, buildings, and equipment [7]	126	146	245	1,040	1,047	684	1,485	3,757
Other assets [8]	45	36	80	72	81	522	332	140
Liabilities, total [4]	827	751	1,006	2,179	2,283	2,603	4,493	7,262
Accounts payable [9]	136	60	106	174	111	280	317	499
Bonds, notes, and mortgages payable [10]	120	131	194	349	417	350	547	956
Other liabilities [11]	41	32	27	98	124	157	154	257
Capital stock:								
Preferred	92	92	197	151	424	276	542	236
Common	304	86	274	897	695	788	1,565	3,444
Surplus [12]	*177*	*205*	*234*	*737*	*580*	*928*	*1,477*	*2,119*
Less deficit [13]	*43*	*55*	*27*	*227*	*68*	*176*	*109*	*248*
Net surplus	134	150	207	510	512	752	1,368	1,871

	MANUFACTURING—con.			Construction	Public-utilities [14]	Trade	Service	Finance
	Stone, etc.	Metals	Motor vehicles					
Number of corporations submitting balance sheets [3]	3,684	18,252	759	14,807	20,775	128,200	49,751	98,438
Assets, total [4]	1,983	15,677	3,118	1,702	64,648	18,853	10,835	140,402
Cash [5]	131	895	362	140	1,181	1,287	356	17,685
Notes and accounts receivable	179	1,942	378	543	1,592	5,180	558	24,611
Inventories	297	3,662	594	170	815	5,328	175	47
Investments—tax-exempt [6]	67	299	97	47	164	235	58	22,140
Investments—other than tax-exempt	228	2,113	536	193	8,661	2,327	912	62,696
Capital assets—Land, buildings, and equipment [7]	1,009	6,085	1,032	494	49,620	3,671	8,271	9,785
Other assets [8]	73	681	120	115	2,602	825	506	3,438
Liabilities, total [4]	1,983	15,677	3,118	1,702	64,648	18,853	10,835	140,402
Accounts payable [9]	114	1,574	242	277	1,822	3,710	775	2,636
Bonds, notes, and mortgages payable [10]	234	2,138	105	290	26,907	2,952	5,737	14,386
Other liabilities [11]	75	642	125	244	3,327	941	693	79,257
Capital stock:								
Preferred	193	1,703	255	86	4,066	1,314	555	6,264
Common	840	5,523	780	518	21,354	6,588	2,546	20,892
Surplus [12]	*633*	*4,553*	*1,603*	*453*	*9,257*	*4,510*	*1,868*	*21,281*
Less deficit [13]	*107*	*455*	*51*	*166*	*2,084*	*1,162*	*1,339*	*4,315*
Net surplus	526	4,098	1,612	287	7,172	3,348	529	16,966

[1] Includes data for corporations not reporting nature of business.

[2] Includes data for lines of manufacture not shown separately.

[3] Excludes returns for inactive corporations and returns with fragmentary balance sheet data.

[4] Adjustments of assets and liabilities are made in tabulating the data, if the following conditions appear on the balance sheets: (1) a negative amount reported in assets is transferred to its appropriate place under liabilities and "Total assets" and "Total liabilities" are increased by the amount; (2) a deficit in surplus shown under assets is transferred to liabilities and "Total assets" and "Total liabilities" are decreased by the amount of the deficit; and (3) reserves for depreciation and depletion when shown under liabilities are transferred to the corresponding asset accounts and "Total assets" and "Total liabilities" are reduced by the amount of such reserves.

[5] In till and deposits in bank. [6] See note 5, table 198. [7] Less depreciation and depletion.

[8] Includes copyrights; formulas; goodwill; patents; trade-marks; sinking funds; deferred charges; organization expenses; prepaid and suspense items; interest, discount, coupons, and dividends receivable; guaranty deposits, and deposits on contracts, meters, and leaseholds; and cash value of life insurance. Other assets of life insurance companies include market value of real estate and bonds in excess of book value; interest, rents, and premiums due; and agents' balances.

[9] "Accounts payable" only. Notes payable are included in "Bonds, notes, and mortgages payable" for 1937.

[10] Includes notes payable, which for 1936 were included in "Notes and accounts payable."

[11] Includes all reserves other than surplus and reserves for depletion, depreciation, and bad debts; deferred and suspense items; funds held in trust; borrowed securities; discount and dividends payable; outstanding coupons and certificates; and overdrafts. Other liabilities of life insurance companies include net value of outstanding policies and securities and borrowed money. Other liabilities of banks include deposits (time, savings, demand, etc.) and bank notes in circulation.

[12] Includes "Surplus reserves," "Paid-in or capital surplus," and "Earned surplus and undivided profits." If one or more of these amounts are negative they are tabulated as "Deficit" and the remaining positive items are tabulated as "Surplus and undivided profits." In prior years the net amount of "Surplus and undivided profits" or "Deficit" was tabulated from each return. See note 13.

[13] Consists of negative amounts for "Paid-in or capital surplus" and "Earned surplus and undivided profits." See note 12. [14] Includes transportation.

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 2.

No. 203.—Income Tax Returns, Corporation, by Total-Assets Classes, by Industrial Groups: 1937

[All money figures (except assets classes) in millions and tenths of millions of dollars. See headnote, table 192, regarding effect of discontinuance of consolidated form of return]

