7. CLIMATE

No. 157.—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, 1940. 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	100	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	89.3	88.5	82.7	70.8	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	52.9	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	30	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	6.6	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	68.3	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	44.0	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	9.30
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. 157.—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	60.9	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	47.6	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	3.33	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. 157.—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	1.72	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. 157.—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	55.7
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	66.6	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. 157.—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	9.9	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	75.5	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	10	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	66	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	38.3	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. 157.—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	46	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	2.40	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	9.6	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. 157.—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	7.03
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	26	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	66.3	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. 157.—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	39	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	60.6	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	66.9
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. 157.—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	4.83	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. 157.—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	70.0	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	16.7	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	77.3	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	1.70	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. 157.—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	3.06	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	26.2	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	102	97	88	74	62	105
Lowest on record	−20	−13	0	18	26	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. 157.—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	6	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	4.20	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	1.56	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. 157.—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	60	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: Department of Commerce, Weather Bureau; records of the Division of Climate and Crop Weather.

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

No. 158.—Army of the United States—Strength of Component Parts: 1890 to 1940

Note.—For period prior to 1914, table covers quinquennial years and years in which considerable changes occurred in Regular Army. Figures for Reserve officers include data for Regular Army enlisted men, and also, for years prior to 1924, for National Guard officers holding commissions in the Reserve. There is, therefore, some duplication in the grand totals, but the amount of this duplication is relatively small.

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	2,168	24,921	109,535	8,555	100,980			
1895	140,051	27,172	2,154	25,018	112,879	9,227	103,652			
1900	223,306	68,155	2,436	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	129,393	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	[5] 21,543	[5] 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	836,382	[13] 78,003	758,879	37,210	1,198	36,012	57,330	[8] 45,573	[5] 11,757
1920	363,540	200,367	[13] 15,519	184,848	56,090	2,073	54,017	107,083	[8] 68,232	[5] 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	397,704	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	[8] 97,125	[14] 5,775
1927	421,519	133,070	[13] 13,175	119,904	181,142	[15] 12,192	168,950	107,208	[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	445,449	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	119,096	[8] 115,169	[14] 3,897
1937	484,020	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] 13,206	170,151	197,188	[15] 14,443	182,745	116,175	[8] 113,177	[14] 2,998
1939	526,451	187,886	[13] 13,807	174,079	199,491	[15] 14,666	184,825	139,074	[8] 116,719	[16] 22,355
1940	653,536	264,035	[13] 14,594	249,441	241,612	[15] 14,775	226,837	147,889	[8] 116,636	[16] 31,253

[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] Not available.

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

[6] Includes data for National Guard personnel in Federal service.

[7] Estimated.

[8] Officers' Reserve Corps. Beginning with 1924, figures do not include data for persons holding commissions also in National Guard.

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

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

[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] Data for warrant officers included as follows: 1919, 37; 1920, 68; 1921, 1,150; 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, 704; 1938, 782; 1939, 775; 1940, 763.

[14] Enlisted Reserve Corps.

[15] Data for warrant officers included as follows: 1924, 87; 1925, 160; 1926, 162; 1927, 182; 1928, 184; 1929, 188; 1930, 198; 1931, 193; 1932, 204; 1933, 205; 1934, 198; 1935, 201; 1936, 198; 1937, 204; 1938, 207; 1939, 211; 1940, 214.

[16] Enlisted Reserve Corps, 1939, 3,054; 1940, 3,233; Regular Army Reserve, 1939, 19,301; 1940, 28,020. Recruitment for Regular Army Reserve reestablished by Congress began on July 1, 1938.

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

No. 159.—National Guard—Organized Strength, by States: June 30, 1940

STATE	Officers [1]	Enlisted men	STATE	Officers [1]	Enlisted men	STATE OR TERRITORY	Officers [1]	Enlisted men
Total	**14,775**	**226,837**	Louisiana	193	3,313	Oklahoma	412	5,793
			Maine	187	3,073	Oregon	257	4,052
Alabama	226	3,497	Maryland	253	3,725	Pennsylvania	860	13,233
Arizona	83	1,450	Massachusetts	699	11,995	Rhode Island	186	2,591
Arkansas	206	3,364	Michigan	404	5,927	South Carolina	203	3,310
California	539	9,155	Minnesota	370	5,321	South Dakota	119	1,614
Colorado	167	2,227	Mississippi	193	2,722	Tennessee	259	3,265
Connecticut	331	4,950	Missouri	313	5,260	Texas	717	10,429
Delaware	71	1,459	Montana	82	1,304	Utah	156	1,914
Dist. of Columbia	115	2,138	Nebraska	135	2,009	Vermont	92	1,334
Florida	193	3,077	Nevada	22	277	Virginia	280	4,581
Georgia	269	4,500	New Hampshire	110	1,935	Washington	306	4,016
Idaho	121	1,519	New Jersey	468	6,572	West Virginia	126	2,227
Illinois	733	11,634	New Mexico	71	1,148	Wisconsin	377	5,262
Indiana	363	5,442	New York	1,393	23,043	Wyoming	64	822
Iowa	298	4,287	North Carolina	265	4,011			
Kansas	258	3,619	North Dakota	92	1,488	Hawaii	107	1,712
Kentucky	223	3,163	Ohio	707	10,192	Puerto Rico	101	1,886

[1] Includes 214 warrant officers.

No. 160.—Navy, Marine Corps, Naval Reserve, and Marine Corps Reserve—Organized Strength: 1905 to 1940

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	273	6,932	----	----
1910	2,921	45,076	540	5,961	334	9,152	----	----
1915	3,780	52,561	606	7,706	344	9,968	----	----
1920	9,171	107,601	[2] 28,482	1,349	1,106	16,061	564	4,750
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	83,506	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	32,889	1,192	14,876	642	8,742
1934	9,582	80,312	8,567	32,309	1,187	15,174	645	7,576
1935	9,721	82,818	9,571	32,649	1,163	16,097	689	8,378
1936	9,735	93,054	[3] 11,187	33,629	1,208	16,040	[4] 715	9,737
1937	9,826	100,161	[3] 12,287	37,138	1,312	16,911	[4] 848	11,796
1938	10,172	104,848	[3] 13,395	40,012	1,358	16,997	[4] 923	13,944
1939	10,597	110,187	[3] 14,018	41,985	1,331	18,013	[4] 1,061	14,964
1940	10,817	139,554	[3] 15,782	34,778	1,461	26,369	[4] 1,186	14,076

[1] Naval Militia prior to 1917. [2] Enrolled.
[3] Includes Aviation Cadets: 1936, 359; 1937, 554; 1938, 812; 1939, 1,032; 1940, 545. Also includes 591 Merchant Marine Cadets in 1940. [4] Includes Aviation Cadets: 1936, 25; 1937, 50; 1938, 63; 1939, 83; 1940, 46.

No. 161.—Vessels of the U. S. Navy Fit for Service (Including Those Under Repair)—Number and Displacement: 1906 to 1940

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
1938	551	1,773,588	422	1,279,135	129	494,453
1939	583	1,868,613	445	1,343,160	138	525,453
1940	666	(1)	499	(1)	167	(1)

[1] Data not available for publication.

Sources: Table 159, War Department, Annual Report of Secretary and records. Tables 160 and 161, Navy Department records.

No. 162.—Vessels of the U. S. Navy Fit for Service (Including Those Under Repair)—Number, by Type: Dec. 31, 1940

Note.—Figures do not include vessels acquired for naval use not in commission. Vessels under construction Dec. 31, 1940, were as follows: 17 battleships, 54 cruisers, 12 aircraft carriers, 205 destroyers, 80 submarines, 3 mine layers, 9 mine sweepers, 20 coastal mine sweepers, 37 submarine chasers, 17 motor torpedo boats, 24 motor boats (submarine chasers), 3 destroyer tenders, 7 submarine tenders, 4 seaplane tenders, 16 seaplane tenders (small), 4 repair ships, 2 transports, 5 submarine rescue vessels, and 4 net layers. Displacement data for vessels are not available for publication.

Class and type	Number in commission [1]	Number out of commission
Grand total	581	85
Battleships, total	15	
Not over age	12	
Over age	3	
Cruisers, total	37	
Heavy:		
Not over age	18	
Light:		
Not over age	17	
Over age	2	
Aircraft carriers, total	6	
Not over age	6	
Destroyers, total	158	[2] 51
Not over age	85	
Over age	73	51
Submarines, total	92	13
Not over age	36	
Over age	55	13
Mine laying—not over age	1	
Mine vessels, total	62	4
Mine layers	1	1
Light mine layers—over age	8	
Mine sweepers, high speed	17	
Mine sweepers	32	3
Mine sweepers, coastal	4	
Patrol vessels, total	59	2
Eagles	8	
Patrol vessels—Continued.		
Submarine chasers	19	1
Motor torpedo boats	15	
Gunboats	8	
River gunboats	5	1
Yachts	3	
Yachts, coastal	1	
Auxiliaries, total	144	6
Destroyer tenders	9	1
Submarine tenders	3	
Seaplane tenders	5	
Seaplane tenders, small	9	
Seaplane tenders, destroyers	14	
Repair ships	2	1
Floating drydocks	1	
Store ships	5	
General stores issue ship	1	
Oilers	23	1
Ammunition ships	3	
Cargo ships	6	
Transports	14	
Transports, high speed	6	
Hospital ship	1	
Ocean tugs	25	
Submarine rescue vessels	6	
Crane ships		1
Miscellaneous	11	[3] 2
Unclassified	8	[4] 9

[1] Includes vessels in service except those in service but not in commission. Also includes vessels in reduced commission and in commission in ordinary.
[2] Fifty of this number transferred to Great Britain.
[3] U. S. S. *Sequoia* and U. S. S. *Cuyahoga* in service but not in commission.
[4] Includes U. S. S. *Boston, Cumberland, Reina Mercedes,* and *Seattle,* in service but not in commission.

No. 163.—American National Red Cross—Expenditures and Adult Membership: Years Ended June 30, 1932 to 1940

Note.—Expenditures in thousands of dollars. Chapter budgets not included. For fiscal year 1940, additional expenditures by the 3,721 chapters were estimated at approximately $7,828,000.

	1932	1933	1934	1935	1936	1937	1938	1939	1940
Adult membership (thousands):									
Total, including insular and foreign	4,004	3,702	3,802	3,838	4,138	4,904	5,524	5,669	7,139
Continental U. S. and Alaska	3,900	3,608	3,711	3,734	4,027	4,774	5,380	5,505	6,955
Percent of total population [1]	3.1	2.9	3.0	3.0	3.2	3.7	4.2	4.2	5.3
Expenditures, total	6,553	3,674	3,717	2,946	7,683	25,985	10,359	5,640	6,896

Detail of expenditures [2]	1939	1940	Detail of expenditures [2]	1939	1940
Disaster relief	2,623	841	American Junior Red Cross	149	152
Domestic	2,276	749	General service, etc., to chapters	598	706
Insular and foreign	347	92	Public information, roll call, and fund raising, including assistance to chapters	417	717
Foreign war relief		2,662	Other services	187	192
Military and naval welfare services	619	659	General executive and finance	428	337
Civilian relief	21	22			
Nursing services	221	226			
First aid, life saving, etc	378	382			

[1] Based on revised population estimates of Bureau of the Census.
[2] Activities common to all services, such as those of the central stenographic section, files, etc., have been prorated to the several services.

Sources: Table 162, Navy Department records. Table 163, The American National Red Cross; annual report, except as noted.

No. 164.—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, 1923	9,215,084	7,091,372	105,533	6,224,107	485,163	78,790	406,374	-------	-------
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	166,403	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	75,846	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	[3] 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] 390,010	108,584	55,637	221,156	35,780	169,382	3,283	12,710
1937	893,994	[2] 396,046	114,924	46,596	219,409	30,154	166,418	3,139	13,759
1938	629,830	[4] 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
1940	639,127	[2] 429,153	127,427	27,790	254,846	64,197	168,388	2,936	19,325
Grand total	23,999,282	[2] 14,131,846	1,639,603	8,034,373	4,093,678	686,261	3,048,791	68,842	289,784

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, 1923	212,332	64,236	427,876	14,890	-------	-------	3,561	610,420	583,174	484,391
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	86,693	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	[6] 3,171	66,484	3	136
1935	4,036	9,238	100,355	27,172	25,562	1,361	[6] 2,903	77,807	[5] *1*	331
1936	3,905	9,710	94,025	28,296	3,228,422	1,090	[6] 2,938	83,181	[5] *1*	2,160
1937	3,627	11,414	88,052	29,396	282,056	1,546	[6] 8,964	84,741	[5] *1*	2,594
1938	3,635	11,515	82,522	31,636	13,838	1,352	[6] 9,347	85,881	[5] *1*	2,473
1939	3,522	11,840	38,394	35,331	7,414	1,185	[6] 10,958	87,900	(7)	2,321
1940	3,263	15,812	10,602	69,813	9,235	681	[6] 13,638	94,454	[5] *1*	2,552
Grand total	[8] 277,354	186,674	2,147,001	448,192	3,740,113	54,668	[9] 130,639	2,061,166	582,941	[9] 693,717

[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; thereafter, $15,000 yearly; total to June 30, 1940, $164,000.

[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; after 1938, 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, $83,229,000; War with Mexico, $61,394,000; unclassified, $16,513,000.

[9] Includes $644,881,000 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. 165.—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 1940

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	1916	709,572	403,372	306,200	159,155
1870	198,686	87,521	111,165	29,351	1917	673,111	370,147	302,964	160,895
1875	234,821	122,989	111,832	29,270	1918	649,497	341,632	307,865	180,177
1880	250,802	145,410	105,392	56,689	1919	673,832	338,216	335,616	233,461
1885	345,125	247,146	97,979	65,172	1920	769,543	419,627	349,916	316,418
1890	537,944	415,654	122,290	106,094	1921	768,572	422,691	345,881	380,026
1895	970,524	751,456	219,068	139,812	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	480,805	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	130,000	1931	1,079,937	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	[1] 581,225	257,630	321,377
1910	921,083	602,622	318,461	150,974	1935	838,937	585,955	252,982	374,407
1911	892,098	570,456	321,642	167,326	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
1915	748,147	437,723	310,424	165,518	1940	849,208	610,122	239,176	429,138

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 [3]	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
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	179,109	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
1940	849,208	610,122	239,176	------	130	2,216	4,055	2,381	50,141	159,230	57,720

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	12,399	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	------
1935	32,124	7,240	372,157	(4)	336,876	1,877	33,604	101,364	(4)	99,394	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
1940	36,051	10,126	410,244	(4)	348,164	1,784	60,296	117,003	(4)	99,479	17,524

[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 164.

[3] Includes veterans of the War of 1812 whose dependents were receiving pensions (1 for 1940), not shown separately.

[4] Included under "Compensation."

Source: Veterans' Administration, Annual Report of Administrator.

No. 166.—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 1940

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	$161	$167	$238	$144	$132	$110	$144	$174	$187	$148
1915	215	203	148	149	175	356	146	168	280	146	220	275	147
1920	358	422	280	233	240	414	230	208	240	149	359	452	281
1925	408	454	344	360	363	709	359	202	243	149	477	699	360
1930	475	514	404	540	586	-------	586	446	513	359	542	852	452
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	486	684	368	507	1,136	459
1939	489	603	454	240	579	-------	579	495	726	358	498	1,164	458
1940	498	510	467	240	580	-------	580	492	736	358	489	1,162	457

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	-------
1935	368	388	286	234	224	280	445	472	481	$315	1,628	348	348	$359
1936	491	523	371	241	228	206	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
1940	582	660	367	362	378	304	477	460	477	319	1,632	538	558	427

[1] In computing these averages, pensions paid to a small number of veterans (see table 165) were included.

No. 167.—Term and Converted Insurance Claims Awarded, by Type of Award, to June 30, 1940, and for Years Ended June 30, 1936 to 1940

	Total to June 30, 1940	Year ended June 30—				
		1936	1937	1938	1939	1940
Number of awards made during period or year:						
Term and automatic insurance—						
Total original awards	195,727	513	349	395	420	465
Original death	155,316	93	71	67	70	98
Original disability	40,411	420	278	328	350	367
Disability changed to death	23,077	380	371	375	325	271
Converted insurance—						
Total original awards	56,550	3,480	3,661	3,772	3,938	3,663
Original death	37,460	2,523	2,714	2,701	2,745	2,647
Original disability	19,090	963	947	1,071	1,193	1,016
Disability changed to death	6,457	538	515	514	567	655
Number of awards active at end of year:						
Term and automatic insurance	-------	142,216	137,419	113,463	34,047	27,129
Death	-------	128,721	124,312	100,783	21,636	14,967
Disability	-------	13,495	13,107	12,680	12,411	12,162
Converted insurance	-------	14,168	15,008	15,755	16,845	17,690
Death	-------	4,318	4,993	5,639	6,350	7,068
Disability	-------	9,850	10,015	10,116	10,495	10,622

Source of tables 166 and 167: Veterans' Administration; Annual Report of Administrator, monthly reports, and records.

No. 168.—Life Insurance (Government) in Force and Premiums Paid: 1925 to 1940

[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 (wartime)		U. S. Government life insurance excl. yearly renewable		Term insurance [1]	U. S. Government life
	Number	Amount	Number	Amount	Number	Amount		
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	62,321
1939	606,071	2,562,354	355	642	605,716	2,561,712	60	62,325
1940	609,094	2,565,327	171	343	608,923	2,564,984	59	59,196

[1] Net premiums.

No. 169.—Life Insurance (Government)—Converted Insurance Issued and in Force, by Plan

PLAN	ISSUED TO JUNE 30, 1940					IN FORCE JUNE 30, 1940	
	Number	Amount (1,000 dollars)	Average policy	Percent of total		Number	Amount (1,000 dollars)
				Number	Amount		
Total	1,083,058	4,527,400	4,180	100.00	100.00	608,923	2,564,984
Ordinary life	215,224	1,038,652	4,826	19.87	22.94	139,837	697,794
20-payment life	302,497	1,104,453	3,651	27.93	24.39	208,022	756,023
30-payment life	37,895	186,079	4,910	3.50	4.11	28,468	144,540
20-year endowment	252,411	633,460	2,510	23.30	13.99	83,510	227,448
30-year endowment	46,014	189,562	4,120	4.25	4.19	29,013	122,808
Endowment at age 62	45,367	211,894	4,671	4.19	4.69	30,253	143,047
5-year convertible term	145,465	960,350	6,602	13.43	21.21	44,224	275,337
Duration less than 5 years						4	28
Duration more than 5 years						22,695	132,357
Renewed, second period						5,851	38,814
Renewed, third period						15,674	104,138
5-year level premium term	38,185	202,950	5,315	3.53	4.48	23,723	139,733
First period						20,254	121,566
Renewed, second period						3,469	18,167
Extended insurance						18,356	53,272
Paid-up life						2,518	3,952
Paid-up endowment						999	1,030

No. 170.—Life-Insruance Fund (Government)—Financial Statement, From Origin, May 31, 1919, to Dec. 31, 1939

[All figures in thousands of dollars]

	Total to Dec. 31, 1939	Year ended Dec. 31, 1939		Total to Dec. 31, 1939	Year ended Dec. 31, 1939
Income, total	1,750,030	124,476	Disbursements—Continued.		
Premiums	1,091,496	61,144	Dividends paid policyholders	96,672	8,926
Interest	395,798	42,079	Paid on supplementary installment contracts under claims	103,325	12,439
Received from U. S. on account of extra hazards of military and naval service	89,230	2,527	Other disbursements	21,294	1,485
Consideration for supplementary installment contracts under claims	159,893	18,004	**Ledger assets, Dec. 31, 1939, as per "balance" under income and disbursements, total**	1,015,136	
Other income	13,603	722	Book value of bonds, amortized	854,956	
Disbursements, total	734,884	91,065	Policy loans	149,663	
Claims (death and total permanent disability)	310,879	22,307	Loans on security of adjusted-service certificates	2,783	
Surrender values	163,515	11,791	Cash on hand	7,734	
Matured endowments	39,199	34,117			

Source of tables 168, 169, and 170: Veterans' Administration, Annual Report of Administrator and records.

No. 171.—Adjusted-Compensation Awards, as of June 30, 1940

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	4,118,219	3,705,916	Payments on certificates matured by death	241,804	238,364
Dependents	147,752	50,129	Applications certified for payment	3,509,808	1,920,288
Less than $50 (cash)	12,039	325	Maturity value of certificates certified for payment		3,434,940
$50 or over	135,713	46,035			
$60 lump-sum payments		3,769			
Veterans	3,970,467	3,715,787			
$50 or less (cash)	178,035	5,842			
Certificates	3,792,432	3,709,945			

No. 172.—Beneficiaries Receiving Hospital or Domiciliary Care Authorized by Veterans' Administration: 1922 to 1940

Note.—During the fiscal year 1940, a total of 1,109,684 out-patient treatments were given and 1,124,374 out-patient examinations were made. On June 30, 1940, there were 5,672 veterans domiciled in State and Territorial homes who were eligible for care in facilities controlled by the Veterans' Administration. The Federal Government reimbursed these homes at the rate of $120 per year for each person through August 1939, and at the rate of $240 per year for each person thereafter.

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.)
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	21,668	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	43,507	6,499	20,160	16,908	18,688	25,046	31,996	3.44		
1933	44,044	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	51,022	41,172	42,599	5,134	23,358	14,107	9,328	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	43,262	2.81	10,364	4,299
1938	64,924	49,004	50,670	4,857	29,267	16,546	14,254	45,639	44,204	2.65	13,514	4,872
1939	69,287	52,805	53,861	4,913	31,190	17,758	15,426	49,147	47,988	2.68	15,709	5,218
1940	73,114	56,304	56,596	4,644	33,016	18,936	16,518	52,400	49,921	2.60	16,708	5,546

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
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
1940	56,596	12,328	44,268	50,912	10,552	40,360	2,900	37	68	2,679
Domiciliary care: [1]										
1935	9,323	919	8,404	7,466	727	6,739	1,286	36	41	494
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
1940	16,518	1,146	15,372	15,242	949	14,293	752		19	505

[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 171 and 172: Veterans' Administration, Annual Report of Administrator and records.

No. 173.—Employees in the Federal Executive Civil Service, by Classification Status of Positions and by Sex, by Departments and Independent Offices: December 1940

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	1,119,641	821,840	297,801	892,264	227,377	154,680	120,154	34,526	92,092	62,588	964,961	701,686	263,275	800,172	164,789
Office of the President:															
Executive Staff	912	500	412	530	382	698	378	320	326	312	214	122	92	144	70
Maintenance Force	186	-------	186	138	48	186	-------	186	138	48	-------	-------	-------	-------	-------
Executive departments:															
State	6,438	1,762	4,676	4,611	1,827	1,264	1,228	36	632	632	5,174	534	4,640	3,979	1,195
Treasury	60,200	41,005	19,195	39,538	20,662	18,894	16,257	2,637	8,262	10,632	41,306	24,748	16,558	31,276	10,030
War	194,509	142,290	52,219	163,763	30,746	13,190	11,449	1,741	7,624	5,566	181,319	130,841	50,478	156,139	25,180
Justice	17,769	11,727	6,042	13,719	4,050	5,252	3,109	2,143	3,135	2,117	12,517	8,618	3,899	10,584	1,933
Post Office [3]	296,577	292,427	4,150	251,882	44,695	4,640	4,464	176	3,735	905	291,937	287,963	3,974	248,147	43,790
Navy	167,724	159,596	8,128	157,713	10,011	18,753	18,073	680	15,696	3,057	148,971	141,523	7,448	142,017	6,954
Interior	43,617	20,774	22,843	35,259	8,358	4,211	3,202	1,009	2,641	1,570	39,406	17,572	21,834	32,618	6,788
Agriculture [4]	81,886	28,090	53,796	58,929	22,957	12,598	6,371	6,227	6,582	6,016	69,288	21,719	47,569	52,347	16,941
Commerce	25,288	22,065	3,223	16,783	8,505	15,609	14,776	833	7,899	7,710	9,679	7,289	2,390	8,884	795
Labor	3,653	3,339	314	1,878	1,775	2,104	1,945	159	887	1,217	1,549	1,394	155	991	558
Independent establishments:															
Alley Dwelling Authority	127	123	4	83	44	127	123	4	83	44	-------	-------	-------	-------	-------
American Battle Monuments Commission	102	10	92	94	8	11	10	1	9	2	91	-------	91	85	6
Board of Governors, Federal Reserve System	449	-------	449	258	191	427	-------	427	236	191	22	-------	22	22	-------
Board of Tax Appeals	132	67	65	53	79	132	67	65	53	79	-------	-------	-------	-------	-------
Civil Service Commission	3,980	3,939	41	1,918	2,062	2,863	2,822	41	1,281	1,582	1,117	1,117	-------	637	480
Council of National Defense	1,008	303	705	503	505	973	302	671	472	501	35	1	34	31	4
Employees' Compensation Commission	521	442	79	261	260	457	380	77	236	221	64	62	2	25	39
Federal Communications Commission	1,081	1,053	28	790	291	534	506	28	300	234	547	547	-------	490	57
Federal Deposit Insurance Corporation	1,850	566	1,284	1,132	718	514	419	95	272	242	1,336	147	1,189	860	476
Federal Loan Agency	18,472	181	18,291	10,443	8,029	4,517	74	4,443	2,441	2,076	13,955	107	13,848	8,002	5,953
Federal Power Commission	743	459	284	522	221	488	332	156	317	171	255	127	128	205	50
Federal Security Agency	29,146	21,067	8,079	17,657	11,489	8,941	7,455	1,486	4,809	4,132	20,205	13,612	6,593	12,848	7,357
Federal Trade Commission	650	315	335	410	240	563	288	275	350	213	87	27	60	60	27
Federal Works Agency	37,395	8,471	28,924	21,377	16,018	11,177	5,013	6,164	7,605	3,572	26,218	3,458	22,760	13,772	12,446
General Accounting Office	5,273	2,170	3,103	3,363	1,910	5,273	2,170	3,103	3,363	1,910	-------	-------	-------	-------	-------
Golden Gate International Exposition Commission	12	-------	12	7	5	2	-------	2	1	1	10	-------	10	6	4
Government Printing Office	6,944	6,626	318	5,635	1,309	6,944	6,626	318	5,635	1,309	-------	-------	-------	-------	-------
Interstate Commerce Commission	2,729	2,706	23	1,921	808	1,917	1,901	16	1,295	622	812	805	7	626	186
Maritime Commission	1,853	1,682	171	1,380	473	1,047	977	70	634	413	806	705	101	746	60
Maritime Labor Board	34	28	6	16	18	30	24	6	12	18	4	4	-------	4	-------

Mount Rushmore National Memorial Commission	38		38	37	1	2		2	1	1	36		36	36	
National Advisory Committee for Aeronautics	1,066	1,016	50	917	149	80	78	2	39	41	986	938	48	878	108
National Archives	380	379	1	256	124	372	371	1	252	120	8	8		4	4
National Capital Park and Planning Commission	26	11	15	21	5	26	11	15	21	5					
National Labor Relations Board	763	399	364	441	322	410	231	179	251	159	353	168	185	190	163
National Mediation Board	72	35	37	39	33	25	19	6	19	6	47	16	31	20	27
New York World's Fair Commission	24		24	21	3						24		24	21	3
Panama Canal	26,408	1,575	24,833	24,898	1,510	185	185		170	15	26,223	1,390	24,833	24,728	1,495
Railroad Retirement Board	2,248	2,196	52	1,281	967	1,543	1,491	52	789	754	705	705		492	213
Securities and Exchange Commission	1,611	907	704	1,078	533	1,252	775	477	819	433	359	132	227	259	100
Selective Service System	15,092	1,472	13,620	5,455	9,637	259	185	74	68	191	14,833	1,287	13,546	5,387	9,446
Smithsonian Institution	657	640	17	501	156	657	640	17	501	156					
Special Counsel for the United States	3		3	1	2						3		3	1	2
Tariff Commission	290	276	14	178	112	281	267	14	170	111	9	9		8	1
Tennessee Valley Authority	18,320		18,320	17,134	1,186	11		11	5	6	18,309		18,309	17,129	1,180
Veterans' Administration	41,383	39,151	2,232	27,440	13,943	5,241	5,160	81	1,966	3,275	36,142	33,991	2,151	25,474	10,668

[1] Number on Federal pay roll with pay during last pay-roll period of month. Does not include employees of District of Columbia government.

[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 1,337 in the District of Columbia and 63,543 outside of the District of Columbia.

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

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

No. 174.—Retirement of Federal Military Personnel and Other Special Classes of Federal Employees: 1932 to 1940

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 179.

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
1932	12,532	21,004	4,611	9,027	756	1,316	1,072	1,289	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	1,340
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
1940	15,760	27,121	12,529	19,901	1,383	2,624	1,700	2,161	931	1,771

[1] Includes certain members of former Life Saving Service.
[2] Retired personnel for following groups of employees: Officers and employees engaged in field service or on vessels of Lighthouse Service (except persons continuously employed in district offices and shops and 4 executive positions of the Lighthouse Service); commissioned officers of Coast and Geodetic Survey and Public Health Service; Foreign Service officers (State Department); retired judges.
[3] Number on roll June 30. [4] Average number on roll.

No. 175.—Federal Service—Summary of Employment and Pay Rolls, by Class of Service, 1939 and 1940, and by Months, 1940

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)
1939	1,293,582	2,025,555	916,675	1,665,274	369,243	338,825	2,259	6,691	5,405	14,765
1940	1,606,510	2,355,178	1,024,991	1,867,794	573,147	464,301	2,461	7,444	5,911	15,639
Jan.–Mar.	1,398,061	528,955	942,703	430,213	447,108	93,087	2,373	1,756	5,877	3,899
Apr.–June	1,459,571	548,657	984,963	443,660	466,253	99,299	2,482	1,786	5,873	3,912
July–Sept	1,616,908	594,908	1,042,184	474,375	566,234	114,629	2,512	1,975	5,978	3,929
Oct.–Dec.	1,951,499	682,658	1,130,114	519,546	812,992	157,286	2,478	1,927	5,915	3,899

[1] Officers and enlisted men in Army, Navy, and Marine Corps; nurses in active service; midshipmen at United States Naval Academy; and Coast Guard.
[2] Annual and quarterly figures for employees are averages of figures as of the end of each month.

No. 176.—Employees in Federal Executive Civil Service: 1816 to 1940

Note.—This table covers all civil employees in the executive branch of the United States Government, except temporary substitute employees in the Post Office Department. It does not include data for employees of the District of Columbia Government. Number on and prior to June 30, 1937, refers to employees on the roll, with or without pay, on last day of month; thereafter, to employees on pay roll with pay during last regular pay period of month. See also table 173.

June 30—	Total number [1]	June 30—	Total number	Date	Total number	In Dist. of Col.	Outside Dist. of Col.
1816	6,327	1921	[3] 562,252	1934—June 30	673,095	89,132	583,963
1821	8,211	1922	527,517	1935—June 30	719,440	103,453	615,987
1831	19,300	1923	515,772	1936—June 30	824,259	117,103	707,156
1841	23,700	1924	521,641	1937—June 30	841,664	115,409	726,255
1851	33,300	1925	532,798	1938—June 30	851,926	115,590	736,336
1861	49,200	1926	528,542	1939—June 30	920,310	123,364	796,946
1871	53,900	1927	527,228	Dec. 31	932,305	126,345	805,960
1881	107,000	1928	540,867	Male	760,036	76,687	683,349
1891	166,000	1929	559,579	Female	172,269	49,658	122,611
1901	256,000	1930	580,494	1940—June 30	1,002,820	133,645	869,175
1911	391,350	1931	588,206	Dec. 31	1,119,641	154,680	964,961
1918	[2] 917,760	1932	583,196	Male	892,264	92,092	800,172
1920	[3] 691,116	1933	572,091	Female	227,377	62,588	164,789

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

Sources: Table 174, War and Navy Depts., Coast Guard, Dept. of Justice, and the several offices named in footnote 2; Annual Reports and records. Table 175, Dept. of Labor, Bureau of Labor Statistics, records; monthly figures are published currently in pamphlet "Employment and Pay Rolls." Table 176, Civil Service Commission, Annual Report and Semi-Annual Report of Employment.

No. 177.—Civil Service—Classified Competitive Positions, Persons Examined, Passed, and Appointed: 1884 to 1940

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	1914	292,400	215,587	147,526	68.4	41,935
1885 [3]	15,590	6,347	4,141	65.2	1,800	1915	292,291	167,795	114,632	68.3	36,397
1886 [4]	17,273	7,602	5,034	66.2	1,881	1916	293,926	154,722	113,792	73.5	42,058
1887 [5]	19,345	15,852	10,746	67.8	4,442	1917	326,899	212,114	152,553	71.9	86,312
1888	22,577	11,281	6,868	60.9	2,616	1918	642,432	551,391	387,963	70.4	213,530
1889	20,650	19,060	11,978	62.8	3,781	1919	592,961	438,259	299,826	68.4	179,533
1890	30,626	22,994	13,947	60.7	5,182	1920	497,603	293,327	193,915	66.1	116,309
1891	33,873	19,074	12,786	67.0	5,395	1921	448,112	303,309	203,209	67.0	101,711
1892	37,523	19,460	12,160	62.5	3,961	1922	420,688	206,007	128,952	62.6	63,867
1893	43,915	24,838	14,008	56.4	4,291	1923	411,398	204,200	122,918	60.2	57,694
1894	45,821	37,379	22,131	59.2	4,704	1924	415,593	225,723	135,451	60.0	67,349
1895	54,222	31,036	19,811	63.8	4,793	1925	423,538	201,415	122,495	60.8	50,104
1896	87,044	31,179	20,714	66.4	5,086	1926	422,300	202,846	105,964	52.2	38,916
1897	85,886	50,571	29,474	58.3	3,047	1927	422,998	251,679	106,937	42.4	42,063
1898	89,306	45,712	30,600	66.9	7,870	1928	431,763	236,997	123,830	52.2	40,317
1899	93,144	49,164	36,312	74.0	9,557	1929	445,957	243,510	125,726	51.6	47,913
1900	94,893	46,602	34,965	75.0	9,880	1930	462,083	267,429	132,991	49.7	41,075
1901	106,205	48,093	33,521	69.7	10,291	1931	468,050	248,438	121,670	48.9	41,528
1902	107,990	60,558	40,509	66.9	13,298	1932	467,161	257,109	89,717	34.8	25,080
1903	135,453	109,829	87,983	80.1	40,270	1933	456,096	191,771	89,082	46.4	12,216
1904	154,093	127,846	100,078	78.3	48,909	1934	450,592	296,447	169,555	57.2	22,757
1905	171,807	143,053	111,741	78.1	38,996	1935	455,229	430,114	198,266	46.1	36,182
1906	184,178	117,277	91,345	77.9	39,050	1936	498,725	732,229	389,052	53.1	51,777
1907	194,323	129,317	93,920	72.6	43,003	1937	532,073	820,681	393,920	48.0	75,648
1908	206,637	161,793	120,760	74.6	42,153	1938	562,909	388,404	197,424	50.8	51,454
1909	234,940	158,484	123,449	77.9	40,943	1939	622,832	556,571	254,095	45.7	72,108
1910	222,278	115,644	87,769	75.9	43,585	1940	726,827 [6]	839,112	374,890	44.7	102,366
1911	227,657	105,024	70,159	66.8	23,256						
1912	217,392	106,078	59,251	55.9	20,969	Total		11,103,780	6,398,905	57.6	2,276,920
1913	282,597	141,905	94,350	66.5	35,154						

[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.
[6] Excludes 68 employees occupying classified positions in the Administrative Office of the U. S. Courts.

No. 178.—Civil Service—Persons Examined for and Appointed to Certain Positions in the Postal Service: Fiscal Years 1937 to 1940

TITLE	EXAMINED				APPOINTED			
	1937	1938	1939	1940	1937	1938	1939	1940
Total	**311,546**	**69,697**	**57,880**	**84,619**	**21,618**	**9,703**	**9,698**	**14,391**
Clerk-carrier	245,471	42,974	36,073	43,108	15,583	5,919	6,561	9,387
Laborer, Postal Service	51,394	8,947	851	2,873	665	624	298	695
Postmaster, assistant	----------	----------	----------	----------	1	----------	----------	----------
Postmaster, first class	----------	----------	903	1,498	----------	----------	28	99
Postmaster, second class	----------	----------	1,639	4,035	----------	----------	32	306
Postmaster, third class	----------	----------	5,182	6,846	----------	----------	239	713
Postmaster, fourth class	2,532	3,703	2,173	2,422	2,472	2,447	1,870	1,741
Railway postal clerk	211	78	90	113	2,585	393	290	1,052
Rural carrier	11,552	13,472	10,654	23,488	193	207	321	360
Village carrier	386	523	315	236	119	113	59	38

Source of tables 177 and 178: Civil Service, Annual Report.

No. 179.—Civil Service and Canal Zone Retirement: 1921 to 1940

NOTE.—Retirement for civil service employees was established by act of May 22, 1920. Under this act and its amendments, 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 amendment of May 29, 1930 (effective July 1, 1930), permits the optional retirement of employees 2 years before reaching the retirement age when 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 (amendment of Aug. 4, 1939, effective Jan. 1, 1940, which applies only to high-salaried employees with considerable service, provides that amount shall not be less than employee's purchasable annuity); 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)						
					30 years' service		Receipts			Disbursements			
	Total	Age [1]	Disability	Involuntary, less than 30 years' service [1]	Voluntary separation	Involuntary separation	Total [2]	Salary deductions	Appropriations	Total [3]	Annuities	Refunds and interest [4]	Balance in fund June 30
1921-1927							126,438	116,275		58,203	40,042	18,196	
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	29,044	21,000	23,992	19,860	4,160	191,047
1932	26,567	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	34,900	46,200	59,132	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	5,896	8,436	133,497	39,189	75,087	63,818	56,531	7,287	468,755
1940	62,027	30,216	15,294	2,019	6,318	8,180	151,682	42,945	87,172	67,315	59,252	8,063	553,122
Total							1,157,895	537,872	467,293	604,763	508,271	95,133	

	1939	1940
CIVIL SERVICE RETIREMENT		
Number on the roll June 30 by—		
Sex and cause of retirement—		
Male	52,216	54,997
Age	25,828	27,795
Disability	11,191	11,874
Voluntary, 30 years' service	5,551	5,951
Involuntary, 30 years' service	7,909	7,665
Involuntary, less than 30 years' service	1,737	1,712
Female	6,169	7,030
Age	1,881	2,421
Disability	3,124	3,420
Voluntary, 30 years' service	345	367
Involuntary, 30 years' service	527	515
Involuntary, less than 30 years' service	292	307
Vocations—		
Mechanics	11,012	11,423
City letter carriers	8,955	9,223
Rural letter carriers	9,630	9,712
Post-office clerks	6,984	7,318
Railway postal clerks	4,215	4,468
Departmental	11,489	13,455
Laborers	4,394	4,624
Hazardous occupations	1,034	1,097
Indian field service	672	717

	1939	1940
CIVIL SERVICE RETIREMENT—con.		
Number on the roll June 30 by—		
Rates per annum—		
Less than $100	2	41
$100–$199	131	208
$200–$299	753	990
$300–$399	1,361	1,666
$400–$499	2,034	2,327
$500–$599	3,290	3,525
$600–$699	4,556	4,807
$700–$799	3,572	3,965
$800–$899	3,348	3,834
$900–$999	3,639	3,742
$1,000–$1,099	4,149	4,215
$1,100–$1,199	10,436	9,691
$1,200	20,198	21,943
$1,201–$1,299	865	908
$1,300–$1,399	31	50
$1,400–$1,499	14	19
$1,500–$1,599	4	4
$1,600–$1,699	2	1
$1,900–$1,999		1
Average annual rate (dollars)	978	965
Annual value of roll (1,000 dolls.)	57,074	59,879
CANAL ZONE RETIREMENT		
Number on roll June 30	578	611
Average annuity (dollars)	1,343	1,342
Disbursements for annuities, years ended June 30 (1,000 dollars)	756	816

[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, 1940.
[4] Lump-sum payments of total amounts in fund to credit of employees or beneficiaries.