TOTAL-ASSETS CLASS (THOUSANDS OF DOLLARS)	Number of returns [1]	Total assets or liabilities [2]	Total compiled receipts [3]	Compiled net profit or loss [4]	Net income or deficit [5]	Number of returns [1]	Total assets or liabilities [2]	Total compiled receipts [3]	Compiled net profit or loss [4]	Net income or deficit [5]
	All corporations					Agriculture				
Total	416,902	303,357.2	138,906.8	7,776.6	7,306.1	7,046	1,987.1	746.0	25.8	25.4
Under 50	228,721	4,179.5	10,923.3	[6] *151.3*	[6] *151.7*	3,171	69.1	60.5	[6] *3.1*	[6] *3.1*
50-100	60,238	4,282.4	7,607.8	37.9	37.5	1,265	90.0	52.8	[6] *1.5*	[6] *1.5*
100-250	58,817	9,283.4	12,308.2	178.2	176.3	1,313	206.6	95.6	[6] *.4*	[6] *.4*
250-500	27,992	9,868.0	9,794.3	242.1	235.0	596	208.2	70.6	.4	.4
500-1,000	17,587	12,325.4	9,830.2	317.4	303.8	353	244.4	66.6	1.7	1.7
1,000-5,000	17,897	37,278.4	21,929.6	1,107.9	1,055.6	300	592.3	160.9	6.7	6.5
5,000-10,000	2,620	18,186.7	8,451.7	542.3	517.0	34	223.5	79.9	4.3	4.2
10,000-50,000	2,281	46,641.9	19,522.2	1,639.8	1,565.0	13	[7] 353.0	159.0	17.7	17.6
50,000 and over	749	161,311.4	38,539.5	3,842.3	3,547.5	1				
	Mining and quarrying					Manufacturing				
Total	11,467	9,146.2	3,272.6	296.6	293.5	85,474	55,723.1	61,560.2	3,686.2	3,668.6
Under 50	4,911	95.1	90.3	[6] *6.5*	[6] *6.5*	43,324	820.0	2,301.9	[6] *41.8*	[6] *41.9*
50-100	1,707	122.8	89.4	[6] *.9*	[6] *.9*	12,468	891.6	1,947.5	13.6	13.6
100-250	1,028	308.2	172.9	1.9	1.9	13,266	2,105.4	3,925.6	72.5	72.3
250-500	1,097	392.2	214.4	6.6	6.5	6,667	2,352.4	3,847.2	116.6	116.1
500-1,000	727	507.7	227.2	6.6	6.5	4,250	2,991.4	4,390.6	171.4	170.6
1,000-5,000	821	1,744.7	568.5	36.1	35.7	4,237	8,917.0	11,033.7	634.4	630.8
5,000-10,000	137	923.3	259.8	21.2	21.0	598	4,171.6	4,217.5	291.1	289.2
10,000-50,000	117	2,251.5	864.7	83.9	83.1	521	10,516.6	9,773.8	807.6	803.7
50,000 and over	22	2,800.7	785.4	147.9	146.4	143	22,957.1	20,122.4	1,620.8	1,614.1
	Construction					Transportation and other public utilities				
Total	14,807	1,702.0	2,355.4	47.3	46.4	20,775	64,648.0	13,234.6	1,084.2	1,075.9
Under 50	10,192	163.0	505.0	[6] *6.1*	[6] *6.1*	12,206	197.2	393.0	[6] *4.4*	[6] *4.5*
50-100	2,015	141.9	293.5	.5	.5	2,258	159.3	213.8	4.4	4.4
100-250	1,527	234.0	406.1	5.3	5.3	2,275	360.5	322.4	16.1	16.0
250-500	571	200.9	298.6	7.5	7.4	1,125	397.0	269.1	10.6	10.5
500-1,000	264	181.9	211.7	5.9	5.4	867	616.2	312.2	22.8	22.7
1,000-5,000	208	393.9	328.2	25.0	24.7	1,133	2,547.1	808.8	67.2	66.9
5,000-10,000	16	113.1	111.2	4.6	4.6	316	2,248.9	522.8	46.8	46.5
10,000-50,000	13	[7] 273.3	206.1	4.8	4.7	376	8,647.4	1,983.0	251.2	249.8
50,000 and over	1					219	49,474.4	8,409.5	669.5	663.5
	Trade					Service				
Total	128,200	18,852.8	44,199.2	845.5	842.2	49,751	10,835.0	4,605.1	35.7	34.5
Under 50	85,321	1,568.3	5,925.1	[6] *34.8*	[6] *34.8*	28,980	452.3	1,076.8	[6] *8.4*	[6] *8.4*
50-100	19,047	1,342.8	4,262.1	23.4	23.4	6,411	457.4	418.3	6.8	6.7
100-250	14,448	2,220.3	6,226.0	69.8	69.7	6,665	1,055.0	591.5	13.5	13.4
250-500	4,933	1,713.5	4,388.2	74.2	73.9	3,686	1,278.3	430.8	6.7	6.5
500-1,000	2,392	1,630.8	3,837.3	70.5	70.3	2,058	1,434.8	444.3	3.4	3.1
1,000-5,000	1,708	3,209.1	7,023.8	171.9	171.2	1,717	3,422.3	923.7	14.9	14.4
5,000-10,000	178	1,226.8	2,449.6	66.2	65.8	157	1,056.6	209.0	[6] *4.3*	[6] *4.3*
10,000-50,000	147	2,606.0	4,784.1	153.8	153.1	71	1,147.4	319.6	[6] *4.5*	[6] *4.6*
50,000 and over	26	3,245.2	5,303.0	250.3	249.7	6	530.9	191.2	7.6	7.6
	Finance—Banking and insurance					Nature of business not reported				
Total	98,438	140,402.3	8,927.3	1,756.8	1,321.0	944	60.7	6.4	[6] *1.4*	[6] *1.4*
Under 50	39,851	807.0	565.6	[6] *25.1*	[6] *25.3*	765	7.5	5.1	[6] *1.0*	[6] *1.0*
50-100	14,996	1,071.6	329.7	[6] *8.4*	[6] *8.6*	71	5.0	.7	[6] *.1*	[6] *.1*
100-250	17,325	2,782.7	567.6	[6] *.4*	[6] *1.7*	70	10.7	.5	[6] *.2*	[6] *.2*
250-500	9,299	3,319.8	280.3	19.7	13.8	18	5.8	-------	[6] *.1*	[6] *.1*
500-1,000	6,664	4,709.3	340.3	35.3	23.5	12	8.9	.1	-------	-------
1,000-5,000	7,766	16,346.1	1,082.0	151.8	105.4	7	[7] 22.8	(8)	(8)	(8)
5,000-10,000	1,183	8,216.1	601.9	112.4	90.0	1				
10,000-50,000	1,023	21,088.1	1,565.8	334.1	266.4	-------	-------	-------	-------	-------
50,000 and over	331	82,061.6	3,594.1	1,137.4	857.5	-------	-------	-------	-------	-------

[1] Returns of active corporations submitting balance sheets. [2] See note 4, table 202.
[3] See note 1, table 198. [4] See note 8, table 198. [5] See note 1, table 192. [6] Deficit.
[7] Classes grouped to avoid disclosing data for individual corporations.
[8] Less than $50,000.

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 2.

No. 204.—Gift Tax Returns, Federal—Summary: 1934 to 1937

[All money figures and net gift classes in thousands of dollars]

	TOTAL				1937: Nontaxable returns, no net gifts	1937: TAXABLE RETURNS—NET GIFT CLASSES				
	1934	1935	1936	1937		Under 50	50-200	200-600	600-1,000	1,000 and over
Number of returns	9, 270	22, 563	13, 420	13, 695	9, 567	3, 265	694	141	24	4
Total gifts before exclusions	888, 753	2, 130, 514	482, 783	568, 109	250, 322	131, 583	102, 599	51, 304	21, 635	10, 664
Real estate	57, 723	150, 991	39, 811	46, 704	30, 401	10, 343	4, 426	1, 501	35	------
Stocks and bonds	640, 761	1, 558, 724	299, 452	356, 421	145, 053	73, 092	70, 460	41, 335	16, 596	9, 885
Cash	106, 265	185, 889	88, 459	86, 074	37, 223	24, 684	15, 715	5, 845	1, 966	641
Insurance	35, 620	101, 144	22, 465	28, 732	12, 060	11, 177	4, 334	668	377	118
Miscellaneous	48, 384	133, 766	32, 596	50, 178	25, 585	12, 291	7, 664	1, 956	2, 662	20
Exclusions not exceeding $5,000 for each donee	83, 377	217, 358	112, 375	120, 662	71, 919	34, 281	10, 385	3, 111	820	145
Total gifts after exclusions	805, 376	1, 913, 155	370, 408	447, 447	178, 403	97, 303	92, 214	48, 193	20, 815	10, 519
Deductions	268, 290	717, 155	235, 428	266, 508	178, 403	53, 783	28, 565	3, 945	1, 633	181
Charitable gifts after exclusions	73, 814	113, 320	47, 635	75, 514	49, 209	7, 260	15, 761	1, 811	1, 412	61
Specific exemption [1]	194, 476	603, 835	187, 793	190, 995	129, 194	46, 524	12, 803	2, 134	220	120
Net gifts	537, 086	1, 196, 001	134, 979	180, 939	--------	43, 520	63, 649	44, 249	19, 182	10, 339
Tax	68, 383	162, 798	15, 664	22, 758	--------	2, 551	6, 582	6, 706	4, 181	2, 737

[1] Specific exemption allowed for 1934 and 1935, $50,000; for 1936 and 1937, $40,000, taken in 1 year or spread over a period of years at option of donor. For 1936 and 1937 data are adjusted according to the provisions of Sec. 301 (b) of the Revenue Act of 1935.

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 1.

No. 205.—Estate Tax Returns, Federal—Summary: 1916 to 1938

NOTE.—**All money figures in thousands of dollars.** Under the various revenue acts estate tax returns are required: (1) In the case of every citizen or resident (only every resident for deaths prior to May 11, 1934) decedent if gross estate exceeds $50,000 for deaths prior to Feb. 26, 1926, and from June 6, 1932, to Aug. 30, 1935; $100,000 for deaths from Feb. 26, 1926, to June 5, 1932; and $40,000 for deaths on or after Aug. 31, 1935; (2) in the case of every nonresident alien (every nonresident citizen and alien if decedent died prior to May 11, 1934) who owned property in the United States at date of death. Estates of decedents dying on or after June 6, 1932, are subject to two taxes, that levied under the Revenue Act of 1926 and an additional tax levied under the act of 1932 or that act as amended.

YEAR	RETURNS FILED		GROSS ESTATE		NET TAXABLE ESTATE		TAX	
	Resident decedents [1]	Nonresident decedents [2]	Resident decedents [1]	Nonresident decedents [2]	Resident decedents [1]	Nonresident decedents [2]	Resident decedents [1]	Nonresident decedents [2]
Sept. 9, 1916–Jan. 15, 1922	42, 230	2, 896	8, 785, 642	107, 597	5, 407, 674	101, 849	351, 138	5, 378
Jan. 15–Dec. 31, 1922	12, 563	1, 313	2, 955, 959	58, 113	1, 652, 832	52, 142	117, 624	2, 938
1923	13, 963	1, 156	2, 774, 741	29, 587	1, 504, 621	27, 440	88, 384	726
1924	13, 011	1, 502	2, 540, 922	25, 600	1, 372, 421	23, 395	71, 451	488
1925	14, 013	2, 006	2, 958, 364	42, 725	1, 621, 008	37, 861	86, 223	1, 099
1926	13, 142	1, 425	3, 386, 267	21, 656	1, 951, 909	20, 567	101, 324	481
1927	9, 353	1, 347	3, 146, 290	26, 945	1, 735, 840	25, 777	40, 931	755
1928	8, 079	2, 157	3, 503, 239	51, 032	1, 943, 429	49, 075	40, 561	1, 398
1929	8, 582	1, 761	3, 843, 514	49, 732	2, 268, 323	45, 653	43, 303	1, 085
1930	8, 798	1, 584	4, 108, 517	57, 106	2, 376, 973	50, 481	39, 003	2, 614
1931	8, 333	1, 556	4, 042, 381	33, 195	2, 327, 319	29, 013	44, 540	660
1932	7, 113	1, 394	2, 795, 818	34, 570	1, 391, 569	31, 868	22, 364	1, 310
1933 [3]	8, 727	1, 548	2, 026, 931	34, 025	970, 868	30, 056	59, 429	1, 986
1934 [3]	10, 353	1, 500	2, 244, 107	23, 178	1, 150, 533	20, 033	95, 228	988
1935 [3]	11, 110	1, 614	2, 435, 282	24, 609	1, 316, 888	22, 888	153, 763	1, 703
1936 [3]	11, 005	1, 716	2, 296, 257	16, 163	1, 245, 395	14, 627	195, 301	1, 069
1937 [3]	15, 037	1, 995	2, 767, 739	26, 019	1, 622, 618	23, 995	305, 784	2, 665
1938 [3]	15, 932	1, 710	3, 046, 977	22, 648	1, 724, 589	20, 670	314, 620	2, 182

[1] Includes citizens residing outside the United States who died on or after May 11, 1934.
[2] Excludes citizens residing outside the United States who died on or after May 11, 1934.
[3] The net taxable estate for decedents who died after 4:59 p. m. June 6, 1932, is net estate subject to the additional tax under the Revenue Act of 1932 or that act as amended. The data on net taxable estate for the years 1933-37 have been revised. The tax is the tax imposed by the Revenue Act of 1926 plus the additional tax under the Revenue Act of 1932 or that Act as amended.

Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 1.

No. 206.—Estate Tax Returns, Federal—Analysis of Returns of Resident Decedents,[1] 1935 to 1938, and by Net Estate (Before Specific Exemption) Classes, 1938

[All money figures and net estate (before specific exemption) classes in thousands of dollars]

	1935	1936	1937	1938								
				Total	Nontaxable	Taxable—filed under all acts						
						Total	Net estate (before specific exemption) classes [2]					
							Under 50	50 under 200	200 under 600	600 under 1,000	1,000 under 5,000	5,000 and over
Number of returns	11,110	11,605	15,037	15,932	2,712	13,220	2,655	8,510	1,546	240	245	24
Gross estate, total	2,435,282	2,296,257	2,767,739	3,046,977	202,865	2,844,112	151,552	975,955	606,459	231,189	610,359	268,597
Real estate	383,333	353,106	445,059	464,383	71,601	392,781	41,661	208,677	79,570	18,310	37,315	7,247
Bonds, exempt or partially exempt	322,102	254,153	311,742	412,648	9,920	402,728	7,472	70,006	68,711	32,066	102,523	121,951
Other bonds	198,846	184,713	195,820	197,804	9,254	188,550	9,031	77,917	55,868	15,317	24,708	5,709
Capital stock in corporations	901,311	923,300	1,165,585	1,273,672	55,300	1,218,372	41,356	331,296	268,429	121,324	338,702	117,264
Mortgages, notes, cash, etc	351,759	313,839	396,790	429,652	31,962	397,691	38,657	197,167	83,968	23,976	46,543	7,378
Insurance (gross)	144,135	129,819										
Insurance (net)			73,316	69,783	8,952	60,832	3,957	28,490	15,603	3,989	7,410	1,382
All other property	133,795	137,326	179,427	199,035	15,877	183,158	9,417	62,400	34,312	16,206	53,155	7,666
Deductions, total	1,943,789	1,762,684	2,215,858	1,885,755	266,231	1,119,523	138,804	542,161	169,444	57,673	165,794	45,647
Specific exemption under 1926 act [3]	1,110,350	1,159,650	1,503,150									
Specific exemption under 1932 act or that act as amended [3]				640,650	110,010	530,640	106,200	341,930	62,150	9,600	9,800	960
Charitable, public, and similar bequests	105,517	128,053	126,571	200,036	30,891	169,145	5,692	36,618	25,478	16,768	82,825	1,763
Property from an estate taxed within 5 years [4]	37,943	31,798	37,411	48,214	804	47,410	3,475	24,319	10,319	1,823	7,471	4
Funeral and administrative expenses, debts, mortgages, etc	626,730	375,507	548,726	496,855	124,527 [5]	372,328	23,437	139,292	71,495	29,484	65,700	42,922
Debts, mortgages, etc	(5)	(5)	(5)	317,315	111,320	205,995	14,087	81,168	36,699	16,742	37,199	20,100
Funeral and administrative expenses	(5)	(5)	(5)	156,845	11,684	145,161	8,542	52,967	31,828	12,071	26,754	13,001
Losses during administration	(5)	(5)	(5)	348	52	297	20	120	126	1	29	
Support of dependents	(5)	(5)	(5)	22,347	1,471	20,875	788	5,037	2,842	670	1,718	9,821
Insurance exemption	63,249	67,675										
Net estate before specific exemption				2,301,872	46,644	2,255,229	118,948	775,724	499,166	183,117	454,367	223,910
Net estate to which 1926 or prior year rates apply [3]	1,028,491	935,280	1,203,155	1,265,276		1,265,276	16	108,598	345,898	159,234	430,017	221,510
Net estate to which 1932, 1934, or 1935 rates apply [3]	1,314,171	1,243,079	1,621,443	1,724,589		1,724,589	12,748	433,794	437,016	173,517	444,567	222,950
Tax under 1926 or prior year acts	56,292	56,446	76,129	76,506		76,506	(6)	1,301	9,090	6,380	29,302	30,433
Additional tax under 1932 act or that act as amended	141,462	183,161	288,194	298,288		298,288	258	32,586	58,665	28,502	97,422	80,854
Total tax	197,754	239,607	364,323	374,794		374,794	258	33,887	67,755	34,882	126,724	111,287
Tax credits [7]	43,990	44,306	58,538	60,174		60,174	(6)	1,073	7,250	4,963	22,533	24,353
Net tax	153,763	195,301	305,784	314,620		314,620	258	32,814	60,507	29,918	104,190	86,937

[1] Includes returns of all citizen decedents, regardless of place of residence, who died after May 11, 1934.