Source: Civil Service Commission, Retirement Report.

No. 180.—Federal Employees—Distribution, by Sex and Occupational Groups: Dec. 31, 1938

Occupational group	Total		Men		Women	
	Number	Percent	Number	Percent	Number	Percent
All occupational groups, total	[1] 808,715	100.0	663,180	100.0	145,535	100.0
Technical, scientific, and professional	74,705	9.2	68,540	10.3	6,165	4.2
Semitechnical, semiscientific, and semiprofessional	51,990	6.4	40,465	6.1	11,525	7.9
Postmasters and assistants	47,000	5.8	31,400	4.7	15,600	10.7
Managerial and administrative	36,245	4.5	30,890	4.7	5,355	3.7
Postal clerks and carriers	209,000	25.9	202,600	30.6	6,400	4.4
Clerical	148,000	18.3	66,870	10.1	81,130	55.8
Service	56,720	7.0	47,795	7.2	8,925	6.1
Trade and manual, total	195,055	22.9	174,620	26.3	10,435	7.2
Skilled	93,150	11.6	92,545	14.0	605	.4
Semiskilled	47,905	5.9	40,775	6.1	7,130	4.9
Unskilled	44,000	5.4	41,300	6.2	2,700	1.9

[1] Number for which complete data were available and not all persons in Federal service on Dec. 31, 1938.

No. 181.—Federal Employees—Distribution, by Sex and Age: Dec. 31, 1938

Age	Total		Men		Women	
	Number	Percent	Number	Percent	Number	Percent
All employees, total	[1] 808,715		663,180		145,535	
Employees classified by age, total	793,510	100.0	651,925	100.0	141,585	100.0
Under 25 years	57,970	7.3	40,515	6.2	17,455	12.3
25–29 years	95,085	12.0	71,290	11.0	23,795	16.8
30–34 years	107,770	13.6	86,200	13.2	21,570	15.2
35–39 years	111,885	14.1	91,380	14.0	20,505	14.5
40–44 years	141,610	17.8	120,590	18.5	21,020	14.9
45–49 years	111,300	14.0	96,655	14.8	14,645	10.4
50–59 years	127,395	16.1	110,515	17.0	16,880	11.9
60 years and over	40,495	5.1	34,780	5.3	5,715	4.0
Unclassified [2]	15,205		11,255		3,950	

[1] See note 1, table 180.
[2] Includes persons serving without compensation (largely agents and consultants), dollar-a-year employees, and workers paid on a piece-work basis.

No. 182.—Federal Employees—Percent Distribution, by Occupational Groups and Age: Dec. 31, 1938

Age	All groups[1]	Professional[2]	Semiprofessional[3]	Postmasters and assistants	Managerial and administrative	Postal clerks and carriers	Clerical	Service	Trade and manual			
									Total	Skilled	Semiskilled	Unskilled
All ages	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Under 25 years	7.3	2.6	7.9	0.9	5.4	5.5	17.5	4.9	5.5	4.2	6.5	7.2
25–29 years	12.0	12.2	17.9	4.6	9.2	8.4	21.9	9.9	9.6	8.0	11.7	10.7
30–34 years	13.6	18.6	19.1	8.3	12.9	11.7	16.0	12.8	12.3	11.4	13.9	12.5
35–39 years	14.1	14.6	13.3	11.2	13.6	15.4	12.5	15.1	14.5	14.8	14.9	13.7
40–44 years	17.8	15.3	14.9	15.9	17.8	20.8	12.6	22.5	19.4	20.2	18.5	18.6
45–49 years	14.0	14.2	11.0	16.5	15.5	15.7	8.0	15.4	16.3	17.8	15.0	14.6
50–59 years	16.1	16.7	12.4	26.0	18.2	18.7	8.2	14.5	17.6	18.8	15.5	17.1
60 years and over	5.1	5.8	3.5	16.6	7.4	3.8	3.3	4.9	4.8	4.8	4.0	5.6
Median age	40.8	40.6	36.9	47.8	42.5	42.2	33.3	41.6	42.1	42.9	40.8	41.6

[1] Does not include persons serving without compensation (largely agents and consultants), dollar-a-year employees, or workers paid on a piece-work basis; these were distributed among the occupational groups as follows: Professional, etc., 9,810; semiprofessional, etc., 110; managerial and administrative, 245; clerical, 3,500; service, 20; and trade and manual, 1,520 (skilled 520 and semiskilled 1,000).
[2] Includes technical and scientific employees also.
[3] Includes semitechnical and semiscientific employees also.

Source of tables 180, 181, and 182: Department of Labor, Bureau of Labor Statistics: Special survey made jointly by Bureau of Labor Statistics and Civil Service Commission and published in Jan. 1941 issue of Monthly Labor Review and in pamphlet "Occupations and Salaries in Federal Employment."

No. 183.—Federal Employees—Percent Distribution, by Occupational Groups, by Salary Classes: Dec. 31, 1938

Annual salary	All groups[1]	Professional[2]	Semiprofessional[3]	Postmasters and assistants	Managerial and administrative	Postal clerks and carriers	Clerical	Service	Trade and manual			
									Total	Skilled	Semiskilled	Unskilled
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Under $1,000	6.8	1.0	2.7	49.3	1.2	0.2	5.2	7.5	8.7	4.1	7.0	20.0
$1,000–$1,199	6.5	.2	3.4	6.6	.6	.7	4.4	29.9	12.0	4.4	9.0	31.2
$1,200–$1,499	18.7	.9	12.8	5.6	13.6	10.8	33.4	36.2	23.2	13.1	40.6	26.0
$1,500–$1,799	14.1	1.4	16.1	6.0	7.0	4.2	20.3	6.1	23.3	21.5	28.2	21.8
$1,800–$1,999	10.8	2.7	20.8	4.1	15.2	9.4	13.4	6.8	12.5	21.9	5.1	.7
$2,000–$2,199	20.6	15.2	11.4	3.0	11.4	55.1	5.6	3.9	9.1	14.0	7.5	.3
$2,200–$2,599	9.1	6.0	7.1	12.1	7.3	16.0	4.4	5.7	7.2	13.2	1.7	------
$2,600–$3,199	6.9	25.2	13.6	9.1	19.4	3.5	3.2	2.6	3.5	6.6	.8	------
$3,200–$3,799	3.1	20.9	6.6	3.1	10.8	.1	.7	.4	.4	.9	.1	------
$3,800–$4,599	1.7	12.6	3.0	.8	5.6	(4)	.2	.7	.1	.3	------	------
$4,600–$5,599	1.0	8.6	2.0	.1	3.8	(4)	.1	.1	------	------	------	------
$5,600 and over	.7	5.3	.5	.2	4.1	(4)	.1	.1	------	------	------	------
Median salary	$1,871	$3,137	$1,944	$1,021	$2,248	$2,090	$1,572	$1,305	$1,579	$1,862	$1,451	$1,192

[1] See note 1, table 182.
[2] Includes technical and scientific employees.
[3] Includes semitechnical and semiscientific employees.
[4] Less than 0.05 percent.

No. 184.—Federal Employees—Percent Distribution, by Age Groups, by Salary Classes: Dec. 31, 1938

Annual salary	All ages[1]	Under 25 years	25–29 years	30–34 years	35–39 years	40–44 years	45–49 years	50–59 years	60 years and over
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Under $1,000	6.8	13.5	5.9	5.4	5.7	5.2	5.5	7.1	14.0
$1,000–$1,199	6.5	12.9	7.7	5.7	6.0	6.6	6.2	4.8	4.7
$1,200–$1,499	18.7	44.4	32.2	21.2	15.2	14.6	12.9	10.4	10.2
$1,500–$1,799	14.1	15.6	20.4	16.2	13.8	12.4	12.0	11.8	11.2
$1,800–$1,999	10.8	8.3	12.6	11.5	10.9	10.8	10.8	10.4	9.2
$2,000–$2,199	20.6	4.2	13.5	22.1	26.2	26.0	23.1	20.8	14.6
$2,200–$2,599	9.1	.6	2.8	6.5	9.3	10.8	12.3	13.9	12.1
$2,600–$3,199	6.9	.4	3.3	6.2	6.5	6.6	8.5	11.1	10.7
$3,200–$3,799	3.1	.1	1.2	3.1	3.3	3.4	3.9	4.1	5.3
$3,800–$4,599	1.7	(2)	.3	1.4	1.8	1.9	2.2	2.4	3.0
$4,600–$5,599	1.0	------	.1	.5	.8	1.1	1.5	1.9	2.8
$5,600 and over	.7	------	(2)	.2	.5	.6	1.1	1.3	2.2
Median salary	$1,871	$1,360	$1,562	$1,826	$1,969	$2,003	$2,022	$2,053	$2,010

[1] See note 1, table 182.
[2] Less than 0.05 percent.

No. 185.—Median Salaries of Federal Employees in Major Occupational Groups, by Age Classes: Dec. 31, 1938

Occupational group	All ages	Under 25 years	25–29 years	30–34 years	35–39 years	40–44 years	45–49 years	50–59 years	60 years and over
All occupational groups, total	$1,871	$1,360	$1,562	$1,826	$1,969	$2,003	$2,022	$2,053	$2,010
Technical, scientific, and professional	3,137	2,079	2,182	2,800	3,217	3,356	3,468	3,570	3,737
Semitechnical, semiscientific, and semiprofessional	1,944	1,387	1,723	1,902	2,036	2,256	2,264	2,204	2,639
Postmasters and assistants	1,021	557	638	800	864	1,047	1,138	1,269	1,023
Managerial and administrative	2,248	[1] 1,397	[1] 1,846	1,982	2,192	2,467	2,779	2,781	2,907
Postal clerks and carriers	2,090	[2] 1,457	1,814	2,066	2,100	2,105	2,121	2,147	2,134
Clerical	1,572	1,345	1,513	1,593	1,650	1,697	1,763	1,813	1,870
Service	1,305	1,082	1,248	1,335	1,335	1,313	1,300	1,343	1,385
Trade and manual, total	1,579	1,226	1,415	1,512	1,605	1,640	1,664	1,669	1,673
Skilled	1,862	1,247	1,683	1,817	1,871	1,895	1,901	1,919	1,866
Semiskilled	1,451	1,362	1,400	1,426	1,464	1,472	1,475	1,491	1,472
Unskilled	1,192	1,094	1,141	1,192	1,174	1,215	1,260	1,252	1,230

[1] Includes 3,915 women reported as revenue collectors or deputies, 80 percent of whom were receiving salaries from $1,200 to $1,499 and 48 percent of whom were less than 30 years of age.
[2] The postal clerks and carriers in the salary group $1,200 to $1,499 were predominantly substitutes whose hourly earnings were converted to a full-time basis. In general, substitutes are considerably younger than regular clerks and carriers.

Source of tables 183, 184, and 185: Department of Labor, Bureau of Labor Statistics; Special survey made jointly by Bureau of Labor Statistics and Civil Service Commission and published in Jan. 1941 issue of Monthly Labor Review and in pamphlet "Occupations and Salaries in Federal Employment."

No. 186.—Injuries to Civil Employees of the United States and Claims Received Under U. S. Employees' Act: Sept. 7, 1916, to Dec. 31, 1940

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	7,630	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
1940	49,700	335	50,035	+15.80	7,237	263	7,500	+9.72

No. 187.—Injuries to Civil Employees of the United States, by Departments and Independent Offices: 1940

Note.—See headnote, table 186.

Department or independent office	Number	Department or independent office	Number
Total	50,035	Federal Security Agency	661
		Federal Works Agency	1,504
War	11,535	General Accounting Office	127
Navy	3,810	Government of the District of Columbia	602
Post Office	14,565	Government Printing Office	53
Interior	3,999	International Boundary Commission	264
Treasury	2,071	Legislative offices, miscellaneous	34
Commerce	1,259	Nat'l Adv. Com. for Aeronautics	15
Agriculture	6,414	Railroad Retirement Board	45
Justice	327	Securities and Exchange Commission	29
Labor	118	Tennessee Valley Authority	1,119
State	13	U. S. Maritime Commission	120
Architect of the Capitol	29	Veterans' Administration	326
Federal Loan Agency	274	All other groups	222

Source of tables 186 and 187: U. S. Employees' Compensation Commission, Annual Report.

No. 188.—Popular Vote for Presidential Electors, by Chief Political Parties, 1888 to 1940, and by States, 1940

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	37,001	80,160
1940	49,815,312	22,304,755	27,243,466	112,274	18,677	57,812	46,251
Alabama	204,219	42,184	250,726	100	----	700	509
Arizona	150,039	54,030	95,267	----	----	742	----
Arkansas	200,743	42,121	158,622	----	----	----	----
California	3,268,791	1,351,419	1,877,618	----	16,506	9,400	13,586
Colorado	549,004	279,576	265,554	1,899	----	1,597	378
Connecticut	781,502	[6] 361,819	417,621	971	----	----	1,091
Delaware	136,374	61,440	74,599	115	----	220	----
Florida	485,492	126,158	359,334	----	----	----	----
Georgia	[7] 312,539	23,934	265,194	----	----	983	----
Idaho	235,168	106,553	127,842	497	----	----	276
Illinois	4,217,935	2,047,240	2,149,934	10,914	----	9,190	----
Indiana	1,782,747	899,466	874,063	2,781	----	6,437	----
Iowa	1,215,430	632,370	578,800	452	----	2,284	1,524
Kansas	860,297	439,109	364,725	2,347	----	4,056	----
Kentucky	970,063	410,384	557,222	1,014	----	1,443	----
Louisiana	372,305	52,446	319,751	----	108	----	----
Maine	320,840	163,951	156,478	----	----	----	411
Maryland	[8] 660,104	269,534	384,546	4,093	----	----	1,274
Massachusetts	2,026,993	939,700	1,076,522	5,583	----	1,370	3,806
Michigan	2,085,925	1,039,917	1,032,991	8,388	----	1,795	2,834
Minnesota	1,251,188	596,274	644,196	[9] 8,007	----	----	2,711
Mississippi	[10] 175,824	2,814	168,267	193	----	----	----
Missouri	1,833,720	871,009	958,476	2,435	----	1,809	----
Montana	247,873	99,579	145,698	1,443	----	604	489
Nebraska	615,878	352,201	263,677	----	----	----	----
Nevada	53,174	21,229	31,945	----	----	----	----
New Hampshire	235,419	110,127	125,292	----	----	----	----
New Jersey	1,972,552	945,475	1,016,808	2,888	----	873	6,508
New Mexico	183,014	79,315	103,699	----	----	----	----
New York	6,301,596	3,027,478	[11] 3,251,918	18,950	----	3,250	----
North Carolina	822,648	213,633	609,015	----	----	----	----
North Dakota	280,775	154,590	124,030	1,279	[12] 545	325	----
Ohio	3,319,912	1,586,773	1,733,139	----	----	----	----
Oklahoma	826,212	348,872	474,313	----	----	3,027	----
Oregon	481,240	219,555	258,415	2,885	----	154	191
Pennsylvania	4,078,714	1,889,848	2,171,035	10,967	[13] 1,518	----	4,519
Rhode Island	319,649	138,214	181,122	----	----	74	239
South Carolina	[14] 99,830	1,727	95,470	----	----	----	----
South Dakota	308,427	177,065	131,362	----	----	----	----
Tennessee	522,823	199,153	351,601	463	----	1,606	----
Texas	1,041,168	199,152	840,151	728	----	925	212
Utah	247,817	93,151	154,277	198	----	----	191
Vermont	143,062	78,371	64,269	----	----	----	411
Virginia	346,607	109,363	235,961	330	----	882	71
Washington	793,833	322,123	462,145	5,253	----	1,686	2,626
West Virginia	868,076	372,414	495,662	----	----	----	----
Wisconsin	1,405,522	679,206	704,821	16,953	----	2,148	2,394
Wyoming	112,240	52,633	59,287	148	----	172	----

[1] Totals for years prior to 1928 do not include numbers of votes cast for names not appearing on electoral tickets for parties specified. Totals for 1928 and subsequent years include numbers of miscellaneous and scattering ballots, so far as reported.

[2] For 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; 1940, Progressive and Independent, except as noted. For 1924, votes for La Follette-Wheeler electors, variously designated under party names as Independent Progressive, Progressive, Socialist, Socialist and Independent, Farmer-Labor, etc.

[3] Democrat-Populist.

[4] Socialist-Labor only. In 1924 practically all the Socialist vote was cast for La Follette and Wheeler, official candidates of both the Socialist and the Independent Progressive parties. (See note 2.)

[5] Workers. [6] Includes 798 Union Republican votes. [7] Includes 22,428 Independent Democrat votes.

[8] Includes 557 Labor Party of Maryland votes. [9] Includes 2,553 Industrial votes.

[10] Includes 4,550 Independent Republican votes. [11] Includes 417,418 American Labor votes.

[12] Alfred Knutson votes. [13] Independent Government votes.

[14] Includes 2,496 Jeffersonian Democratic votes and 137 Tolbert Faction Republican votes.

Sources: 1888–1920, reports of State officials on file in Department of State; 1924 to 1940, compilation made by Clerk of House of Representatives.

No. 189.—Electoral Vote for President, by Chief Political Parties and by States: 1916 to 1940

State	1916		1920		1924		1928		1932		1936		1940	
	Republican	Democratic	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	82	449
Plurality		23	277		246		357			413		515		367
Alabama		12		12		12		12		11		11		11
Arizona		3	3		3		3			3		3		3
Arkansas		9		9		9		9		9		9		9
California		13	13		13		13			22		22		22
Colorado		6	6		6		6			6		6	6	
Connecticut	7		7		7		7		8			8		8
Delaware	3		3		3		3		3			3		3
Florida		6		6		6	6			7		7		7
Georgia		14		14		14		14		12		12		12
Idaho		4	4		4		4			4		4		4
Illinois	29		29		29		29			29		29		29
Indiana	15		15		15		15			14		14	14	
Iowa	13		13		13		13			11		11	11	
Kansas		10	10		10		10			9		9	9	
Kentucky		13		13	13		13			11		11		11
Louisiana		10		10		10		10		10		10		10
Maine	6		6		6		6		5		5		5	
Maryland		8	8		8		8			8		8		8
Massachusetts	18		18		18			18		17		17		17
Michigan	15		15		15		15			19		19	19	
Minnesota	12		12		12		12			11		11		11
Mississippi		10		10		10		10		9		9		9
Missouri		18	18		18		18			15		15		15
Montana		4	4		4		4			4		4		4
Nebraska		8	8		8		8			7		7	7	
Nevada		3	3		3		3			3		3		3
New Hampshire		4	4		4		4		4			4		4
New Jersey	14		14		14		14			16		16		16
New Mexico		3	3		3		3			3		3		3
New York	45		45		45		45			47		47		47
North Carolina		12		12		12	12			13		13		13
North Dakota		5	5		5		5			4		4	4	
Ohio		24	24		24		24			26		26		26
Oklahoma		10	10			10	10			11		11		11
Oregon	5		5		5		5			5		5		5
Pennsylvania	38		38		38		38		36			36		36
Rhode Island	5		5		5			5		4		4		4
South Carolina		9		9		9		9		8		8		8
South Dakota	5		5		5		5			4		4	4	
Tennessee		12	12			12	12			11		11		11
Texas		20		20		20	20			23		23		23
Utah		4	4		4		4			4		4		4
Vermont	4		4		4		4		3		3		3	
Virginia		12		12		12	12			11		11		11
Washington		7	7		7		7			8		8		8
West Virginia	7	1	8		8		8			8		8		8
Wisconsin	13		13		(1)	(1)	13			12		12		12
Wyoming		3	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.; other years, compilation made by Clerk of House of Representatives.

No. 190.—Apportionment of Congressional Representation, by States, From Adoption of Constitution to 1940

Note.—The population for apportionment purposes excluded Indians not taxed and, until 1870, two-fifths of the number of slaves. In 1940, it was held that all Indians are subject to Federal taxation. The apportionment ratios were arbitrarily chosen until 1850. From 1850 to 1900, these ratios were the apportionment population of the U. S. divided by the number of Representatives. From 1910 on, the apportionments were computed from priority lists rather than from ratios. There was no apportionment in 1920. For a discussion of methods of apportionment, see Senate Document No. 304, 76th Congress, 3d session, "A Survey of Methods of Apportionment in Congress," by Edward V. Huntington.

STATE	Constitution	1790	1800	1810	1820	1830	1840	1850	1860	1870	1880	1890	1900	1910	1930	1940
	Ratios under Constitution and apportionment acts															
	30,000 [1]	33,000	33,000	35,000	40,000	47,700	70,680 [3]	93,423	127,381	131,425	151,911	173,901	194,182	(2)	(2)	(2)
	Number of Representatives															
Total	65	106	142	186	213	242	232	[3] 237	[4] 243	[5] 293	332	357	391	435	435	435
Alabama				[6] 1	3	5	7	7	6	8	8	9	9	10	9	9
Arizona														[7] 1	1	2
Arkansas						[6] 1	1	2	3	4	5	6	7	7	7	7
California							[6] 2	2	3	4	6	7	8	11	20	23
Colorado										[6] 1	1	2	3	4	4	4
Connecticut	5	7	7	7	6	6	4	4	4	4	4	4	5	5	6	6
Delaware	1	1	1	2	1	1	1	1	1	1	1	1	1	1	1	1
Florida							[6] 1	1	1	2	2	2	3	4	5	6
Georgia	3	2	4	6	7	9	8	8	7	9	10	11	11	12	10	10
Idaho											[6] 1	1	1	2	2	2
Illinois				[6] 1	1	3	7	9	14	19	20	22	25	27	27	26
Indiana				[6] 1	3	7	10	11	11	13	13	13	13	13	12	11
Iowa							[6] 2	2	6	9	11	11	11	11	9	8
Kansas									1	3	7	8	8	8	7	6
Kentucky		2	6	10	12	13	10	10	9	10	11	11	11	11	9	9
Louisiana				[6] 1	3	3	4	4	5	6	6	6	7	8	8	8
Maine				[8] 7	7	8	7	6	5	5	4	4	4	4	3	3
Maryland	6	8	9	9	9	8	6	6	5	6	6	6	6	6	6	6
Massachusetts	8	14	17	13	13	12	10	11	10	11	12	13	14	16	15	14
Michigan						[6] 1	3	4	6	9	11	12	12	13	17	17
Minnesota								[6] 2	2	3	5	7	9	10	9	9
Mississippi				[6] 1	1	2	4	5	5	6	7	7	8	8	7	7
Missouri					1	2	5	7	9	13	14	15	16	16	13	13
Montana											[6] 1	1	1	2	2	2
Nebraska										[6] 1	1	3	6	6	5	4
Nevada										[6] 1	1	1	1	1	1	1
New Hampshire	3	4	5	6	6	5	4	3	3	3	2	2	2	2	2	2
New Jersey	4	5	6	6	6	6	5	5	5	7	7	8	10	12	14	14
New Mexico														[7] 1	1	2
New York	6	10	17	27	34	40	34	33	31	33	34	34	37	43	45	45
North Carolina	5	10	12	13	13	13	9	8	7	8	9	9	10	10	11	12
North Dakota											[6] 1	1	2	3	2	2
Ohio			[6] 1	6	14	19	21	21	19	20	21	21	21	22	24	23
Oklahoma													[6] 5	8	9	8
Oregon								[6] 1	1	1	1	2	2	3	3	4
Pennsylvania	8	13	18	23	26	28	24	25	24	27	28	30	32	36	34	33
Rhode Island	1	2	2	2	2	2	2	2	2	2	2	2	2	3	2	2
South Carolina	5	6	8	9	9	9	7	6	4	5	7	7	7	7	6	6
South Dakota											[6] 2	2	2	3	2	2
Tennessee		[6] 1	3	6	9	13	11	10	8	10	10	10	10	10	9	10
Texas							[6] 2	2	4	6	11	13	16	18	21	21
Utah												[6] 1	1	2	2	2
Vermont		2	4	6	5	5	4	3	3	3	2	2	2	2	1	1
Virginia	10	19	22	23	22	21	15	13	11	9	10	10	10	10	9	9
Washington											[6] 1	2	3	5	6	6
West Virginia										3	4	4	5	6	6	6
Wisconsin							[6] 2	3	6	8	9	10	11	11	10	10
Wyoming											[6] 1	1	1	1	1	1

[1] Number of Representatives not to exceed 1 for each 30,000 inhabitants. [2] See headnote.
[3] Membership increased from 233 to 234 by act of July 30, 1852 (10 Stat. L. 25). See note 6.
[4] Membership increased from 233 to 241 by act of Mar. 4, 1862 (12 Stat. L. 353). See note 6.
[5] 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. [6] Assigned after apportionment.
[7] Included in apportionment act in anticipation of Statehood.
[8] 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 records.

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 194) 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. 192. (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 192.

No. 191.—Receipts and Expenditures of the National Government, by Class of Accounts: 1940 and 1941

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	National defense	Revolving funds (net)	Transfers to trust accounts	Debt retirements	Receipts	Expenditures
1940	6,387.1	348.6	2,125.3	2,640.1	273.1	9,127.4	7,177.7	1,558.8	53.6	207.9	129.2	2,076.5	1,941.0
1941	7,607.2	391.9	3,469.6	3,230.7	515.0	12,774.9	6,564.4	6,047.9	[1] 136.3	234.6	64.3	2,503.3	2,651.4
1940													
July	331.2	25.2	49.7	240.6	15.7	830.6	522.5	177.3	5.1	113.5	12.2	235.1	183.9
Aug	447.2	23.6	37.6	365.0	19.9	708.4	494.1	199.5	[1] *13.2*	25.2	2.6	305.4	[1] *14.5*
Sept	710.6	22.6	431.7	240.3	16.0	760.3	538.3	219.2	[1] 9.0	10.0	1.7	100.7	258.9
Oct	333.3	29.4	44.0	242.4	17.4	870.2	586.8	287.2	[1] *4.9*	.....	1.2	167.9	191.4
Nov	362.1	27.9	48.9	266.9	18.4	817.9	443.9	375.9	[1] *22.7*	20.0	.8	305.4	89.0
Dec	740.2	29.8	428.7	263.5	18.2	1,187.3	699.4	473.1	[1] *.5*	.....	15.2	87.5	296.1
1941													
Jan	339.8	33.3	62.8	224.6	19.2	1,117.8	519.1	572.3	1.7	17.5	7.2	157.7	142.6
Feb	541.4	31.6	104.4	265.3	140.0	1,077.4	461.8	592.5	.9	20.0	2.1	334.5	337.4
Mar	1,566.4	39.9	1,207.5	305.0	13.0	1,403.7	642.1	745.6	1.4	10.0	1.5	84.6	320.9
Apr	565.4	49.2	74.9	250.1	191.2	1,316.5	533.8	761.0	2.2	18.4	1.2	171.8	[1] *230.8*
May	393.7	41.1	63.3	272.1	17.2	1,142.2	401.0	836.6	[1] *96.8*	.....	1.3	357.7	621.7
June	1,276.0	38.2	916.2	283.8	27.8	1,545.6	721.6	807.5	[1] *.7*	.....	17.1	195.2	454.6

[1] Excess of credits; deduct.

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

No. 192.—Receipts and Expenditures of the National Government: 1789 to 1941

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. 177. Expenditures from trust funds, etc., are shown for 1936 to 1940 in table 193.

Yearly average or year ended June 30—	Ordinary 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]
	Total	Customs [3]	Internal revenue		Sales of public lands [4]	Surplus postal receipts	Miscellaneous receipts			
			Income and profits tax	Miscellaneous						
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	100,907	68,989	[9] 28,005	[6] 54,566	555		19,904	−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	29,762	29,253
1881–1885	360,961	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	352,801	176,881	[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
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	5,393		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	295,945	322,828
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	805	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	+188,789	705,484	711,986
1931 [12]	3,189,039	378,354	1,860,394	560,387	280		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	578,704
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	386,312	1,426,575	[13] 2,086,276	74		216,219	−4,952,929	665,343	667,621
1937 [12]	5,028,840	486,357	2,157,527	[13] 2,174,613	71		210,272	−3,252,540	726,201	730,919
1938 [12]	5,854,661	359,187	2,634,618	[13] 2,052,700	96		208,060	−1,449,626	728,634	728,187
1939 [12]	5,104,824	318,837	2,182,300	[13] 2,475,920	248		187,517	−3,600,514	745,955	743,410
1940 [12]	5,387,125	348,591	[14] 2,125,325	[13] 2,640,098	72		273,039	−3,740,249	766,949	767,035
1941 [12]	7,607,212	391,870	[14] 3,469,638	[13] 3,230,736	([15])		514,968	−5,167,678	([15])	([15])

[1] Surplus or deficit takes into account public debt retirements chargeable against ordinary receipts beginning 1918. See p. 179 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 1940 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, 1934 to 1938; unjust enrichment tax, 1937 to 1939; and for 1937 to 1941, 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. 192.—Receipts and Expenditures of the National Government: 1789 to 1941—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	3,295	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	3,208	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	363,590	363,590	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	-------
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	24,591	-------
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	13,504	160,696	8,496	21,343	-------
1911	691,202	691,202	173,859	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	1,133,882	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	36,792	230,556	27,263	787,020	519,555
1928	3,643,520	3,103,265	1,340,703	400,990	331,335	30,991	229,401	32,080	731,764	540,255
1929	3,848,463	3,298,850	1,471,453	425,947	364,552	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	357,018	26,125	232,521	202,876	599,277	412,630
1933 [22]	4,325,150	3,863,545	2,000,130	440,305	349,562	22,722	234,990	117,380	699,355	461,605
1934 [23]	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]	9,008,886	8,665,645	6,254,318	618,919	529,032	28,876	309,066	86,039	749,397	403,240
1937 [24]	8,281,380	8,177,409	5,650,914	628,348	556,884	36,933	396,047	41,897	866,384	103,971
1938 [22]	7,304,287	7,238,822	4,591,321	644,525	596,278	38,378	402,779	44,259	926,281	65,465
1939 [22]	8,765,338	8,707,092	5,892,880	695,780	672,969	46,904	416,721	41,237	940,540	58,246
1940 [22]	9,127,374	8,998,190	5,650,600	907,160	891,625	[23]37,821	429,178	40,870	1,040,936	129,184
1941 [22]	12,774,890	12,710,630	5,367,438	3,938,943	2,263,492	([24])	([24])	30,064	1,110,693	64,261

[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. 178.

[21] See note 6, p. 178.

[22] See headnote, p. 178.

[23] Excludes interest accounts which are included in trust fund expenditures.

[24] Included in miscellaneous.

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

No. 193.—Receipts and Expenditures of the National Government, by Major Classifications: 1936 to 1940

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. 177. This table is revised so as to be comparable with the classification of receipts and expenditures in effect during the fiscal year ended June 30, 1940, including changes as a result of the President's Reorganization Plans I and II.

	1936	1937	1938	1939	1940
GENERAL AND SPECIAL ACCOUNTS					
Receipts, total	4,115,967	5,293,840	6,241,661	5,667,824	5,924,836
Internal revenue	3,512,852	4,597,140	5,674,318	5,161,221	5,303,184
Income tax (including unjust enrichment tax)	1,426,575	2,163,414	2,640,285	2,188,757	2,125,325
Social Security taxes		252,161	604,449	631,224	712,218
Taxes upon carriers and their employees	(1)	345	150,132	109,257	120,967
Processing tax on farm products	76,649	3	(1)		
Miscellaneous internal revenue	2,009,627	2,181,218	2,279,453	2,231,983	2,344,625
Railroad unemployment insurance contributions					4,918
Customs	386,812	486,357	359,187	318,837	348,591
Principal and interest—foreign obligations	547	591	588	500	414
Proceeds of other Government-owned securities	90,361	68,259	64,965	58,402	72,903
Panama Canal tolls, etc	25,900	25,371	25,108	24,834	22,720
Seigniorage	39,267	48,912	35,603	22,759	43,930
Other miscellaneous	60,219	67,211	81,891	81,270	[2] 128,227
Deduct net appropriations to Federal old-age and survivors insurance trust fund		*—265,000*	*—387,000*	*—503,000*	*—537,712*
Net receipts	4,115,967	5,028,840	5,854,661	5,164,824	5,387,125
General expenditures (including recovery and relief)	6,840,479	7,370,472	6,898,212	8,432,434	8,736,417
Departmental, total	546,239	674,233	632,218	720,932	809,210
Legislative establishment	23,119	24,172	26,296	22,031	23,071
Judicial [3]				9,456	6,054
Executive office:					
Executive proper	425	502	479	447	459
Bureau of the Budget	246	373	279	397	639
National Resources Planning Board	775	962	825	722	768
Other	1,480	1,184	682	805	795
State Department	17,703	17,758	20,978	19,165	24,293
Treasury Department	166,021	180,479	168,166	176,426	177,222
War Department (nonmilitary)	829	3,058	2,767	2,910	2,183
Department of Justice	37,524	39,825	42,611	38,336	49,214
Post Office Department	[4] *173*	[4] *2,622*	2,909	[4] *1,669*	1,121
Department of the Interior	65,523	110,758	103,295	136,503	114,413
Department of Agriculture	130,397	157,074	135,019	154,176	154,323
Department of Commerce	25,613	22,540	18,818	20,041	36,932
Department of Labor	14,828	20,646	22,782	24,091	29,336
U. S. Maritime Commission	[4] *12,109*	[4] *6,088*	1,024	43,567	98,670
Civil Aeronautics Authority	7,106	6,695	10,092	18,421	24,062
Independent offices and commissions	69,975	98,118	74,486	59,877	64,138
Unclassified	1,425	[4] *467*	271	[4] *64*	75
Adjustment for disbursing officers' checks outstanding	*—4,468*	*—733*	+438	*—4,709*	+1,444
Department of Agriculture: [5]					
Agricultural adjustment program:					
Agricultural Adjustment Administration	372,587	10,744	10,758	7,909	2,033
Administration of Sugar Act of 1937			5,909	61,930	48,824
Agricultural Adjustment Administration (act of Aug. 24, 1935)	24,162	42,318	38,157	210,505	142,589
Soil Conservation and Domestic Allotment Act	322	357,200	303,852	477,942	605,138
Federal Crop Insurance Act				8,321	6,264
Price Adjustment Act of 1938 and parity payments				19,503	215,026
Agricultural contract adjustments and unclassified	135,453	116,800	2,984	487	274
Commodity Credit Corporation	96,852	24	94,352	108	[6] 119,600
Farm Credit Administration [7]	11,551	27,272	8,155	4,574	4,079
Federal Farm Mortgage Corporation			5,727	7,819	7,125
Federal land banks	60,487	64,181	69,828	42,382	29,316
Farm Security Administration [8]	138,016	209,696	180,149	183,623	158,536
Farm Tenant Act			3,052	26,634	41,779
Rural Electrification Administration	1,403	8,911	15,193	37,767	37,977
Forest roads and trails	12,498	9,979	13,209	13,520	11,902
Department of the Interior: [5]					
Reclamation projects	63,999	58,672	65,406	79,329	96,366
Post Office Department (deficiency):					
Current	86,039	48,322	43,407	41,199	43,000
Prior years		[4] *6,426*	851	38	[4] *2,130*
Navy Department (national defense)	529,032	556,884	606,278	672,969	891,625

For footnotes, see p. 182.

No. 193—Receipts and Expenditures of the National Government, by Major Classifications: 1936 to 1940—Continued

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

	1936	1937	1938	1939	1940
GENERAL AND SPECIAL ACCOUNTS—con.					
War Department: [5]					
Military (national defense)	382,588	378,167	431,502	489,546	667,138
River and harbor work and flood control	223,717	234,962	198,634	192,999	212,858
Panama Canal	11,453	11,917	11,361	9,802	24,981
Treasury Department: [5]					
Interest on the public debt	749,397	866,384	926,281	940,540	1,040,936
Refunds of taxes and duties:					
Customs	14,085	16,549	16,156	16,679	17,501
Internal revenue	30,100	32,849	32,792	39,177	61,812
Processing tax on farm products	10,082	6,516	10,233	12,005	11,772
To States of taxes collected under Social Security Act			40,562		
Unclassified					[4] *14*
District of Columbia (U. S. share)	5,708	5,000	5,000	5,000	6,000
Federal Loan Agency:					
Federal Housing Administration	14,505	16,740	11,725	9,141	6,988
Reconstruction Finance Corporation	2,723	[4] *4,718*	7,151	8,000	6,002
Other	38,491	22,887	6,014	1,120	1,220
Federal Security Agency:					
Civilian Conservation Corps	486,281	385,808	326,383	290,380	283,245
National Youth Administration	[9] 35,535	[9] 65,619	[9] 51,157	78,103	94,648
Social Security Board:					
Administrative expenses	501	15,434	19,614	20,901	22,222
Grants to States (social security)	23,637	152,891	254,769	304,026	337,516
Other and unclassified	13,972	16,586	11,019	5,636	4,476
Other	31,288	39,451	49,163	54,221	57,251
Federal Works Agency:					
Public Buildings Administration	79,736	88,910	91,506	66,259	75,000
Public Roads Administration	231,397	340,633	223,404	190,997	164,540
Public Works Administration [7]	25,255	27,431	15,109	307,172	288,304
U. S. Housing Authority			20,653	8,629	1,874
Work Projects Administration	[10] 1,228,126	[10] 1,330,828	[10] 1,421,343	2,161,501	1,477,538
Other					80
Railroad Retirement Board	270	5,479	[4] *1,372*	3,345	7,632
Tennessee Valley Authority	48,831	41,995	42,002	40,807	39,136
Veterans' Administration	577,891	580,644	581,978	557,071	556,673
Federal Emergency Relief Administration	495,592	12,401	4,360	1,660	544
Civil Works Administration	676	297	222	222	11
Revolving funds (net), total	11,011	203,536	120,953	92,454	53,919
Farm Credit Administration	[4] *33,223*	[4] *17,820*	[4] *12,646*	[4] *8,312*	[4] *5,520*
Public Works Administration	44,234	221,362	133,599	100,766	59,439
Transfers to trust accounts, etc., total	1,814,155	603,401	219,658	182,204	207,853
Railroad retirement account			146,403	107,097	120,650
Adjusted service certificate fund	1,773,493	556,665			
Government employees, retirement funds (U. S. share)	40,662	46,735	73,255	75,107	87,203
Debt retirements, total	403,240	103,971	65,465	58,246	129,184
Sinking fund	403,239	103,815	65,122	48,518	128,349
Received from foreign governments under debt settlements		142	210	120	
Estate taxes, forfeitures, gifts, etc	2	14	133	9,609	835
Total expenditures	9,068,886	8,281,380	7,304,287	8,785,338	9,127,374
Excess of expenditures over receipts	4,952,929	3,252,540	1,449,626	3,600,514	3,740,249
Less public-debt retirements	403,240	103,971	65,465	58,246	129,184
Excess of expenditures excluding public-debt retirements	4,549,689	3,148,569	1,384,161	3,542,268	3,611,065
TRUST ACCOUNTS, INCREMENT ON GOLD, ETC.					
Receipts, total	475,164	904,021	1,727,032	1,917,362	2,076,538
Federal old-age and survivors insurance trust fund		267,262	402,412	529,951	580,201
Unemployment trust fund	18,949	294,440	762,833	838,087	958,630
Railroad retirement account			147,813	109,299	122,933
District of Columbia	41,552	38,698	45,381	52,342	54,168
Government life insurance fund	70,341	93,076	93,459	95,021	92,862
Adjusted service certificate fund	10,468	4,137	1,475	1,026	794
Civil service retirement fund	84,112	94,189	127,143	133,479	152,005
Foreign service retirement fund	454	501	512	519	785

For footnotes, see p. 182.