[2] The basis for net estate classes is the amount of net estate before the deduction of specific exemption. For returns of decedents who died on or after 5 p. m., June 6, 1932, the net estate and specific exemption used are those provided in computing the additional tax under the Revenue Act of 1932 or that act as amended and not those provided under the 1926 act.

[3] Specific exemption allowed under act of 1924 and prior acts is $50,000; act of 1926, $100,000. Specific exemption allowed for computing additional tax under act of 1932 and act of 1932 as amended by 1934, $50,000; and act of 1932 as amended by 1935, $40,000.

[4] For years 1935–37 the deduction tabulated is that computed under 1926 act; for 1938 the deduction is that used for computing additional tax under 1932 act or that act as amended, except for 19 returns for decedents who died prior to June 6, 1932. [5] Not reported separately. [6] Less than $500.

[7] Credits for estate, inheritance, legacy, or succession taxes paid to any of the several States, Territories, or District of Columbia and gift taxes paid to the Federal Government.

Source: Treasury Department. Bureau of Internal Revenue; Statistics of Income, Part 1.

No. 207.—Public Debt of the United States: 1800 to 1940

[All figures except per capita in thousands of dollars]

JUNE 30—	GROSS DEBT [1] Amount	GROSS DEBT [1] Per capita	Interest bearing [2]	Matured	Non-interest bearing [1]
1800	82,976	$15.87	----------	------	--------
1810	53,173	7.46	----------	------	--------
1820	91,016	9.58	----------	------	--------
1830	48,565	3.83	----------	------	--------
1840	3,573	.21	----------	------	--------
1850	63,453	2.77	----------	------	--------
1855	35,588	1.32	35,418	170	--------
1860	64,844	2.06	64,683	161	--------
1865	2,677,929	77.07	2,217,709	2,129	458,090
1870	2,436,453	63.19	2,035,881	3,570	397,003
1875	2,156,277	49.06	1,708,676	11,426	436,175
1878	2,159,418	45.37	1,780,736	5,594	373,089
1879	2,298,913	47.05	1,887,716	37,015	374,181
1880	2,090,909	41.69	1,709,993	7,621	373,295
1881	2,019,286	39.35	1,625,568	6,724	386,994
1882	1,856,916	35.37	1,449,810	16,261	390,845
1883	1,721,959	32.07	1,324,229	7,831	389,899
1884	1,625,307	29.60	1,212,564	19,656	393,088
1885	1,578,551	28.11	1,182,151	4,101	392,299
1886	1,555,660	27.10	1,132,014	9,704	413,941
1887	1,465,485	24.97	1,007,692	6,115	451,678
1888	1,384,632	23.09	936,522	2,496	445,613
1889	1,249,471	20.39	815,854	1,911	431,705
1890	1,122,397	17.92	711,313	1,816	409,268
1891	1,005,807	15.75	610,529	1,615	393,663
1892	968,219	14.88	585,029	2,786	380,404
1893	961,432	14.49	585,037	2,094	374,301
1894	1,016,898	15.04	635,042	1,851	380,005
1895	1,096,913	15.91	716,202	1,722	378,989
1896	1,222,729	17.40	847,364	1,637	373,729
1897	1,226,794	17.14	847,365	1,347	378,082
1898	1,232,743	16.90	847,367	1,263	384,113
1899	1,436,701	19.33	1,046,049	1,218	389,434
1900	1,263,417	16.56	1,023,479	1,176	238,762
1901	1,221,572	15.71	987,141	1,416	233,016
1902	1,178,031	14.89	931,070	1,281	245,680
1903	1,159,406	14.40	914,541	1,205	243,659
1904	1,136,259	$13.88	895,157	1,971	239,131
1905	1,132,357	13.60	895,158	1,370	235,829
1906	1,142,523	13.50	895,159	1,128	246,236
1907	1,147,178	13.33	894,834	1,087	251,257
1908	1,177,690	13.46	897,504	4,130	276,056
1909	1,148,315	12.91	913,317	2,884	232,114
1910	1,146,940	12.69	913,317	2,125	231,498
1911	1,153,985	12.28	915,353	1,880	236,752
1912	1,193,839	12.48	963,777	1,760	228,301
1913	1,193,048	12.26	965,707	1,660	225,682
1914	1,188,235	12.00	967,953	1,553	218,730
1915	1,191,264	11.83	969,759	1,507	219,998
1916	1,225,146	11.96	971,563	1,473	252,110
1917	2,975,619	28.57	2,712,549	14,232	248,837
1918	12,243,629	115.65	11,985,882	20,243	237,504
1919	25,482,034	240.09	25,234,496	11,109	236,429
1920	24,297,918	228.32	24,061,095	6,748	230,075
1921	23,976,251	221.09	23,737,352	10,940	227,959
1922	22,964,079	208.97	22,711,036	25,251	227,793
1923	22,349,688	200.10	22,007,591	98,172	243,925
1924	21,251,120	186.86	20,081,586	30,241	239,293
1925	20,516,272	177.82	20,210,906	30,243	275,123
1926	19,643,183	167.70	19,383,771	13,328	246,084
1927	18,510,174	156.04	18,250,944	14,707	244,523
1928	17,604,291	146.69	17,317,695	45,332	241,264
1929	16,931,198	139.40	16,638,941	50,751	241,505
1930	16,185,308	131.49	15,921,892	31,715	231,701
1931	16,801,485	135.37	16,519,580	51,823	230,074
1932	19,487,010	155.93	19,161,274	60,087	265,650
1933	22,538,672	179.21	22,157,643	65,911	315,118
1934	27,053,086	213.65	26,480,488	54,266	518,332
1935	28,701,167	225.07	27,645,230	230,663	825,274
1936	33,545,385	261.20	32,755,632	169,363	620,390
1937	36,427,091	281.82	35,802,587	118,530	505,974
1938	37,167,487	285.43	36,578,685	141,351	447,452
1939	40,445,417	308.34	39,891,844	142,293	411,280
1940	42,971,044	325.22	42,380,009	204,591	386,444