No. 193.—Receipts and Expenditures of the National Government, by Major Classifications: 1936 to 1940—Continued

	1936	1937	1938	1939	1940
TRUST ACCOUNTS, INCREMENT ON GOLD, ETC.—con.					
Canal Zone retirement fund	1,085	1,138	1,154	1,108	1,270
Alaska Railroad retirement fund		97	342	303	311
Indian tribal funds	6,861	6,949	6,726	16,362	5,543
Insular possessions	19,062	18,218	15,380	19,554	17,614
Other	43,361	44,008	30,355	29,901	40,518
Unclassified	2,344	[11] *154*	599	[11] *400*	[11] *389*
Increment resulting from reduction in the weight of the gold dollar	784	1,676	1,095	481	402
Seigniorage	175,789	39,787	90,351	90,267	48,880
Expenditures, total	560,384	629,133	1,472,032	1,033,076	1,940,954
Federal old-age and survivors insurance trust fund		267,127	400,004	528,792	576,705
Unemployment trust fund	18,909	294,386	750,880	836,795	957,316
Railroad retirement account			146,049	106,774	125,299
District of Columbia	46,011	42,851	46,453	47,381	50,587
Government life insurance fund	68,460	73,687	113,719	91,002	96,247
Adjusted service certificate fund	[4] *12,300*	26,050	2,270	1,222	1,092
Civil service retirement fund	83,641	93,787	126,998	132,851	152,003
Foreign service retirement fund	435	492	525	521	727
Canal Zone retirement fund	1,081	1,124	1,156	1,142	1,263
Alaska Railroad retirement fund		67	344	308	293
Indian tribal funds	13,032	7,656	8,287	4,962	8,733
Other [12]	47,300	33,765	27,272	45,727	13,660
Unclassified	[4] *1,724*	1,190	23	66	[4] *76*
Public Works Administration revolving funds				[4] *1,641*	[4] *7,881*
Chargeable against increment on gold	403,829	100,782	51,638	5,500	5
Transactions in checking accounts of governmental agencies (net), etc	[4] *108,299*	[4] *313,841*	[4] *203,987*	[4] *768,325*	[4] *41,069*
Excess of receipts (+) or expenditures (−)	*−85,220*	+274,888	+255,000	+884,286	+135,584

[1] Less than $500.
[2] Includes $43,757,000 representing repayment of amounts paid to Commodity Credit Corporation for capital impairment.
[3] Expenditures prior to 1939 are included in Department of Justice.
[4] Excess of credits, deduct.
[5] Additional expenditures are included under "Departmental" above.
[6] Represents capital impairment applicable to fiscal year 1939 but not appropriated by Congress until Aug. 9, 1939.
[7] Additional transactions are included in revolving funds stated below.
[8] Includes expenditures on account of subsistence homesteads.
[9] Exclusive of administrative expenses included under Work Projects Administration.
[10] Includes administrative expenses, National Youth Administration.
[11] Counter-entry receipts (deduct).
[12] Includes transactions for insular possessions.

Source: Treasury Department, Annual Report of the Secretary.

No. 194.—Expenditures of the National Government, by Object and Accounts: Fiscal Year 1940

Note.—In thousands of dollars. Figures are on the basis of checks issued. See general note, p. 177.

Object of expenditure	General and special accounts	Recovery and relief accounts	Total general, special, recovery, and relief accounts	Trust accounts
Legislative, total	22,887	115	23,003	768
U. S. Senate	3,809		3,809	
House of Representatives	9,345		9,345	
Architect of the Capitol	2,353		2,353	[1] *1*
Botanic Garden	114		114	
Library of Congress	*3,029*	*115*	3,144	*118*
Government Printing Office	4,204		4,204	651
Miscellaneous	34		34	
The Judiciary, total	11,563		11,563	3,590
Salaries and expenses, U. S. Supreme Court	554		554	
Salaries and expenses of judges	2,871		2,871	
U. S. Court for District of Columbia	50		50	39
Fees and other collections, clerks of U. S. district courts				3,012
U. S. Court of Customs and Patent Appeals	108		108	
United States Customs Court	230		230	
Court of Claims	*227*		*227*	
Territorial courts	103		103	
Panama Canal Zone, salaries, District Court	45		45	
U. S. Court for China, salaries and expenses	42		42	
Expenses, etc., United States courts	7,332		7,332	
Miscellaneous				538
Executive Office of the President, total	1,094	1,661	2,755	[1] *2*
Executive Office	458		458	
Bureau of the Budget	636	4	640	
National Resources Planning Board		882	882	
Office of Government Reports	(2)	775	775	
Miscellaneous				[1] *2*
Independent offices, total	1,906,415	1,939,330	3,845,744	183,644
Alley Dwelling Authority		[1] *10*	[1] *10*	1,677
American Battle Monuments Commission	140		140	
Board of Tax Appeals	534		534	[1] *6*
Civil Aeronautics Authority	20,968	4,310	25,277	23
Civil Service Commission	3,964		3,964	65,781
Employees' Compensation Commission	5,119	9,748	14,867	34
Federal Emergency Relief Administration	510	[1] *4*	506	(1) (2)
Federal Communications Commission	1,840		1,840	[1] *12*
Federal Loan Agency, total	*15,484*		15,484	[1] *21*
Federal Home Loan Bank Board	1,260		1,260	[1] *50*
Federal Housing Administration	14,226		14,226	28
Miscellaneous	[1] *1*		[1] *1*	1
Federal Power Commission	2,619	2	2,621	[1] *33*
Federal Security Agency, total	695,926	101,031	796,957	4,324
Office of Administrator	143		143	[1] *51*
Civilian Conservation Corps	282,551	584	283,135	4,082
Office of Education	27,326	497	27,823	(1) (2)
American Printing House for the Blind	115		115	(3)
National Youth Administration	(2)	97,074	97,074	
Public Health Service	28,842	2,823	31,666	65
Social Security Board:				
Administrative expenses	23,108		23,108	
Grants to States	329,303		329,303	
United States Employment Service	4,509	52	4,561	180
Special deposit account				28
Private relief acts	30		30	
Federal Trade Commission	2,234		2,234	(2)
Federal Works Agency, total	224,318	1,755,006	1,979,324	294
Administrative expenses	187		187	
Public Buildings Administration:				
Construction, post offices, customhouses, court houses, etc.	53,037	4,819	57,857	
Repairs, equipment, operating expenses, etc.	14,510		14,510	
Miscellaneous				[1] *284*
Public Roads Administration:				
Federal-aid highway system and secondary feeder roads	123,706		123,706	
Cooperative construction of rural post roads	150		150	
Public-lands highways	2,129		2,129	
Elimination of grade crossings, etc.	29,522	11,668	41,189	
Highway funds (statutory allocation)		689	689	
Miscellaneous	[1] *356*	1,548	1,151	[1] *61*

For footnote see p. 189.

No. 194.—Expenditures of the National Government, by Object and Accounts: Fiscal Year 1940—Continued

[In thousands of dollars]

OBJECT OF EXPENDITURE	General and special accounts	Recovery and relief accounts	Total general, special, recovery, and relief accounts	Trust accounts
Independent offices—Continued.				
Federal Works Agency—Continued.				
Public Works Administration:				
Administrative expenses	1	20,070	20,071	
Loans		21,790	21,790	
Grants		232,311	232,311	
Loans and grants to States, municipalities, etc.:				
Special deposit account		(4)		1 14
United States Housing Authority:				
Administrative expenses	328		328	
United States Housing Authority fund	1,028		1,028	
Miscellaneous		348	348	1 86
Work Projects Administration	34	1,461,764	1,461,798	678
Private relief acts	82		82	
General Accounting Office	5,291	5,129	10,420	1 3
Golden Gate International Exposition	284		284	
Interstate Commerce Commission	8,816		8,816	1 12
Maritime Labor Board	145		145	
National Advisory Committee for Aeronautics	3,167		3,167	1 10
National Archives	839		839	(1) (2)
National Capital Park and Planning Commission	1,315	5	1,319	1
National Labor Relations Board	3,175		3,175	1
National Mediation Board	372		372	
New York World's Fair	433		433	
Railroad Retirement Board, total	7,461		7,461	4,716
Administrative expenses	2,620		2,620	
Railroad Unemployment Insurance Act	4,841		4,841	
Railroad retirement account (interest)				4,716
Securities and Exchange Commission	5,361		5,361	21
Smithsonian Institution	1,331		1,331	(1) (2)
Temporary National Economic Committee	476		476	
Thomas Jefferson Memorial Commission	1,157		1,157	
Tennessee Valley Authority	36,196	(2)	36,196	
U. S. Maritime Commission	98,042		98,042	3,335
U. S. Tariff Commission	923		923	(2)
Veterans' Administration, total	549,960	8,566	558,526	100,734
Adjusted service and dependent pay	681		681	
Hospital and domiciliary facilities and services	5,982		5,982	
Military and naval insurance	19,554		19,554	
Army and Navy pensions	429,178		429,178	
Administrative expenses, etc	94,564	8,566	103,130	2,447
Adjusted service certificate fund				1,046
Government life insurance fund				97,241
Welfare and Recreational Association of Public Buildings and Grounds				2,798
Miscellaneous commissions, boards, etc	360	4	364	1 1
Revolving funds, Public Works Administration, loans and grants to States, municipalities, etc		55,543	55,543	
Transfers to trust accounts, total	207,654		207,654	
Federal old-age and survivors insurance trust fund	(5)			
Railroad retirement account	120,650		120,650	
Government employees' retirement funds (U. S. share):				
Alaska Railroad retirement fund	175		175	
Civil service retirement and disability fund	86,329		86,329	
Canal Zone retirement fund	500		500	
Foreign service retirement fund	(6)			
Department of Agriculture, total	1,239,625	176,498	1,416,122	7,215
Agriculture, departmental, total	133,645	22,197	155,842	2,602
Office of the Secretary	1,098	1,805	2,903	
Office of the Solicitor	250		250	
Office of Information	1,775		1,775	
Library, Department of Agriculture	105		105	
Office of Experiment Stations	7,080		7,080	
Special research fund	1,497		1,497	
Extension Service	19,347		19,347	
Weather Bureau	5,755	52	5,807	
Bureau of Animal Industry	14,855		14,855	
Bureau of Dairy Industry	677		677	
Bureau of Plant Industry	5,143		5,143	
Forest Service	29,573	6,319	35,893	1,062
Bureau of Entomology and Plant Quarantine	10,494	5,965	16,460	
Bureau of Agricultural Economics	1,244	98	1,342	
Bureau of Home Economics	324	236	561	
Bureau of Agricultural Chemistry and Engineering	1,388	(2)	1,388	

For footnotes, see p. 189.

No. 194.—Expenditures of the National Government, by Object and Accounts: Fiscal Year 1940—Continued

[In thousands of dollars]

OBJECT OF EXPENDITURE	General and special accounts	Recovery and relief accounts	Total general, special, recovery, and relief accounts	Trust accounts
Department of Agriculture—Continued.				
Agriculture, departmental—Continued.				
Enforcement of the Commodity Exchange Act	615		615	
Food and Drug Administration	2,670		2,670	30
Soil Conservation Service	23,668	5,658	29,326	
Agricultural Marketing Service	5,616	35	5,651	22
Miscellaneous	471	2,028	2,498	77
Special deposit accounts				1,410
Agricultural adjustment program, total	1,013,290	99	1,013,389	6
Salaries and general expenses	1,859		1,859	
Advances to Agricultural Adjustment Administration	[1] *93*		[1] *93*	
Administration of the Sugar Act of 1937	48,042		48,042	
Agricultural Adjustment Administration: Exportation and domestic consumption of agricultural commodities	143,967		143,967	
Agricultural contract adjustments: Payments for agricultural adjustments	153		153	
Retirement of cotton pool participation trust certificates	177		177	
Emergency relief, Agricultural Adjustment Administration		106	106	
Parity payments	26,857		26,857	
Soil Conservation and Domestic Allotment Act, conservation and use of agricultural land resources	595,038		595,038	
Federal Crop Insurance Act:				
Administrative expenses	3,243		3,243	
Subscription to capital stock of Federal Crop Insurance Corporation	3,000		3,000	
Administration of Price Adjustment Act of 1938	190,444		190,444	
Miscellaneous	3	[1] *8*	[1] *1*	6
Forest roads and trails	11,477		11,477	
Farm Credit Administration, total	900		900	4,350
Crop loans	3,796		3,796	
Other	[1] *27*		[1] *27*	
Special deposit account	[1] *2,869*		[1] *2,869*	4,350
Miscellaneous	2	(1) (2)	1	
Revolving funds, total	80,311	154,203	234,513	257
Emergency relief, Farm Credit Administration, emergency crop loans		[1] *1*	[1] *1*	
Farmers' crop production and harvesting loans		[1] *537*	[1] *537*	
Loans and relief in stricken agricultural areas (transfer to Farm Credit Administration)	1	[1] *2,129*	[1] *2,128*	
Farm Security Administration:				
Farm Security Administration	69	156,674	156,744	5,536
Special deposit accounts	[1] *236*		[1] *256*	[1] *5,522*
Farm Tenant Act:				
Loans	30,592		30,592	
Other	12,003		12,003	
Rural Electrification Administration:				
Loans	35,112		35,112	
Other	2,769	195	2,964	44
Department of Commerce, total	36,312	1,207	37,519	244
Office of the Secretary	1,247	51	1,298	
Bureau of Foreign and Domestic Commerce	2,111	(1) (2)	2,111	7
Bureau of the Census	20,390	(1) (2)	20,390	4
Bureau of Marine Inspection and Navigation	2,630		2,630	20
National Bureau of Standards	2,405		2,405	
Coast and Geodetic Survey	2,844	1,156	4,000	
Patent Office	4,589		4,589	29
Special deposit accounts and miscellaneous	1		1	183
Social Security Act, administrative expenses	96		96	
Department of the Interior, total	172,412	38,704	211,115	15,364
Interior, departmental, total	85,104	30,538	115,703	15,124
Office of the Secretary	7,103	346	7,449	74
Bonneville project	5,489	5,362	10,851	
Bureau of Fisheries	2,040	418	2,457	72
Bureau of Biological Survey	3,720	1,367	5,087	3
General Land Office	4,749	121	4,870	106
Geological Survey	3,105	755	3,860	
Bureau of Mines	2,922	486	3,408	
National Park Service	14,300	9,135	23,435	338

For footnotes, see p. 189.

No. 194.—Expenditures of the National Government, by Object and Accounts: Fiscal Year 1940—Continued

[In thousands of dollars]

OBJECT OF EXPENDITURE	General and special accounts	Recovery and relief accounts	Total general, special, recovery, and relief accounts	Trust accounts
Department of the Interior—Continued.				
Interior, departmental—Continued.				
Government in the Territories	4,231	587	4,818	221
Puerto Rico Reconstruction Administration	1	8,554	8,555	
Beneficiaries	2,451	604	3,055	173
Miscellaneous	36		36	[1] *84*
Indian Affairs:				
Salaries and general expenses	2,001	[1] *21*	1,980	
Education	10,476		10,476	
General support and administration	3,222	1,245	4,467	48
Miscellaneous expenses of Indian Service	18,363	1,579	19,941	
Interest on Indian trust funds	957		957	19
Tribal funds				8,549
Special deposit accounts				5,607
Bureau of Reclamation (projects)	87,247	8,165	95,412	230
Department of Justice, total	38,548	7,163	45,711	[1] *25,259*
Office of the Attorney General:				
Salaries and expenses	5,042	6	5,048	
Miscellaneous objects	1,632	5	1,638	[1] *4*
Prison Industries, Inc.	[1] *462*		[1] *462*	
Bureau of Prisons, salaries and expenses	293		293	
Federal Bureau of Investigation	8,371		8,371	
Veterans' Insurance Litigation	484		484	
Alien Property Custodian (special deposit account)				[1] *18,998*
Special deposit account				[1] *7,554*
Judicial:				
Expenses, etc., United States courts	7,765		7,765	
Miscellaneous	32		32	251
Special deposit accounts	282		282	
Penal and correctional institutions	15,108	7,152	22,260	841
Department of Labor, total	27,487	1,919	29,406	66
Office of the Secretary	2,731	[1] [2]	2,731	
Wage and Hour Division	3,107		3,107	
Bureau of Labor Statistics	938	1,913	2,851	
Immigration and Naturalization Service	9,920	6	9,925	100
Children's Bureau	603		603	
Women's Bureau	149		149	
Miscellaneous	25		25	[1] *33*
Social Security Act:				
Administrative expenses	333		333	
Grants to States	9,681		9,681	
Navy Department, total	865,248	25,541	890,789	2,221
National defense:				
Salaries, Navy Department	4,296		4,296	
Contingent expenses, etc.	978		978	
Office of the Secretary	1,958		1,958	29
Bureau of Navigation	13,099		13,099	19
Naval Academy	2,155		2,155	
Bureau of Engineering	32,563	268	32,832	
Bureau of Construction and Repair	31,974		31,974	
Bureau of Ordnance	43,722		43,722	
Bureau of Supplies and Accounts:				
Fuel and transportation	9,137		9,137	
Maintenance	11,401		11,401	
Naval supply account fund	15,361		15,361	
Pay, subsistence, and transportation, Navy	218,231		218,231	
Clothing and small-stores fund	[1] *941*		[1] *941*	
Naval working fund	[1] *5,582*		[1] *5,582*	
Other items	1,187		1,187	487
Bureau of Medicine and Surgery	3,184		3,184	1,520
Bureau of Yards and Docks	65,752	25,052	90,804	
Bureau of Aeronautics	49,629	2	49,632	
Marine Corps:				
Pay	21,845		21,845	
General expenses	13,655		13,655	
Other items	376		376	164
Alteration of naval vessels	2,085		2,085	

For footnotes, see p. 189.

No. 194.—Expenditures of the National Government, by Object and Accounts: Fiscal Year 1940—Continued

[In thousands of dollars]

OBJECT OF EXPENDITURE	General and special accounts	Recovery and relief accounts	Total general, special, recovery, and relief accounts	Trust accounts
Navy Department—Continued.				
National defense—Continued.				
Replacement of naval vessels:				
Armor, armament, and ammunition	72,814		72,814	
Construction and machinery	245,685		245,685	
Emergency construction	182	(1) (2)	182	
National Industrial Recovery, Navy, allotment		219	219	
Miscellaneous	562		562	2
General account of advances	9,937	(2)	9,937	
Post Office Department, total	41,125		41,125	[1] *1*
Post Office, departmental, total	254		254	[1] *1*
Private relief acts	32		32	
Miscellaneous expenses, Postal Service	222		222	[1] *1*
Deficiencies in the postal revenues	40,870		40,870	
Department of State, total	23,850	153	24,003	2,167
State, departmental, total	23,651	153	23,804	2,167
Office of the Secretary	2,849		2,849	
Foreign intercourse	20,782	153	20,935	1,297
Private relief acts and special deposit accounts	20		20	529
Foreign service retirement fund	(3)			341
Transfer to trust account: Foreign service retirement fund	199		199	
Treasury Department, total	243,114	173,095	416,209	14,655
Treasury, departmental, total	148,280	17,055	165,334	14,655
Office of the Secretary	223	979	1,202	
Division of Research and Statistics	169		169	
Office of General Counsel	130		130	
Office of Chief Clerk	364		364	
Custody of departmental buildings	645		645	
Division of Printing	1,187		1,187	
Office of Commissioner of Accounts and Deposits	3,159	8,078	11,237	[1] *1,179*
Public Debt Service	6,762		6,762	
Bureau of Customs [8]	20,819		20,819	23
Office of Treasurer of United States	1,622	680	2,301	
Office of Comptroller of the Currency	244		244	
Bureau of Internal Revenue [8]	59,116		59,116	14,914
United States Processing Tax Board of Review	99		99	
Federal Alcohol Administration	424		424	
Bureau of Narcotics	1,302		1,302	
Coast Guard	41,538	3,215	44,753	
Bureau of Engraving and Printing	8,576		8,576	
Secret Service Division	1,119	253	1,373	
Bureau of the Mint	2,503		2,503	
Railroad Administration and Transportation Act	[1] *815*		[1] *815*	
To promote the education of the blind	(9)			10
Private relief acts	164		164	
Miscellaneous	733		733	1
Special deposit accounts				886
Miscellaneous accounts:				
Payment of interest on deposits of public moneys of Government of Philippine Islands	1,965		1,965	
Reimbursement of expenses, sec. 201 (f) of Social Security Act Amendments of 1939	[1] *12,288*		[1] *12,288*	
Other	38	(1) (3)	38	
Procurement Division	7,983	3,849	11,832	
Refunds of receipts, total	94,834		94,834	
Customs	17,139		17,139	
Internal Revenue	66,196		66,196	
Processing tax on farm products	11,499		11,499	
Miscellaneous accounts, total		156,041	156,041	
Federal land banks:				
Subscriptions to capital stock		48	48	
Subscriptions to paid-in surplus (revolving fund)		568	568	
Payments to Federal land banks, reduction in interest rates on mortgages		28,700	28,700	
Payments to Federal Farm Mortgage Corporation, reduction in interest rates on mortgages		7,125	7,125	
Commodity Cred't Corporation, restoration of capital impairment		119,600	119,600	

For footnotes, see p. 189.

No. 194.—Expenditures of the National Government, by Object and Accounts: Fiscal Year 1940—Continued

[In thousands of dollars]

Object of expenditure	General and special accounts	Recovery and relief accounts	Total general, special, recovery, and relief accounts	Trust accounts
Transfers to trust account: Federal old-age and survivors insurance trust fund	550,000		550,000	
War Department, total	834,870	45,741	880,611	3,551
War, Military (national defense), total	626,307	42,280	668,586	20
Salaries, War Department	5,310		5,310	
Contingent expenses, War Department	1,028		1,028	
Office of Secretary of War	1,212	14	1,227	
General Staff Corps	2,207	(2)	2,207	
Army War College	77		77	
Adjutant General's Department	147		147	
Finance Department:				
Pay of the Army	185,381		185,381	
Finance Service	1,298		1,298	
Judgments	678		678	
Other items	5,859		5,859	
Quartermaster Corps:				
Army transportation	36,032		36,032	
Barracks and quarters and other buildings and utilities	21,244		21,244	
Clothing and equipage	23,910		23,910	
Construction of buildings, etc., at military posts	28,801	23,545	52,346	
National Industrial Recovery		919	919	
Construction and repair of hospitals	710		710	
Incidental expenses of the Army	4,051		4,051	
Regular supplies of the Army	5,361		5,361	
Subsistence of the Army	34,204		34,204	
Emergency relief appropriations	1	17,321	17,322	
Other items	1,965		1,965	19
Signal Corps	9,623		9,623	
Air Corps	108,170		108,170	
Medical Department	3,926		3,926	(2)
Corps of Engineers	3,646		3,646	
Ordnance Department	48,283	328	48,611	
Chemical Warfare Service	3,013		3,013	
Chief of Infantry	62		62	
Seacoast defenses	9,189	151	9,340	
Military Academy	3,243		3,243	
National Guard Bureau	56,859	(1) (2)	56,859	
Organized Reserves	15,921		15,921	
Citizens' military training	6,865		6,865	
National Board for Promotion of Rifle Practice	604		604	
Army account of advances	1 *2,636*		1 *2,636*	
Miscellaneous	66		66	
Nonmilitary activities, total	1,479	1	1,480	2,231
Quartermaster Corps, miscellaneous	1,400	1	1,402	
Signal Corps	185		185	
Corps of Engineers	1 *682*		1 *682*	
Bureau of Insular Affairs	493		493	
War claims and relief acts	82		82	
Trust accounts				2,231
Rivers and harbors, total	207,085	3,460	210,545	1,300
Improving rivers and harbors	106,428	389	106,817	561
Flood control and relief	100,742	3,071	103,813	739
Special deposit accounts	1 *85*		1 *85*	
Panama Canal, total	23,707		23,707	
Panama Canal	23,299		23,299	
Special deposit account	408		408	
District of Columbia	6,274	(10)	6,274	55,913
Public debt, interest on the public debt	1,041,448		1,041,448	
Public debt retirements, total	129,126		129,126	
Sinking fund	128,291		128,291	
Estate taxes, forfeitures, gifts, etc	835		835	
Miscellaneous accounts, total	15,000		15,000	1,741,857
Chargeable against increment on gold: Melting losses, etc				4
Unemployment trust fund				950,239
Railroad unemployment insurance account:				
Advances				15,000
Repayments				1 *15,000*

For footnotes, see p. 189.

No. 194.—Expenditures of the National Government, by Object and Accounts: Fiscal Year 1940—Continued

[In thousands of dollars]

OBJECT OF EXPENDITURE	General and special accounts	Recovery and relief accounts	Total general, special, recovery, and relief accounts	Trust accounts
Miscellaneous accounts—Continued.				
Additional loan fund, Public Works Administration, act of 1938				[1] *7,831*
Federal old-age and survivors insurance trust fund				40,549
Transfers from general accounts:				
Federal old-age and survivors insurance trust fund				550,000
Railroad retirement account				120,650
Advance to railroad unemployment insurance account	15,000		15,000	
Government employees' retirement funds (U. S. share):				
Civil service retirement fund (including District of Columbia share)				87,172
Canal Zone retirement fund				500
Alaska Railroad retirement fund				175
Foreign service retirement fund				199
Reconstruction Finance Corporation funds, total [11]		3,159	3,159	
Disaster Loan Corporation stock		6,000	6,000	
Other		2	2	
Revolving funds (net), Farm Credit Administration:				
Crop production loans		[1] *490*	[1] *490*	
Regional agricultural credit corporations		[1] *2,440*	[1] *2,440*	
Loans to joint stock land banks		[1] *30*	[1] *30*	
Farm Credit Administration		168	168	
Unclassified		[1] *50*	[1] *50*	
Total classified expenditures, checks-issued basis	7,230,105	2,414,287	9,644,391	2,005,784
Adjustment between checks issued and cash expenditures	[12] *22,682*	41,858	19,175	[12] *23,685*
Unclassified items, cash basis	75		75	[13] *76*
Adjustment for disbursing officers' checks outstanding	1,444		1,444	
Transactions in checking accounts of governmental agencies (net)				[12] *41,069*
Total cash expenditures	7,208,941	2,456,144	9,665,086	1,940,954
Deduct net appropriations to Federal old-age and survivors insurance trust fund	537,712		537,712	
Net cash expenditures	6,671,229	2,456,144	9,127,374	1,940,954

[1] Excess of credits, deduct.
[2] Less than $500.
[3] See "Treasury Department" for interest and principal account.
[4] Stated under "revolving funds" following.
[5] Stated separately following "Treasury Department."
[6] Stated under "State Department."
[7] See next line for this item.
[8] See also "Refunds of receipts" below.
[9] For general fund expenditures, see "Independent offices—Federal Security Agency."
[10] Included in trust accounts.
[11] On the basis of classification shown in the daily Treasury statements beginning July 1, 1938.
[12] Adjustment, deduct.

Source: Treasury Department, Annual Report of the Secretary.

No. 195.—Receipts of the National Government, by Sources and Accounts: Fiscal Year 1940

Note.—Data are on basis of warrants issued. See general note, p. 177.

Source and account	Amount
REVENUE RECEIPTS	*1,000 dollars*
General and special accounts:	
Internal revenue	5,310,273
Income tax	2,102,599
Miscellaneous	2,365,075
Unjust enrichment tax	8,624
Taxes under Social Security Act	713,008
Taxes upon carriers and their employees	120,967
Customs	349,206
Miscellaneous taxes	2,505
Tonnage tax	1,504
Immigration head tax	917
Taxes, Canal Zone	84
Rents and royalties	2,772
Rent of public buildings, grounds, etc	256
Rent of land	433
Receipts for range improvements	[1] 187
Receipts under mineral leasing acts	[1] 520
Royalties on oil, gas, etc	961
Rent of equipment	160
Rent of water-power sites	157
Other	100
Permits, privileges, and licenses	2,249
Alaska fund	232
Business concessions	188
Licenses under Federal Power Act	[1] 180
Permits to enter national parks	1,523
Other	125
Mint receipts	48,786
Profits on coinage, bullion deposits, etc	5,156
Seigniorage	43,631
Interest, exchange, and dividends	20,195
Interest on deferred collections or payments	140
Interest on bonds of foreign governments under funding agreements	177
Interest on obligations of R. F. C.	2,063
Interest on loans to States, municipalities, etc., P. W. A.	1,570
Interest on loans, R. E. A.	195
Interest earned on T. V. A. securities	131
Interest on advances to Colorado River Dam fund, Boulder Canyon project	3,700
Interest on loans, relief in stricken agricultural areas	327
Interest on farm loans, Farm Tenant Act	510
Interest collections of F. S. A. (emergency relief)	7,510
Interest on farmers' seed loans	143
Dividends on capital stock of Federal home loan banks	1,490
Dividends on shares of Federal savings and loan associations	1,439
Military and naval insurance, premiums on term insurance, Veterans' Administration	[2] 385
Other	414
Fines and penalties	4,103
Customs Service	254
Internal Revenue	832
Liquidated damages	204
Penalties, cotton and tobacco marketing quotas, Agricultural Adjustment Act of 1938	1,723
Other	1,090

Source and account	Amount
REVENUE RECEIPTS—continued	*1,000 dollars*
General and special accounts—Con.	
Fees	14,746
Admission fees	218
Agricultural Commodities Act	195
Clerks, United States courts	1,670
Consular and passport	2,806
Copyright	320
Immigration (registry earned)	182
Indian lands and timber	137
Marshals, United States courts	186
Migratory bird hunting stamps	1,111
Naturalization (earned)	2,377
Navigation	192
Patent (earned)	4,345
Registration, securities and exchanges	509
Other	496
Forfeitures	1,751
Customs Service	499
Under enforcement of National Prohibition Act	915
Unclaimed moneys and wages remaining in registry of courts	124
Other	213
Assessments	681
Immigration, overtime service	130
On Federal and joint stock land banks and Federal intermediate credit banks [3]	492
Other	60
Reimbursements	5,447
Collections under Grain and Cotton Standards Act	137
Bankruptcy Act, Interstate Commerce Commission	168
Cost of administration, Federal Power Act	354
For excess cost over contract price	223
By District of Columbia for advances for acquisition of lands	500
By District of Columbia for share of expenses of U. S. District Court and Court of Appeals	536
Maintenance of District of Columbia inmates in Federal penal and correctional institutions	145
Maintenance, operation, and irrigation charges, irrigation systems, Indian Service	559
Of appropriations for Indian tribes	274
Expenses of international service of ice observation and patrol	119
Government property lost or damaged	1,035
Hospitalization charges and expenses	164
Inspection of food and farm products	345
Revenues, power system, Flathead Reservation, Mont	155
Other	734
Gifts and contributions	27
Sales of Govt. property (products)	4,744
Scrap and salvage materials, condemned stores, waste paper, etc	1,474
Card indexes, Library of Congress	276
Electric current, power plant, Coolidge Dam, Ariz	168

For footnotes, see p. 192.

No. 195.—Receipts of the National Government, by Sources and Accounts: Fiscal Year 1940—Continued

SOURCE AND ACCOUNT	Amount
REVENUE RECEIPTS—continued	
General and special accounts—Con.	*1,000 dollars*
Sales of Govt. property—Con.	
Old, condemned surplus property, Navy Department	944
Public documents, charts, maps, etc.	701
Subsistence (meals, rations, etc.)	113
Unserviceable CCC property	244
Other	824
Sales of services	24,472
Earnings from business operations	642
Laundry and dry-cleaning	1,476
Overhead charges on sales of services of supplies (War, Navy Departments, and C. C. C.)	119
Quarantine charges (including fumigation, inspection, etc., of vessels)	195
Storage and other charges	210
Telephone and telegraph	431
Tolls and profits, Panama Canal	21,127
Work done for individuals, corporations, et al	103
Other	167
Forest reserve fund	[1] 3,100
U. S. share of Dist. of Col. receipts	174
Special accounts	30,052
Federal intermediate credit banks franchise tax	685
Receipts under mineral leasing acts	4,684
Receipts due under Grazing Act	374
Licenses under Federal Power Act	221
Receipts from potash deposits, royalties and rentals	369
Colorado River Dam fund, Boulder Canyon project	5,411
Fees, Federal credit unions, Farm Credit Administration	114
Assessments on Federal home loan banks and receipts from other sources for administrative expenses, F. H. L. B. Board	1,327
Proceeds from purchases of Army discharges	394
Reclamation fund, collections	4,711
Contributions, Railroad Unemployment Act	4,918
Deposits from sale and transmission of electric energy, Bonneville Project, Oreg.	262
Alaska Railroad fund receipts	2,981
Forest reserve fund	2,804
Deposits, postal funds, Canal Zone	478
Collections for laundry service, Naval Academy	112
Other	206
Total revenue receipts	5,325,283
NONREVENUE RECEIPTS	
General and special accounts:	
Repayment of investments	58,769
Collection of loans, F. H. A	1,323
Principal on loans, Puerto Rican Hurricane Relief Com'n	140
Principal on securities received from R. F. C.	196
Repayment of advances to Md. Nat. Cap. Park and Planning Comm.	428
Repayment of loans, R. E. A.	409

SOURCE AND ACCOUNT	Amount
NONREVENUE RECEIPTS—continued	
General and special accounts—Con.	*1,000 dollars*
Repayment of investments—Con.	
Repayment of loans, F. S. A.	44,996
Sale of chattels, Farm Security Administration (emergency relief)	109
Repayment of farm loans and receipts from submarginal land program, Farm Tenant Act	[1] 480
Excess proceeds of sale of cotton acquired by Secretary of Agriculture	502
Repayment of subscriptions to preferred shares, Federal savings and loan associations	9,855
Other	330
Sales of public lands	72
Sales of Government property	2,371
Capital equipment (trucks, horses, cars, machinery, furniture, etc.)	391
Land and buildings	923
Lands, etc., on account of military-post construction fund	107
Ordnance material (war)	920
Other	30
Special accounts	44,526
Repayments of loans to States, municipalities, etc., P. W. A.	114
Oreg. and Calif. land-grant fund	461
Submarginal land program, Farm Tenant Act	123
Deposits of excess capital, Commodity Credit Corporation	43,757
Other	71
Total nonrevenue receipts, general and special accounts	105,739
Trust accounts, exclusive of Dist. of Col.	223,270
Alaska Railroad retirement and disability fund	137
Canal Zone retirement fund	770
Civil service retirement fund	64,425
Voluntary contributions, civil service retirement and disability fund	246
Foreign service retirement fund	582
Government life insurance fund	92,845
Library of Congress, gift fund and trust fund	345
Deposits, unearned proceeds of sale of publications, Supt. of Documents, Government Printing Office	755
C. C. C., deposit fund	4,439
Deposits, unearned collections, National Housing Act	596
Contributions, National Capital Park and Planning Commission	240
Funds advanced to U. S. Employment Service by District Unemployment Compensation Board	180
Loan by U. S. Housing Authority for low rent housing fund, Dist. of Col. Alley Dwelling Authority	4,286
Withholdings of payments from contractors, Brazos River conservation and reclamation district	233
Deposits, general post funds, national homes, Veterans' Administration	196
Deposits, funds of patients and incompetent beneficiaries, Veterans' Administration	2,439
Adjusted service certificate fund	794

For footnotes, see p. 192.

No. 195.—Receipts of the National Government, by Sources and Accounts: Fiscal Year 1940—Continued

SOURCE AND ACCOUNT	Amount
NONREVENUE RECEIPTS—continued	*1000 dollars*
Trust accounts—Continued.	
Receipts, Welfare and Recreational Ass'n of Pub. Bldgs. and Grounds	2,861
Deposits, Farm Security Administration, assets of State rural rehabilitation corporations	4,367
Deposits, resettlement and rural rehabilitation projects, Farm Security Administration	2,589
Proceeds from sale of hides (Federal Surplus Commodities Corporation)	137
Forest Service cooperative fund	1,152
Personal funds and pension money of patients, St. Elizabeths Hospital	237
Deposits, unearned proceeds, lands, etc., General Land Office	277
Contributions to reclamation fund	256
Contributions, grazing districts	159
Deposits, unearned fees under Grazing Act	324
Funds contributed for improvement of roads, bridges, and related works, Alaska	217
Deposit to Shoshone Indians, Wind River Reservation, Wyo., judgment fund	[4] *155*
Indian moneys:	
Proceeds of labor, agencies, etc	1,877
Sales and leases of Indian lands, etc	3,347
Deposits of commissary funds, Federal prisons	285
Deposits of funds of Federal prisoners	573
Deposits of collections, U. S. marshals and clerks of U. S. courts	3,752
Deposits, unearned immigration (registry) fees, Department of Labor	130
Deposits, unearned naturalization fees, Department of Labor	[4] *111*
Naval fines and forfeitures	303
Naval hospital fund	1,135
Profit from sale of ships' stores, Navy	364
Pay of the Navy, deposit fund	225
Pay of the Marine Corps, deposit fund	188
Settlement of claims between the United States and Mexico	529
Settlement of claims between the United States and Turkey	200
Settlement of agrarian claims against Mexico since 1927	1,000
Canadian Govt's share, cost of protective works and measures, Lake of the Woods and Rainy River	214
Internal revenue and customs duties, Philippine Islands	17,804
Pay of the Army, deposit fund	1,550
Soldiers' Home permanent fund	909
Contributions for river and harbor improvements	553

SOURCE AND ACCOUNT	Amount
NONREVENUE RECEIPTS—continued	*1000 dollars*
Trust accounts—Continued.	
Contributions for flood control	1,378
Other	1,076
District of Columbia [5]	54,148
Total miscellaneous nonrevenue receipts, trust accounts	277,418
Total nonrevenue receipts	383,157
Total revenue and nonrevenue receipts, warrants basis	6,208,440
General and special accounts	5,931,022
Trust accounts	277,418
Increment resulting from reduction in the weight of the gold dollar	400
Seigniorage [6]	48,880
Federal old-age and survivors insurance trust fund (interest on investments)	42,489
Railroad retirement account (interest on investments)	2,283
Reimbursement of advances to railroad unemployment insurance account	15,000
Add moneys received in fiscal year 1940 but not covered by warrant	160
Deduct moneys deposited in fiscal year 1939 but covered by warrant in fiscal year 1940	*15*
Transfers from General Fund:	
Civil service retirement fund (U. S. and Dist. of Col. share)	87,172
Foreign service retirement fund (U. S. share)	199
Canal Zone retirement fund (U. S. share)	500
Alaska Railroad retirement fund (U. S. share)	175
Federal old-age and survivors insurance trust fund	550,000
Railroad retirement account	120,650
Unemployment trust fund:	
Advance from General Fund for railroad unemployment insurance account	15,000
Other	942,321
Total receipts	8,033,653
Adjustment to basis of daily Treasury statements (unrevised)	*—32,279*
Total receipts, basis of daily Treasury statements (unrevised)	8,001,374
Deduct net appropriations to Federal old-age and survivors insurance trust fund	*537,712*
Net receipts, basis of daily Treasury statements (unrevised)	7,463,662
General and special accounts	5,387,125
Trust accounts	2,076,538

[1] See also special accounts following.
[2] Repayments to appropriations, representing cash receipts credited to appropriations.
[3] For expenses of examination, Farm Credit Administration.
[4] Debit item, deduct.
[5] District of Columbia share; for United States share see under "Revenue receipts."
[6] Resulting from issuance of silver certificates against silver acquired under Silver Purchase Act of 1934.

Source: Treasury Department, Annual Report of the Secretary.

No. 196.—Internal Revenue Receipts, by Chief Tax Sources: 1863 to 1941

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 191 to 193 and 195 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	2,981	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	16,614	36,964	[7] 29	----------	70	4,433	2,808
1886–1890	126,711	72,045	22,031	30,901	----------	----------	14	5	815
1891–1895	150,262	86,898	30,841	30,802	[8] 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	[9] 20,960	[7] 96	167	----------	1,736
1911–1915	356,851	155,854	68,063	74,866	49,737	----------	739	[8] 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	217,801
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	425,088	1,117,807	91,012	194,265	44,840	295,133
1936–1940	4,870,839	308,944	267,004	562,056	2,104,707	364,410	418,965	48,714	796,040
1918	3,698,956	317,554	126,286	156,189	2,852,325	47,453	36,637	21,875	140,639
1919	3,850,150	365,211	117,840	206,003	2,900,784	82,030	79,400	43,751	355,131
1920	5,407,580	97,905	41,966	295,809	3,956,936	103,636	267,969	81,259	562,100
1921	4,595,357	82,598	25	255,219	3,228,138	154,043	229,398	60,864	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	325,039	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	2,219,952	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	61,807	5,724	58,798	34,140
1930	3,040,146	11,695	----------	450,330	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	41,960	23,292
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	402,739	746,791	[10] 34,310	243,616	53,430	95,779
1934	2,072,239	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	312,061	281,584	552,254	2,173,768	[10] 305,548	450,639	65,733	511,008
1938	5,668,765	294,786	273,192	508,182	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	1,040,529
1940	5,340,452	356,477	267,776	608,518	2,121,073	[10] 360,071	447,251	33,867	1,145,419
1941	7,370,108	499,360	320,696	698,077	3,462,028	[10] 407,058	[11] 617,172	34,300	1,331,417

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	Employment taxes	Sugar Act of 1937
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	80,168	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	27,091	48	----------
1926	----------	97,386	23,981	1937	35,814	137,499	19,740	29,088	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	27,065	740,429	65,414
1929	----------	5,956	6,083	1940	37,879	132,739	21,888	22,744	833,521	68,145
1930	----------	47	4,231	1941	39,812	166,653	70,963	23,186	925,856	74,699

[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 1941.
[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. 197.—Internal Revenue Receipts, by Tax Sources in Detail: 1936 to 1940

NOTE.—All figures in thousands of dollars. Data are for years ended June 30. See also headnote, table 196.

SOURCE	1936	1937	1938	1939	1940
Grand total	3,520,208	4,853,195	5,658,765	5,181,574	5,340,452
Income tax	1,412,938	2,148,664	2,586,244	2,151,375	2,102,599
Corporation	738,522	1,056,923	1,299,932	1,122,541	1,120,582
Individual	674,416	1,091,741	1,286,312	1,028,834	982,017
Excess profits	14,509	25,105	36,569	27,056	18,474
Unjust enrichment		6,073	6,217	6,683	8,536
Capital stock	94,943	137,499	139,349	127,203	132,739
Estate tax: Transfer of estates of decedents	218,781	281,636	382,175	332,280	330,886
Gift tax: Transfer of any property by gift	160,059	23,912	34,699	28,436	29,185
Liquor taxes	503,464	594,245	567,979	587,800	624,258
Distilled spirits (imported) excise tax	19,558	32,237	28,250	25,015	27,874
Distilled spirits (domestic) excise tax	202,872	241,812	231,816	258,560	289,858
Distilled spirits, rectification tax	7,881	11,035	10,834	10,677	11,854
Still or sparkling wines, cordials, etc	8,968	5,991	5,892	6,395	8,060
Brandy used for fortifying sweet wines	1,411	3,066	1,056	1,359	1,307
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills (special taxes)	6,918	7,376	7,114	7,152	6,287
Stamp taxes	8,662	10,491	9,814	9,872	11,225
Floor taxes (Liquor Taxing Act of 1934)	67	653	11	5,428	12
Fermented malt liquors	244,581	277,455	269,348	259,704	264,579
Brewers; retail and wholesale dealers in malt liquor (special taxes)	4,545	4,129	3,844	3,637	3,197
Tobacco	501,168	552,254	568,182	580,159	608,518
Cigars (large)	12,228	13,247	12,751	12,793	12,808
Cigars (small)	133	145	131	120	98
Cigarettes (large)	19	19	21	19	17
Cigarettes (small)	425,486	476,027	493,433	504,037	533,043
Snuff	6,603	6,660	6,679	6,932	6,799
Tobacco, chewing and smoking	55,413	55,038	53,982	54,757	54,384
Cigarette papers and tubes	1,282	1,116	1,183	1,494	1,280
Miscellaneous collections	2	2	2	7	2
Stamp taxes (not elsewhere enumerated)	68,990	69,919	46,233	41,083	38,681
Bonds of indebtedness, issues of capital stock, deeds of conveyance, etc	28,163	28,652	20,084	19,366	18,145
Capital stock and similar sales or transfers	33,055	31,351	18,355	17,064	15,528
Sales of produce (future delivery)	2,944	5,097	3,599	[1] 249	
Playing cards	4,144	4,187	4,053	4,141	4,814
Silver bullion sales or transfers	685	634	142	262	194
Manufacturers' excise taxes	382,776	450,660	417,200	396,982	447,226
Lubricating oils	27,103	31,463	31,565	30,497	31,233
Brewers' wort, malt, grape concentrate, etc	1,010	[1] 823	[1] 488	[1] 12	[1] 4
Matches	6,886	6,900	4,684	[1] 134	[1] 22
Gasoline	177,340	196,533	203,648	207,019	226,187
Electrical energy	33,575	35,975	38,455	39,859	42,339
Toilet preparations, etc	13,302	18,319	16,337	[1] 11,531	[1] 7,758
Articles made of fur	3,321	5,920	5,342	[1] 368	[1] 160
Automobile trucks	7,000	9,031	6,697	6,008	7,866
Other automobiles and motorcycles	48,201	65,265	43,365	42,723	59,351
Parts or accessories for automobiles	7,110	10,086	7,989	7,935	10,630
Tires and inner tubes	32,208	40,819	31,567	34,819	41,555
Radio sets, phonograph records, etc	5,075	6,754	5,849	[1] 4,834	6,080
Mechanical refrigerators	7,939	9,913	8,820	6,958	9,964
Sporting goods	5,531	6,802	6,663	[1] 851	[1] 143
Firearms, shells, and cartridges	2,495	3,234	2,827	2,976	3,708
Pistols and revolvers	61	109	88	67	90
Cameras and lenses	578	980	1,357	[1] 189	[1] 7
Chewing gum	807	929	1,005	[1] 111	[1] 2
Candy, soft drinks, and jewelry	3,235	[1] 806	[1] 447	[1] 91	[1] 138
Miscellaneous taxes:					
Bituminous Coal Act of 1937			3,212	3,317	4,162
Sugar Act of 1937			30,569	65,414	68,145
Telephone, telegraph, radio, and cable facilities	21,098	24,570	23,977	24,094	26,368
Transportation of oil by pipe line	9,794	11,244	12,517	10,955	11,511
Admission to theaters, concerts, cabarets, etc	17,112	19,740	20,801	19,471	21,888
Leases of safe-deposit boxes	1,997	2,040	2,013	1,981	1,989
Oleomargarine, including special taxes	2,204	2,348	2,466	2,210	2,014
Narcotics, including special taxes and marihuana	554	573	574	572	610
Club dues and initiation fees	6,091	6,288	6,551	6,217	6,335
Coconut, etc., oils processed	27,691	29,688	27,470	27,665	22,744
Crude petroleum processed, etc	1,164	894	991	[1] 106	[1] 1
Other miscellaneous receipts	1,193	[1] 97	[1] 118	[1] 88	[1] 67
Employment taxes	48	265,745	742,660	740,429	833,521
Federal Unemployment Tax Act		58,119	90,267	101,107	106,123
Federal Insurance Contributions Act		207,339	502,918	529,836	605,350
Carriers taxes	48	287	149,476	109,427	122,048
Agricultural adjustment and related taxes	71,637				

[1] Includes delinquent taxes collected under repealed laws.

Source: See source of table 196.

No. 198.—Internal Revenue Receipts, by States and Territories: Fiscal Years 1939 and 1940

NOTE.—All figures in thousands of dollars. See headnote, table 196. 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		EMPLOYMENT TAXES [2]	
	1939	1940	1939	1940	1939	1940	1939	1940
Total	5,181,574	5,340,452	2,161,375	2,102,599	2,289,770	2,404,332	740,429	833,521
New England	301,503	313,390	149,859	151,506	97,346	99,943	54,298	61,941
Maine	15,453	15,576	9,555	9,425	2,730	2,715	3,168	3,436
New Hampshire	7,640	9,250	4,252	4,087	1,612	3,117	1,776	2,046
Vermont	4,327	4,562	2,063	2,232	1,045	933	1,219	1,397
Massachusetts	160,905	172,624	73,827	77,491	57,409	61,525	29,669	33,608
Rhode Island	27,553	27,451	12,256	12,523	11,108	9,992	4,189	4,936
Connecticut	85,625	83,927	47,906	45,749	23,441	21,660	14,278	16,517
Middle Atlantic	1,692,442	1,725,405	800,751	785,331	632,116	648,668	259,575	291,407
New York	1,051,943	1,053,314	550,070	528,443	337,693	344,234	164,180	180,638
New Jersey	201,827	207,009	84,103	85,322	93,987	94,657	23,738	27,030
Pennsylvania	438,672	465,082	166,579	171,566	200,436	209,777	71,657	83,739
East North Central	1,184,009	1,234,740	508,401	489,653	495,432	535,177	182,176	209,909
Ohio	288,246	306,141	120,621	122,346	120,619	128,931	47,006	54,863
Indiana	114,874	127,030	31,599	31,247	72,148	83,399	11,127	13,203
Illinois	436,320	427,072	197,550	180,014	163,548	163,093	75,222	83,966
Michigan	258,163	287,200	125,528	126,528	96,554	117,176	36,081	43,496
Wisconsin	86,406	86,388	31,103	29,518	42,563	42,579	12,740	14,290
West North Central	273,990	279,432	110,156	113,727	104,771	101,004	59,063	64,701
Minnesota	68,831	68,529	26,417	27,414	27,198	24,205	15,216	16,909
Iowa	23,553	25,214	11,711	12,545	5,867	6,021	5,974	6,648
Missouri	137,716	138,551	55,817	56,655	58,363	56,171	23,530	25,724
North Dakota	1,598	1,710	682	704	340	393	576	614
South Dakota	1,972	2,091	830	983	515	430	627	678
Nebraska	19,130	20,761	7,059	7,504	5,447	6,043	6,624	7,214
Kansas	21,191	22,576	7,639	7,922	7,035	7,740	6,517	6,915
South Atlantic	850,056	882,714	230,506	231,323	557,674	580,117	61,875	70,774
Delaware	71,864	79,948	61,564	65,912	6,978	9,679	3,322	4,357
Maryland	106,518	104,350	43,642	36,034	51,033	54,712	11,843	13,604
District of Columbia	30,140	28,546	16,800	15,969	5,936	4,224	7,404	8,353
Virginia	212,823	224,042	25,208	27,194	177,540	186,142	10,070	11,307
West Virginia	22,299	22,434	11,637	10,966	5,366	5,709	5,297	5,759
North Carolina	310,608	329,191	24,914	26,708	276,697	292,195	8,997	10,288
South Carolina	10,533	10,997	5,400	5,247	2,149	2,264	2,984	3,487
Georgia	33,837	37,839	16,955	18,651	9,709	11,042	7,174	8,146
Florida	51,432	44,766	24,387	25,142	22,260	14,150	4,784	5,474
East South Central	186,548	207,110	39,861	41,780	126,223	142,356	20,465	22,975
Kentucky	132,147	147,817	14,162	15,386	110,731	124,349	7,254	8,082
Tennessee	32,758	35,568	15,225	15,592	11,016	12,672	6,517	7,304
Alabama	15,491	17,125	7,343	7,583	3,055	3,764	5,094	5,778
Mississippi	6,152	6,600	3,131	3,219	1,420	1,571	1,601	1,810
West South Central	253,944	247,555	112,294	99,115	108,667	113,338	32,983	35,103
Arkansas	7,943	8,514	3,974	4,237	2,199	2,291	1,770	1,986
Louisiana	46,859	48,968	17,591	16,426	24,182	26,903	5,086	5,639
Oklahoma	59,338	57,721	20,857	16,804	32,384	34,526	6,097	6,391
Texas	139,804	132,352	69,871	61,647	49,902	49,618	20,031	21,087
Mountain	68,500	74,810	31,684	30,698	25,452	31,591	11,364	12,521
Montana	5,922	6,829	2,554	3,114	2,182	2,352	1,186	1,363
Idaho	4,230	4,136	2,012	1,874	1,090	999	1,121	1,263
Wyoming	2,826	3,140	1,415	1,604	844	945	567	591
Colorado	34,598	35,920	15,209	13,366	14,668	17,339	4,721	5,215
New Mexico	2,884	4,440	1,591	1,837	640	1,898	654	705
Arizona	4,379	5,062	2,489	2,372	846	1,600	1,043	1,090
Utah	9,615	10,874	3,441	3,363	4,557	5,743	1,617	1,768
Nevada	4,046	4,409	2,972	3,168	619	715	454	527
Pacific	355,627	361,584	161,713	152,244	136,926	146,855	56,988	62,485
Washington	32,655	31,705	14,279	14,351	11,149	9,188	7,227	8,165
Oregon	14,003	14,550	6,399	6,494	3,174	3,101	4,430	4,954
California	308,969	315,330	141,035	131,399	122,603	134,565	45,331	49,366
Alaska	960	976	568	616	144	123	247	236
Hawaii	11,894	9,875	7,570	6,093	2,931	2,313	1,393	1,470
Philippine Islands	373	447			373	447		
Puerto Rico	1,729	2,414	12	12	1,717	2,401		

[1] Includes collections for credit to trust accounts as follows: 1939, $19,220,000; 1940, $17,684,000.
[2] Includes carriers' taxes.

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

No. 199.—Income Tax Returns, Individual, Estate, and Trust—Summary: 1913 to 1939

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 and fiduciaries were required to file returns: For 1913 to 1916, those with net income of $3,000 and over; 1917 to 1924, and 1932 to 1939, $1,000 and over (except for 1938–1939 a fiduciary return for a trust must be filed if the net income equals or exceeds $100); 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 1939, 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	6,298,578	51,441	121,946			173,387
1917	3,472,890	2,707,234	765,656	12,652,383	156,807	433,346			[2] 795,381
1918	4,425,114	3,392,863	1,032,251	15,924,639	470,453	651,289			1,127,722
1919	5,332,760	4,231,181	1,101,579	19,859,491	468,105	801,685			1,269,830
1920	7,259,944	5,518,310	1,741,634	23,735,629	478,250	596,804			1,075,054
1921	6,662,176	3,589,985	3,072,191	19,577,215	308,059	411,327			719,387
1922	6,787,481	3,681,249	3,106,232	21,330,213	355,410	474,581	31,066		861,057
1923	7,698,321	4,270,121	3,428,200	24,777,486	378,388	464,918	38,916	220,555	661,665
1924	7,369,788	4,489,698	2,880,090	25,656,153	257,795	437,541	48,603	39,073	704,265
1925	4,171,051	2,501,166	1,669,885	21,804,576	216,300	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	28,069	732,471
1927	4,101,547	2,440,941	1,660,606	22,545,091	215,817	511,731	184,034	30,943	880,639
1928	4,070,851	2,323,063	1,747,788	25,226,327	281,895	688,825	233,451	39,016	1,164,254
1929	4,044,327	2,458,049	1,586,278	24,800,736	162,332	682,393	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
1938	6,203,657	3,048,545	3,155,112	18,897,374	228,102	258,209			[4] 765,218
1938 (prel.) [3]	6,056,720	2,995,034	3,061,686	18,664,057	231,758	255,243			[4] 764,176
1939 (prel.) [3]	7,487,704	3,896,607	3,591,097	22,289,852	282,190	308,721			[4] 910,513

[1] Consists of: (1) for 1923, amount of the 25 percent reduction provided by Revenue Act of 1924, (2) for 1924 to 1931, 25 percent of tax on earned net income, and (3) for 1924 to 1933, 12½ percent on capital net loss from sale of assets held more than 2 years.

[2] Includes war excess-profits taxes of $101,250,000 on individuals and of $103,888,000 on partnerships.

[3] Preliminary figures for 1938 returns filed through June 1939, and for 1939 returns filed through June 1940. Complete figures include additional returns filed to December 31.

[4] Includes alternative tax: 1938, $278,907,000; 1938 (prel.) $277,174,000; 1939 (prel.) $319,602,000. 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. 200.—Income Tax Returns, Individual, Estate, and Trust—Analysis: 1932 to 1938

[All money figures, except as indicated, in millions of dollars. See headnote, table 199]

	1932	1933	1934	1935	1936	1937	1938		
							Total	Individual	Estate and trust
Total income [1]	14,392	13,394	15,093	17,317	21,888	24,454	22,055	21,549	506
Salaries and wages [2]	8,137	7,390	8,600	9,901	11,661	14,149	13,241	13,241	
Business profit	1,295	1,403	1,717	1,855	2,374	2,493	2,349	2,342	7
Partnership profit [3]	483	604	632	740	1,022	1,139	1,054	1,048	6
Profits from sale of real estate, stocks, bonds, etc., except as noted [4]	113	420							
Capital net gain from sale of assets held over 2 years [5]	50	134							
Net capital gain			[6] 211	[6] 510	[6] 974	[6] 434			
Short-term [7]							152	132	20
Long-term [7]							325	261	64

For footnotes, see p. 197.

No. 200.—Income Tax Returns, Individual, Estate, and Trust—Analysis: 1932 to 1938—Continued.

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

	1932	1933	1934	1935	1936	1937	1938		
							Total	Individual	Estate and trust
Total income—Continued.									
Net gain from sale of property other than capital assets [8]							23	22	1
Rents and royalties	530	448	510	572	685	758	770	729	41
Dividends [9]	1,972	1,559	1,966	2,235	3,174	3,514	2,372	2,122	250
Fiduciary [3]	311	276	289	320	826	831	646	637	9
Interest on Govt. obligations [10]	29	32	38	44	44	48	46	42	4
Other taxable interest	1,142	962	909	901	888	862	844	747	98
Other income	331	167	221	231	240	225	233	227	6
Total deductions [1]	2,736	2,385	2,296	2,407	2,648	3,216	3,168	2,898	270
Contributions	304	252	273	305	386	440	407	407	------
Net loss from sale of real estate, stocks, bonds, etc [11]	375	366							
Net capital loss [6]	------	------	184	146	130	264	------	------	------
Net long-term capital loss [7]	------	------	------	------	------	------	396	391	5
Net loss from sale of property other than capital assets [8]	------	------	------	------	------	------	22	21	(14)
Business loss	113	62	64	67	80	98	99	99	1
Partnership loss [3]		30	29	24	21	29	31	30	(14)
Interest paid [12]		508	517	504	545	561	509	501	9
Taxes paid [12]	1,944	506	541	597	699	837	816	793	23
All other		661	688	764	788	986	878	646	231
Net income [1]	11,656	11,009	12,797	14,910	19,240	21,239	18,897	18,661	236
Prior year loss deduction	29	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)
Normal tax	157	164	123	153	330	335	228	221	7
Surtax	239	244	388	505	884	807	258	241	17
Alternative tax	------	------	------	------	------	------	279	264	15
Tax on capital net gain from sale of assets held over 2 years	6	16	------	------	------	------	------	------	------
Less tax credit:									
12½ percent on net loss from sale of assets held over 2 years	72	51	------	------	------	------	------	------	------
Tax liability	330	374	511	657	1,214	1,142	765	726	39
Number of returns (thousands)	3,877	3,724	4,094	4,575	5,413	6,350	6,204	6,151	53
Average net income per return	$3,006	$2,956	$3,125	$3,259	$3,554	$3,345	$3,046	$3,034	$4,471
Average tax per return	$85	$100	$125	$144	$224	$180	$123	$118	$739

[1] Total income and net income for 1932 and 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 notes 6 and 7.

[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 through 1937, 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. For 1938 partnership income excludes capital gains; fiduciary income includes capital gains except amounts received through "common trust fund."

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

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

[6] 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).

[7] For 1938 capital assets include worthless stock and exclude property used in trade or business of a character which is subject to the allowance of depreciation. Net short-term gain from capital assets held 18 months or less, or net long-term gain or loss from capital assets held over 18 months include partner's share of gain or loss allowed partnerships and common trust funds.

[8] Consists of net gain or loss from property used in trade or business of a character which is subject to the allowance of depreciation which is excluded from capital assets.

[9] On stocks of domestic corporations prior to 1936; includes dividends on stocks of both domestic and foreign for 1936 to 1938, subject to normal tax and surtax.

[10] Not wholly exempt from tax.

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

[12] Excludes amounts reported in business deductions.

[13] No deduction allowed for prior year loss.

[14] Less than $500,000.

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

No. 201.—Income Tax Returns, Individual, Estate, and Trust, by Family Relationship: 1933 to 1938

	1933	1934	1935	1936	1937	1938
Number of returns	3,723,558	4,094,420	4,575,012	5,413,499	6,350,148	6,203,657
Joint returns of husbands and wives [1]	1,850,803	2,034,946	2,100,026	2,392,833	2,782,822	2,806,026
Separate returns of husbands and wives: Men	(2)	(2)	[3] 124,355	[3] 150,304	[3] 168,981	[3] 152,654
Women	79,530	87,471	[3] 105,559	[3] 136,211	[3] 158,302	[3] 152,143
Single men, heads of families	264,221	283,875	312,557	367,419	444,386	395,073
Single women, heads of families	164,471	171,173	170,653	199,535	213,490	210,143
All other men	779,250	889,951	1,033,214	1,299,657	1,597,843	1,418,385
All other women	569,244	603,214	660,703	769,692	891,778	909,035
Community property returns	15,970	23,790	31,148	40,311	54,231	45,417
Estates and trusts	(4)	(4)	36,797	48,477	48,315	52,881
Net income (1,000 dollars)	11,008,638	12,796,802	14,909,812	19,240,110	21,238,574	18,897,374
Joint returns of husbands and wives [1]	6,743,448	7,865,596	7,656,773	9,321,442	10,505,776	10,001,384
Separate returns of husbands and wives: Men	(2)	(2)	1,391,784	2,071,704	2,044,910	1,593,939
Women	420,730	488,729	615,621	927,683	934,579	693,027
Single men, heads of families	622,703	670,492	771,608	957,966	1,211,750	1,040,372
Single women, heads of families	351,838	381,062	409,441	511,590	529,327	472,904
All other men	1,510,777	1,816,535	2,068,702	2,706,848	3,127,141	2,611,107
All other women	1,168,687	1,295,313	1,415,313	1,775,820	1,920,838	1,717,190
Community property returns	190,454	279,075	371,910	620,126	666,980	530,819
Estates and trusts	(4)	(4)	208,661	346,870	297,272	236,444

[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. 202.—Income Tax Returns, Individual, Excluding Estate and Trust—Percent Distribution of Income by Source, by Net-Income Classes: 1938

[For amounts of income by sources, see table 200]

Net-income class (thousands of dollars)	Salaries, wages, commissions, etc.	Dividends from domestic and foreign corporations	Taxable interest: Bank deposits, notes, mortgages, corporation bonds	Taxable interest: Partially tax-exempt Government obligations [4]	Partnership profit [1]	Income from fiduciaries [1]	Rents and royalties	Business profits	Net capital gain [2]: Short term	Net capital gain [2]: Long term	Net gain from sale of property other than capital assets [3]	Other income
Total	31.45	9.85	3.46	0.20	4.86	2.96	3.38	10.87	0.61	1.21	0.10	1.05
Under 5 (est.)	72.87	4.49	[5] 3.08	(6)	2.57	1.02	3.30	10.93	.33	.22	.09	1.10
5–10	52.68	9.99	4.06	.42	8.00	3.48	3.92	14.75	.94	.72	.16	.88
10–25	42.08	17.96	4.83	.66	10.08	6.13	3.74	10.83	1.27	1.35	.12	.95
25–50	33.25	27.05	4.35	.71	10.87	8.48	3.51	6.98	1.35	2.18	.07	1.20
50–100	26.91	35.51	3.38	.53	9.81	9.63	2.72	4.90	1.18	3.69	.07	1.67
100–150	22.40	40.04	2.40	.48	6.87	12.44	2.40	3.35	1.17	6.58	.01	.96
150–300	17.25	44.40	2.89	.48	4.68	14.66	1.52	1.45	.64	11.36	.01	.66
300–500	9.38	52.05	1.43	.24	3.06	12.16	1.58	.45	.27	18.47	(7)	.91
500–1,000	2.25	39.04	1.42	.12	.11	27.02	1.32	2.50	.29	25.76	(7)	.16
1,000 and over	1.02	31.20	.94	.01	1.01	9.93	.06	.68	.16	54.90	------	.09

[1] See note on corresponding item, table 203.
[2] See note 7, table 200.
[3] See note 8, table 200.
[4] 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.
[5] Includes taxable interest received on partially tax-exempt Government obligations.
[6] Tabulated with "taxable interest received on bank deposits, notes, mortgages, corporation bonds."
[7] Less than one-hundredth of 1 percent.

Source of tables 201 and 202: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 1.

No. 203.—Income Tax Returns, Individual, Excluding Estate and Trust—Income Distributed by Source, by States and Territories: 1938

[All figures in thousands of dollars. For total income see table 204]

DIVISION, STATE, OR TERRITORY	Salaries, wages, commissions, etc.	Dividends on stock of domestic and foreign corporations [1]	TAXABLE INTEREST		Partnership profit [2]	Income from fiduciaries [3]	Rents and royalties	Business profit	Short-term and long-term net capital gain [4]	Other income [5]
			Bank deposits, notes, mortgages, corporation bonds [6]	Partially tax-exempt Government obligations [7]						
Total	13,240,991	2,122,076	746,504	42,099	1,047,526	637,041	728,834	2,342,443	392,958	248,806
New England	1,079,257	240,923	86,285	3,356	58,790	91,594	37,887	183,084	40,126	16,279
Maine	47,728	12,850	7,202	307	2,997	5,235	2,947	13,066	16,679	1,309
New Hampshire	35,386	10,443	3,610	138	2,401	2,970	2,107	9,753	1,033	950
Vermont	25,375	4,399	1,928	67	1,537	1,299	892	4,719	339	541
Massachusetts	611,978	117,943	47,660	1,748	33,762	50,112	17,480	102,065	11,495	8,350
Rhode Island	84,400	19,519	7,461	305	4,588	7,487	3,703	12,788	1,511	1,370
Connecticut	274,390	75,769	18,334	791	13,505	24,491	10,758	40,693	9,069	3,759
Middle Atlantic	4,267,265	728,095	299,456	13,752	304,315	276,678	133,937	626,290	123,826	62,978
New York	2,454,178	459,444	190,590	8,403	198,527	168,713	68,571	344,300	89,317	36,243
New Jersey	699,468	96,372	46,694	1,418	28,040	35,072	20,178	95,656	15,923	11,447
Pennsylvania	1,113,619	172,279	62,172	3,931	77,148	72,893	45,188	186,334	18,586	15,288
East North Central	3,097,188	380,581	113,770	9,860	193,982	89,902	141,940	466,395	74,209	46,105
Ohio	754,243	104,405	23,599	3,936	42,502	27,918	34,971	112,857	18,857	9,885
Indiana	251,720	30,143	8,190	1,128	17,989	6,058	13,211	48,277	3,105	5,653
Illinois	1,198,293	144,127	43,651	3,113	88,153	37,552	55,148	172,035	33,000	16,467
Michigan	634,217	67,008	17,994	1,116	30,966	13,151	27,013	84,580	14,939	9,104
Wisconsin	258,715	34,898	20,336	567	14,372	5,223	11,597	48,646	4,209	4,996
West North Central	848,687	121,112	45,919	2,819	84,981	22,054	55,086	199,983	19,920	18,239
Minnesota	213,506	29,122	10,816	741	19,394	6,025	8,157	45,671	4,276	4,107
Iowa	117,494	15,034	8,024	224	17,355	2,363	10,706	45,632	2,083	2,786
Missouri	319,326	55,157	16,832	1,352	24,330	10,826	18,960	48,391	9,350	4,917
North Dakota	19,894	1,239	890	31	2,018	171	1,080	6,053	134	554
South Dakota	19,588	1,960	795	23	1,884	178	1,463	6,332	198	390
Nebraska	76,239	8,821	3,937	163	8,368	812	5,046	20,363	961	1,602
Kansas	82,640	9,779	4,625	285	11,632	1,679	12,674	27,541	2,927	3,883
South Atlantic	1,298,566	229,630	62,998	4,228	88,304	68,568	79,761	205,568	38,587	25,924
Delaware	44,349	21,810	2,866	78	2,036	8,213	1,768	5,590	6,379	887
Maryland	301,145	47,311	19,805	1,302	18,028	19,906	14,506	41,431	6,746	5,794
Dist. of Col	256,675	21,445	12,166	598	9,730	7,584	13,425	26,423	3,018	4,619
Virginia	169,645	27,051	6,341	486	10,668	6,532	8,728	25,964	3,115	2,521
West Virginia	109,496	14,512	2,029	360	6,020	2,376	6,648	17,147	2,295	1,776
North Carolina	114,084	27,982	2,444	202	11,440	3,500	9,686	22,447	1,812	2,893
South Carolina	50,087	5,176	1,781	91	4,412	1,283	3,595	10,745	699	1,117
Georgia	141,792	24,043	4,079	311	13,096	4,160	9,117	22,986	2,272	2,117
Florida	111,293	40,300	11,487	800	12,874	14,924	12,288	32,835	12,251	4,200
East South Central	366,573	49,386	13,653	1,099	40,936	10,386	24,274	73,268	7,190	7,136
Kentucky	110,409	18,968	4,651	636	10,469	4,393	7,094	22,133	3,041	2,553
Tennessee	135,099	18,030	3,708	244	12,762	3,223	7,878	23,285	2,190	2,081
Alabama	82,467	7,711	3,630	173	11,355	2,295	5,790	15,628	1,328	1,312
Mississippi	38,598	4,677	1,664	46	6,350	475	3,512	12,222	631	1,190
West South Central	678,911	102,598	31,879	3,024	108,402	18,535	113,651	188,518	32,307	29,347
Arkansas	38,718	4,714	1,777	196	7,835	1,001	4,977	12,286	1,535	1,438
Louisiana	125,246	19,767	6,372	570	18,073	2,131	15,246	26,703	3,638	3,914
Oklahoma	116,692	15,685	4,670	778	14,000	2,026	16,432	28,045	4,000	5,082
Texas	398,255	62,432	19,060	1,480	68,554	13,377	76,996	121,488	23,044	18,913
Mountain	288,108	41,575	15,553	955	32,879	7,857	19,963	81,420	7,930	7,961
Montana	53,685	3,390	1,559	80	3,718	483	2,396	11,596	521	1,123
Idaho	21,466	1,891	976	13	3,021	283	1,430	8,961	320	700
Wyoming	19,897	1,926	1,010	74	2,340	464	1,514	6,780	391	631
Colorado	76,817	19,064	6,643	541	9,711	2,969	6,273	21,988	3,790	2,028
New Mexico	22,892	2,209	1,243	35	4,234	619	2,383	9,527	463	709
Arizona	35,780	3,514	1,680	75	4,701	1,340	3,412	11,616	826	1,332
Utah	41,068	4,940	1,475	56	2,917	754	1,568	6,856	839	873
Nevada	16,503	4,141	967	81	2,237	945	987	4,096	780	565
Pacific and Alaska	1,276,494	218,924	76,060	2,947	133,084	48,760	116,311	309,497	48,278	34,042
Washington-Alaska	196,084	19,596	8,134	244	14,032	3,111	9,727	44,436	2,985	3,290
Oregon	94,532	8,000	4,754	158	11,024	1,622	5,441	24,394	1,380	2,017
California	984,878	191,328	63,172	2,545	108,028	44,027	101,143	240,667	43,913	28,735
Hawaii	40,950	9,257	933	60	1,795	2,708	3,025	8,421	573	896

[1] Excludes dividends received through partnerships and fiduciaries and those received on share accounts in Federal savings and loan associations.

[2] Includes dividends received on stock of domestic and foreign corporations but excludes net capital gain or loss, and taxable interest on obligations of the United States which amounts are included under their appropriate classification.

[3] Includes dividends received on stock of domestic and foreign corporations and net capital gain or loss but excludes taxable interest on obligations of the U. S. and net capital gain or loss received from "common trust funds" which amounts are included under their appropriate classification.

[4] See note 7, table 200. [5] Includes net gain from sale of property other than capital assets.

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

[7] 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.

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

No. 204.—Income Tax Returns, Individual,[1] by

[All money figures, except average per return

Division, State, or Territory	1936			1937			1938[1]		
	Number of returns	Net income	Tax	Number of returns	Net income	Tax	Number of returns	Total income	Deductions, including contributions
Total	5,413,499	19,240,110	1,214,017	6,350,148	21,238,574	1,141,569	6,150,776	21,549,277	2,888,348
New England	501,463	1,758,803	115,051	566,664	1,893,901	107,023	530,493	1,837,577	267,845
Maine	25,057	88,859	5,181	28,123	95,105	5,222	26,676	110,408	13,219
N. Hampshire	19,664	62,820	3,059	21,641	68,046	3,230	20,936	68,792	9,690
Vermont	12,193	37,146	1,196	13,874	40,647	1,231	13,563	41,094	4,836
Massachusetts	284,320	988,904	68,876	314,390	1,053,823	52,382	297,680	1,002,593	148,881
Rhode Island	38,424	141,968	10,756	43,273	151,295	10,067	40,758	143,131	23,063
Connecticut	121,805	439,106	35,983	145,363	484,984	34,891	130,880	471,559	68,151
Middle Atlantic	1,707,778	6,396,931	508,061	1,943,972	6,769,940	444,966	1,853,473	6,836,590	1,002,301
New York	976,930	3,864,453	348,687	1,070,628	3,875,606	296,063	1,052,402	4,018,286	645,668
New Jersey	260,328	928,153	54,395	297,053	1,001,637	51,564	301,186	1,050,867	133,932
Pennsylvania	470,511	1,604,325	104,979	576,291	1,892,697	97,339	499,885	1,767,437	222,701
East North Central	1,193,960	4,211,572	250,079	1,481,651	4,823,177	243,064	1,378,796	4,613,928	519,280
Ohio	308,789	1,078,986	58,476	384,077	1,228,085	59,703	343,532	1,133,172	132,588
Indiana	103,303	332,021	15,648	132,218	401,914	15,705	121,539	385,474	43,176
Illinois	418,303	1,599,035	102,036	505,050	1,804,785	103,228	493,482	1,791,547	189,733
Michigan	239,363	862,578	60,303	308,486	984,736	51,435	273,678	900,147	101,944
Wisconsin	124,202	338,951	13,615	151,820	403,656	13,593	146,565	403,588	51,849
West North Central	389,954	1,259,198	50,679	441,923	1,341,121	47,616	439,914	1,421,803	195,851
Minnesota	86,294	296,979	13,677	107,560	321,717	11,909	107,238	341,812	46,394
Iowa	67,345	184,118	4,841	72,359	196,771	4,886	74,900	221,701	32,944
Missouri	130,521	462,885	24,211	145,457	491,815	23,083	143,662	509,440	66,915
North Dakota	10,809	26,705	352	11,408	28,352	350	11,418	32,063	4,738
South Dakota	10,724	27,756	431	11,328	27,870	377	11,757	32,810	4,850
Nebraska	36,887	115,138	3,222	40,629	120,277	2,951	39,209	126,313	15,634
Kansas	47,374	145,617	3,945	53,182	154,317	4,051	51,730	157,664	24,672
South Atlantic	491,861	1,777,951	116,616	572,791	1,996,511	118,172	578,747	2,102,129	270,731
Delaware	13,739	66,695	25,539	16,836	104,342	25,219	16,557	93,978	12,940
Maryland	105,673	391,588	21,594	133,183	457,052	21,500	134,637	476,065	55,482
Dist. of Col.	106,863	327,468	13,291	110,658	329,916	11,630	113,425	355,682	36,212
Virginia	62,449	218,974	11,791	71,645	245,434	12,379	72,217	261,049	33,905
West Virginia	47,527	145,746	5,161	59,323	173,671	5,204	53,744	162,658	16,736
North Carolina	42,075	156,362	10,499	48,645	175,495	10,582	50,224	196,489	34,367
South Carolina	19,975	61,787	1,654	23,316	70,917	2,001	24,000	78,085	12,392
Georgia	49,512	181,626	8,479	56,768	205,053	8,370	58,003	223,972	30,678
Florida	44,048	197,705	18,608	52,417	234,631	21,287	55,940	253,251	38,019
East South Central	141,246	491,489	19,100	167,572	549,583	18,989	170,147	593,904	78,697
Kentucky	45,189	157,007	6,582	51,192	168,059	5,723	53,453	184,348	25,623
Tennessee	48,048	173,317	7,343	58,598	195,529	7,568	57,861	208,500	24,712
Alabama	31,712	106,648	3,435	39,959	130,127	4,156	39,010	131,690	16,548
Mississippi	16,296	54,517	1,740	17,823	55,868	1,542	19,823	69,366	11,814
West South Central	268,447	961,442	44,367	324,759	1,171,829	52,290	339,662	1,307,232	201,396
Arkansas	16,587	61,157	2,074	18,502	64,054	1,934	19,627	74,476	11,458
Louisiana	43,728	160,055	8,305	54,519	191,659	8,172	59,019	221,660	30,119
Oklahoma	51,277	170,786	6,632	55,323	190,524	8,266	55,762	207,501	39,320
Texas	156,855	569,444	27,266	196,415	725,592	33,918	205,254	803,595	120,499
Mountain	141,031	451,675	18,139	167,010	510,519	18,736	156,899	504,102	62,051
Montana	23,516	68,788	1,410	30,468	79,583	1,228	27,976	79,050	7,420
Idaho	14,201	41,602	752	15,683	43,335	693	13,223	39,060	4,880
Wyoming	10,702	30,327	1,129	12,247	35,287	1,061	11,716	34,930	3,529
Colorado	40,332	146,499	8,935	45,371	156,162	9,010	41,701	149,824	21,261
New Mexico	11,222	34,953	799	13,596	42,469	1,141	13,690	44,314	5,103
Arizona	16,842	51,444	1,429	20,809	62,432	1,542	20,447	64,276	7,916
Utah	16,262	50,927	1,458	19,892	59,614	1,620	19,177	61,348	8,631
Nevada	7,554	27,045	2,226	8,944	31,635	2,440	8,969	31,300	3,311
Pacific and Alaska	562,546	1,872,310	87,517	666,412	2,117,170	86,403	683,752	2,263,395	283,550
Washington and Alaska	88,640	259,650	7,876	104,386	295,685	8,315	106,472	301,639	26,578
Oregon	37,778	118,061	3,213	51,802	144,034	3,252	53,584	153,320	18,510
California	436,128	1,494,599	76,428	510,224	1,677,450	74,836	523,696	1,808,436	238,462
Hawaii	15,214	58,738	4,408	17,394	64,825	3,709	18,893	68,617	6,639

[1] Data for 1938 exclude estates and trusts.