DATE	Gross debt [1] [3]	INTEREST-BEARING DEBT: Bonds [4]	Notes [4] [6]	Certificates of indebtedness [5]	Treasury bills, maturity value	Special issues to Govt. agencies and trust funds	Non-interest-bearing debt [1]	Net debt, including matured interest obligations, etc.[4]
1917—Apr. 5	1,281,969	[7] 1,023,557	----------	----------	----------	----------	258,411	(8)
1919—Aug. 31	26,594,268	17,102,863	5,044,707	4,201,209	----------	----------	245,490	25,700,395
1920—June 30	24,297,918	16,218,385	5,073,784	2,768,926	----------	----------	236,823	24,330,890
1924—June 30	21,251,120	16,025,459	4,148,613	807,514	----------	----------	269,534	21,178,045
1925—June 30	20,516,272	16,842,290	2,739,931	533,285	----------	95,400	305,366	20,439,234
1926—June 30	19,643,183	16,928,279	1,798,713	452,879	----------	203,900	259,412	19,572,705
1927—June 30	18,510,174	15,220,395	1,985,954	686,096	----------	358,500	259,230	18,422,288
1928—June 30	17,604,291	13,020,818	2,582,118	1,252,408	----------	462,352	286,596	17,467,606
1929—June 30	16,931,198	12,124,702	2,267,138	1,640,200	----------	606,902	292,256	16,742,755
1930—June 30	16,185,308	12,111,335	1,626,116	1,264,355	155,916	764,171	263,416	15,985,383
1931—June 30	16,801,485	13,530,523	451,719	1,801,778	444,580	290,989	281,897	16,481,025
1932—June 30	19,487,010	14,249,658	1,261,284	2,725,730	615,632	308,970	325,737	19,225,532
1933—June 30	22,538,672	14,223,267	4,548,379	2,108,328	954,493	323,176	381,029	21,834,565
1934—June 30	27,053,086	16,509,857	6,053,112	1,517,245	1,404,035	396,239	572,598	24,773,076
1935—June 30	28,701,167	14,935,838	10,023,252	----------	2,052,898	633,242	1,055,937	27,634,672
1936—June 30	33,545,385	18,394,989	11,380,985	----------	2,353,516	626,142	789,753	31,828,883
Dec. 31	34,405,489	20,574,907	10,288,948	----------	2,202,929	632,045	706,660	33,127,418
1937—June 30	36,427,091	21,324,232	10,617,241	----------	2,303,094	1,558,020	624,504	34,466,647
Dec. 31	37,286,216	21,989,402	10,547,067	----------	1,952,164	2,226,754	570,820	34,859,351
1938—June 30	37,167,487	23,601,923	9,146,923	----------	1,154,164	2,675,675	588,802	35,854,520
Dec. 31	39,430,011	25,952,304	8,496,370	----------	1,306,166	3,156,010	528,161	37,000,655
1939—June 30	40,445,417	27,571,712	7,242,710	----------	1,307,569	3,769,854	553,573	38,430,922
Dec. 31	41,960,699	29,576,322	6,202,696	----------	1,454,743	4,231,400	495,538	39,773,522
1940—June 30	42,971,044	29,920,321	6,382,600	----------	1,302,194	4,774,894	501,035	41,381,998

[1] After deducting gold reserve against United States notes. Figures for 1800 to 1850, inclusive, are as of Jan. 1.
[2] Exclusive of bonds issued to the Pacific railways and the Navy pension fund.
[3] Includes matured debt on which interest has ceased, not shown separately. See first section of table for figures for June 30.
[4] Gross debt, including matured interest obligations, etc., less net balance held by the Treasurer of the United States.
[5] Excludes special issues to Government agencies and trust funds.
[6] Includes Treasury (war) savings securities for 1919 to 1929.
[7] Includes notes and certificates of indebtedness.
[8] Not available.

Source: Treasury Department; Annual Report of the Secretary, Statement of the Public Debt of the United States. Preliminary figures published currently in "Daily Statement of the U. S. Treasury."

No. 208.—Public Debt of the United States—Issues Outstanding on December 31, 1939

Security	Rate of interest	Redeemable (on and after) [1]	Payable	Amount outstanding
	Percent			*1,000 dollars*
Interest-bearing debt outstanding				41,465,161
Bonds:				
Panama Canal loan of 1961	3		June 1, 1961	49,800
Conversion bonds of 1946–47	3		Jan. 1, 1946–47	28,895
Postal savings bonds, series 18–49	2½	1 year from date of issue.	Jan. 1–July 1, 1940–55.[2]	117,673
Treasury bonds:				
4¼ percent of 1947–52	4¼	Oct. 15, 1947	Oct. 15, 1952	758,946
4 percent of 1944–54	4	Dec. 15, 1944	Dec. 15, 1954	1,036,693
3¾ percent of 1946–56	3¾	Mar. 15, 1946	Mar. 15, 1956	489,080
3⅜ percent of 1943–47	3⅜	June 15, 1943	June 15, 1947	454,135
3⅜ percent of 1940–43	3⅜	June 15, 1940	June 15, 1943	352,903
3⅜ percent of 1941–43	3⅜	Mar. 15, 1941	Mar. 15, 1943	544,870
3⅛ percent of 1946–49	3⅛	June 15, 1946	June 15, 1949	818,627
3 percent of 1951–55	3	Sept. 15, 1951	Sept. 15, 1955	755,432
3¼ percent of 1941	3¼		Aug. 1, 1941	834,453
3¼ percent of 1943–45	3¼	Oct. 15, 1943	Oct. 15, 1945	1,400,528
3¼ percent of 1944–46	3¼	Apr. 15, 1944	Apr. 15, 1946	1,518,738
3 percent of 1946–48	3	June 15, 1946	June 15, 1948	1,035,874
3⅛ percent of 1949–52	3⅛	Dec. 15, 1949	Dec. 15, 1952	491,375
2⅞ percent of 1955–60	2⅞	Mar. 15, 1955	Mar. 15, 1960	2,611,094
2¾ percent of 1945–47	2¾	Sept. 15, 1945	Sept. 15, 1947	1,214,429
2¾ percent of 1948–51	2¾	Mar. 15, 1948	Mar. 15, 1951	1,223,496
2¾ percent of 1951–54	2¾	June 15, 1951	June 15, 1954	1,626,687
2¾ percent of 1956–59	2¾	Sept. 15, 1956	Sept. 15, 1959	981,827
2½ percent of 1949–53	2½	Dec. 15, 1949	Dec. 15, 1953	1,786,141
2½ percent of 1945	2½		Dec. 15, 1945	540,844
2½ percent of 1948	2½		Sept. 15, 1948	450,978
2¾ percent of 1958–63	2¾	June 15, 1958	June 15, 1963	918,781
2½ percent of 1950–52	2½	Sept. 15, 1950	Sept. 15, 1952	1,185,842
2¾ percent of 1960–65	2¾	Dec. 15, 1960	Dec. 15, 1965	1,485,385
2 percent of 1947	2		Dec. 15, 1947	701,075
2 percent of 1948–50	2	Dec. 15, 1948	Dec. 15, 1950	571,431
2¼ percent of 1951–53	2¼	Dec. 15, 1951	Dec. 15, 1953	1,090,963
United States savings bonds:[3]				
Series A–1935	2.9	After 60 days from issue date.	Various dates from Mar. 1, 1945.	175,759
Series B–1936	2.9	do	Various dates from Jan. 1, 1946.	321,631
Series C–1937	2.9	do	Various dates from Jan. 1, 1947.	420,146
Series C–1938	2.9	do	Various dates from Jan. 1, 1948.	507,237
Series D–1939	2.9	do	Various dates from Jan. 1, 1949.	695,453
Unclassified sales				108,421
Adjusted service bonds of 1945	3	On demand[4]	June 15, 1945	270,591
Adjusted service bonds (Government Life Insurance Fund series 1946).	4½	On demand	On or after June 15, 1946.	500,158
Treasury Notes:				
Series A–1940	1⅝		Mar. 15, 1940	77,401
Series B–1940	1½		June 15, 1940	738,428
Series C–1940	1½		Dec. 15, 1940	737,162
Series A–1941	1½		Mar. 15, 1941	676,708
Series B–1941	1⅜		June 15, 1941	503,878
Series C–1941	1¼		Dec. 15, 1941	204,425
Series A–1942	1¾		Mar. 15, 1942	426,350
Series B–1942	2		Sept. 15, 1942	342,143
Series C–1942	1¾		Dec. 15, 1942	232,375
Series A–1943	1⅛		June 15, 1943	629,117
Series B–1943	1⅛		Dec. 15, 1943	420,973
Series A–1944	¾		June 15, 1944	415,520
Series B–1944	1		Mar. 15, 1944	515,211
Series C–1944	1		Sept. 15, 1944	283,006
Old-age reserve account, series 1941–44	3	After 1 year from date of issue.	June 30, 1941 to 1944.	1,435,200
Railroad retirement account, series 1942–44.	3	do	June 30, 1942 to 1944.	77,200
Civil Service retirement fund, series 1940–44.	4	do	June 30, 1940 to 1944.	540,500
Foreign Service retirement fund, series 1940–44.	4	do	do	3,795
Canal Zone retirement fund, series 1940–44.	4	do	do	4,250
Alaska Railroad retirement fund, series 1941–44.	4	do	June 30, 1941 to 1944.	738

[1] Except where otherwise indicated.
[2] Payable 20 years from date of issue.
[3] Amount outstanding is current redemption value. Bonds are sold at a discount, payable at par on maturity, 10 years after date of issue. Interest rate is approximate yield if held to maturity.
[4] At option of holder.