STATES AND TERRITORIES: 1936, 1937, AND 1938 [1]

and per capita tax, in thousands of dollars]

1938 [1]—Continued

Net income	Personal exemption and credit for dependents	Tax	Average per return		Tax per capita of total population	Percent of population filing returns	Percent of United States total				DIVISION, STATE, OR TERRITORY
			Net income	Tax			Population	Returns	Net income	Tax	
18,660,929	12,912,383	726,120	3,033.91	118.05	5.60	4.74	100.00	100.00	100.00	100.00	Total.
1,569,732	1,052,299	62,799	2,959.01	118.38	7.30	6.16	6.64	8.62	8.41	8.65	N. E.
97,189	55,418	8,017	3,643.32	300.53	9.37	3.12	.66	.43	.52	1.10	Maine.
59,102	41,894	1,793	2,822.97	85.63	3.52	4.11	.39	.34	.32	.25	N. H.
36,258	28,303	727	2,673.29	53.02	1.85	3.46	.30	.22	.19	.10	Vt.
853,712	589,171	27,337	2,867.39	91.83	6.18	6.73	3.41	4.84	4.57	3.76	Mass.
120,063	82,831	4,803	2,945.75	117.84	7.05	5.99	.52	.66	.64	.66	R. I.
403,409	254,683	20,122	3,082.28	153.74	11.56	7.52	1.34	2.13	2.16	2.77	Conn.
5,834,290	3,969,707	270,588	3,147.76	145.99	9.85	6.75	21.18	30.13	31.26	37.26	M. A.
3,372,618	2,230,119	176,262	3,204.69	167.49	13.60	8.12	9.99	17.11	18.07	24.27	N. Y.
916,935	643,096	33,619	3,044.42	111.62	7.74	6.93	3.35	4.99	4.91	4.63	N. J.
1,544,736	1,096,491	60,706	3,090.18	121.44	5.97	4.91	7.84	8.13	8.28	8.36	Pa.
4,094,682	2,871,470	146,522	2,969.72	106.27	5.67	5.34	19.92	22.42	21.94	20.18	E. N. C.
1,000,585	712,157	34,358	2,912.64	100.01	5.10	5.10	5.19	5.59	5.36	4.73	Ohio.
342,298	256,036	10,037	2,816.36	82.59	2.89	3.50	2.68	1.98	1.83	1.38	Ind.
1,601,814	1,036,629	65,268	3,245.94	132.26	8.28	6.26	6.07	8.02	8.58	8.99	Ill.
798,203	573,629	28,103	2,916.58	102.69	5.82	5.67	3.72	4.45	4.28	3.87	Mich.
351,739	293,018	8,756	2,399.88	59.74	2.99	5.01	2.26	2.38	1.88	1.21	Wis.
1,225,954	950,365	33,496	2,786.80	76.14	2.43	3.19	10.65	7.15	6.57	4.61	W. N. C.
295,419	224,886	8,094	2,754.79	75.47	3.05	4.04	2.04	1.74	1.58	1.11	Minn.
189,057	164,296	3,254	2,524.12	43.44	1.27	2.93	1.97	1.22	1.01	.45	Iowa.
442,525	307,185	16,637	3,080.32	115.81	4.17	3.60	3.08	2.34	2.37	2.29	Mo.
27,331	26,264	276	2,393.65	24.16	.39	1.62	.54	.19	.15	.04	N. Dak.
27,951	26,103	329	2,377.40	27.73	.47	1.70	.53	.19	.15	.04	S. Dak.
110,679	86,590	2,297	2,822.80	58.58	1.70	2.90	1.04	.64	.59	.32	Nebr.
132,992	115,041	2,613	2,570.89	50.51	1.40	2.78	1.44	.84	.71	.36	Kans.
1,831,398	1,228,699	79,556	3,164.42	137.46	4.61	3.35	13.31	9.41	9.81	10.96	S. A.
81,038	33,751	13,347	4,894.48	806.15	51.14	6.34	.20	.27	.43	1.84	Del.
420,583	281,924	14,849	3,123.83	110.20	8.84	8.02	1.29	2.19	2.25	2.04	Md.
319,469	212,668	9,434	2,816.57	83.17	15.05	18.09	.48	1.84	1.71	1.30	D. C.
227,144	157,790	7,741	3,145.30	107.19	2.85	2.67	2.09	1.17	1.22	1.07	Va.
145,922	115,516	3,405	2,715.13	63.36	1.83	2.88	1.44	.87	.78	.47	W. Va.
162,122	113,118	7,523	3,227.98	149.79	2.15	1.44	2.69	.82	.87	1.04	N. C.
66,594	55,057	1,277	2,774.75	53.20	.68	1.28	1.45	.39	.36	.18	S. C.
193,294	132,282	6,810	3,332.48	117.41	2.21	1.88	2.38	.94	1.04	.94	Ga.
215,232	126,593	15,170	3,847.55	271.18	9.08	3.35	1.29	.91	1.15	2.09	Fla.
515,207	375,286	13,880	3,028.01	81.58	1.29	1.59	8.27	2.77	2.76	1.91	E. S. C.
158,724	113,526	4,400	2,969.42	82.32	1.51	1.83	2.25	.87	.85	.61	Ky.
183,788	126,849	5,735	3,176.37	99.12	1.98	2.00	2.23	.94	.98	.79	Tenn.
115,142	88,788	2,628	2,951.61	67.38	.91	1.35	2.23	.63	.62	.36	Ala.
57,552	46,123	1,117	2,903.29	56.34	.55	.98	1.56	.32	.31	.15	Miss.
1,105,837	736,257	39,809	3,255.70	117.20	3.09	2.63	9.94	5.52	5.93	5.48	W. S. C.
63,019	46,382	1,557	3,210.83	79.35	.76	.96	1.58	.32	.34	.21	Ark.
191,541	126,233	6,407	3,245.41	108.55	3.01	2.77	1.64	.96	1.03	.88	La.
168,181	129,435	5,037	3,016.05	90.32	1.98	2.19	1.96	.91	.90	.69	Okla.
683,096	434,208	26,808	3,328.05	130.61	4.34	3.33	4.76	3.34	3.66	3.69	Tex.
442,050	337,622	11,837	2,817.42	75.44	3.12	4.14	2.92	2.55	2.37	1.63	Mt.
71,630	59,144	1,010	2,560.42	36.11	1.87	5.19	.42	.45	.38	.14	Mont.
34,180	27,234	437	2,584.91	33.02	.89	2.68	.38	.21	.18	.06	Idaho.
31,400	25,207	470	2,680.12	40.09	2.00	4.99	.18	.19	.17	.06	Wyo.
128,563	89,711	5,417	3,082.97	129.89	5.06	3.89	.83	.68	.69	.75	Colo.
39,211	29,707	760	2,864.23	55.54	1.80	3.24	.33	.22	.21	.10	N. Mex.
56,359	43,609	1,040	2,756.37	50.86	2.52	4.96	.32	.33	.30	.14	Ariz.
52,717	45,579	997	2,748.95	52.00	1.92	3.69	.40	.31	.28	.14	Utah.
27,989	17,430	1,706	3,120.66	190.22	16.89	8.88	.08	.15	.15	.23	Nev.
1,979,845	1,345,666	65,080	2,895.56	95.18	7.31	7.68	6.86	11.12	10.61	8.96	Pacific and Alaska.
275,061	206,531	5,038	2,583.41	47.32	2.93	6.19	1.33	1.73	1.47	.69	Wash. and Alaska.
134,810	109,504	2,302	2,515.86	44.64	2.33	5.22	.79	.87	.72	.33	Oreg.
1,569,974	1,029,632	57,650	2,997.87	110.08	9.37	8.51	4.74	8.51	8.41	7.94	Calif.
61,978	45,012	2,555	3,280.47	135.21	6.40	4.74	.31	.31	.33	.35	Hawaii.

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

No. 205.—Income Tax Returns, Individual, Estate, and Trust, by Net-Income Classes: 1932 to 1938

Note.—See headnote, table 199. The net income here shown is subject to deduction of exemptions to give net income subject to tax. Data for returns with net income under $5,000 are partly estimated and partly tabulated.

Net-income class	1932	1933	1934	1935	1936	1937	1938
Number of returns	3,877,430	3,723,558	4,094,420	4,575,012	5,413,499	6,350,148	6,203,657
Under $1,000	359,688	397,676	320,460	299,594	277,803	297,143	380,871
$1,000 to $2,000	1,489,589	1,480,717	1,608,095	1,777,931	2,111,789	2,524,763	2,433,949
$2,000 to $3,000	967,956	914,198	980,682	1,123,699	1,317,752	1,571,996	1,614,982
$3,000 to $5,000	703,755	599,075	762,536	873,673	1,029,144	1,251,213	1,172,409
$5,000 to $10,000	251,014	229,754	290,824	339,842	440,886	471,171	415,596
$10,000 to $25,000	79,210	75,643	102,802	123,564	176,649	178,446	140,781
$25,000 to $50,000	18,480	18,423	20,931	26,029	41,137	38,948	26,336
$50,000 to $100,000	5,902	6,021	6,093	8,033	13,620	12,318	7,259
$100,000 to $150,000	995	1,084	982	1,395	2,606	2,269	1,326
$150,000 to $300,000	595	695	690	896	1,544	1,358	766
$300,000 to $500,000	140	141	116	206	330	312	207
$500,000 to $1,000,000	86	81	86	109	178	162	118
$1,000,000 and over	20	50	33	41	61	49	57
	In thousands of dollars						
Net income	11,655,909	11,008,638	12,796,802	14,909,812	19,240,110	21,238,574	18,897,374
Under $1,000	231,140	264,785	211,113	198,900	187,113	202,401	259,833
$1,000 to $2,000	2,145,834	2,093,292	2,277,726	2,534,828	3,011,409	3,592,283	3,430,143
$2,000 to $3,000	2,437,251	2,295,586	2,467,851	2,831,553	3,325,252	3,980,864	4,091,501
$3,000 to $5,000	2,597,915	2,207,458	2,839,348	3,249,107	3,821,708	4,646,965	4,317,709
$5,000 to $10,000	1,677,039	1,537,875	1,952,891	2,283,402	2,977,790	3,170,571	2,783,893
$10,000 to $25,000	1,100,398	1,112,086	1,513,592	1,822,271	2,628,692	2,639,518	2,059,779
$25,000 to $50,000	629,639	630,005	708,530	882,309	1,400,493	1,319,431	886,307
$50,000 to $100,000	393,206	401,049	405,976	535,772	913,518	824,261	484,769
$100,000 to $150,000	119,896	129,159	117,744	166,379	311,279	272,264	158,413
$150,000 to $300,000	118,008	139,215	140,960	179,911	307,930	272,724	154,997
$300,000 to $500,000	52,469	54,570	43,832	77,907	124,523	117,477	78,442
$500,000 to $1,000,000	57,874	56,700	59,464	73,811	122,762	114,399	81,396
$1,000,000 and over	35,240	86,857	57,775	73,630	107,641	85,416	110,103
Net tax [1]	329,962	374,120	511,400	657,439	1,214,017	1,141,569	765,218
Under $1,000	103	97	111	125	331	468	719
$1,000 to $2,000	12,254	10,345	8,659	10,058	14,010	17,262	15,202
$2,000 to $3,000	9,822	7,710	7,567	9,311	13,988	15,622	13,788
$3,000 to $5,000	20,895	18,397	18,349	20,738	32,232	38,852	33,920
$5,000 to $10,000	35,615	35,077	43,086	48,728	70,369	83,529	71,654
$10,000 to $25,000	50,150	54,977	83,960	103,754	175,613	175,709	134,102
$25,000 to $50,000	43,546	52,355	84,907	106,670	191,339	179,395	120,594
$50,000 to $100,000	47,150	57,491	84,792	112,816	216,045	194,507	116,989
$100,000 to $150,000	24,469	30,369	38,166	54,132	116,156	102,062	58,224
$150,000 to $300,000	31,912	40,412	57,995	74,039	147,381	131,060	69,744
$300,000 to $500,000	18,554	17,910	20,854	37,245	71,470	67,489	39,832
$500,000 to $1,000,000	19,016	21,221	30,745	38,323	78,945	74,156	42,353
$1,000,000 and over	16,470	27,759	32,211	41,499	77,138	61,457	48,035
Average tax rate on net income, percent	2.83	3.40	4.00	4.41	6.31	5.37	4.05
Under $1,000	.04	.04	.05	.06	.18	.23	.28
$1,000 to $2,000	.57	.49	.38	.40	.47	.48	.44
$2,000 to $3,000	.40	.34	.31	.33	.42	.39	.34
$3,000 to $5,000	.80	.83	.65	.64	.84	.84	.79
$5,000 to $10,000	2.12	2.28	2.21	2.13	2.67	2.63	2.57
$10,000 to $25,000	4.32	4.94	5.55	5.69	6.68	6.66	6.51
$25,000 to $50,000	6.92	8.31	11.98	12.09	13.66	13.60	13.60
$50,000 to $100,000	11.99	14.34	20.89	21.06	23.65	23.60	24.13
$100,000 to $150,000	20.41	23.51	32.41	32.54	37.32	37.49	36.75
$150,000 to $300,000	27.04	29.03	41.14	41.15	47.86	48.06	45.00
$300,000 to $500,000	35.36	32.82	47.58	47.81	57.40	57.45	50.78
$500,000 to $1,000,000	32.86	37.43	51.70	51.92	64.31	64.82	52.03
$1,000,000 and over	46.75	31.96	55.75	56.36	71.66	71.95	43.63

[1] Includes normal tax and surtax. For 1938 also includes alternative tax, and prior to 1934, tax at 12½ percent on capital net gains from sale of assets held more than 2 years, less 12½ percent credit on capital net losses.

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

No. 206.—Income Tax Returns, Individual, Excluding Estate and Trust—Analysis, by Net-Income Classes: 1938

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

Net-income class (thousands of dollars)	Number of returns	Total income	Total deductions including contributions	Net income [1]	Exemptions from normal tax		
					Personal exemption and credit for dependents	Earned income credit	Interest on Government obligations [2]
Total	6,150,776	21,549,277	2,888,348	18,660,929	12,912,383	1,390,889	42,099
Under 1, free [3]	339,369	414,600	177,757	236,843	544,484	11,401	----
Under 1, taxed	27,222	24,800	10,903	13,896	1,145	1,390	----
1-2, free [3]	1,241,979	1,917,777	231,505	1,686,273	2,451,801	122,101	----
1-2, taxed	1,181,209	1,885,257	156,653	1,728,604	1,183,391	172,860	----
2-3, free [3]	1,198,473	3,369,959	322,785	3,047,174	3,415,067	218,734	----
2-3, taxed	411,410	1,161,635	129,741	1,031,894	592,277	103,189	----
3-4, free [3]	356,083	1,280,915	107,997	1,172,918	1,199,367	94,561	----
3-4, taxed	495,613	1,960,400	236,739	1,723,661	1,167,417	160,266	----
4-5, free [3]	18,542	89,827	10,752	79,075	76,482	6,253	----
4-5, taxed	297,241	1,524,464	201,517	1,322,947	706,665	119,265	----
5-6, free [3]	666	4,479	926	3,554	3,212	246	334
5-6, taxed	162,978	1,036,406	146,642	889,764	431,737	76,256	3,089
6-10	247,287	2,193,227	335,123	1,858,105	648,264	149,710	10,026
10-25	137,940	2,430,079	413,594	2,016,485	347,246	120,240	16,134
25-50	25,430	1,043,858	188,420	855,437	61,933	25,163	7,461
50-100	6,944	568,266	104,762	463,503	16,620	7,064	2,999
100-150	1,249	183,554	34,502	149,052	2,884	1,228	873
150-300	717	179,040	34,586	144,454	1,647	682	864
300-500	182	85,031	16,000	69,031	399	163	207
500-1,000	102	85,001	14,412	70,590	228	74	101
1,000 and over	50	110,702	13,033	97,669	120	41	9

Net-income class (thousands of dollars)	Tax				Average total tax	Effective tax rate (percent)	Percent distribution		
	Total	Returns with no alternative tax [4]		Returns with alternative tax [5]			Returns	Net income	Tax
		Normal tax	Surtax						
Total	726,120	221,195	241,065	263,859	$118	3.89	100.00	100.00	100.00
Under 1, free [3]	----	----	----	----	----	----	5.52	1.27	----
Under 1, taxed	445	445	----	----	16	3.20	.44	.07	.06
1-2, free [3]	----	----	----	----	----	----	20.19	9.04	----
1-2, taxed	14,835	14,835	----	----	13	.86	19.21	9.26	2.04
2-3, free [3]	----	----	----	----	----	----	19.48	16.33	----
2-3, taxed	13,414	13,373	----	41	33	1.30	6.69	5.53	1.85
3-4, free [3]	----	----	----	----	----	----	5.79	6.29	----
3-4, taxed	15,746	15,718	----	28	32	.91	8.06	9.24	2.17
4-5, free [3]	----	----	----	----	----	----	.30	.42	----
4-5, taxed	17,510	17,356	73	81	59	1.32	4.83	7.09	2.41
5-6, free [3]	----	----	----	----	----	----	.01	.02	----
5-6, taxed	15,837	15,285	535	17	97	1.78	2.65	4.77	2.18
6-10	54,155	42,352	11,748	54	219	2.91	4.02	9.96	7.46
10-25	130,436	61,282	68,713	440	946	6.47	2.24	10.81	17.96
25-50	115,916	28,684	78,177	9,055	4,558	13.55	.41	4.58	15.96
50-100	111,706	8,137	41,158	62,410	16,087	24.10	.11	2.48	15.38
100-150	54,872	1,662	14,236	38,975	43,933	36.81	.02	.80	7.56
150-300	65,242	1,092	12,158	51,992	90,992	45.16	.01	.77	8.98
300-500	34,926	517	6,959	27,449	191,900	50.59	(6)	.37	4.81
500-1,000	37,652	280	4,351	33,022	369,137	53.34	(6)	.38	5.19
1,000 and over	43,428	177	2,957	40,294	868,555	44.46	(6)	.52	5.98

[1] Includes net capital gain and net capital loss computed as explained in note 7, table 200.
[2] If not wholly exempt from tax.
[3] Specific exemptions equal or exceed net income.
[4] Consists of (1) returns with no net long-term capital gain or loss and (2) returns with net long-term capital gain or loss which have no alternative tax.
[5] The alternative tax is imposed on returns with net long-term capital gain if such alternative tax is less than the sum of the normal tax and surtax computed on net income including net long-term capital gain. The alternative tax is imposed on returns with net long-term capital loss if 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.
[6] Less than five-thousandths of 1 percent.

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

No. 207.—Income Tax Returns, Corporation—Summary: 1911 to 1939

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. 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. In general, corporations are classified industrially on the one business activity which accounts for the greatest percentage of "Total receipts." Therefore, the industrial groups contain corporations not engaged exclusively in the industries in which they are classified. As a result of the application of the Standard Industrial Classification, the number of major and minor industrial groups for 1938 has been increased over that for 1937, and certain changes have been made in the contents of the groups.

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] 55,120	[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] 39,145	[6] 39,145	
1915	[7] 366,448	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	629,008	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	905,546	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	350,397	171,239	185,158		4,336,048	3,878,210	701,570	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		8,321,520	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		9,583,684	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	2,301,124	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	520,501	169,884	301,148	49,469	6,525,979	2,853,098	[9] 859,566	[9] 853,578	[8] 5,988
1939 (prel.)	515,960	199,479	270,138	46,343	8,826,713	2,092,148	[9] 1,232,256	[9] 1,216,450	[8] 15,806

[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 surtaxes on undistributed profits according to provisions of Revenue Acts of 1936 and 1938.

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

No. 208.—Income Tax Returns, Corporation, by States and Territories: 1935 to 1938

[All figures in thousands of dollars. See headnote, table 207]

Division, State, or Territory	Net income (corporations reporting net income)[1]				Total income and excess-profits tax[2]			
	1935	1936	1937	1938	1935	1936	1937	1938
Total	5,164,723	9,478,241	9,634,837	6,525,579	735,125	1,191,878	1,276,172	859,566
New England	364,280	574,593	580,028	371,110	51,598	76,010	73,559	50,692
Maine	13,410	22,357	24,495	16,131	1,910	2,828	3,236	2,502
New Hampshire	7,073	10,716	13,407	6,579	1,001	1,538	1,910	1,400
Vermont	4,787	6,601	7,602	5,638	677	1,007	1,204	751
Massachusetts	223,173	350,995	290,550	213,237	31,810	48,938	38,515	27,951
Rhode Island	25,308	40,184	42,474	24,200	3,576	5,606	6,320	3,331
Connecticut	90,438	143,740	151,486	105,335	12,624	20,093	22,375	14,697
Middle Atlantic	1,977,382	3,739,043	3,913,851	2,678,264	277,361	420,279	468,291	323,251
New York	1,447,030	2,600,815	2,844,040	1,978,623	202,888	294,595	333,042	226,576
New Jersey	180,725	373,429	354,248	269,959	25,242	41,041	37,959	30,278
Pennsylvania	349,627	674,798	715,560	429,682	49,231	84,833	97,290	57,427
East North Central	1,387,898	2,348,151	2,314,672	1,334,453	202,833	346,794	359,766	201,747
Ohio	324,748	585,888	601,644	317,357	46,168	82,892	88,652	48,040
Indiana	82,779	128,287	121,146	75,679	12,102	19,528	19,298	11,802
Illinois	461,663	793,017	780,947	488,698	66,302	116,903	121,414	72,308
Michigan	450,620	720,735	680,228	370,627	68,915	109,158	107,232	56,716
Wisconsin	62,182	120,224	130,714	82,092	8,846	19,308	23,170	12,881
West North Central	277,541	476,967	431,129	368,530	39,289	65,183	64,651	54,860
Minnesota	68,070	123,540	105,687	79,568	9,068	15,241	15,175	11,235
Iowa	84,631	50,225	46,426	40,544	4,972	7,021	6,987	6,201
Missouri	134,044	222,804	217,784	192,215	18,833	31,719	33,606	29,243
North Dakota	2,236	2,680	2,442	2,116	332	349	337	287
South Dakota	2,206	3,410	2,663	2,880	315	448	357	412
Nebraska	15,004	32,674	27,308	26,660	2,269	4,750	4,025	4,054
Kansas	20,360	42,674	28,759	24,547	2,900	5,655	4,164	3,328
South Atlantic	433,369	1,041,403	1,090,648	780,686	61,224	112,622	119,658	90,253
Delaware	128,568	490,945	531,088	354,622	18,266	37,183	39,618	28,572
Maryland	55,806	124,717	122,519	93,811	7,809	14,524	15,544	11,025
Dist. of Columbia	27,023	40,287	42,195	36,032	3,833	5,930	5,414	4,736
Virginia	50,778	94,794	108,187	77,105	7,063	14,539	15,658	11,019
West Virginia	34,388	53,120	53,056	34,156	4,863	7,439	8,275	5,328
North Carolina	70,243	103,821	105,565	83,732	9,817	15,302	15,938	13,378
South Carolina	11,774	22,920	26,451	13,584	1,660	3,709	4,966	2,132
Georgia	26,683	63,953	61,186	54,102	3,802	8,737	8,994	8,245
Florida	22,106	40,840	40,296	33,542	3,212	5,259	5,251	4,618
East South Central	96,963	156,870	148,027	112,258	13,785	24,649	23,230	17,331
Kentucky	46,686	67,875	60,820	45,551	6,592	10,557	8,810	6,961
Tennessee	33,141	53,267	49,228	40,372	4,732	8,206	7,828	6,388
Alabama	11,121	25,291	29,532	17,129	1,502	3,932	4,753	2,698
Mississippi	6,015	12,137	12,447	9,206	869	1,854	1,839	1,374
West South Central	208,635	370,411	428,634	310,837	29,945	51,330	62,721	44,361
Arkansas	7,101	13,313	14,007	11,903	1,023	1,830	2,010	1,807
Louisiana	35,823	62,750	67,880	51,762	5,236	8,347	9,653	7,688
Oklahoma	61,861	81,217	98,706	62,850	8,836	11,013	13,939	9,267
Texas	103,850	213,131	248,041	184,322	14,850	30,140	37,119	26,205
Mountain	74,440	123,488	119,176	89,355	10,648	16,131	15,933	12,204
Montana	8,622	10,609	8,745	9,077	1,240	1,546	1,254	1,344
Idaho	6,435	10,373	12,202	7,212	907	1,397	1,780	1,038
Wyoming	1,922	2,757	3,358	3,205	277	357	454	472
Colorado	38,338	60,733	56,590	40,120	5,479	8,354	7,586	5,583
New Mexico	2,151	4,217	4,075	2,875	313	542	576	384
Arizona	4,401	6,478	7,765	6,020	642	881	1,120	875
Utah	9,358	16,532	17,867	12,173	1,331	2,015	2,378	1,621
Nevada	3,213	11,789	8,574	8,672	459	1,039	785	887
Pacific	312,143	596,178	616,202	455,621	44,464	73,760	83,077	62,225
Washington	32,449	63,898	65,665	40,552	4,658	7,971	8,549	5,305
Oregon	13,830	24,911	22,550	16,899	1,996	3,674	3,490	2,497
California	265,864	507,369	527,987	398,170	37,810	62,115	71,038	54,423
Alaska	836	916	1,257	1,099	126	131	186	173
Hawaii	31,236	47,421	41,319	23,762	4,350	5,591	5,099	2,748

[1] See note 1, table 207.
[2] Includes surtax on undistributed profits for 1936, 1937, and 1938.

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

No. 209.—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
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	508,636	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	[5] 1,191,378	[5] 1,169,765
1937	529,097	192,028	36.29	108,980,095	99,354,259	9,034,837	[5] 1,276,172	[5] 1,232,837
1938	520,501	169,884	32.64	80,068,303	73,542,324	6,525,979	[5] 859,566	[5] 853,578
New England	41,884	13,001	31.04	5,181,027	4,809,917	371,110	50,392	49,966
Maine	3,697	1,106	29.92	222,023	203,892	18,131	2,562	2,527
New Hampshire	1,485	559	37.64	142,432	132,853	9,579	1,400	1,384
Vermont	1,192	423	35.49	83,211	77,673	5,538	751	730
Massachusetts	22,704	7,198	31.70	3,245,803	3,032,566	213,237	27,951	27,694
Rhode Island	3,514	988	28.12	347,068	322,778	24,290	3,331	3,294
Connecticut	9,292	2,727	29.35	1,140,490	1,040,155	100,335	14,397	14,326
Middle Atlantic	174,706	44,969	25.74	28,558,635	25,880,371	2,678,264	323,281	321,517
New York	121,276	30,615	25.24	21,052,904	19,074,371	1,978,623	235,576	234,371
New Jersey	27,587	6,505	23.58	2,359,129	2,089,170	269,959	30,278	30,069
Pennsylvania	25,843	7,849	30.37	5,146,512	4,716,830	429,682	57,427	57,077
East North Central	105,295	36,425	34.59	21,041,264	19,706,811	1,334,453	201,747	200,407
Ohio	25,551	9,447	36.97	4,950,475	4,633,118	317,357	48,040	47,698
Indiana	12,781	4,466	34.94	1,129,037	1,053,358	75,679	11,802	11,668
Illinois	35,621	12,162	34.14	8,781,601	8,292,903	488,698	72,308	71,702
Michigan	15,917	5,210	32.73	4,705,052	4,334,425	370,627	56,716	56,556
Wisconsin	15,425	5,140	33.32	1,475,099	1,393,007	82,092	12,881	12,783
West North Central	46,153	17,425	37.75	6,018,226	5,649,696	368,530	54,850	54,809
Minnesota	10,379	3,674	35.40	1,629,951	1,550,383	79,568	11,235	11,107
Iowa	7,614	3,241	42.57	799,984	759,439	40,544	6,291	6,182
Missouri	14,790	5,564	37.62	2,577,004	2,384,789	192,215	29,243	29,021
North Dakota	2,370	674	28.44	61,830	59,714	2,116	287	283
South Dakota	2,208	712	32.25	71,442	68,562	2,880	412	405
Nebraska	4,342	1,502	35.98	369,558	342,808	26,660	4,054	4,019
Kansas	4,450	1,998	44.90	508,457	483,911	24,547	3,328	3,292
South Atlantic	47,989	19,500	40.63	6,254,912	5,474,225	780,686	90,263	89,591
Delaware	3,200	1,434	44.81	1,096,411	741,789	354,622	28,572	28,443
Maryland	6,102	2,340	38.35	851,509	757,698	93,811	11,625	11,527
Dist. of Col	2,798	1,152	41.17	434,995	398,963	36,032	4,736	4,700
Virginia	6,894	3,081	43.96	820,207	743,102	77,105	11,619	11,513
West Virginia	4,560	1,870	41.01	434,804	400,707	34,156	5,328	5,295
North Carolina	6,128	2,853	46.56	1,096,477	1,012,745	83,732	13,378	13,304
South Carolina	3,349	1,386	41.39	299,399	285,815	13,584	2,132	2,101
Georgia	5,473	2,410	44.04	748,363	694,261	54,102	8,245	8,197
Florida	9,485	3,024	31.88	472,687	439,145	33,542	4,618	4,511
East South Central	15,664	6,757	43.14	1,956,208	1,843,950	112,258	17,331	17,126
Kentucky	4,882	2,103	43.08	757,379	711,828	45,551	6,961	6,889
Tennessee	4,879	2,238	45.87	707,079	666,707	40,372	6,388	6,309
Alabama	3,470	1,395	40.20	324,951	307,822	17,129	2,608	2,581
Mississippi	2,433	1,021	41.97	166,799	157,593	9,206	1,374	1,347
West South Central	29,899	12,125	40.55	4,044,247	3,733,410	310,837	44,361	43,924
Arkansas	2,581	1,087	42.12	207,393	195,490	11,903	1,807	1,784
Louisiana	6,212	2,552	41.08	734,945	683,183	51,762	7,088	6,999
Oklahoma	5,363	1,991	37.12	747,398	684,548	62,850	9,261	9,219
Texas	15,743	6,495	41.26	2,354,511	2,170,189	184,322	26,205	25,922
Mountain	17,668	5,868	33.21	1,315,752	1,226,399	89,355	12,204	12,077
Montana	2,679	923	34.45	136,800	127,724	9,077	1,344	1,320
Idaho	2,069	577	27.89	83,230	76,018	7,212	1,038	1,025
Wyoming	1,187	508	42.80	41,423	38,218	3,205	472	467
Colorado	5,609	1,737	30.97	452,441	412,321	40,120	5,583	5,541
New Mexico	1,003	406	40.48	53,003	50,127	2,876	384	373
Arizona	1,481	520	35.11	110,660	104,640	6,020	876	863
Utah	2,759	938	34.00	187,045	174,873	12,173	1,621	1,606
Nevada	881	259	29.40	251,150	242,478	8,672	887	882
Pacific	40,184	13,209	32.89	5,463,638	5,008,017	455,621	62,225	61,770
Washington	10,636	3,088	29.03	650,622	610,070	40,552	5,305	5,239
Oregon	5,112	1,532	29.97	340,711	323,812	16,899	2,497	2,470
California	24,416	8,589	35.18	4,472,305	4,074,135	398,170	54,423	54,061
Alaska	278	91	32.73	10,145	9,045	1,099	173	166
Hawaii	801	514	64.17	224,246	200,483	23,762	2,748	2,734

[1] No income data reported.

[2] For 1928 to 1931 gross income corresponds to total income as reported on face of return, plus "cost of goods sold," and for 1932 to 1938 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, 1937, and 1938 gross income includes interest received on certain Government obligations which is subject to the excess-profits tax.

1928 TO 1938, AND BY STATES AND TERRITORIES, 1938

a deduction from net income in computing taxable net incomes for 1928 to 1932, see table 214, p. 217. table 207.

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	
----------	----------	174,828	35.26	25,411,989	27,803,114	2,391,124	52,281	10.54	1928.
----------	----------	186,501	36.63	30,987,717	33,901,846	2,914,128	53,415	10.49	1929.
----------	----------	241,616	46.58	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	312,882	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.
5,988	100.00	301,148	57.86	39,927,538	42,780,636	2,853,098	49,469	9.50	1938.
436	5.86	26,236	62.64	3,312,579	3,604,061	291,484	2,647	6.32	N. E.
35	.30	2,214	59.80	194,401	214,918	20,518	377	10.19	Maine.
16	.16	869	58.52	65,345	69,725	4,380	57	3.84	N. H.
21	.09	700	58.72	64,405	69,738	5,334	69	5.79	Vt.
256	3.25	14,236	62.70	1,862,458	2,024,895	162,437	1,270	5.60	Mass.
37	.39	2,229	63.43	318,293	336,279	17,986	207	8.45	R. I.
71	1.67	5,988	64.44	807,677	888,506	80,829	577	6.21	Conn.
1,764	37.61	116,671	66.78	16,356,315	17,488,804	1,132,490	13,086	7.48	Mid. Atl.
1,205	27.41	82,467	68.00	11,158,512	11,929,247	770,736	8,194	6.76	N. Y.
209	3.52	18,880	68.44	1,477,643	1,612,722	135,080	2,202	7.98	N. J.
350	6.68	15,324	59.30	3,720,160	3,946,835	226,674	2,670	10.33	Pa.
1,340	23.47	58,029	55.11	9,956,537	10,593,644	637,109	10,841	10.30	E. N. C.
342	5.59	14,656	57.36	2,163,600	2,316,282	152,682	1,448	5.67	Ohio.
134	1.37	6,390	50.00	649,495	694,516	45,022	1,925	15.06	Ind.
606	8.41	19,803	55.59	4,675,540	4,923,281	247,741	3,656	10.27	Ill.
160	6.60	8,901	55.92	1,745,221	1,877,351	132,130	1,806	11.35	Mich.
98	1.50	8,279	53.67	722,681	782,214	59,534	2,006	13.01	Wis.
541	6.38	22,960	49.75	2,518,141	2,721,336	203,194	5,788	12.50	W. N. C.
128	1.31	5,109	49.22	594,360	648,872	54,512	1,596	15.38	Minn.
109	.73	3,228	42.39	277,291	298,662	21,371	1,145	15.04	Iowa.
222	3.40	7,708	52.12	1,139,320	1,239,335	100,015	1,518	10.26	Mo.
4	.03	1,200	50.63	39,110	41,058	1,948	496	20.93	N. Dak.
7	.05	1,213	54.94	40,211	42,056	1,845	283	12.81	S. Dak.
35	.47	2,208	52.92	163,454	176,231	12,777	482	11.10	Nebr.
36	.39	2,204	49.53	264,395	275,121	10,726	248	5.57	Kans.
662	10.50	24,460	50.97	2,814,009	2,806,257	192,245	4,029	8.40	S. Atl.
129	3.32	1,380	43.13	373,261	398,753	25,492	386	12.06	Del.
98	1.35	3,086	50.57	522,391	571,820	49,429	676	11.08	Md.
36	.55	1,416	50.61	230,186	240,412	10,226	230	8.22	D. C.
106	1.35	3,415	49.54	302,389	331,870	29,480	448	6.50	Va.
33	.62	2,385	52.30	230,510	254,254	14,744	305	6.69	W. Va.
74	1.56	2,952	48.17	308,484	323,662	15,178	323	5.27	N. C.
31	.25	1,731	51.69	147,691	155,936	8,244	232	6.92	S. C.
48	.96	2,821	51.54	217,266	229,673	12,407	242	4.42	Ga.
107	.54	5,274	55.60	272,831	299,877	27,045	1,187	12.52	Fla.
205	2.02	7,838	50.04	709,712	754,184	44,472	1,069	6.82	E. S. C.
72	.81	2,448	50.14	212,806	228,140	15,334	331	6.78	Ky.
79	.74	2,347	48.10	231,716	244,264	12,548	294	6.03	Tenn.
27	.31	1,822	52.51	180,626	191,780	11,153	253	7.29	Ala.
27	.16	1,221	50.18	84,564	90,000	5,437	191	7.85	Miss.
437	5.16	14,873	49.75	1,851,462	1,978,377	126,914	2,901	9.70	W. S. C.
23	.21	1,211	46.92	82,393	87,433	5,039	283	10.96	Ark.
89	.82	3,094	49.81	239,658	263,793	24,135	566	9.11	La.
42	1.08	2,876	53.63	500,539	532,271	31,732	496	9.25	Okla.
283	3.05	7,692	48.86	1,028,872	1,094,880	66,008	1,556	9.88	Tex.
127	1.42	8,540	48.34	524,673	566,523	41,845	3,260	18.45	Mt.
24	.16	1,367	51.03	58,167	62,864	4,696	389	14.52	Mont.
13	.12	804	38.86	41,435	44,571	3,136	688	33.25	Idaho.
5	.06	543	45.75	21,441	23,354	1,912	136	11.45	Wyo.
42	.65	2,948	52.56	230,510	249,589	19,080	924	16.47	Colo.
11	.04	463	46.16	24,613	26,698	2,084	134	13.36	N. Mex.
12	.10	728	49.16	51,060	54,195	3,120	233	15.73	Ariz.
15	.19	1,293	46.86	83,910	89,536	5,625	528	19.14	Utah.
5	.10	394	44.72	13,528	15,716	2,187	228	25.88	Nev.
455	7.24	21,143	52.64	1,999,158	2,175,392	176,233	5,812	14.47	Pacific.
66	.62	5,551	52.19	368,077	398,734	30,656	1,997	18.78	Wash.
27	.29	2,802	54.81	211,087	227,874	16,787	778	15.22	Oreg.
362	6.33	12,790	52.38	1,419,994	1,548,784	128,790	3,037	12.44	Calif.
7	.02	133	47.84	5,708	6,164	456	54	19.43	Alaska.
14	.32	265	33.09	79,244	85,898	6,654	22	2.74	Hawaii.