No. 208.—Public Debt of the United States—Issues Outstanding on December 31, 1939—Continued

SECURITY	Rate of interest	Redeemable (on and after)[1]	Payable	Amount outstanding
Interest-bearing debt outstanding—Con.				
Treasury notes—Continued.	*Percent*			*1,000 dollars*
Postal Savings System, series 1942–44	2	After 1 year from date of issue.	June 30, 1942 to 1944.	71,500
Government Life Insurance Fund, series 1943 and 1944.	2	do	June 30, 1943 and 1944.	3,259
Federal Deposit Insurance Corporation, series 1943 and 1944.	2	do	Dec. 1, 1943 and 1944.	71,000
Certificates of indebtedness—Special:				
Adjusted service certificate fund, series 1940	4	On demand	Jan. 1, 1940	14,800
Unemployment trust fund, series 1940	2½	do	June 30, 1940	1,509,000
Treasury bills	[5] 0.007—0.036		Various dates from Jan. 3 to Mar. 27, 1940.	1,454,743
Matured debt on which interest has ceased			On presentation	97,130
Debt bearing no interest			do	398,408
United States (legal tender) notes ($346,681,000) less gold reserve ($156,039,000).			do	190,642
Old demand notes			do	53
National and Federal Reserve bank notes [6]			do	202,499
Fractional currency			do	1,979
Thrift and Treasury savings stamps			do	3,237

[1] Except where otherwise indicated.
[5] Treasury bills are non-interest-bearing short-term securities sold on a discount basis with competitive bids for each issue. The average sale price gives an approximate yield on a bank-discount basis. Yields on all issues outstanding Dec. 31, 1939, ranged between the percents given above.
[6] Assumed by the United States on deposit of lawful money for their retirement.

Source: Treasury Department, Statement of the Public Debt of the United States. Preliminary figures published currently in "Daily Statement of the United States Treasury."

No. 209.—Indebtedness of Foreign Governments to United States

Note.—**In thousands of dollars.** Figures are as of Mar. 31, 1940. Indebtedness of Germany to United States on account of costs of the American Army of Occupation and awards of the Mixed Claims Commission is not included. On Mar. 31, 1940, this totaled $1,264,493,000 (reichsmarks converted to dollars at par). Payments by Germany to Mar. 31, 1940, amounted to $33,588,000.

COUNTRY	Total indebtedness (payments on principal deducted)	Total payments received	FUNDED INDEBTEDNESS				UNFUNDED INDEBTEDNESS [1]	
			Indebtedness		Payments on account		Payments on account [2]	
			Principal (net)	Accrued interest	Principal	Interest	Principal	Interest
Total	[3] 13,345,161	2,749,908	11,231,004	[4] 1,695,253	475,711	1,320,851	281,990	671,354
Armenia	[1] 23,901							
Belgium	457,553	52,191	400,680	56,873	17,100	14,490	2,058	18,544
Cuba		12,287					10,000	2,287
Czechoslovakia	165,789	20,134	165,241	547	19,830			304
Estonia	21,321	1,248	16,466	4,855		1,247		1
Finland	8,143	5,891	8,042	100	958	4,624		309
France	4,200,333	486,076	3,863,650	336,683	161,350	38,650	64,690	221,386
Germany (Austrian indebtedness) [5]	26,017	863	25,980	36	863			
Great Britain	5,574,431	2,024,849	4,368,000	1,206,431	232,000	1,232,771	202,182	357,897
Greece	34,526	4,040	31,516	3,010	981	1,897	3	1,159
Hungary	2,413	518	1,909	504	74	443		1
Italy	2,025,526	100,830	2,004,900	20,626	37,100	5,767	364	57,599
Latvia	8,790	762	6,879	1,911	9	622		131
Liberia		36					26	10
Lithuania	7,870	1,238	6,198	1,673	235	1,002		2
Nicaragua		169					142	27
Poland	266,815	22,646	206,057	60,758	1,287	19,311		2,048
Rumania	64,914	4,791	63,861	1,054	2,700	29	1,799	263
Russia	[3] 395,002	8,750						8,750
Yugoslavia	61,818	2,589	61,625	193	1,225		728	636

[1] The principal amount of unfunded indebtedness on Mar. 31, 1940, was $204,561,000 (Armenia, $11,960,000 and Russia, $192,601,000) and accrued interest of $214,342,000 (Armenia, $11,941,000 and Russia, $202,401,000).
[2] Payments of governments which have funded their debts were made prior to the date of the funding agreements.
[3] See note 1 for principal amount of unfunded indebtedness and accrued interest.
[4] Includes balances of amounts postponed under provisions of joint resolution of Dec. 23, 1931.
[5] The German Government has been notified that the Government of the United States will look to the German Government for the discharge of this indebtedness of the Government of Austria to the Government of the United States.

Source: Treasury Department, Statement of the Public Debt of the United States.

No. 210.—Public Debt of the United States—Transactions During Fiscal Years: 1933 to 1939

[In thousands of dollars. "Debt bearing no interest" is amount after deducting gold reserve]

	1933	1934	1935	1936	1937	1938	1939
Gross debt outstanding at beginning of fiscal year	19,487,010	22,538,672	27,053,086	28,701,167	33,545,385	36,427,091	37,167,487
Interest-bearing debt	19,161,274	22,157,643	26,480,488	27,645,230	32,755,632	35,802,587	36,578,685
Matured debt	60,087	65,911	54,266	230,663	169,363	118,530	141,351
Debt bearing no interest	265,650	315,118	518,332	825,274	620,390	505,974	447,452
Public debt issues	9,697,083	13,582,927	13,125,791	14,120,728	9,591,909	9,621,317	13,086,783
Pre-war issues	18,380	27,580	25,719	20,744	----------	----------	----------
Certificates of indebtedness	2,560,228	1,875,251	213,600	391,670	651,339	1,455,870	1,749,000
Treasury bills	3,061,895	4,385,975	4,007,066	3,556,159	3,604,543	3,757,949	5,227,365
Treasury notes	3,962,694	2,796,255	4,911,170	3,509,993	1,404,697	1,978,370	2,015,896
United States savings bonds	----------	----------	62,567	265,439	522,231	505,175	715,659
Adjusted service bonds	----------	----------	----------	1,668,752	640,747	12,751	6,561
Treasury bonds	----------	4,177,903	3,351,393	4,484,361	2,768,352	1,910,603	3,372,302
Treasury (war) savings securities	2	1	----------	----------	----------	----------	----------
National and Fed. Res. bank notes, deposits for retirement	93,884	319,963	554,277	223,610	----------	600	----------
Public debt redemptions	6,645,420	9,068,514	11,477,710	9,276,511	6,710,203	8,880,921	9,808,853
Pre-war issues	2,016	2,242	1,801	673,194	1,836	1,777	310
Certificates of indebtedness	3,181,689	2,456,649	1,698,370	405,619	449,687	909,010	1,360,910
Treasury bills	2,719,362	3,929,416	3,326,590	3,283,135	3,666,199	4,856,487	5,066,764
First Liberty loan	2	2	1,788,407	101,395	14,850	13,783	2,336
Second Liberty loan	654	410	280	169	130	114	64
Third Liberty loan	1,096	712	456	253	160	260	143
Fourth Liberty loan	5	1,855,531	3,077,596	1,276,755	19,460	15,439	5,430
Victory Liberty loan	152	111	70	48	42	27	52
Treasury notes	653,015	645,457	1,335,620	2,138,641	1,943,259	2,875,067	3,212,210
Treasury bonds	42,834	61,113	555	2	532	322	9
United States savings bonds	----------	----------	531	11,253	36,328	66,869	82,067
Adjusted service bonds	----------	----------	----------	957,492	463,275	82,625	42,368
Treasury (war) savings securities	210	143	123	77	42	31	19
National bank and Federal Reserve bank notes, retirements	44,383	116,725	247,310	428,477	114,402	59,111	36,162
Misc. noninterest-bearing debt	2	2	2	2	1	1	10
Gross debt outstanding at end of fiscal year	22,538,672	27,053,086	28,701,167	33,545,385	36,427,091	37,167,487	40,445,417
Interest-bearing	22,157,643	26,480,488	27,645,230	32,755,632	35,802,587	36,578,685	39,891,844
Matured debt	65,911	54,266	230,663	169,363	118,530	141,351	142,293
Debt bearing no interest	315,118	518,332	825,274	620,390	505,974	447,452	411,280

Source: Treasury Department, Annual Report of the Secretary.

No. 211.—Contingent Liabilities of the United States—Principal Amounts of Obligations Outstanding as of Dec. 31, 1939

[All figures in thousands of dollars]

TITLE	Amount
Guaranteed by U. S. (as to principal and interest), total	[1] 5,703,827
Unmatured obligations	5,621,169
Commodity Credit Corporation	406,794
5/8% notes, Series D, 1941	202,553
1% notes, Series E, 1941	204,241
Federal Farm Mortgage Corporation	[2] 1,269,388
3% bonds of 1944-49	835,086
3¼% bonds of 1944-64	94,679
3% bonds of 1942-47	236,476
2¾% bonds of 1942-47	103,148
Federal Housing Administration	3,543
3% debentures, Series A	2,127
2¾% debentures, Series B—2nd called	660
2¾% debentures, Series B—Uncalled	756
Home Owners' Loan Corporation	[3] 2,731,230
3% bonds, Series A, 1944-52	778,579
2¼% bonds, Series G, 1942-44	879,039
⅜% bonds, Series K, 1940	127,867
⅝% bonds, Series L, 1941	190,838
1½% bonds, Series M, 1945-47	754,907
Reconstruction Finance Corporation	[4] 1,096,057
⅞% notes, Series N	211,460
Guaranteed by U. S.—Continued.	
Reconstruction Finance Corporation—Continued.	
⅞% notes, Series P	298,639
⅞% notes, Series R	310,090
1% notes, Series S	275,868
Tennessee Valley Authority	(5)
U. S. Housing Authority, 1⅜% notes, Series B, 1944	[6] 114,157
Matured obligations	[7] 82,658
Commodity Credit Corporation, ¾% notes, Series C, 1939	[8] 2
Federal Farm Mortgage Corporation, 1½% bonds of 1939	[9] 430
Federal Housing Administration, 2¾ debentures, Series B—1st called	4
Home Owners' Loan Corporation	82,222
2¾% bonds, Series B, 1939-49	[10] 81,924
1½% bonds, Series C, 1936	5
2% bonds, Series E, 1938	86
1½% bonds, Series F, 1939	207
On credit of United States, total	[11] 1,278,962
Postal Savings System:	
Funds due depositors	[12] 1,270,662
Tennessee Valley Authority, 2½% bonds, Series A, 1943	[13] 8,300
Other obligations:	
Federal Reserve notes (face amount)	[14] 4,948,642

[1] Matured interest amounted to $3,554,000 on Dec. 31, 1939.
[2] Does not include bonds of 1940 amounting to $10,000,000 held by the Treasury and reflected in the public debt.
[3] Does not include Series N bonds amounting to $20,000,000 held by the Treasury and reflected in the public debt; but does include bonds amounting to $3,000 held by the Home Owners' Loan Corporation as "Treasury" bonds pending cancelation.
[4] Does not include notes amounting to $10,898,000 held by the Treasury and reflected in the public debt.
[5] Bonds amounting to $273,000 issued under Section 15a and an interim certificate amounting to $50,000,000 issued under Section 15c of the Tennessee Valley Authority Act of 1933, as amended, are held by the Treasury and reflected in the public debt.
[6] Does not include Series C notes amounting to $10,000,000 held by the Treasury and reflected in the public debt.
[7] Funds have been deposited with the Treasurer of the United States for payment of outstanding matured principal and interest obligations guaranteed by the United States.
[8] Does not include notes amounting to $243,000 in transit for redemption on Dec. 31, 1939.
[9] Does not include bonds amounting to $11,000 in transit for redemption on Dec. 31, 1939.
[10] Does not include bonds amounting to $332,000 in transit for redemption on Dec. 31, 1939.
[11] Matured interest amounted to $34,920,000 on Dec. 31, 1939.
[12] Figures are as of Oct. 31, 1939—those of Dec. 31, 1939 not available. Offset by cash in designated depository banks and the accrued interest amounting to $54,949,000, which is secured by the pledge of collateral as provided in the Regulations of the Postal Savings System, amounting to $54,007,000; cash in possession of System amounting to $65,980,000; Government and Government-guaranteed securities amounting to $1,174,619,000 held as investments; and other assets.
[13] Held by the Reconstruction Finance Corporation.
[14] In actual circulation, exclusive of $9,904,000 redemption fund deposited in the Treasury and $315,977,000 of their own Federal Reserve notes held by the issuing banks. The collateral security for Federal Reserve notes issued consists of $5,371,000,000 in gold certificates and in credits with the Treasurer of the United States payable in gold certificates, and $1,365,000 in commercial paper.

Source: Treasury Department, Statement of the Public Debt of the United States.

No. 212.—Securities Owned by the United States Government as of Dec. 31, 1939

Note.—All figures in thousands of dollars. On the basis of the face value of the securities 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 from reports received from other Government departments and establishments. The amount of foreign obligations was $13,345,154,000 on Dec. 31, 1939; for detailed figures for such obligations as of Mar. 31, 1940, see table 209