[3] See note 1, table 207.

[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.

[5] Includes surtax on undistributed profits.

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

No. 210.—Income Tax Returns, Corporation, by Industrial Groups: 1931 to 1938

Note.—**All money figures in thousands of dollars.** See headnote, table 207. Inactive corporations are excluded. For 1933 to 1938 total tax includes excess-profits tax, and for 1936, 1937, and 1938, surtax on undistributed profits. See also note 4, table 209.

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 [2]				
1931	175,898	3,683,368	398,994	283,806	6,970,913	2,546	14,002	1,201	7,354	98,778
1932	82,040	2,153,113	285,576	369,238	7,796,087	1,153	5,979	675	8,615	94,962
1933	109,786	2,985,972	423,068	337,056	5,533,330	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	5,164,728	735,125	312,882	3,468,774	2,321	43,901	6,196	6,734	40,263
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
1938	169,884	6,525,970	850,566	301,148	2,853,098	2,862	31,820	4,413	6,936	38,336
	Mining and quarrying [2]					Manufacturing—Total				
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	99,049	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	1,256,586
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	37,076	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
1937 [3]						*42,060*	*4,137,323*	*653,938*	*50,124*	*427,300*
1938	4,470	210,354	30,091	8,699	161,041	34,034	2,421,385	376,531	54,033	831,871
	Manufacturing—Continued									
	Food products [2 4]					Liquors and beverages [4]				
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	1,648	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	29,081	1,478	16,421
1938	4,889	312,177	50,168	6,016	80,785	1,506	127,758	21,827	1,509	18,262
	Tobacco products					Textile mill products [2 5]				
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
1938	110	124,310	19,591	199	1,584	1,797	82,113	13,440	3,081	101,809
	Clothing and apparel [2 5]					Leather and its manufactures				
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
1938	2,912	31,558	5,025	5,850	31,458	860	25,847	4,153	1,364	20,058

[1] For definition of net income and deficit, see note 1, table 207.

[2] For historical comparison the 1938 data are adjusted by transferring certain minor groups from the classification in which they are tabulated in tables 211 and 215 to the classification in which they were tabulated for 1937 in this table.

[3] For historical comparison there are inserted additional data for 1937 adjusted by transferring certain minor groups from the classification in which they were tabulated for 1937 in this table to the classification in which they would have been tabulated had the classification for 1938 been used.

[4] "Food products" includes "Liquors and beverages," for years prior to 1933.

[5] "Textile mill products" includes "Clothing and apparel," for years prior to 1936.

No. 210.—Income Tax Returns, Corporation, by Industrial Groups: 1931 to 1938—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									
	Rubber, bone, celluloid, and ivory products					Forest products [2]				
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	80,841	13,257	3,360	37,950
1937	320	47,454	6,372	294	3,712	3,102	93,569	14,485	3,373	25,640
1937 [3]	*280*	*48,579*	*5,724*	*221*	*3,502*					
1938	283	26,325	4,380	257	3,966	2,681	50,090	7,795	4,903	56,379
	Paper, pulp, and products					Printing, publishing, and allied industries				
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	1,206	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	12,039	5,117	183,821	27,544	7,079	36,776
1938	1,107	68,858	10,966	1,089	24,933	4,234	125,114	18,700	7,314	42,731
	Chemicals and allied products [2] [6]					Petroleum and other mineral oil products [6]				
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
1938	2,732	336,390	51,535	3,800	27,606	315	146,406	15,031	398	88,121
	Stone, clay, and glass products					Metal and its products [2] [7]				
1931	1,149	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	4,912	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	160,108
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
1937 [3]						*10,798*	*1,416,585*	*247,065*	*9,134*	*80,327*
1938	1,393	88,915	14,226	2,208	23,839	6,809	574,409	92,926	10,857	221,231

[1] For definition of net income and deficit, see note 1, table 207.

[2] For historical comparison the 1938 data are adjusted by transferring certain minor groups from the classification in which they are tabulated in tables 211 and 215 to the classification in which they were tabulated for 1937 in this table.

[3] For historical comparison there are inserted additional data for 1937 adjusted by transferring certain minor groups from the classification in which they were tabulated for 1937 in this table to the classification in which they would have been tabulated had the classification for 1938 been used.

[6] "Chemicals and allied products" includes "Petroleum and other mineral oil products," for years prior to 1936.

[7] "Metal and its products" includes "Motor vehicles, complete or parts," for years prior to 1936.

No. 210.—Income Tax Returns, Corporation, by Industrial Groups: 1931 to 1938—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									
	Motor vehicles, complete or parts [2] [7]					Manufacturing—All other [2]				
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
1937 [3]						*2,045*	*115,166*	*19,340*	*3,152*	*14,086*
1938	357	206,083	31,021	577	60,499	2,049	95,035	15,747	3,921	28,611
	Construction [2]					Transportation and other public utilities [2]				
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	49,200	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
1937 [3]	*6,017*	*74,605*	*12,961*	*10,642*	*33,844*					
1938	5,290	73,296	12,026	11,675	40,820	9,554	1,256,328	176,000	12,861	539,880
	Trade [2]					Service [2]				
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	1,039,924	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	218,049	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
1938	50,189	732,628	113,227	86,198	318,675	12,711	169,118	25,247	31,067	117,573
	Finance—Banking, insurance, etc. [2]					Nature of business not given				
1931	59,129	570,502	55,166	75,434	2,256,843	1,045	1,796	105	2,228	18,724
1932	26,395	287,992	30,576	98,725	2,335,500	339	1,041	135	2,099	14,813
1933	22,369	260,509	30,352	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
1938	49,976	1,625,847	121,233	86,351	790,206	798	5,202	797	3,328	14,696

[1] For definition of net income and deficit, see note 1, table 207.

[2] For historical comparison the 1938 data are adjusted by transferring certain minor groups from the classification in which they are tabulated in tables 211 and 215 to the classification in which they were tabulated for 1937 in this table.

[3] For historical comparison there are inserted additional data for 1937 adjusted by transferring certain minor groups from the classification in which they were tabulated for 1937 in this table to the classification in which they would have been tabulated had the classification for 1938 been used.

[7] "Metal and its products" includes "Motor vehicles, complete or parts," for years prior to 1936.

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

No. 211.—Income Tax Returns, Corporation, by Major and Minor Industrial Groups: 1938

NOTE.—See headnote, table 207 for explanation of industrial classification.

[All money figures in thousands of dollars]

MAJOR AND MINOR INDUSTRIAL GROUPS	RETURNS WITH NET INCOME [1]				RETURNS WITH NO NET INCOME [1]		
	Number	Gross income [2]	Net income [1]	Total tax [3]	Number	Gross income [2]	Deficit [1]
All industrial groups	**169, 884**	**80, 068, 303**	**6, 525, 979**	**859, 566**	**301, 148**	**39, 927, 538**	**2, 853, 098**
Mining and quarrying, aggregate	3, 391	1, 576, 821	199, 621	28, 706	7, 551	1, 162, 560	152, 440
Metal mining, total	283	490, 569	95, 712	13, 658	1, 104	143, 415	19, 072
Iron	18	30, 583	2, 036	266	67	69, 098	3, 527
Copper	14	220, 956	46, 027	5, 945	52	22, 061	3, 271
Lead and zinc	30	58, 496	4, 792	581	80	16, 914	1, 617
Gold and silver	154	105, 736	26, 079	4, 387	637	20, 344	7, 280
Other metal mining	31	32, 012	8, 932	1, 525	54	3, 163	640
Metal mining not allocable	36	42, 786	6, 946	954	214	11, 836	2, 737
Anthracite mining	37	65, 947	1, 352	193	98	140, 615	24, 858
Bituminous coal, lignite, peat, etc.	363	253, 467	11, 112	1, 661	1, 524	463, 727	37, 779
Petroleum, total	1, 975	604, 450	73, 727	10, 343	3, 336	345, 918	60, 340
Oil, gas, and natural gasoline	1, 742	517, 989	63, 113	8, 475	2, 945	313, 237	57, 054
Field service operations	233	86, 460	10, 614	1, 867	391	32, 681	3, 286
Nonmetallic mining and quarrying, total	682	158, 875	17, 213	2, 768	1, 059	64, 931	8, 338
Stone, sand, and gravel	577	102, 660	8, 644	1, 382	868	57, 876	6, 498
Other mining and quarrying	96	54, 773	8, 510	1, 378	168	6, 110	1, 688
Nonmetallic mining and quarrying not allocable	9	1, 442	59	9	23	939	152
Mining and quarrying not allocable	51	3, 513	505	82	430	3, 955	2, 052
Manufacturing, aggregate	34, 034	34, 117, 838	2, 421, 385	376, 531	54, 033	17, 010, 574	831, 871
Food and kindred products, total	4, 352	6, 304, 802	304, 167	48, 956	5, 987	3, 545, 129	76, 315
Bakery products	938	780, 047	51, 877	8, 685	1, 262	167, 047	4, 488
Confectionery	269	329, 556	32, 937	5, 512	390	86, 969	3, 272
Canning fruits, vegetables, and sea foods	407	406, 428	25, 163	4, 178	1, 030	350, 388	23, 253
Meat products	457	1, 991, 772	18, 486	2, 592	461	2, 093, 362	16, 043
Grain mill products, except cereal preparations	515	724, 349	24, 915	4, 212	706	240, 801	7, 235
Cereal preparations	28	130, 043	10, 633	1, 692	44	2, 574	171
Dairy products	1, 129	931, 941	32, 386	5, 046	1, 264	226, 813	4, 722
Sugar	73	340, 122	15, 101	2, 295	76	265, 102	12, 440
Other, including flavoring sirups	431	453, 943	66, 481	10, 777	680	78, 031	3, 397
Food and kindred products not allocable	105	216, 602	26, 187	3, 968	165	27, 951	1, 293
Beverages, total	1, 506	1, 325, 192	127, 758	21, 827	1, 509	200, 070	18, 262
Breweries and malt products	281	608, 170	62, 786	10, 980	369	157, 778	10, 456
Distilleries, rectifiers, blenders	106	351, 562	24, 402	4, 084	208	74, 530	4, 303
Wine	66	23, 607	812	120	103	8, 832	811
Nonalcoholic beverages	1, 038	245, 645	39, 557	6, 610	808	42, 301	2, 326
Beverages not allocable	15	6, 208	202	33	21	6, 629	276
Tobacco manufactures	110	1, 251, 903	124, 310	19, 591	199	37, 815	1, 584
Textile-mill products, total	1, 841	1, 791, 565	79, 582	12, 989	3, 207	1, 424, 971	101, 589
Cotton manufactures	371	479, 188	22, 922	3, 719	582	407, 453	27, 223
Woolen and worsted manufactures, including dyeing and finishing	175	237, 071	6, 744	1, 132	344	218, 336	19, 931
Silk manufactures	81	38, 221	1, 086	191	262	74, 038	3, 677
Rayon and other synthetic textile-mill manufactures	59	130, 729	6, 935	1, 137	60	56, 417	2, 941
Knit goods	542	413, 882	17, 177	2, 898	758	182, 964	12, 034
Hats, except cloth and millinery	48	37, 750	1, 202	203	127	37, 625	1, 952
Carpets and other floor coverings	38	62, 569	3, 821	524	77	86, 037	7, 008
Dyeing and finishing textiles, except woolen and worsted	172	132, 951	6, 610	1, 094	361	81, 971	6, 596
Other textile-mill products	244	138, 456	7, 642	1, 226	366	95, 981	6, 964
Textile-mill products not allocable	111	120, 749	5, 352	865	270	183, 550	13, 263
Apparel and products made from fabrics, total	2, 864	1, 262, 131	30, 265	4, 822	5, 723	842, 247	29, 507
Men's clothing	574	420, 880	13, 589	2, 230	1, 183	291, 349	11, 842
Women's clothing	1, 255	569, 112	9, 918	1, 560	2, 224	330, 995	9, 533
Fur garments and accessories	231	33, 469	489	66	641	44, 068	1, 703
Millinery	153	32, 776	473	68	398	36, 564	1, 034
Other apparel and products made from fabrics	515	149, 563	4, 260	655	981	87, 027	3, 764
Apparel and products made from fabrics not allocable	136	56, 331	1, 536	242	296	43, 245	1, 630
Leather and products, total	860	755, 011	25, 847	4, 153	1, 364	371, 135	20, 058
Leather, tanning, currying, and finishing	120	133, 564	5, 438	907	185	124, 379	8, 122
Footwear, except rubber	359	511, 322	17, 403	2, 762	455	165, 834	6, 866
Other leather products	360	105, 000	2, 663	428	700	75, 783	4, 741
Leather and products not allocable	12	5, 124	342	57	24	5, 139	329

For footnotes see p. 215.

No. 211.—Income Tax Returns, Corporation, by Major and Minor Industrial Groups: 1938—Continued

[All money figures in thousands of dollars]

Major and minor industrial groups	Returns with net income [1]				Returns with no net income [1]		
	Number	Gross income [2]	Net income [1]	Total tax [3]	Number	Gross income [2]	Deficit [1]
Manufacturing—Continued.							
Rubber products, total	283	782,159	26,325	4,380	257	75,899	3,966
Tires and inner tubes	39	633,691	19,425	3,248	17	15,784	335
Other rubber products, including rubberized fabrics and clothing	237	145,211	6,789	1,116	234	59,714	3,619
Rubber products not allocable	7	3,256	111	17	6	401	12
Lumber and timber basic products, total	1,029	385,220	19,951	3,029	1,908	368,463	32,362
Logging and sawmills	649	263,975	15,228	2,292	1,273	288,483	27,418
Planing mills	360	112,782	4,458	696	580	71,197	4,289
Lumber and timber basic products not allocable	20	8,463	265	41	55	8,783	654
Furniture and finished lumber products, total	1,650	647,411	33,050	5,170	2,940	383,823	23,648
Furniture (wood and metal)	793	335,594	17,003	2,778	1,367	183,182	13,664
Partitions and fixtures	108	21,645	907	135	293	25,993	1,410
Wooden containers	247	84,336	3,926	608	385	56,474	3,661
Matches	13	39,994	3,066	425	7	4,934	151
Other, including cork products	457	157,088	7,853	1,171	825	103,730	4,025
Furniture and finished lumber products not allocable	32	8,155	295	53	63	9,510	738
Paper and allied products, total	1,107	1,115,593	68,858	10,966	1,089	408,743	24,933
Pulp, paper, and paperboard	226	491,784	33,722	5,271	231	211,518	15,390
Pulp and paper converted products	849	502,499	29,478	4,767	831	181,514	8,825
Paper and allied products not allocable	32	121,310	5,658	927	27	15,711	717
Printing and publishing industries, total	4,234	1,542,128	125,114	18,700	7,314	653,068	42,731
Newspapers	1,093	617,854	62,735	9,355	1,221	209,816	16,506
Periodicals	236	190,604	12,131	1,748	436	64,614	6,717
Books	153	111,067	8,816	1,412	220	33,217	1,957
Commercial printing	777	194,776	10,098	1,473	1,476	93,935	3,559
Other printing and publishing	1,127	285,204	17,735	2,832	1,892	141,372	7,131
Printing and publishing industries not allocable	848	142,623	13,598	1,881	2,069	110,115	6,861
Chemicals and allied products, total	2,799	3,230,179	339,112	52,039	4,002	479,159	30,727
Paints, varnishes, and colors	429	347,215	13,169	1,833	501	64,302	3,475
Soap and glycerin	75	443,713	48,945	8,583	124	10,301	535
Drugs, toilet preparations, etc	812	522,514	83,021	13,145	1,401	48,968	4,842
Rayon (raw material) and allied products	4	29,762	3,823	654	1	43,039	2,172
Fertilizers	202	140,242	7,146	1,065	161	30,146	896
Oils, animal and vegetable, except lubricants and cooking oils	139	352,079	11,140	1,611	149	74,522	3,905
Plastic materials	76	41,533	1,965	275	118	14,146	1,100
Industrial chemicals	348	944,049	140,194	20,241	281	88,866	6,569
Other chemicals and allied products	495	199,096	16,177	2,475	874	66,281	4,315
Chemicals and allied products not allocable	219	209,975	13,532	2,156	392	38,499	2,919
Petroleum and coal products, total	315	2,459,321	146,406	15,031	308	2,638,970	88,121
Petroleum refining	227	2,299,648	135,769	13,642	308	2,582,480	86,349
Other petroleum and coal products	86	155,799	10,386	1,348	84	56,438	1,764
Petroleum and coal products not allocable	2	3,875	251	41	6	52	8
Stone, clay, and glass products, total	1,393	937,385	88,915	14,226	2,208	284,139	23,839
Cut-stone products	159	18,194	775	118	457	26,600	3,080
Structural clay products	362	97,352	6,593	1,033	554	65,199	7,136
Pottery and porcelain products	100	51,284	3,549	586	135	35,025	1,930
Glass and glass products	167	355,661	32,096	5,273	318	50,700	3,524
Cement	83	145,229	20,559	3,265	62	35,650	2,646
Concrete and gypsum products, wallboard	386	132,344	11,476	1,895	470	33,225	2,741
Abrasives and asbestos products	108	130,268	13,611	2,007	162	31,739	2,180
Stone, clay, and glass products not allocable	28	7,054	256	48	50	6,001	602
Iron, steel, and products, total	2,579	2,027,612	137,138	22,688	3,990	2,262,649	125,708
Blast furnaces and rolling mills	136	446,484	26,040	4,360	217	1,334,770	59,698
Structural steel, fabricated; ornamental metal work	360	174,430	7,632	1,316	540	86,209	4,364
Tin cans and other tinware	41	303,398	27,755	4,646	53	31,539	2,748
Hand tools and general hardware	352	172,414	13,264	2,099	585	87,673	6,545
Heating apparatus, except electric, and plumbers' supplies	427	302,942	19,122	3,171	745	234,070	14,551

For footnotes, see p. 215.

No. 211.—Income Tax Returns, Corporation, by Major and Minor Industrial Groups: 1938—Continued

[All money figures in thousands of dollars]

Major and minor industrial groups	Returns with net income [1]				Returns with no net income [1]		
	Number	Gross income [2]	Net income [1]	Total tax [3]	Number	Gross income [2]	Deficit [1]
Manufacturing—Continued.							
Iron, steel, and products—Con.							
Other iron, steel, and products (not classified below)	1,222	612,593	42,176	6,906	1,769	462,618	36,221
Iron, steel, and products not allocable	41	15,352	1,149	190	81	25,770	1,582
Nonferrous metals and their products, total	908	917,933	67,908	10,560	1,687	333,853	17,074
Nonferrous metal basic products	173	437,689	27,536	4,443	222	92,932	4,768
Clocks and watches	36	53,302	4,426	782	50	15,554	1,571
Jewelry, except costume jewelry	190	48,818	2,361	401	351	26,339	1,429
Other manufactures of nonferrous metals and their alloys	497	371,147	33,123	4,821	1,037	122,038	5,038
Nonferrous metals and products not allocable	12	6,977	461	113	27	76,990	3,667
Electrical machinery and equipment, total	715	1,319,249	90,766	15,433	991	258,370	15,967
Electrical equipment for public utility, manufacturing, mining, transportation (except automotive), and construction use	241	467,498	46,460	7,151	271	58,487	2,933
Automotive electrical equipment	36	55,721	6,033	1,039	62	11,703	1,742
Radio apparatus and phonographs	111	169,286	8,332	1,419	160	49,477	3,913
Household electrical appliances	64	97,572	9,486	1,618	109	37,926	1,706
Other electrical machinery	235	329,631	16,808	2,703	337	93,279	5,049
Electrical machinery and equipment not allocable	28	199,542	9,048	1,503	52	7,499	625
Machinery, except transportation equipment and electrical, total	2,371	2,475,297	234,626	37,805	3,706	591,897	40,177
Special industry machinery	519	310,253	36,220	5,664	844	122,088	8,707
General industry machinery	822	480,943	38,092	6,090	1,475	191,498	12,026
Metal-working machinery, including machine tools	285	206,598	24,251	4,154	383	38,310	3,182
Engines and turbines	35	78,796	4,367	674	70	21,197	2,624
Construction and mining machinery	254	318,811	27,813	4,586	232	66,219	3,696
Agricultural machinery	176	560,121	49,218	7,770	224	48,127	2,746
Office and store machines	140	279,496	31,280	5,316	178	16,108	1,610
Household and service-industry machines	67	124,997	14,206	2,012	161	43,225	2,855
Machinery, except transportation equipment and electrical, not allocable	73	115,281	9,177	1,540	139	45,125	2,730
Automobiles and equipment, except electrical, total	364	2,012,864	206,129	31,025	610	1,039,150	60,900
Automobiles and trucks, bodies and industrial trailers	111	1,730,104	189,537	28,269	253	910,610	51,493
Trailers for passenger cars	7	2,451	46	4	33	3,509	401
Automobile accessories and parts, other than electrical	244	279,940	16,486	2,741	320	123,626	8,704
Automobiles and equipment, except electrical, not allocable	2	368	60	11	4	1,405	301
Transportation equipment, except automobiles, total	252	376,339	39,184	6,621	522	258,746	22,655
Railroad and railway equipment	50	50,440	3,493	568	122	151,804	12,414
Aircraft and parts	45	178,513	25,757	4,432	92	15,448	2,476
Ship and boat building	140	128,207	8,717	1,440	282	82,878	7,387
Motorcycles and bicycles	8	16,826	1,104	162	10	5,989	232
Other transportation equipment, except automobiles	8	2,030	109	18	29	2,441	119
Transportation equipment, except automobiles, not allocable	1	323	5	1	7	187	28
Other manufacturing, total	1,956	764,430	74,345	12,348	3,215	274,933	20,584
Ice, natural and manufactured	537	78,177	8,010	1,212	629	59,749	4,470
Manufacturing n. e. c.	1,419	680,254	66,335	11,136	2,586	215,184	16,114
Manufacturing not allocable	546	434,114	25,631	4,173	1,207	187,348	11,166
Public utilities, aggregate	9,266	7,866,041	1,200,243	166,844	12,695	4,276,628	530,392
Transportation, total	5,402	3,380,514	341,578	53,388	8,927	3,615,340	464,187
Railroads, switching, terminal, sleeping, and dining car companies	315	1,610,406	120,820	17,769	505	2,485,199	341,137
Railway express companies	2	160,266	223	45	7	626	5
Railways, street, suburban, and interurban; bus lines, city and suburban	338	110,199	8,043	1,203	726	499,320	71,326
Bus lines, interstate and interurban	243	103,758	17,083	2,813	300	28,220	1,734

For footnotes, see p. 215.

No. 211.—Income Tax Returns, Corporation, by Major and Minor Industrial Groups: 1938—Continued

[All money figures in thousands of dollars]

Major and minor industrial groups	Returns with net income [1]				Returns with no net income [1]		
	Number	Gross income [2]	Net income [1]	Total tax [3]	Number	Gross income [2]	Deficit [1]
Public utilities—Continued.							
Transportation—Continued.							
Taxicab companies	130	32,535	1,764	256	485	34,859	1,830
Trucking, interstate and interurban	709	180,501	7,052	1,246	947	93,419	3,999
Trucking, local, and warehousing	1,932	194,619	16,101	2,476	3,702	135,963	9,169
Air transportation and allied services	81	35,499	2,709	460	396	30,186	4,161
Pipe lines	153	331,821	102,467	17,033	114	50,897	2,597
Water transportation	898	393,047	39,507	5,984	989	207,135	25,130
Other transportation and allied services	518	206,316	23,845	3,877	620	39,934	2,281
Transportation not allocable	33	16,547	1,365	221	136	9,581	820
Communication, total	1,534	1,499,821	368,512	38,403	2,095	154,767	15,288
Telephone and radio telephone	1,244	1,376,761	351,447	35,555	1,783	15,651	1,975
Telegraph and radio telegraph	18	14,239	1,502	234	54	123,928	11,644
Radio broadcasting and services	272	108,821	15,563	2,613	254	14,677	1,654
Other communication					4	511	15
Other public utilities, total	2,330	2,985,706	490,154	75,052	1,673	505,521	50,917
Electric light and power	732	2,431,764	416,392	63,527	358	283,178	21,437
Gas production and distribution, except natural gas production	361	443,206	53,100	8,264	378	181,779	13,933
Water	973	76,604	14,751	2,323	634	15,940	3,165
Public utilities, n. e. c.	193	22,345	4,992	797	234	19,930	12,058
Other public utilities not allocable	71	11,786	919	142	69	4,694	324
Trade, aggregate	50,614	27,051,631	741,483	114,614	88,578	11,994,555	325,820
Wholesale	15,704	12,531,072	263,049	38,350	21,328	5,249,978	117,805
Retail, total	28,482	11,988,325	381,536	60,696	58,210	5,276,754	169,068
Department, general merchandise, dry goods	2,735	3,493,993	141,155	23,347	3,532	631,784	20,203
Limited-price variety stores	154	894,160	61,441	9,745	199	7,321	320
Mail-order houses	82	103,380	3,034	495	178	17,076	1,008
Food stores	1,434	2,433,473	30,286	6,388	3,766	506,044	8,159
Package liquor stores	547	37,197	586	81	1,070	41,247	1,109
Drug stores	1,669	387,444	10,788	1,655	4,044	192,755	4,957
Apparel	3,300	961,723	26,527	4,198	7,920	630,507	25,115
Furniture and house furnishings	1,915	487,294	17,533	2,801	3,789	262,091	14,675
Eating and drinking places	1,454	314,824	11,321	1,729	6,232	355,982	13,107
Dealers in automobiles, accessories, tires, batteries (total)	2,958	993,797	12,232	1,698	7,577	1,302,460	29,464
Motor-vehicle dealers	2,516	901,386	9,618	1,291	6,846	1,256,547	27,525
Accessories, tires, and batteries	436	91,223	2,604	406	709	43,730	1,852
Dealers in automobiles, etc., not allocable	6	1,188	10	1	22	2,183	86
Filling stations	815	172,658	7,326	1,187	1,444	89,126	1,027
Hardware	1,230	109,679	2,938	418	2,072	78,461	3,603
Lumber and coal yards	3,676	591,960	19,145	2,737	4,520	427,719	15,606
Other retail trade	5,292	795,626	22,922	3,429	9,993	581,468	23,804
Retail trade not allocable	1,221	211,618	5,302	789	1,874	152,112	6,011
Trade not allocable	6,428	2,531,734	96,899	15,568	9,040	1,467,823	38,948
Service, aggregate	12,286	2,059,530	160,263	23,860	28,687	1,498,059	110,427
Personal service, total	3,967	509,312	26,617	3,928	10,280	688,218	51,590
Hotels and other lodging places	1,243	195,940	11,833	1,710	3,530	389,468	38,924
Laundries, cleaning and dyeing	1,566	241,645	10,999	1,677	3,408	216,653	8,159
Photographic studios	109	8,915	421	63	386	14,328	791
Other personal service	1,038	62,250	3,309	469	2,937	67,288	3,676
Personal service not allocable	11	562	55	8	19	482	40
Business service, total	2,357	492,104	36,487	5,731	4,390	188,069	11,849
Advertising	793	274,905	13,770	2,171	1,163	102,280	5,195
Other business service	1,537	210,746	22,586	3,542	3,192	84,164	6,579
Business service not allocable	27	6,453	131	18	35	1,625	75
Automobile repair services	1,029	75,891	2,466	342	3,852	131,112	5,962
Amusement, total	3,230	797,709	80,734	11,702	5,935	342,982	28,828
Motion-picture production	146	262,056	24,230	2,935	311	107,401	6,738
Motion-picture theaters	1,956	428,038	42,829	6,481	1,913	135,946	8,598
Other amusement	1,109	105,073	13,337	2,227	3,663	99,106	13,379
Amusement not allocable	19	1,941	338	58	48	529	114
Other, including schools	1,655	182,593	13,713	2,121	4,082	144,106	11,873
Service not allocable	48	1,921	246	37	148	3,573	325
Finance, insurance, real estate and lessors of real property, aggregate	51,808	5,661,327	1,704,131	133,754	88,631	2,948,207	815,786
Banks and trust companies	10,574	1,223,989	213,017	12,362	5,766	399,247	93,350
Mortgage and title companies	499	19,301	3,056	426	1,028	37,122	31,742
Investment trusts and investment companies, total	616	120,625	71,536	2,057	512	14,581	7,065
Management type	218	63,521	42,841	1,066	113	9,264	3,157
Fixed type	50	21,493	17,286	593	19	1,995	564

For footnotes, see p. 215.

No. 211.—Income Tax Returns, Corporation, by Major and Minor Industrial Groups: 1938—Continued

[All money figures in thousands of dollars]

Major and minor industrial groups	Returns with net income [1]				Returns with no net income [1]		
	Number	Gross income [2]	Net income [1]	Total tax [3]	Number	Gross income [2]	Deficit [1]
Finance, insurance, real estate and lessors of real property—Con.							
Investment trusts and investment companies—Continued.							
Installment investment plans and guaranteed face-amount certificates	22	18,442	1,830	120	31	1,325	810
Oil royalty companies	49	666	231	35	90	615	322
Investment trusts and investment companies not allocable	277	16,504	9,347	243	259	1,382	2,213
Holding companies, total [4]	797	822,364	582,247	26,517	355	31,439	29,911
Railroad securities	11	12,502	9,575	383	6	3,802	3,031
Other public utility securities	145	353,365	241,500	7,874	59	18,050	14,483
Industrial securities	98	91,352	60,463	3,033	42	2,721	6,992
Bank securities	26	7,907	6,118	168	8	830	100
Other specified securities	271	180,312	141,004	6,433	51	3,029	4,198
Securities not specified	246	176,926	123,587	8,626	189	3,007	1,107
Other corporations holding securities [5]	2,597	367,237	263,767	15,100	2,278	29,412	32,849
Security and commodity exchange brokers and dealers	755	76,136	12,245	1,430	1,486	70,869	20,288
Commercial credit and finance companies	1,480	206,227	67,869	10,058	1,276	24,213	4,222
Industrial and personal loan companies	1,572	110,400	30,753	4,705	849	10,978	2,436
Other finance companies	531	47,910	15,253	2,493	1,331	14,273	15,193
Insurance carriers, agents, etc., total	3,319	1,694,569	226,940	26,913	4,267	1,196,177	264,512
Life insurance companies	131	28,302	3,566	493	508	948,990	172,150
Insurance companies, except life	660	1,527,334	202,027	23,412	537	200,564	88,933
Agents, brokers, etc	2,528	138,933	21,348	3,008	3,222	46,623	3,429
Real estate, including lessors of buildings, total	25,602	754,816	124,738	17,572	64,311	1,043,957	267,784
Dealers and development companies, lessors of buildings, lessee and owner operators of buildings	23,463	698,049	119,619	16,880	60,463	1,000,656	262,029
Agents, brokers, etc	2,098	56,250	4,989	676	3,784	42,715	5,552
Real estate, including lessors of buildings, not allocable	41	517	130	16	64	586	203
Lessors of real property, except buildings, total	1,873	104,104	70,388	12,662	2,345	35,448	25,958
Agricultural, forest, etc., properties	230	2,490	852	112	575	3,602	4,205
Mining, oil, etc., properties	1,312	56,396	21,347	3,253	1,539	12,373	11,887
Railroad properties	162	68,876	42,327	6,993	91	12,824	6,894
Public-utility properties	126	33,341	13,758	2,163	75	5,548	2,594
Other real property, except buildings	14	325	75	10	14	525	41
Lessors of real property, except buildings, not allocable	29	2,674	1,029	132	51	577	336
Finance, insurance, real estate and lessors of real property not allocable	1,591	53,649	13,322	1,460	2,827	40,491	20,476
Construction, aggregate	5,057	1,255,409	62,682	10,159	11,284	708,069	37,534
General contractors	2,698	934,901	49,902	8,159	5,163	438,761	23,946
Special trade contractors	2,330	310,933	11,843	1,836	6,039	266,457	13,414
Construction not allocable	29	9,576	936	163	82	2,851	173
Agriculture, forestry and fishery, aggregate	2,632	363,726	30,968	4,300	6,361	239,845	34,130
Agriculture and services	2,471	343,919	29,179	4,029	5,756	208,128	29,906
Forestry	80	8,160	847	115	375	10,787	2,990
Fishery	78	11,568	925	154	220	20,761	1,127
Agriculture, forestry and fishery not allocable	3	80	18	2	10	170	18
Nature of business not allocable, except trade	798	115,981	5,202	797	3,328	90,040	14,696

[1] See note 1, table 207.

[2] Gross income corresponds to total income, as reported on face of return, plus "cost of goods sold," "cost of operations" and the negative items reported as sources of income.

[3] Includes income tax, excess-profits tax, and surtax on undistributed profits.

[4] Consists of corporations which at any time during the taxable year owned 50 percent or more of the voting stock of another corporation and whose income from such stock was 50 percent or more of the amount of dividends received.

[5] Consists of corporations (other than investment trusts and investment companies) which (a) at no time during the taxable year owned 50 percent or more of the voting stock of another corporation or (b) at any time during the taxable year owned 50 percent or more of the voting stock of another corporation but whose income from such stock was less than 50 percent of the amount of dividends received.

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

No. 212.—Gross Income of Corporations, by Industrial Groups: 1931 to 1938

Note.—In millions of dollars. For 1931 to 1935 gross income excludes nontaxable income, except dividends on capital stock of domestic corporations, but includes receipts from all other sources. For 1936 to 1938 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 207.

INDUSTRIAL GROUP	1931	1932	1933	1934	1935	1936	1937	1938
Total	107,515	81,084	83,642	100,831	113,936	132,278	141,967	119,996
Agriculture and related industries	492	368	395	538	590	726	783	[1] 610
Mining and quarrying	2,229	1,665	1,958	2,538	2,625	3,007	3,580	[1] 2,689
Manufacturing, total	44,033	31,976	35,151	41,093	47,898	56,955	62,457	51,128
Food products	9,355	7,290	7,285	8,345	9,328	10,390	10,879	[1] 9,988
Liquors and beverages			592	1,059	1,324	1,672	1,822	1,615
Tobacco products	1,184	1,040	943	1,060	1,111	1,216	1,301	1,290
Textile-mill products	5,301	3,884	4,652	5,250	5,907	4,511	4,532	[1] 3,214
Clothing and apparel						2,283	2,250	[1] 2,180
Leather and its manufactures	1,110	841	988	1,033	1,164	1,283	1,332	1,126
Rubber, bone, celluloid, and ivory	817	636	718	756	789	962	1,107	858
Forest products	1,348	854	994	1,095	1,318	1,748	1,930	[1] 1,750
Paper, pulp, and products	1,272	1,009	1,163	1,314	1,492	1,729	1,888	1,524
Printing, publishing, etc	2,285	1,789	1,951	1,857	2,028	2,233	2,438	2,195
Chemicals and allied products	7,324	6,458	6,286	6,649	7,428	3,925	4,220	[1] 3,626
Petroleum and other mineral oil products						4,605	5,287	5,098
Stone, clay, and glass products	1,041	670	719	840	1,018	1,381	1,536	1,222
Metal and its products	11,514	6,507	8,137	10,628	13,555	12,570	15,343	[1] 10,795
Motor vehicles, complete or parts						4,784	4,753	[1] 3,046
All other manufacturing	1,482	1,000	1,022	1,206	1,436	1,663	1,839	[1] 1,601
Construction	2,236	1,438	1,079	1,257	1,493	2,013	2,462	[1] 2,083
Transportation and public utilities	13,386	11,239	10,609	11,110	11,585	12,812	13,449	[1] 12,262
Trade	30,593	23,133	24,199	33,011	37,530	43,271	45,437	[1] 38,582
Service	3,679	3,092	2,821	3,374	3,708	4,649	4,837	[1] 4,021
Finance—Banking, insurance, etc	10,830	8,157	7,421	7,905	8,503	8,777	8,963	[1] 8,414
Nature of business not given	37	15	10	6	5	8	9	206

[1] See note 2, table 210.

No. 213.—Dividends Paid, According to Income Tax Returns of Corporations, by Industrial Groups: 1935 to 1938

Note.—In millions and tenths of millions of dollars. For totals for earlier years, see table 214. See also headnote, table 207.

INDUSTRIAL GROUP	1935		1936		1937		1938	
	Cash	Stock	Cash	Stock	Cash	Stock	Cash	Stock
Total	5,940.6	135.8	7,379.8	344.9	7,514.0	188.7	5,013.4	84.6
Agriculture and related industries	34.7	3.5	57.1	1.4	50.1	1.9	[2] 20.3	[2] .1
Mining and quarrying	257.1	3.1	283.1	2.9	381.2	2.4	[2] 236.0	[2] .4
Manufacturing, total	2,193.5	49.7	2,950.3	218.2	2,953.4	93.0	1,663.2	26.8
Food products	264.7	3.3	311.9	17.1	261.2	6.8	[2] 232.0	[2] 1.9
Liquors and beverages	57.7	1.4	99.9	12.3	99.9	6.6	59.1	1.5
Tobacco products	96.7	.2	108.0	.9	108.9	(1)	98.0	4.6
Textile-mill products	101.9	7.5	132.0	5.3	133.0	4.7	[2] 50.5	[2] 3.6
Clothing and apparel			28.4	3.2	23.3	.9	[2] 15.8	[2] .2
Leather and its manufactures	23.4	.9	29.9	1.2	30.1	.2	19.1	.1
Rubber, bone, celluloid, and ivory	16.4	.1	40.9	.6	43.4	1.7	17.3	(1)
Forest products	36.1	.8	62.1	3.5	68.0	1.8	[2] 35.2	[2] .2
Paper, pulp, and products	58.5	2.9	76.3	4.9	91.8	5.9	44.8	.3
Printing, publishing, etc	96.9	3.9	132.0	6.4	125.8	2.4	80.1	.6
Chemicals and allied products	570.7	10.8	355.0	11.9	346.4	13.7	[2] 224.9	[2] 6.1
Petroleum and other mineral oil products			314.3	120.9	277.4	6.1	185.7	.1
Stone, clay, and glass products	63.1	1.3	114.7	3.2	116.5	.6	55.7	.8
Metal and its products	733.3	14.4	722.3	23.6	863.6	38.8	[2] 393.2	[2] 6.4
Motor vehicles, complete or parts			321.9	1.0	277.1	1.3	[2] 97.9	[2] .1
All other manufacturing	74.1	2.2	100.7	2.0	87.0	1.7	[2] 54.0	[2] .3
Construction	20.8	4.2	50.3	4.6	53.5	4.6	[2] 27.6	[2] 1.5
Transportation and other public utilities	1,283.8	5.6	1,336.4	21.5	1,360.8	25.2	[2] 1,164.1	[2] 2.2
Trade	510.1	28.6	750.8	31.8	718.7	24.0	[2] 435.1	[2] 7.2
Service	71.1	2.3	158.7	4.0	153.8	2.9	[2] 90.0	[2] 1.7
Finance—Banking, insurance, etc	1,559.6	38.3	1,792.1	60.5	1,839.9	34.6	[2] 1,371.8	[2] 44.6
Nature of business not given	.9	.4	.5	-------	2.7	(1)	5.4	(1)

[1] Less than $50,000.

[2] See note 2, table 210.

Source of tables 212 and 213: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 2.

No. 214.—Income Tax Returns, Corporation—Receipts, Deductions, Profits, and Tax: 1925 to 1938

Note.—See headnote table 207. 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 207.

[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
1925	134,780	101,476	([3])	[3] 31,609	1,175	520	125,464	80,652	--------	3,617
1926	142,629	106,206	[3] 9,332	[3] 25,085	1,506	500	133,119	82,484	--------	3,989
1927	144,899	106,864	[3] 9,420	[3] 26,457	1,658	501	136,230	83,487	--------	4,375
1928	153,305	112,436	[3] 10,334	[3] 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	75,404	21,945	8,107	1,969	542	108,884	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	114,650	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
1938	120,454	91,195	20,594	[6] 7,933	([6])	732	[7] 116,323	70,274	9,802	2,871

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
1925	([14])	3,330	37,865	9,316	7,621	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	1,289
1930	2,207	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	[15] *1,176*	6,151	164
1932	2,087	3,940	33,967	[15] *5,829*	[15] *6,644*	88	286	[15] *4,115*	3,886	143
1933	2,124	3,742	22,741	[15] *930*	[15] *2,547*	---------	423	[15] *1,353*	3,127	102
1934	2,162	3,674	23,133	2,970	94	---------	596	2,374	4,359	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	945
1937	3,660	3,866	27,679	[7] 7,830	7,354	---------	1,276	6,554	7,514	189
1938	3,765	3,789	25,822	[7] 4,131	3,673	---------	860	3,271	5,013	85

[1] Excludes nontaxable income, other than interest on tax-exempt obligations for all years and dividends on stock of domestic corporations except for 1936, 1937, and 1938. For 1936, 1937, and 1938, 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 from operations other than trade and manufacturing. For 1925, 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, 1937, and 1938 certain obligations subject to excess-profits tax.

[6] Beginning 1936 "Dividends from domestic corporations" are taxable income tabulated 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 207.

[10] Deducted by concerns reporting net income.

[11] Includes excess-profits tax for 1933 to 1938, and for 1936, 1937, and 1938, 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. 215.—Income Tax Returns, Corporation—Receipts, Deduc

[All money figures in millions

		All industrial groups [1]	MINING AND QUARRYING						
			Total mining and quarrying	Metal mining	Anthracite mining	Bituminous coal, lignite, peat, etc.	Petroleum	Nonmetallic mining and quarrying	Mining and quarrying not allocable
1	Number of returns	471,032	10,942	1,387	135	1,887	5,311	1,741	481
2	**Compiled receipts, total [2]**	120,453.9	2,741.8	634.9	206.6	717.4	951.5	223.9	7.5
3	Gross sales [3]	91,195.0	2,272.5	582.8	190.4	619.5	680.0	194.1	5.6
4	Gross receipts from operations [4]	20,593.8	321.7	13.1	6.1	63.7	213.4	24.1	1.4
5	Interest	2,419.7	9.8	3.3	1.0	2.1	2.9	.5	(5)
6	Rents and royalties [6]	2,141.6	30.0	3.9	4.9	17.0	11.6	1.6	.1
7	Net capital gain [7]	207.2	10.2	1.7	.1	1.1	7.0	.2	.1
8	Net gain, sale of property other than capital assets. [8]	94.8	5.8	.2	.1	.4	4.9	.2	(5)
	Dividends from:								
9	Domestic corporations	1,791.5	46.7	24.8	.2	3.2	17.9	.8	(5)
10	Foreign corporations	312.2	1.1	.9	-------	.1	.1	(5)	-------
	Interest on Government obligations:								
11	Subject to excess-profits tax [9]	273.9	2.3	.8	.3	.7	.4	.1	(5)
12	Wholly tax-exempt [10]	458.1	2.5	1.0	(5)	.3	1.1	.1	(5)
13	Other receipts [11]	966.1	30.3	2.5	3.6	9.5	12.3	2.3	.2
14	**Compiled deductions, total**	116,323.0	2,692.2	557.3	230.1	743.9	937.0	214.9	9.0
15	Cost of goods sold [12]	70,274.2	1,519.1	352.3	161.5	509.0	375.3	116.9	4.0
16	Cost of operations [13]	9,802.2	182.5	8.5	3.9	44.1	111.4	13.7	.8
17	Compensation of officers	2,591.3	47.2	5.1	1.4	9.7	21.3	9.4	.3
18	Rent paid on business property	1,555.7	14.1	.9	.8	2.9	7.6	1.9	.1
19	Bad debts	672.4	12.2	1.6	4.1	1.8	2.8	1.4	.5
20	Interest paid	2,870.9	59.8	9.7	9.0	12.9	24.4	3.7	.1
21	Taxes paid [14]	3,764.5	127.3	41.9	13.6	32.0	31.6	7.8	.4
22	Contributions or gifts [15]	27.2	.4	.1	(5)	.1	.2	.1	(5)
23	Depreciation	3,352.1	169.0	29.9	9.4	36.5	77.8	15.0	.4
24	Depletion	437.4	205.3	56.2	5.2	11.8	125.5	6.3	.3
25	Net capital loss [7]	75.2	.8	.1	(5)	.1	.5	.1	(5)
26	Net loss, sale of property other than capital assets. [8]	151.7	5.4	.7	(5)	1.1	2.2	1.1	.2
27	Other deductions	20,748.4	349.0	50.2	21.0	81.9	156.5	37.5	1.9
28	**Compiled net profit or net loss**	4,131.0	49.6	77.6	[16] *23.5*	[16] *26.4*	14.5	9.0	[16] *1.5*
29	Deduct tax-exempt interest	458.1	2.5	1.0	(5)	.3	1.1	.1	(5)
30	Net income or deficit [17]	3,672.9	47.2	76.6	[16] *23.5*	[16] *26.7*	13.4	8.9	[16] *1.5*
31	Income tax	853.6	28.4	13.6	.2	1.6	10.2	2.7	.1
32	Excess-profits tax	6.0	.3	.1	(5)	(5)	.1	.1	(5)
33	**Total tax**	859.6	28.7	13.7	.2	1.7	10.3	2.8	.1
34	**Compiled net profit less total tax**	3,271.4	20.9	63.9	[16] *23.7*	[16] *28.1*	4.1	6.2	[16] *1.6*

[1] Includes corporations not reporting nature of business, but excludes inactive corporations.
[2] Excludes nontaxable income other than interest on tax-exempt obligations.
[3] Gross sales less returns and allowances where inventories are an income-determining factor. For "Cost of goods sold," see "Deductions."
[4] Gross receipts from operations where inventories are not an income-determining factor. For "Cost of operations," see "Deductions."
[5] Less than $50,000.
[6] Includes "Royalties" which for 1937 were tabulated in "Other receipts."
[7] Unlike 1937, capital assets exclude property used in trade or business of a character subject to the allowance for depreciation. Includes losses from worthless stocks and bonds, which were tabulated in "Other deductions" for 1937. Net capital loss is limited to $2,000 except for certain losses in the cases of banks and trust companies.
[8] Consists of net gain or loss from property used in trade or business of a character subject to the allowance for depreciation, which under the Revenue Act of 1938 is excluded from capital assets. For 1937, net gain or loss from sale of depreciable property was included in "Net capital gain or loss."
[9] Consists of interest on United States savings bonds and Treasury bonds owned in principal amount of over $5,000.

TIONS, PROFITS, AND TAX, BY MAJOR INDUSTRIAL GROUPS: 1938

and tenths of millions of dollars]

MANUFACTURING													
Total manufacturing	Food and kindred products	Beverages	Tobacco manufactures	Textile mill products	Apparel and products made from fabrics	Leather and products	Rubber products	Lumber and timber basic products	Furniture and finished lumber products	Paper and allied products	Printing and publishing industries	Chemicals and allied products	
88,067	10,339	3,015	309	5,048	8,587	2,224	540	2,937	4,590	2,196	11,548	6,801	1
51,143.5	9,851.1	1,615.6	1,290.0	3,217.2	2,104.5	1,126.2	858.1	753.8	1,031.5	1,524.7	2,196.4	3,712.1	2
40,230.0	9,686.4	1,585.5	1,272.5	3,117.5	2,042.7	1,111.6	839.4	719.1	1,008.7	1,487.7	1,983.9	3,583.8	3
800.8	59.0	10.1	2.4	53.3	45.5	4.7	1.7	11.8	7.4	6.1	153.4	28.8	4
107.2	9.6	2.2	.8	4.3	1.1	1.0	4.9	2.2	1.9	7.3	4.7	7.6	5
179.2	14.4	4.2	2.3	11.2	3.4	1.7	1.6	5.1	1.9	4.6	11.6	12.6	6
26.0	2.0	.6	.7	1.5	.2	.2	.1	1.8	.6	1.1	1.8	2.6	7
14.4	.8	.3	.1	2.4	.1	.1	(5)	1.2	.2	1.1	.5	.8	8
318.9	22.8	2.5	7.0	4.3	1.1	.8	2.3	1.9	1.3	5.2	16.7	39.3	9
152.5	15.9	(5)	1.0	1.0	.3	(5)	4.5	(5)	1.5	1.4	1.4	16.1	10
14.5	1.4	.2	.6	.7	.2	.1	.1	.2	.6	.7	1.2	1.8	11
15.0	1.2	.3	.3	.6	.1	.1	.1	.1	.3	.3	1.2	2.8	12
284.9	37.8	9.7	2.4	20.2	9.7	6.0	3.6	10.4	7.1	9.1	19.8	16.1	13
49,538.9	9,622.1	1,505.8	1,167.0	3,238.5	2,103.6	1,120.4	835.7	766.1	1,021.8	1,480.4	2,112.8	3,401.0	14
37,134.8	7,973.0	870.4	948.2	2,629.9	1,652.3	937.9	595.7	554.6	761.5	1,108.2	1,308.0	2,331.6	15
389.5	23.8	3.0	1.8	34.5	34.7	2.7	.3	5.6	3.3	2.6	79.5	6.6	16
912.4	92.1	29.2	6.3	62.4	77.9	25.7	8.3	19.9	37.5	35.9	100.2	69.4	17
205.4	36.1	5.8	1.7	12.6	27.3	7.6	4.4	2.4	8.7	8.6	33.3	15.0	18
143.9	17.4	6.9	.7	7.1	8.0	3.7	3.5	6.4	5.1	4.2	14.4	11.6	19
328.8	39.7	13.7	5.5	21.3	7.1	4.5	9.5	10.4	6.9	24.3	16.0	20.8	20
1,446.0	158.3	254.8	85.5	69.4	27.2	18.0	38.0	21.4	22.9	36.3	50.9	94.9	21
10.5	1.3	.5	.2	.5	.4	.2	.2	.2	.2	.4	1.2	.9	22
1,393.5	135.7	36.6	7.8	90.6	10.8	11.8	20.6	25.6	20.2	61.6	46.1	118.1	23
190.3	.1	.1	------	(5)	(5)	(5)	------	20.8	.8	2.3	(5)	5.2	24
4.9	.6	.2	(5)	.3	.2	.1	(5)	.2	.2	.2	.5	.4	25
35.0	3.8	1.2	.2	4.4	.4	.4	.4	1.1	.5	1.2	1.6	1.9	26
7,254.0	1,140.3	283.4	109.1	305.6	257.2	107.8	154.7	97.4	154.1	194.7	461.3	724.5	27
1,604.6	229.0	109.8	123.0	[16] *21.4*	.9	5.9	22.4	[16] *12.3*	9.7	44.2	83.6	311.2	28
15.0	1.2	.3	.3	.6	.1	.1	.1	.1	.3	.3	1.2	2.8	29
1,589.5	227.9	109.5	122.7	[16] *22.0*	.8	5.8	22.4	[16] *12.4*	9.4	43.9	82.4	308.4	30
374.2	48.6	21.7	19.6	12.8	4.8	4.1	4.3	3.0	5.1	10.9	18.6	51.8	31
2.4	.3	.1	(5)	.2	.1	.1	(5)	(5)	.1	(5)	.1	.2	32
376.5	49.0	21.8	19.6	13.0	4.8	4.2	4.4	3.0	5.2	11.0	18.7	52.0	33
1,228.0	180.0	88.0	103.4	[16] *34.4*	[16] *3.9*	1.7	18.1	[16] *15.3*	4.5	33.3	64.9	259.2	34

[10] Consists of interest on obligations of States, Territories, or political subdivisions thereof, the District of Columbia, United States possessions; obligations of the United States issued on or before Sept. 1, 1917f Treasury notes, Treasury bills, and Treasury certificates of indebtedness; United States savings bonds and Treasury bonds owned in principal amount of $5,000 or less; and obligations of instrumentalities o, the United States.

[11] Unlike 1937, excludes "Royalties."

[12] Includes taxes which are reported in "Cost of goods sold."

[13] Includes taxes which are reported in "Cost of operations."

[14] Excludes (1) Federal income and excess-profits taxes and (2) taxes reported in "Cost of goods sold" and "Cost of operations."

[15] Limited to 5 percent of net income before deduction of contributions or gifts.

[16] Deficit.

[17] "Net income" or "Deficit" is the amount reported for excess-profits tax computation. (See note 1 on table 207.)

No. 215.—Income Tax Returns, Corporation—Receipts, Deductions,

[All money figures in millions

		MANUFACTURING—continued							
		Petroleum and coal products	Stone, clay, and glass products	Iron, steel, and products	Nonferrous metals and their products	Electrical machinery and equipment	Machinery, except transportation equipment and electrical	Automobiles and equipment, except electrical	Transportation equipment, except automobiles
1	Number of returns	713	3,601	6,569	2,595	1,706	6,077	974	774
2	**Compiled receipts, total** [2]	5,099.8	1,221.9	4,291.2	1,252.1	1,578.4	3,089.8	3,053.1	635.3
3	Gross sales [3]	4,690.8	1,183.7	4,211.1	1,174.6	1,541.6	2,904.8	2,905.4	580.4
4	Gross receipts from operations [4]	205.1	7.7	18.4	50.6	4.7	64.6	3.4	35.7
5	Interest	15.1	2.1	9.7	2.5	4.1	15.0	4.8	2.0
6	Rents and royalties [6]	33.1	4.7	11.5	2.4	5.0	25.8	11.6	3.8
7	Net capital gain [7]	2.3	.6	2.5	.4	1.7	1.7	1.8	.2
8	Net gain, sale of property other than capital assets.[8]	2.5	.7	.8	.1	.5	1.3	.2	.2
	Dividends from:								
9	Domestic corporations	114.9	6.2	10.7	7.6	7.9	14.3	44.0	4.2
10	Foreign corporations	5.2	6.2	7.9	6.5	4.0	11.7	59.1	3.3
	Interest on Government obligations:								
11	Subject to excess-profits tax [9]	.4	.8	1.4	.4	.4	1.9	.4	.3
12	Wholly tax-exempt [10]	1.0	.4	1.0	.3	.7	2.6	1.1	.3
13	Other receipts [11]	28.9	8.9	16.2	6.6	7.7	26.1	21.4	4.8
14	**Compiled deductions, total**	5,040.0	1,156.4	4,278.8	1,201.0	1,496.8	2,872.7	2,906.8	618.6
15	Cost of goods sold [12]	3,441.4	791.9	3,257.8	932.2	1,083.4	1,966.8	2,458.8	462.0
16	Cost of operations [13]	104.6	4.2	10.3	23.8	1.5	9.7	1.5	24.1
17	Compensation of officers	13.9	32.8	84.5	27.1	24.4	78.4	15.5	11.0
18	Rent paid on business property	51.1	5.8	22.4	6.5	8.6	13.9	6.9	2.7
19	Bad debts	8.9	4.1	9.6	2.5	2.6	13.0	5.5	1.0
20	Interest paid	36.0	10.4	46.5	9.3	6.0	17.1	6.6	5.0
21	Taxes paid [14]	167.9	31.6	116.5	27.8	43.7	78.3	42.7	18.1
22	Contributions or gifts [15]	.4	.4	.7	.3	.5	1.2	.2	.1
23	Depreciation	255.5	59.4	181.6	31.8	49.6	94.1	63.3	22.5
24	Depletion	151.5	1.3	2.1	3.0	1.3	.4	.7	(5)
25	Net capital loss [7]	.1	.2	.4	.1	.1	.4	.1	.1
26	Net loss, sale of property other than capital assets.[8]	2.5	1.1	3.5	.4	.6	1.7	.5	6.7
27	Other deductions	806.1	213.1	542.7	136.3	274.5	597.8	304.4	65.2
28	**Compiled net profit or net loss**	59.3	65.5	12.4	51.1	81.5	197.0	146.3	16.8
29	Deduct tax-exempt interest	1.0	.4	1.0	.3	.7	2.6	1.1	.3
30	Net income or deficit [17]	58.3	65.1	11.4	50.8	80.8	194.4	145.2	16.5
31	Income tax	15.0	14.1	22.5	10.5	15.3	37.5	31.0	6.6
32	Excess-profits tax	(5)	.1	.2	(5)	.1	.3	(5)	(5)
33	**Total tax**	15.0	14.2	22.7	10.6	15.4	37.8	31.0	6.6
34	**Compiled net profit less total tax**	44.3	51.3	[16] *10.3*	40.6	66.1	159.2	115.3	10.2

[2] Excludes nontaxable income other than interest on tax-exempt obligations.

[3] Gross sales less returns and allowances where inventories are an income-determining factor. For "Cost of goods sold," see "Deductions."

[4] Gross receipts from operations where inventories are not an income-determining factor. For "Cost of operations," see "Deductions."

[5] Less than $50,000.

[6] Includes "Royalties" which for 1937 were tabulated in "Other receipts."

[7] Unlike 1937, capital assets exclude property used in trade or business of a character subject to the allowance for depreciation. Includes losses from worthless stocks and bonds, which were tabulated in "Other deductions" for 1937. Net capital loss is limited to $2,000 except for certain losses in the cases of banks and trust companies.

[8] Consists of net gain or loss from property used in trade or business of a character subject to the allowance for depreciation, which under the Revenue Act of 1938 is excluded from capital assets. For 1937, net gain or loss from sale of depreciable property was included in "Net capital gain or loss."

[9] Consists of interest on United States savings bonds and Treasury bonds owned in principal amount of over $5,000.

PROFITS, AND TAX, BY MAJOR INDUSTRIAL GROUPS: 1938—Continued

and tenths of millions of dollars]

MANUFACTURING—con.		PUBLIC UTILITIES				TRADE							
								Retail					
Other manufacturing	Manufacturing not allocable	Total public utilities	Transportation	Communication	Other public utilities	Total trade	Wholesale	Total retail	Department, general merchandise, dry goods	Limited-price variety stores	Mail-order houses	Food stores	
5,171	1,753	21,961	14,320	3,629	4,003	139,192	37,032	86,692	6,267	353	260	5,200	1
1,039.6	621.6	12,145.9	6,997.6	1,655.7	3,492.7	39,048.5	17,782.1	17,266.6	4,126.1	901.5	120.5	2,940.2	2
991.5	607.4	137.3	92.1	2.9	42.2	37,530.8	17,073.3	16,599.1	3,993.4	871.4	118.3	2,910.1	3
23.7	2.8	11,481.5	6,697.7	1,450.9	3,332.9	844.2	499.1	274.6	21.0	2.3	.5	15.4	4
3.3	1.1	93.2	53.5	11.3	28.3	76.0	30.4	38.5	17.0	3.0	.1	.5	5
5.1	1.7	86.9	40.4	22.9	23.6	95.8	22.7	60.1	17.8	8.7	(5)	3.2	6
.5	1.0	6.2	3.0	.8	2.4	7.0	2.9	3.3	.9	(5)	(5)	.2	7
.4	.2	5.9	3.3	.1	2.5	4.1	1.3	2.2	.3	(5)	(5)	.5	8
2.6	1.2	268.5	61.6	161.4	45.5	59.7	39.5	18.2	6.7	5.2	(5)	1.0	9
4.0	1.5	3.6	.7	1.5	1.4	39.4	9.8	9.7	(5)	9.5	(5)	(5)	10
.4	.2	4.5	3.7	.1	.7	3.1	1.3	1.6	.4	(5)	(5)	.5	11
.2	.1	4.3	1.7	1.1	1.4	2.3	1.1	1.0	.3	.1	(5)	.1	12
8.2	4.3	54.2	39.8	2.7	11.8	386.0	100.8	258.3	68.3	1.3	1.0	8.8	13
985.6	607.0	11,471.8	7,118.5	1,301.4	3,052.0	38,630.5	17,635.8	17,053.1	4,004.8	840.4	118.4	2,909.0	14
623.5	445.8	104.1	69.2	1.3	33.6	30,077.8	14,935.0	12,073.5	2,762.7	557.5	74.0	2,317.6	15
9.8	1.7	6,505.6	4,507.3	682.4	1,315.9	409.0	218.6	155.2	3.8	.1	.2	9.6	16
42.2	17.6	105.5	75.7	7.5	22.3	781.6	304.8	337.7	46.0	3.1	1.9	21.4	17
10.3	3.8	160.1	76.7	43.6	39.7	677.7	95.7	536.2	97.6	62.4	.5	55.7	18
5.8	2.0	25.6	7.9	6.5	11.2	154.5	63.0	71.1	16.6	.1	.8	2.0	19
8.1	4.1	1,174.4	692.6	72.6	409.2	141.0	57.2	66.0	18.2	3.1	.3	3.9	20
28.1	13.8	985.8	487.5	128.6	369.7	421.6	119.6	253.4	74.1	20.7	.9	30.0	21
.3	.1	3.2	.5	.8	2.0	6.5	1.9	4.0	1.5	.2	(5)	.5	22
33.4	16.7	802.0	275.0	197.5	419.4	285.3	68.3	171.7	45.4	12.7	.5	22.0	23
(5)	.5	15.8	4.3	(5)	11.5	1.4	.4	.8	.1	------	(5)	(5)	24
.3	.1	1.0	.7	.1	.2	4.7	1.9	2.0	.2	(5)	(5)	.1	25
.8	.2	19.4	9.7	1.4	8.2	6.9	1.5	3.6	.5	.1	(5)	.4	26
222.9	100.6	1,479.5	911.4	158.9	409.2	5,662.5	1,767.9	3,327.9	938.0	180.4	39.3	445.8	27
54.0	14.6	874.1	[16] *120.9*	354.3	440.7	417.9	146.3	213.5	121.3	61.2	2.0	31.2	28
.2	.1	4.3	1.7	1.1	1.4	2.3	1.1	1.0	.3	.1	(5)	.1	29
53.8	14.5	869.9	[16] *122.6*	353.2	439.2	415.7	145.2	212.5	121.0	61.1	2.0	31.1	30
12.2	4.1	166.5	53.1	38.4	75.0	113.5	37.9	60.3	23.3	9.7	.5	6.3	31
.2	(5)	.4	.3	(5)	.1	1.2	.5	.4	.1	(5)	(5)	(5)	32
12.3	4.2	166.8	53.4	38.4	75.1	114.8	38.4	60.7	23.3	9.7	.5	6.4	33
41.6	10.4	507.3	[16] *174.3*	315.9	365.6	303.3	108.0	152.8	97.9	51.4	1.6	24.8	34

[10] Consists of interest on obligations of States, Territories, or political subdivisions thereof, the District of Columbia, United States possessions; obligations of the United States issued on or before Sept. 1, 1917, Treasury notes, Treasury bills, and Treasury certificates of indebtedness; United States savings bonds and Treasury bonds owned in principal amount of $5,000 or less; and obligations of instrumentalities of the United States.

[11] Unlike 1937, excludes "Royalties."

[12] Includes taxes which are reported in "Cost of goods sold."

[13] Includes taxes which are reported in "Cost of operations."

[14] Excludes (1) Federal income and excess-profits taxes and (2) taxes reported in "Cost of goods sold" and "Cost of operations."

[15] Limited to 5 percent of net income before deduction of contributions or gifts.

[16] Deficit.

[17] "Net income" or "Deficit" is the amount reported for excess-profits tax computation. (See note 1 on table 207.)

No. 215.—Income Tax Returns, Corporation—Receipts, Deductions,

[All money figures in millions and

		TRADE—continued							
		Retail—Continued							
		Package liquor stores	Drug stores	Apparel	Furniture and house furnishings	Eating and drinking places	Dealers in automobiles, accessories, tires, batteries	Filling stations	Hardware
1	Number of returns	1,617	5,713	11,220	5,704	7,686	10,535	2,259	3,302
2	**Compiled receipts, total** [2]	78.4	580.2	1,592.3	749.5	670.8	2,236.3	261.9	188.1
3	Gross sales [3]	76.0	567.5	1,535.9	651.6	608.7	2,201.6	252.4	183.0
4	Gross receipts from operations [4]	2.1	4.8	16.8	13.6	53.0	69.5	5.3	1.7
5	Interest	(5)	.3	1.3	2.6	.4	4.9	.1	.7
6	Rents and royalties [6]	.1	1.5	5.6	2.7	4.7	1.9	2.2	.6
7	Net capital gain [7]	(5)	.1	.2	.2	.2	.2	.1	(5)
8	Net gain, sale of property other than capital assets. [8]	(5)	.1	.1	.1	.1	.1	.1	(5)
	Dividends from:								
9	Domestic corporations	(5)	.9	.6	.6	.6	.4	.2	.1
10	Foreign corporations	------	------	(5)	(5)	(5)	(5)	(5)	(5)
	Interest on Government obligations:								
11	Subject to excess-profits tax [9]	------	(5)	.2	(5)	(5)	.1	.1	(5)
12	Wholly tax-exempt [10]	(5)	(5)	.1	.1	(5)	(5)	.1	(5)
13	Other receipts [11]	.2	5.1	31.7	77.9	3.0	17.4	1.2	2.1
14	**Compiled deductions, total**	79.0	574.4	1,590.8	746.5	672.6	2,313.5	256.4	188.8
15	Cost of goods sold [12]	59.1	397.9	1,024.6	368.6	355.0	1,871.1	189.9	139.3
16	Cost of operations [13]	1.6	2.7	6.7	3.9	34.0	47.2	3.5	1.1
17	Compensation of officers	4.9	17.3	56.7	34.1	24.7	49.1	6.5	10.8
18	Rent paid on business property	2.8	30.3	110.4	29.2	47.1	31.5	6.0	4.4
19	Bad debts	.1	.6	8.3	9.6	.4	7.4	.8	1.6
20	Interest paid	.1	1.1	4.1	5.2	2.3	10.7	.8	1.2
21	Taxes paid [14]	1.3	8.2	20.1	14.3	16.3	18.1	5.6	2.9
22	Contributions or gifts [15]	(5)	.1	.5	.2	.1	.2	.1	(5)
23	Depreciation	.5	6.4	15.0	5.7	16.7	9.7	3.9	1.4
24	Depletion	------	(5)	(5)	(5)	(5)	.1	(5)	(5)
25	Net capital loss [7]	(5)	.1	.2	.1	.1	.2	(5)	(5)
26	Net loss, sale of property other than capital assets. [8]	(5)	.1	.2	.3	.2	.4	(5)	.1
27	Other deductions	8.6	109.7	343.9	275.3	175.6	267.7	39.2	25.9
28	**Compiled net profit or net loss**	[16] 5	5.9	1.5	2.9	[16] 1.8	[16] 17.2	5.5	[16] 7
29	Deduct tax-exempt interest	(5)	(5)	.1	.1	(5)	(5)	.1	(5)
30	Net income or deficit [17]	[16] 5	5.8	1.4	2.9	[16] 1.8	[16] 17.2	5.4	[16] 7
31	Income tax	.1	1.6	4.2	2.8	1.7	1.7	1.2	.4
32	Excess-profits tax	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
33	Total tax	.1	1.7	4.2	2.8	1.7	1.7	1.2	.4
34	**Compiled net profit less total tax**	[16] 6	4.2	[16] 2.7	.1	[16] 3.5	[16] 18.9	4.3	[16] 1.1

[2] Excludes nontaxable income other than interest on tax-exempt obligations.

[3] Gross sales less returns and allowances where inventories are an income-determining factor. For "Cost of goods sold," see "Deductions."

[4] Gross receipts from operations where inventories are not an income-determining factor. For "Cost of operations," see "Deductions."

[5] Less than $50,000.

[6] Includes "Royalties" which for 1937 were tabulated in "Other receipts."

[7] Unlike 1937, capital assets exclude property used in trade or business of a character subject to the allowance for depreciation. Includes losses from worthless stocks and bonds, which were tabulated in "Other deductions" for 1937. Net capital loss is limited to $2,000 except for certain losses in the cases of banks and trust companies.

[8] Consists of net gain or loss from property used in trade or business of a character subject to the allowance for depreciation, which under the Revenue Act of 1938 is excluded from capital assets. For 1937, net gain or loss from sale of depreciable property was included in "Net capital gain or loss."

PROFITS, AND TAX, BY MAJOR INDUSTRIAL GROUPS: 1938—Continued

tenths of millions of dollars]

TRADE—continued				SERVICE							FINANCE, ETC.		
Retail—Continued													
Lumber and coal yards	Other retail trade	Retail trade not allocable	Trade not allocable	Total service	Personal service	Business service	Automobile repair services	Amusement	Other, including schools	Service not allocable	Total finance, insurance, real estate and lessors of real property	Banks and trust companies	
8,196	15,285	3,095	15,468	40,973	14,247	6,747	4,881	9,165	5,737	196	140,437	16,340	1
1,019.8	1,377.2	363.7	3,999.8	3,558.2	1,197.7	680.4	207.0	1,140.8	326.9	5.5	9,042.0	1,844.3	2
982.3	1,300.2	346.3	3,858.4	724.3	355.1	115.1	134.2	58.4	59.8	1.7	74.1	-------	3
17.0	45.6	6.0	70.5	2,680.3	792.4	551.1	65.1	1,023.4	253.5	3.6	2,988.8	269.2	4
2.9	3.5	1.0	7.2	6.5	1.1	1.2	.2	2.9	1.2	(5)	2,119.3	897.2	5
4.4	5.3	1.3	13.1	70.7	34.1	4.1	5.4	22.7	4.4	(5)	1,651.0	98.8	6
.5	.4	.2	.8	4.1	1.1	.3	.2	2.1	.4	.1	149.8	83.7	7
.3	.4	.1	.6	1.4	.3	.1	.2	.5	.2	(5)	59.2	1.7	8
.7	1.1	.1	2.0	20.9	1.8	2.4	.1	14.9	1.7	(5)	1,065.3	20.9	9
(5)	.2	(5)	19.9	5.0	(5)	.8	-------	3.0	1.1	------	107.6	.7	10
.1	.1	.1	.2	.5	.1	.2	(5)	(5)	.2	------	247.7	205.2	11
.1	.1	(5)	.2	.6	.2	.2	(5)	.1	.2	(5)	432.5	221.1	12
11.4	20.4	8.6	26.9	35.0	11.4	4.8	1.6	12.7	4.4	.1	146.7	45.9	13
1,016.1	1,378.0	364.4	3,941.6	3,507.8	1,222.5	655.5	210.5	1,088.8	324.9	5.6	7,721.2	1,503.6	14
762.0	935.0	259.4	3,069.4	449.2	187.6	85.5	92.7	37.7	44.6	1.1	58.6	-------	15
11.9	25.5	3.5	35.2	1,021.5	298.3	250.5	26.2	349.0	96.5	1.0	168.4	1.0	16
39.4	60.0	11.9	89.0	186.3	61.4	53.6	13.3	29.8	27.3	.8	433.2	182.8	17
7.0	44.0	7.1	45.8	192.6	57.7	15.6	22.7	85.7	10.7	.2	195.1	49.8	18
9.4	10.0	3.5	20.4	16.3	6.5	3.1	1.3	2.6	2.7	.1	307.2	189.3	19
6.7	6.3	1.9	17.8	65.4	34.9	2.5	2.5	22.1	3.3	.1	1,074.8	269.8	20
16.6	19.0	5.2	48.7	116.5	56.7	12.4	5.4	33.6	8.2	.1	617.1	96.7	21
.2	.3	.1	.6	1.2	.5	.2	.1	.3	.1	(5)	4.6	1.7	22
13.6	14.0	4.3	45.2	141.5	73.7	14.4	7.0	38.0	8.3	.2	402.9	53.1	23
.3	.2	(5)	.2	.3	(5)	(5)	(5)	(5)	.2	------	22.3	.1	24
.5	.3	.1	.7	1.4	.7	.2	.1	.2	.2	(5)	60.8	34.7	25
.5	.6	.1	1.7	3.3	1.6	.1	(5)	1.3	.3	(5)	75.5	11.5	26
148.0	263.1	67.3	566.7	1,312.4	442.8	217.4	39.3	488.4	122.4	2.0	4,300.7	612.4	27
3.6	[16] 8	[16] 7	58.2	50.4	[16] *24.8*	24.8	[16] *3.5*	52.0	2.0	[16] *1*	1,320.8	340.7	28
.1	.1	(5)	.2	.6	.2	.2	(5)	.1	.2	(5)	432.5	221.1	29
3.5	[16] *9*	[16] *7*	58.0	49.8	[16] *25.0*	24.6	[16] *3.5*	51.9	1.8	[16] *1*	888.3	119.7	30
2.7	3.4	.8	15.3	23.6	3.9	5.7	.3	11.6	2.1	(5)	132.8	12.1	31
.1	.1	(5)	.3	.3	.1	(5)	(5)	.1	.1	(5)	1.0	.2	32
2.7	3.4	.8	15.6	23.9	3.9	5.7	.3	11.7	2.1	(5)	133.8	12.4	33
.9	[16] *4.2*	[16] *1.5*	42.6	26.6	[16] *28.7*	19.1	[16] *3.8*	40.3	[16] *1*	[16] *1*	1,187.1	328.4	34

[9] Consists of interest on United States savings bonds and Treasury bonds owned in principal amount of over $5,000.

[10] Consists of interest on obligations of States, Territories, or political subdivisions thereof, the District of Columbia, United States possessions; obligations of the United States issued on or before Sept. 1, 1917, Treasury notes, Treasury bills, and Treasury certificates of indebtedness; United States savings bonds and Treasury bonds owned in principal amount of $5,000 or less; and obligations of instrumentalities of the United States.

[11] Unlike 1937, excludes "Royalties."

[12] Includes taxes which are reported in "Cost of goods sold."

[13] Includes taxes which are reported in "Cost of operations."

[14] Excludes (1) Federal income and excess-profits taxes and (2) taxes reported in "Cost of goods sold" and "Cost of operations."

[15] Limited to 5 percent of net income before deduction of contributions or gifts.

[16] Deficit.

[17] "Net income" or "Deficit" is the amount reported for excess-profits tax computation. (See note 1 on table 207.)

No. 215.—Income Tax Returns, Corporation—Receipts, Deductions,

[All money figures in millions

		FINANCE, INSURANCE, REAL ESTATE AND LESSORS OF REAL PROPERTY—continued						
		Mortgage and title companies	Investment trusts and investment companies	Holding companies [15]	Other corporations holding securities [19]	Security and commodity exchange brokers and dealers	Commercial credit and finance companies	Industrial and personal loan companies
1	Number of returns	1,527	1,128	1,152	4,875	2,241	2,756	2,421
2	**Compiled receipts, total** [2]	59.3	136.2	854.7	400.3	150.9	230.5	121.5
3	Gross sales [3]			1.0	14.8		5.4	2.2
4	Gross receipts from operations [4]	13.3	25.4	21.1	8.5	87.0	164.0	40.4
5	Interest	18.9	15.1	138.2	71.5	5.6	46.5	73.0
6	Rents and royalties [6]	16.4	1.6	11.2	7.5	1.0	1.1	.9
7	Net capital gain [7]	1.0	11.6	6.7	11.1	8.7	.3	.1
8	Net gain, sale of property other than capital assets. [8]	1.4	.4	.1	.4	32.5	.2	.1
	Dividends from:							
9	Domestic corporations	.4	76.4	589.2	239.3	5.3	8.1	1.6
10	Foreign corporations	(5)	2.4	66.9	35.6	.1	.2	(5)
	Interest on Government obligations:							
11	Subject to excess-profits tax [9]	.2	.7	1.6	2.3	1.3	.1	(5)
12	Wholly tax-exempt [10]	2.9	1.0	.9	3.6	3.9	(5)	.1
13	Other receipts [11]	4.7	1.6	17.9	5.7	5.5	4.5	3.0
14	**Compiled deductions, total**	35.1	70.7	301.5	165.7	155.0	166.8	93.1
15	Cost of goods sold [12]			.6	13.2		4.8	1.7
16	Cost of operations [13]	.9	9.2	4.7	.3	34.0	3.1	4.8
17	Compensation of officers	4.6	3.6	8.7	14.5	26.6	12.4	9.0
18	Rent paid on business property	1.2	.8	3.0	1.7	7.7	4.4	4.1
19	Bad debts	10.9	.7	10.4	15.5	7.2	15.9	8.5
20	Interest paid	17.6	16.2	194.7	60.9	5.3	29.8	16.3
21	Taxes paid [14]	4.7	5.0	12.3	11.5	5.6	6.5	3.9
22	Contributions or gifts [15]	(5)	.1	.2	.9	.2	.1	.1
23	Depreciation	2.8	.6	7.5	3.6	1.3	2.0	.9
24	Depletion	(5)	.2	.6	.6	.1	(5)	(5)
25	Net capital loss [7]	3.6	.7	.4	2.6	.4	.2	.1
26	Net loss, sale of property other than capital assets. [8]	3.2	.8	.1	2.6	1.6	.1	.2
27	Other deductions	35.8	33.1	58.2	37.8	65.2	87.4	43.4
28	**Compiled net profit or net loss**	[16] *25.8*	65.5	553.2	234.5	[16] *4.2*	63.7	28.4
29	Deduct tax-exempt interest	2.9	1.0	.9	3.6	3.9	(5)	.1
30	Net income or deficit [17]	[16] *23.7*	64.5	552.3	230.9	[16] *8.0*	63.6	28.3
31	Income tax	.4	2.0	26.3	15.1	1.4	10.0	4.7
32	Excess-profits tax	(5)	(5)	.2	(5)	(5)	(5)	(5)
33	**Total tax**	.4	2.1	26.5	15.1	1.4	10.1	4.7
34	**Compiled net profit less total tax**	[16] *26.2*	63.4	526.7	219.4	[16] *5.6*	53.6	23.7

[2] Excludes nontaxable income other than interest on tax-exempt obligations.