Security	Amount
Total	2,927,188
Capital stock	1,733,491
Banks for Cooperatives	99,000
Central Bank for Cooperatives	50,000
Commodity Credit Corporation	100,000
Disaster Loan Corporation	22,000
Electric Home and Farm Authority	850
Export-Import Bank of Washington	[1] 46,000
Federal Crop Insurance Corporation	15,000
Federal Deposit Insurance Corporation	150,000
Federal Farm Mortgage Corporation	200,000
Federal home loan banks	124,741
Federal intermediate credit banks	70,000
Federal land banks	125,000
Federal National Mortgage Association	[2] 10,000
Federal savings and loan associations	39,679
Federal Savings and Loan Insurance Corporation	[3] 100,000
Home Owners' Loan Corporation	[4] 100,000
Inland Waterways Corporation	12,000
Panama Railroad Company	7,000
Production credit corporations	120,000
Reconstruction Finance Corporation	[5] 309,215
RFC Mortgage Company	[2] 25,000
Regional agricultural credit corporations	5,000
Tennessee Valley Associated Cooperatives, Inc	1
U. S. Housing Authority	1,000
U. S. Housing Corporation	[6] 1,905
U. S. Spruce Production Corporation	100
Paid-in surplus	216,690
Federal intermediate credit banks	30,000
Federal land banks	187,690
Federal National Mortgage Association	[1] 1,000
Bonds and notes	101,171
Federal Farm Mortgage Corporation	10,000
Home Owners' Loan Corporation	20,000
Reconstruction Finance Corporation	10,898
Tennessee Valley Authority	50,273
U. S. Housing Authority	10,000
Other securities	873,836
Farm Credit Administration:	
Loans to cooperative marketing associations and stabilization corporations	89,951
Loans to joint stock land banks	18
Seed, feed, drought relief, and crop production loans	167,717
Farm Security Administration:	
Rural rehabilitation loans to farmers, etc	257,146
Interior Department:	
Indian loans	2,624
Navy Department:	
Sales of surplus property	4,607
Public Works Administration:	
Advances to States, municipalities, railroads, and others	72,393
Puerto Rico Reconstruction Administration:	
Loans	4,142
Capital stock of Puerto Rico Cement Corporation	1,220
Rural Electrification Administration:	
Advances to cooperatives, States, and private utilities	[7] 183,244
Treasury Department:	
Counties and municipalities	2,394
Railroads	30,186
Securities received by the Bureau of Internal Revenue in settlement of tax liabilities	172
U. S. Maritime Commission:	
Ship construction and reconditioning loans, ship sales notes, etc	58,022

[1] Reconstruction Finance Corporation funds amounting to $45,000,000 and appropriated funds amounting to $1,000,000.
[2] Reconstruction Finance Corporation funds.
[3] Home Owners' Loan Corporation obligations issued for capital stock subscriptions.
[4] Balance after deducting funds expended for subscriptions to capital stock of Federal Savings and Loan Insurance Corporation.
[5] Balance after deducting funds expended on account of securities included elsewhere in this table.
[6] The balance of the amount paid in by the United States on outstanding stock is $34,100,000. Above amount represents net amount of assets available to liquidate such stock.
[7] Includes Reconstruction Finance Corporation funds amounting to $109,785,000.

Source: Treasury Department, Statement of the Public Debt of the United States.

No. 213.—Tax-Exempt Securities—Estimated Amounts Outstanding, Interest on Which is Wholly or Partially Exempt From Federal Income Tax: 1913 to 1939

Note.—In millions of dollars. Data are revised figures as of June 30

JUNE 30—	INTEREST EXEMPT FROM NORMAL INCOME TAX AND SURTAX									
	Total outstanding issues					Net outstanding issues [1]				
	Total	States, counties, cities, etc.	U. S. Government	Territories and possessions	Federal farm loan system [2]	Total	States, counties, cities, etc.	U. S. Government	Territories and possessions	Federal farm loan system [2]
1913	5,531	4,528	966	37	----------	4,910	3,908	966	36	----------
1914	5,954	4,949	968	37	----------	5,283	4,280	967	36	----------
1915	6,427	5,417	970	40	----------	5,682	4,682	961	39	----------
1916	6,887	5,875	972	40	----------	6,034	5,082	913	39	----------
1917	9,049	6,290	2,713	46	----------	8,120	5,430	2,645	45	----------
1918	9,187	6,643	2,387	46	111	8,118	5,694	2,325	45	54
1919	10,159	7,042	2,796	47	274	8,939	5,990	2,766	46	137
1920	11,308	7,746	3,112	49	401	10,029	6,666	3,080	48	235
1921	11,922	8,476	2,935	61	450	10,615	7,386	2,905	57	267
1922	12,994	9,893	2,294	77	730	11,501	8,565	2,269	76	591
1923	14,074	10,598	2,294	120	1,062	12,443	9,092	2,273	118	960
1924	15,290	11,633	2,294	132	1,231	13,537	10,006	2,278	125	1,128
1925	16,645	12,830	2,175	134	1,506	14,748	11,077	2,162	125	1,384
1926	17,636	13,664	2,164	149	1,659	15,588	11,775	2,151	134	1,528
1927	18,846	14,735	2,164	158	1,789	16,692	12,715	2,151	141	1,685
1928	19,892	15,699	2,166	161	1,866	17,623	13,560	2,152	149	1,762
1929	20,957	16,760	2,168	162	1,867	18,542	14,479	2,154	147	1,762
1930	23,785	17,985	3,764	165	1,871	20,722	15,566	3,230	152	1,765
1931	25,750	19,060	4,643	162	1,885	22,778	16,918	3,933	148	1,779
1932	28,316	19,330	7,046	160	1,780	25,086	17,930	5,345	137	1,674
1933	31,499	19,517	10,133	155	1,694	27,945	18,074	8,152	131	1,588
1934	33,354	18,823	12,194	150	2,187	28,852	17,234	9,623	125	1,870
1935	35,080	18,972	13,565	144	2,399	29,411	17,172	10,650	118	1,471
1936	36,947	19,212	15,272	145	2,318	31,240	17,317	12,405	119	1,399
1937	36,591	19,152	15,065	146	2,228	[3] 27,967	14,854	11,600	120	1,393
1938	34,959	19,170	13,492	146	2,151	[3] 25,063	14,738	8,898	123	1,304
1939	34,666	19,626	12,800	150	[4] 2,090	[3] 23,820	15,157	7,304	121	1,238

JUNE 30—	INTEREST EXEMPT FROM NORMAL TAX BUT NOT FROM SURTAX								
	Total outstanding issues, U. S. Gov't [5]	Net outstanding issues [1] [5]	June 30—	Total outstanding issues			Net outstanding issues [1]		
				Total	U. S. Government	Governmental agencies [6]	Total	U. S. Government	Governmental agencies [6]
1918	9,599	9,353	1920	14,471	14,471	----------	13,385	13,385	----------
1919	22,439	22,028	1930	12,158	12,158	----------	11,120	11,120	----------
1920	20,949	20,433	1931	11,876	11,876	----------	11,483	11,483	----------
1921	20,803	20,225	1932	12,466	12,116	350	11,413	11,413	----------
1922	20,417	19,465	1933	13,610	12,025	1,585	11,306	11,306	----------
1923	19,714	19,221	1934	18,834	14,286	4,548	14,276	13,119	1,157
1924	18,688	17,887	1935	21,859	14,081	7,778	16,677	12,923	3,754
1925	18,036	17,180	1936	26,232	17,484	8,748	20,323	15,990	4,333
1926	17,220	16,222	1937	29,057	20,738	8,319	[3] 22,555	18,236	4,319
1927	16,087	15,002	1938	28,925	23,087	5,838	[3] 25,053	20,427	4,626
1928	15,152	14,110	1939	32,990	27,092	5,898	[3] 29,527	24,195	5,332

[1] Total outstanding issues less those held by U. S. Government, Federal trust funds and agencies, Federal Reserve banks, and in sinking funds of States, localities, Territories, and insular possessions.

[2] Includes Federal land bank bonds, Federal intermediate credit bank debentures, and joint stock land bank bonds. Does not include stocks.

[3] After deduction of tax-exempt securities held in State and local trust and investment funds; data for earlier years not available.

[4] Also includes Tennessee Valley Authority securities amounting to $8,000,000.

[5] No securities of this type were outstanding prior to 1918.

[6] *Reconstruction Finance Corporation, Commodity Credit Corporation notes, Federal Housing Administration debentures,* Federal National Mortgage Association notes, United States Housing Authority notes, Federal Farm Mortgage Corporation bonds, Home Owners' Loan Corporation bonds, and home loan bank debentures.

Source: Treasury Department, Annual Report of the Secretary.