[3] Gross sales less returns and allowances where inventories are an income-determining factor. For "Cost of goods sold," see "Deductions."

[4] Gross receipts from operations where inventories are not an income-determining factor. For "Cost of operations," see "Deductions."

[5] Less than $50,000.

[6] Includes "Royalties" which for 1937 were tabulated in "Other receipts."

[7] Unlike 1937, capital assets exclude property used in trade or business of a character subject to the allowance for depreciation. Includes losses from worthless stocks and bonds, which were tabulated in "Other deductions" for 1937. Net capital loss is limited to $2,000 except for certain losses in the cases of banks and trust companies.

[8] Consists of net gain or loss from property used in trade or business of a character subject to the allowance for depreciation, which under the Revenue Act of 1938 is excluded from capital assets. For 1937, net gain or loss from sale of depreciable property was included in "Net capital gain or loss"

[9] Consists of interest on United States savings bonds and Treasury bonds owned in principal amount of over $5,000.

[10] Consists of interest on obligations of States, Territories, or political subdivisions thereof, the District of Columbia, United States possessions; obligations of the United States issued on or before Sept. 1, 1917, Treasury notes, Treasury bills, and Treasury certificates of indebtedness; United States savings bonds and Treasury bonds owned in principal amount of $5,000 or less; and obligations of instrumentalities of the United States.

PROFITS, AND TAX, BY MAJOR INDUSTRIAL GROUPS: 1938—Continued

and tenths of millions of dollars]

FINANCE, INSURANCE, REAL ESTATE AND LESSORS OF REAL PROPERTY—CON.					Construction	AGRICULTURE, FORESTRY, AND FISHERY					Nature of business not allocable, except trade	
Other finance companies	Insurance carriers, agents, etc.	Real estate, including lessors of buildings	Lessors of real property except buildings	Finance, insurance, real estate and lessors of real property not allocable		Total agriculture, forestry, and fishery	Agriculture and services	Forestry	Fishery	Agriculture, forestry, and fishery not allocable		
1,802	7,586	89,913	4,218	4,418	16,341	8,903	8,227	455	298	13	4,126	1
62.3	3,086.0	1,800.5	199.8	95.8	1,964.1	603.8	552.3	19.0	32.3	.3	206.1	2
4.0	-------	38.7	5.2	2.9	583.5	464.9	422.4	14.8	27.5	.1	177.7	3
6.7	1,772.8	430.2	116.2	33.9	1,342.9	106.1	99.3	2.3	4.5	.1	18.6	4
3.2	791.2	33.2	2.9	22.9	3.2	3.0	2.6	.3	(5)	(5)	1.4	5
38.7	189.2	1,211.0	58.9	14.7	7.5	8.4	8.1	.2	.1	(5)	3.0	6
.7	3.0	14.9	2.0	5.5	1.4	2.2	1.6	.6	(5)	(5)	.3	7
.4	.2	20.1	1.2	.6	2.6	.7	.5	.1	(5)	-------	.7	8
6.8	90.7	15.3	3.0	8.1	3.9	6.6	6.4	.1	.1	(5)	1.0	9
.1	1.2	.3	.1	.1	.1	2.7	2.7	(5)	(5)	-------	.2	10
.1	33.9	1.2	.4	.7	.5	.8	.8	(5)	(5)	-------	.1	11
.1	195.3	1.7	.2	1.6	.7	.2	.2	(5)	(5)	(5)	.1	12
1.7	7.9	33.9	9.8	4.7	17.8	8.2	7.6	.4	.2	(5)	3.0	13
62.1	2,928.3	1,941.8	146.1	101.3	1,938.3	606.7	552.9	21.1	32.5	.2	215.5	14
3.1	-------	28.6	4.3	2.3	465.0	328.1	293.4	11.6	22.9	.1	137.6	15
1.8	30.0	75.3	.7	1.8	1,073.6	42.7	39.4	.8	2.5	(5)	9.4	16
3.8	52.4	98.9	4.9	11.1	96.8	20.0	18.4	.7	.9	(5)	8.4	17
.8	19.2	98.2	1.6	2.6	11.5	6.3	6.0	.1	.2	(5)	2.8	18
5.5	5.5	25.0	1.8	11.0	7.2	3.1	2.7	.2	.1	(5)	2.4	19
2.8	43.7	350.8	49.9	17.1	8.2	14.2	12.8	1.1	.2	(5)	4.3	20
2.6	104.1	337.3	19.0	7.9	28.5	16.7	15.0	1.3	.4	(5)	5.1	21
(5)	.3	.9	.1	.1	.4	.2	.2	(5)	(5)	(5)	.1	22
5.9	42.5	268.2	9.9	4.8	36.1	26.7	23.7	1.8	1.2	(5)	5.1	23
.1	.1	2.2	18.3	.1	.2	1.5	.3	1.2	(5)	(5)	.3	24
.3	.8	15.7	.3	1.0	.8	.6	.5	.1	(5)	-------	.3	25
2.4	8.3	40.8	1.1	2.8	1.3	2.5	2.2	.1	.1	-------	2.4	26
33.0	2,621.4	600.0	34.2	38.8	208.8	144.2	138.2	2.2	3.8	.1	37.3	27
.2	157.7	[16] *141.3*	53.7	[16] *5.5*	25.8	[16] *2.9*	[16] *.6*	[16] *2.1*	[16] *.2*	(5)	[16] *9.4*	28
.1	195.3	1.7	.2	1.6	.7	.2	.2	(5)	(5)	(5)	.1	29
.1	[16] *37.6*	[16] *143.0*	53.4	[16] *7.2*	25.1	[16] *8.2*	[16] *.8*	[16] *2.1*	[16] *.2*	(5)	[16] *9.5*	30
2.5	26.9	17.3	12.6	1.4	9.8	4.2	3.9	.1	.1	(5)	.8	31
(5)	.1	.3	.1	(5)	.4	.1	.1	(5)	(5)	-------	(5)	32
2.5	26.9	17.6	12.7	1.5	10.2	4.3	4.0	.1	.2	(5)	.8	33
[16] *2.3*	130.8	[16] *153.9*	41.0	[16] *7.0*	15.6	[16] *7.2*	[16] *4.6*	[16] *2.3*	[16] *.4*	(5) (16)	[16] *10.2*	34

[11] Unlike 1937, excludes "Royalties."
[12] Includes taxes which are reported in "Cost of goods sold."
[13] Includes taxes which are reported in "Cost of operations."
[14] Excludes (1) Federal income and excess-profits taxes and (2) taxes reported in "Cost of goods sold" and "Cost of operations."
[15] Limited to 5 percent of net income before deduction of contributions or gifts.
[16] Deficit.
[17] "Net income" or "Deficit" is the amount reported for excess-profits tax computation. (See note 1 on table 207.)
[18] Consists of corporations who at any time during the taxable year owned 50 percent or more of the voting stock of another corporation and whose income from such stock was 50 percent or more of the amount of dividends received.
[19] Consists of corporations (other than investment trusts and investment companies) who (a) at no time during the taxable year owned 50 percent or more of the voting stock of another corporation or (b) at any time during the taxable year owned 50 percent or more of the voting stock of another corporation but whose income from such stock was less than 50 percent of the amount of dividends received.

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

No. 216.—Assets and Liabilities of Corporations: 1930 to 1938

[All money figures in millions of dollars. See headnote, table 207]

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	104,968
1934	469,804	410,626	301,307	19,961	40,520	14,311	19,084	90,573	102,751
1935	477,113	416,205	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	16,684	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
1938	471,032	411,941	300,022	27,973	37,763	16,582	25,527	82,701	99,209

DEC. 31 (or at close of fiscal year nearest thereto)	ASSETS—con.	LIABILITIES							
	Other assets	Notes and accounts payable	Bonded debt and mortgages	Other liabilities	Capital stock [5]		Surplus and undivided profits	Deficit	Net surplus
					Preferred	Common			
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	16,129	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	25,121	49,326	[6] 87,276	18,364	77,339	[7] 58,524	[8] 12,594	45,930
1938	10,176	21,851	50,278	[6] 90,455	18,108	74,792	[7] 57,669	[8] 13,131	44,537

[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] 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, 1937, and 1938 certain obligations subject to excess-profits tax.
[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] For 1937 and 1938, excludes "Surplus reserves."
[7] 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." Prior to 1937 the net amount of "Surplus and undivided profits" or "Deficit" was tabulated from each return.
[8] Consists of negative amounts for "Paid-in or capital surplus" and "Earned surplus and undivided profits."

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

No. 217.—Income Tax Returns, Corporation, by Total-Assets Classes, by Industrial Groups: 1938

[All money figures (except assets classes) in millions and tenths of millions of dollars. See headnote, table 207]

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 industrial groups					Mining and quarrying				
Total	411,941	300,021.7	117,595.7	4,144.0	3,691.9	9,468	7,545.3	2,488.8	51.7	49.9
Under 50	227,491	4,139.8	9,347.0	[6] 203.9	[6] 204.3	4,110	80.3	81.9	[6] 8.4	[6] 8.4
50-100	59,582	4,237.6	6,411.9	[6] 21.3	[6] 21.7	1,463	104.6	78.8	[6] 2.3	[6] 2.4
100-250	57,733	9,112.0	10,535.2	50.5	48.2	1,639	261.1	165.3	[6] 3.6	[6] 3.6
250-500	27,371	9,628.9	8,495.1	105.5	100.3	881	312.8	196.9	[6] 1.8	[6] 1.9
500-1,000	17,079	11,965.5	8,405.7	162.2	149.0	570	399.5	214.4	1.7	1.7
1,000-5,000	17,187	35,789.2	18,543.6	561.4	512.1	600	1,296.6	478.4	11.8	11.5
5,000-10,000	2,542	17,583.9	7,191.7	301.5	277.0	92	640.0	186.8	1.8	1.7
10,000-50,000	2,213	45,225.4	16,640.5	957.9	893.4	93	1,800.8	577.4	20.8	20.4
50,000 and over	743	162,339.4	32,024.9	2,229.1	1,937.8	20	2,649.5	508.7	31.7	31.0
	Manufacturing					Public utilities				
Total	82,155	54,792.2	50,489.0	1,615.5	1,600.6	18,595	60,843.1	12,036.9	686.6	682.4
Under 50	41,155	779.5	1,953.7	[6] 49.1	[6] 49.1	10,897	169.6	331.3	[6] 5.3	[6] 5.3
50-100	12,196	872.2	1,684.7	[6] 9.4	[6] 9.4	2,082	146.7	180.5	3.5	3.5
100-250	12,905	2,052.3	3,408.8	15.9	15.6	2,035	321.9	272.0	9.6	9.5
250-500	6,433	2,270.0	3,253.4	40.4	39.9	1,045	366.9	257.3	14.5	14.5
500-1,000	4,108	2,884.1	3,553.5	74.6	73.8	708	544.6	267.6	10.7	10.6
1,000-5,000	4,088	8,532.1	8,912.4	261.5	258.4	989	2,244.8	744.2	43.7	43.5
5,000-10,000	594	4,084.2	3,464.1	137.4	135.7	251	1,787.7	444.7	32.2	32.0
10,000-50,000	538	10,772.0	8,031.6	392.8	389.5	323	7,549.8	1,634.2	180.4	179.4
50,000 and over	138	22,545.7	16,226.7	751.4	746.2	205	47,711.2	7,905.1	397.3	394.7
	Trade					Service				
Total	124,765	18,346.0	37,974.2	435.1	432.8	33,816	4,294.0	3,408.8	59.1	58.5
Under 50	83,079	1,533.2	5,268.4	[6] 75.4	[6] 75.4	24,811	351.8	848.1	[6] 18.8	[6] 18.8
50-100	18,029	1,270.3	3,571.8	[6] 4.8	[6] 4.8	3,688	260.5	354.8	1.9	1.9
100-250	13,757	2,119.1	5,303.1	15.6	15.4	2,954	456.2	462.7	10.4	10.2
250-500	4,748	1,642.1	3,735.1	31.9	31.7	1,073	375.9	307.3	8.0	8.0
500-1,000	2,279	1,554.6	3,380.5	37.7	37.4	645	446.7	262.3	8.3	8.2
1,000-5,000	1,622	3,125.7	6,190.3	98.8	98.4	562	1,139.6	602.8	22.7	22.6
5,000-10,000	188	1,298.9	2,204.9	41.4	40.9	51	333.1	144.4	[6] .9	[6] .9
10,000-50,000	136	2,385.2	4,807.4	78.1	77.7	27	421.4	193.1	.4	.3
50,000 and over	27	3,416.9	3,712.7	211.1	211.0	5	508.9	233.3	22.1	22.1
	Finance, insurance, real estate and lessors of real property					Construction				
Total	118,631	150,926.4	8,548.0	1,273.0	845.5	14,308	1,383.8	1,882.4	27.7	27.0
Under 50	46,570	960.5	325.8	[6] 36.7	[6] 36.9	10,120	157.0	428.8	[6] 9.1	[6] 9.2
50-100	18,706	1,341.3	229.1	[6] 7.5	[6] 7.7	1,841	129.8	241.8	[6] .7	[6] .8
100-250	21,511	3,448.3	440.3	3.1	1.6	1,453	221.4	372.7	1.9	1.8
250-500	12,052	4,264.7	393.7	10.8	5.5	503	175.3	260.4	3.8	3.7
500-1,000	8,127	5,733.8	456.2	24.0	12.2	226	156.5	196.7	5.4	5.4
1,000-5,000	8,910	18,645.8	1,226.4	109.2	64.5	146	283.8	240.5	14.8	14.6
5,000-10,000	1,325	9,165.3	643.4	84.2	62.2	14	98.8	69.6	4.6	4.6
10,000-50,000	1,084	22,104.4	1,531.2	280.0	220.9	4	73.5	36.5	6.7	6.6
50,000 and over	346	85,262.3	3,301.9	805.8	523.2	1	67.6	35.4	.3	.3
	Agriculture, forestry, and fishery					Nature of business not allocable				
Total	7,304	1,522.6	574.9	[6] .7	[6] 1.0	2,899	388.4	192.8	[6] 4.0	[6] 4.0
Under 50	3,903	81.7	80.6	[6] 4.2	[6] 4.2	1,946	26.2	28.5	[6] 1.9	[6] 1.9
50-100	1,214	86.0	48.3	[6] 1.9	[6] 1.9	363	26.3	22.0	[6] .8	[6] .8
100-250	1,164	181.9	76.7	[6] 2.3	[6] 2.4	315	49.8	33.6	[6] .1	[6] .1
250-500	504	175.7	60.3	[6] .1	[6] .1	132	45.4	30.6	[6] .9	[6] .9
500-1,000	278	192.5	50.1	.2	.2	78	53.2	24.3	[6] .4	[6] .4
1,000-5,000	217	423.2	106.2	[6] 1.2	[6] 1.3	53	97.6	42.3	.1	.1
5,000-10,000	16	105.4	29.3	.8	.7	11	70.5	4.4	.1	.1
10,000-50,000	7	98.9	22.1	[6] 1.2	[6] 1.2	1	19.4	7.1	[6] .1	[6] .1
50,000 and over	1	177.3	101.2	9.3	9.3	-------	-------	-------	-------	-------

[1] Returns of active corporations submitting balance sheets.

[2] 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.

[3] See note 1, table 214. [4] See note 8, table 214. [5] See note 1, table 207. [6] Deficit.

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

No. 218.—Gift Tax Returns, Federal—Summary: 1935 to 1938

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

	TOTAL				1938: Non-taxable returns, no net gifts	1938: TAXABLE RETURNS—NET GIFT CLASSES				
	1935	1936	1937	1938		Under 50	50–200	200–600	600–1,000	1,000 and over
Number of returns	22,563	13,420	13,695	11,042	7,527	2,890	509	98	9	9
Total gifts before exclusions	**2,130,514**	**482,783**	**568,109**	**399,773**	**169,010**	**103,775**	**67,238**	**36,965**	**6,964**	**15,823**
Real estate	150,991	39,811	46,704	41,241	26,191	9,216	4,761	568	507	-------
Stocks and bonds	1,558,724	299,452	356,421	214,583	76,129	51,198	39,965	26,870	5,587	14,833
Cash	185,889	88,459	86,074	72,390	29,468	21,918	11,702	7,548	864	889
Insurance	101,144	22,465	28,732	21,795	10,482	7,908	2,852	537	-------	14
Miscellaneous	133,766	32,596	50,178	49,764	26,740	13,534	7,956	1,444	6	85
Exclusions not exceeding $5,000 for each donee	217,358	112,375	120,662	97,140	57,535	30,180	7,080	1,920	215	210
Total gifts after exclusions	1,913,155	370,408	447,447	302,633	111,475	73,595	60,156	35,045	6,749	15,612
Deductions	**717,155**	**235,428**	**266,508**	**163,832**	**111,475**	**37,369**	**11,886**	**2,755**	**195**	**153**
Charitable gifts after exclusions	113,320	47,635	75,514	28,298	18,786	4,163	3,918	1,319	39	73
Specific exemption [1]	603,835	187,793	190,995	135,534	92,689	33,206	7,968	1,436	155	80
Net gifts	**1,196,001**	**134,979**	**180,939**	**138,801**	-------	**36,227**	**48,271**	**32,290**	**6,554**	**15,459**
Tax	**162,798**	**15,664**	**22,758**	**17,839**	-------	**2,336**	**5,214**	**4,999**	**1,179**	**4,112**

[1] Specific exemption allowed for 1935, $50,000; for 1936 to 1938, $40,000, taken in 1 year or spread over a period of years at option of donor. For 1936, 1937, and 1938 data are adjusted according to the provisions of sec. 301 (b) of the Revenue Act of 1935.

No. 219.—Estate Tax Returns, Federal—Summary: 1916 to 1939

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, a basic tax levied under the Revenue Act of 1926 or the Internal Revenue Code or either as amended and an additional tax levied under the Act of 1932 or that Act as amended, or the Internal Revenue Code.

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. 16–Dec. 31, 1922	12,663	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	1,951,969	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	57,108	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]	11,605	1,716	2,296,257	16,163	1,245,395	14,027	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
1939 [3]	15,221	1,705	2,746,143	21,745	1,537,975	20,347	276,707	2,231

[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, or the Internal Revenue Code. The tax is the net basic tax under the Revenue Act of 1926, or the Internal Revenue Code, or either, as amended, plus the net additional tax under the Revenue Act of 1932 or that act as amended, or the Internal Revenue Code.

Source of tables 218 and 219: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 1.

No. 220.—Estate Tax Returns, Federal—Analysis of Returns of Resident Decedents: [1] 1936 to 1939

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

	1936	1937	1938	Total, 1939	Nontaxable, 1939	Taxable, 1939						
						Filed under Act of 1934 and prior acts	Filed under 1935 and subsequent acts by 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	11,605	15,037	15,932	15,221	2,501	128	2,724	7,984	1,430	250	186	18
Gross estate, total	2,296,257	2,767,739	3,046,977	2,746,143	182,070	21,920	151,162	903,461	572,159	238,189	429,753	247,428
Real estate	353,106	445,059	464,383	433,487	68,547	5,372	44,105	190,405	72,133	20,409	22,594	9,921
Bonds, exempt or partially exempt	254,153	311,742	412,648	391,339	6,608	827	8,843	70,528	68,187	44,494	98,577	93,274
Other bonds	184,713	195,820	197,804	164,796	8,333	259	8,076	65,219	49,582	15,248	16,388	1,689
Capital stock in corporations	923,300	1,165,585	1,273,672	1,079,231	48,306	1,278	37,106	304,833	248,908	113,503	218,283	107,014
Mortgages, notes, cash, etc	313,839	396,790	429,652	423,785	26,520	8,019	39,144	188,459	82,849	25,470	41,668	11,655
Insurance (gross)	129,819											
Insurance (net)		73,316	69,783	70,039	7,787	160	3,704	26,364	18,821	5,799	6,903	501
All other property	137,326	179,427	199,035	183,467	15,972	6,006	10,183	57,655	31,679	13,265	25,336	23,373
Deductions, total	1,762,684	2,215,858	1,385,755	1,269,587	243,490	9,095	138,560	501,066	168,272	57,197	112,092	39,816
Specific exemption under 1926 Act [3]	1,159,650	1,503,150										
Specific exemption under 1932 Act or that act as amended [3]			640,650	612,490	101,110	7,700	108,960	319,360	57,200	10,000	7,440	720
Charitable, public, and similar bequests	128,053	126,571	200,036	178,616	24,288	21	3,694	31,089	33,399	19,048	44,948	22,132
Property previously taxed, net deduction [4]	31,798	37,411	48,214	51,741	246	82	4,188	27,082	12,437	4,387	3,184	135
Funeral and administrative expenses, debts, etc	375,507	548,726										
Debts, mortgages, etc	([5])	([5])	317,315	279,232	105,605	752	12,571	72,004	34,607	11,882	34,994	6,816
Funeral and administrative expenses	([5])	([5])	156,845	136,028	10,674	482	8,312	46,843	28,344	11,184	20,367	9,818
Losses during administration	([5])	([5])	348	706	353	1	22	182	92	3	45	9
Support of dependents	([5])	([5])	22,347	10,775	1,213	57	814	4,506	2,194	693	1,111	187
Insurance exemption	67,675											
Net estate before specific exemption			2,301,872	2,089,045	39,690	20,527	121,562	721,756	461,086	190,992	325,101	208,332
Net estate to which 1926 or prior year rates apply [3]	935,280	1,203,155	1,265,276	1,108,434		10,842	20	98,497	319,752	166,220	306,569	206,533
Net estate to which 1932, 1934, or 1935 rates apply [3]	1,243,079	1,621,443	1,724,589	1,528,321		3,173	12,602	402,396	403,886	180,992	317,661	207,612
Tax under 1926 or prior year acts	56,446	76,129	76,506	67,490		473	([6])	1,179	8,264	6,672	20,326	30,576
Additional tax under 1932 Act or that act as amended	183,161	288,194	298,288	262,737		143	252	30,087	54,092	29,731	68,482	79,950
Total tax	239,607	364,323	374,794	330,227		616	252	31,266	62,356	36,403	88,808	110,526
Tax credits [7]	44,306	58,538	60,174	53,520		3	([5])	945	6,621	5,360	16,134	24,463
Tax liability	195,301	305,784	314,620	276,707		614	252	30,322	55,738	31,044	72,674	86,064

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

[2] Basis for net estate classes is amount of net estate used in computing additional tax before deducting specific exemption of $40,000.

[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 and subsequent acts, $40,000.

[4] For years 1936–37 the deduction tabulated is that computed under 1926 act; for 1938 and 1939 the deduction is that used for computing additional tax, except for 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, or if death occurred after June 29, 1939, U. S. possessions, and gift taxes paid to the Federal Government.

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

No. 221.—Public Debt of the United States: 1800 to 1941

[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]	JUNE 30—	GROSS DEBT [1] Amount	GROSS DEBT [1] Per capita	Interest bearing [2]	Matured	Non-interest bearing [1]
1800	82,976	$15.87	----------	-------	--------	1905	1,132,357	$13.60	895,158	1,370	235,829
1810	53,173	7.46	----------	-------	--------	1906	1,142,523	13.50	895,159	1,128	246,236
1820	91,016	9.58	----------	-------	--------	1907	1,147,178	13.33	894,834	1,087	251,257
1830	48,565	3.83	----------	-------	--------	1908	1,177,690	13.46	897,504	4,130	276,056
1840	3,573	.21	----------	-------	--------	1909	1,148,315	12.91	913,317	2,884	232,114
1850	63,453	2.77	----------	-------	--------	1910	1,146,940	12.69	913,317	2,125	231,498
1855	35,588	1.32	35,418	170	--------	1911	1,153,985	12.28	915,353	1,880	236,752
1860	64,844	2.06	64,683	161	--------	1912	1,193,339	12.48	963,777	1,760	228,301
1865	2,677,929	77.07	2,217,709	2,129	458,090	1913	1,193,048	12.26	965,707	1,660	225,682
1870	2,436,453	63.19	2,035,881	3,570	397,003	1914	1,188,235	12.00	967,953	1,553	218,730
1875	2,156,277	49.06	1,708,676	11,426	436,175	1915	1,191,264	11.83	969,759	1,507	219,998
1879	2,298,913	47.05	1,887,716	37,015	374,181	1916	1,225,146	11.96	971,563	1,473	252,110
1880	2,090,909	41.69	1,709,993	7,621	373,295	1917	2,975,619	28.57	2,712,549	14,232	248,837
1881	2,019,286	39.35	1,625,568	6,724	386,994	1918	12,243,629	115.65	11,985,882	20,243	237,504
1882	1,856,916	35.37	1,449,810	16,261	390,845	1919	25,482,034	240.09	25,234,496	11,109	236,429
1883	1,721,959	32.07	1,324,229	7,831	389,899	1920	24,297,918	228.32	24,061,095	6,748	230,075
1884	1,625,307	29.60	1,212,564	19,656	393,088	1921	23,976,251	221.09	23,737,352	10,940	227,959
1885	1,578,551	28.11	1,182,151	4,101	392,299	1922	22,964,079	208.97	22,711,036	25,251	227,793
1886	1,555,660	27.10	1,132,014	9,704	413,941	1923	22,349,688	200.10	22,007,591	98,172	243,925
1887	1,465,485	24.97	1,007,692	6,115	451,678	1924	21,251,120	186.86	20,981,586	30,241	239,293
1888	1,384,632	23.09	936,522	2,496	445,613	1925	20,516,272	177.82	20,210,906	30,243	275,123
1889	1,249,471	20.39	815,854	1,911	431,705	1926	19,643,183	167.70	19,383,771	13,328	246,084
1890	1,122,397	17.92	711,313	1,816	409,268	1927	18,510,174	156.04	18,260,944	14,707	244,523
1891	1,005,807	15.75	610,529	1,615	393,663	1928	17,604,291	146.69	17,317,695	45,332	241,264
1892	968,219	14.88	585,029	2,786	380,404	1929	16,931,198	139.40	16,638,941	50,751	241,505
1893	961,432	14.49	585,037	2,094	374,301	1930	16,185,308	131.49	15,921,892	31,715	231,701
1894	1,016,898	15.04	635,042	1,851	380,005	1931	16,801,485	135.37	16,519,589	51,823	230,074
1895	1,096,913	15.91	716,202	1,722	378,989	1932	19,487,010	155.93	19,161,274	60,087	265,650
1896	1,222,729	17.40	847,364	1,637	373,729	1933	22,538,672	179.21	22,157,643	65,911	315,118
1897	1,226,794	17.14	847,365	1,347	378,082	1934	27,053,086	213.65	26,480,488	54,266	518,332
1898	1,232,743	16.90	847,367	1,263	384,113	1935	28,701,167	225.07	27,645,230	230,663	825,274
1899	1,436,701	19.33	1,046,049	1,218	389,434	1936	33,545,385	261.20	32,755,632	169,363	620,390
1900	1,263,417	16.56	1,023,479	1,176	238,762	1937	36,427,091	281.82	35,802,587	118,530	505,974
1901	1,221,572	15.71	987,141	1,416	233,016	1938	37,167,487	285.43	36,578,685	141,361	447,452
1902	1,178,031	14.89	931,070	1,281	245,680	1939	40,445,417	308.34	39,891,844	142,293	411,280
1903	1,159,406	14.40	914,541	1,205	243,659	1940	42,971,044	326.22	42,380,009	204,591	386,444
1904	1,136,259	13.88	895,157	1,971	239,131	1941	48,978,919	367.68	48,404,879	204,996	369,044

DATE	Gross debt [1] [3]	INTEREST-BEARING DEBT Bonds [4]	Notes [5] [6]	Certificates of indebtedness [5]	Treasury bills, maturity value	Special issues to Govt. agencies and trust funds	Non-interest-bearing debt [7]	Net debt, including matured interest obligations, etc. [4]
1917—Apr. 5	1,281,069	[7] 1,023,557	----------	----------	----------	----------	258,411	[8]
1919—Aug. 31	26,594,208	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
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	784,171	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	6,653,112	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	31,823,883
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	570,829	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	39,439,011	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	38,439,922
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	591,035	41,381,008
Dec. 31	45,039,038	31,613,183	6,178,036	----------	1,310,345	5,360,563	567,911	43,479,824
1941—June 30	48,978,919	34,983,157	5,698,469	----------	1,603,196	6,120,058	574,040	46,818,947

[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. 222.—Public Debt of the United States—Transactions During Fiscal Years: 1934 to 1940

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

	1934	1935	1936	1937	1938	1939	1940
Gross debt outstanding at beginning 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 debt	22, 167, 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
Public debt issues	13, 582, 927	13, 125, 791	14, 120, 728	9, 591, 909	9, 621, 317	13, 086, 783	13, 163, 425
Pre-war and postal savings issues	27, 580	25, 719	20, 744				
Certificates of indebtedness	1, 875, 251	213, 600	391, 670	651, 339	1, 455, 870	1, 749, 000	2, 279, 300
Treasury bills	4, 385, 975	4, 007, 066	3, 556, 159	3, 604, 543	3, 757, 949	5, 227, 365	5, 371, 611
Treasury notes	2, 796, 255	4, 911, 170	3, 509, 993	1, 404, 697	1, 978, 370	2, 015, 896	2, 665, 454
United States savings bonds		62, 567	265, 439	522, 231	505, 175	715, 659	1, 148, 678
Adjusted service bonds			1, 668, 752	640, 747	12, 751	6, 561	8, 357
Treasury bonds	4, 177, 903	3, 351, 393	4, 484, 361	2, 768, 352	1, 910, 603	3, 372, 302	1, 689, 482
Treasury (war) savings securities	1						542
National and Fed. Res. bank notes, deposits for retirement	319, 963	554, 277	223, 610		600		1
Public debt redemptions	9, 068, 514	11, 477, 710	9, 276, 511	6, 710, 203	8, 880, 921	9, 808, 853	10, 637, 798
Pre-war and postal savings issues	2, 242	1, 801	673, 194	1, 336	1, 777	310	209
Certificates of indebtedness	2, 456, 649	1, 698, 370	405, 619	449, 687	909, 010	1, 360, 910	1, 844, 934
Treasury bills	3, 920, 416	3, 326, 590	3, 283, 135	3, 666, 199	4, 856, 487	5, 066, 764	5, 368, 965
First Liberty loan	2	1, 788, 407	101, 395	14, 850	13, 783	2, 336	1, 356
Second Liberty loan	410	280	169	130	114	64	87
Third Liberty loan	712	456	253	160	260	143	101
Fourth Liberty loan	1, 855, 531	3, 077, 596	1, 276, 755	19, 460	15, 439	5, 430	3, 081
Victory Liberty loan	111	70	48	42	27	52	35
Treasury notes	645, 457	1, 335, 620	2, 138, 641	1, 943, 259	2, 875, 067	3, 212, 210	2, 941, 099
Treasury bonds	61, 113	555	2	532	322	9	307, 827
United States savings bonds		531	11, 253	36, 328	66, 869	82, 067	114, 489
Adjusted service bonds			957, 492	463, 275	82, 625	42, 368	30, 222
Treasury (war) savings securities	143	123	77	42	31	29	24
National bank and Federal Reserve bank notes, retirements	116, 725	247, 310	428, 477	114, 402	59, 111	36, 162	25, 367
Misc. noninterest-bearing debt	2	2	2	1	1		2
Gross debt outstanding at end of fiscal year	27, 053, 086	28, 701, 167	33, 545, 385	36, 427, 091	37, 167, 487	40, 445, 417	42, 971, 044
Interest-bearing	26, 480, 488	27, 645, 230	32, 755, 632	35, 802, 587	36, 578, 685	39, 891, 844	42, 380, 009
Matured debt	54, 266	230, 663	169, 363	118, 530	141, 351	142, 293	204, 591
Debt bearing no interest	518, 332	825, 274	620, 390	505, 974	447, 452	411, 280	386, 444

Source: Treasury Department, Annual Report of the Secretary.

No. 223.—Public Debt of the United States—Issues Outstanding on December 31, 1940

Security	Rate of interest	Redeemable (on and after) [1]	Payable	Amount outstanding
	Percent			*1,000 dollars*
Interest-bearing debt outstanding				**44,471,127**
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 20–49	2½	1 year from date of issue.	Jan. 1–July 1, 1941–55.[2]	117,514
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	1,036,692
3¾ percent of 1946–56	3¾	*Mar. 15, 1946*	*Mar. 15, 1956*	*480,080*
3⅜ percent of 1943–47	3⅜	June 15, 1943	June 15, 1947	454,135
3⅜ percent of 1941–43	3⅜	Called for redemption on Mar. 15, 1941		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	1,036,873
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	2,611,093
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	1,786,130
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	701,074
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*	1,118,051
2¼ percent of 1954–56	2¼	June 15, 1954	June 15, 1956	680,692
2 percent of 1953–55	2	June 15, 1953	June 15, 1955	724,678
United States savings bonds: [3]				
Series A–1935	2.9	After 60 days from issue date. [4]	Various dates from Mar. 1, 1945.	172,941
Series B–1936	2.9	do	Various dates from Jan. 1, 1946.	315,303
Series C–1937	2.9	do	Various dates from Jan. 1, 1947.	410,042
Series C–1938	2.9	do	Various dates from Jan. 1, 1948.	494,516
Series D–1939	2.9	do	Various dates from Jan. 1, 1949.	819,028
Series D–1940	2.9	do	Various dates from Jan. 1, 1950.	893,119
Unclassified sales				102,485
Adjusted service bonds of 1945	3	On demand [4]	June 15, 1945	249,374
Treasury notes:				
Regular series:				
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	426,360
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	629,114
Series B–1943	1⅛		Dec. 15, 1943	420,972
Series C–1943	1		Sept. 15, 1943	279,474
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
Series A–1945	¾		Mar. 15, 1945	718,023
National defense series:				
Series B–1945	¾		Dec. 15, 1945	530,839
Treasury bills	[5] Negative — 0.004.		Various dates from Jan. 2 to Mar. 26, 1941.	1,310,345

[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 owner.
[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, 1940, ranged between the percents given above.

No. 223.—Public Debt of the United States—Issues Outstanding on December 31, 1940—Continued

SECURITY	Rate of interest	Redeemable (on and after) [1]	Payable	Amount outstanding
Interest-bearing debt outstanding—Con.	*Percent*			*1,000 dollars*
Special issues:				
Bonds:				
Adjusted service bonds (Government Life Insurance Fund series 1946).	4½	On demand	On or after June 15, 1946.	500,158
Treasury notes:				
Old-age reserve account, series 1941–44.	3	After 1 year from date of issue.	June 30, 1941, to 1944.	1,369,600
Federal old age and survivors insurance trust fund, series 1944 and 1945.	2½	do	June 30, 1944, to 1945.	646,900
Railroad retirement account, series 1942–45.	3	do	June 30, 1942, to 1945.	85,400
Civil service retirement fund, series 1941–45.	4	After 1 year from date of issue.	June 30, 1941 to 1945	626,300
Civil service retirement fund, series 1944 and 1945.	3	do	June 30, 1944 and 1945.	463
Foreign service retirement fund, series 1941–45.	4	do	June 30, 1941 to 1945	4,674
Canal Zone retirement fund, series 1941–45.	4	do	do	5,317
Alaska Railroad retirement fund, series 1941–45.	4	do	do	942
Postal Savings System, series 1942–44.	2	do	June 30, 1942 to 1944	96,500
Government Life Insurance fund, series 1943–45.	2	do	June 30, 1943 to 1945	6,259
Federal Deposit Insurance Corporation, series 1943 and 1944.	2	do	Dec. 1, 1943 to 1944	70,000
Federal Savings and Loan Insurance Corporation, series 1945.	2	do	June 30, 1945	2,250
Certificates of indebtedness:				
Adjusted service certificate fund, series 1941.	4	On demand	June 30, 1941	9,500
Unemployment trust fund, series 1941.	2½	do	Jan. 1, 1941	1,945,300
Matured debt on which interest has ceased.			On presentation	190,515
Old debt matured—issued prior to Apr. 1, 1917.			do	3,840
Postal savings bonds			do	34
First Liberty Loan bonds of 1932–47			do	10,128
Second Liberty Loan bonds of 1927–42			do	1,137
Third Liberty Loan bonds of 1928			do	1,842
Fourth Liberty Loan bonds of 1933–38			do	13,598
Victory notes of 1922–23			do	560
Treasury bonds of 1940–43			do	19,394
Treasury notes			do	35,561
Certificates of indebtedness			do	3,441
Treasury bills			do	100,785
Treasury savings certificates			do	185
Debt bearing no interest			do	377,395
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.[2]			do	180,954
Fractional currency			do	1,976
Thrift and Treasury savings stamps			do	3,771

[1] Except where otherwise indicated.
[2] 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. 224.—Indebtedness of Foreign Governments to United States: as of Dec. 31, 1940

[In thousands of dollars]

COUNTRY	Total indebtedness (payments on principal deducted)	Total payments received	FUNDED INDEBTEDNESS				UNFUNDED INDEBTEDNESS			
			Indebtedness		Payments on account		Indebtedness		Payments on account [1]	
			Principal (net)	Accrued interest	Principal	Interest	Principal (net)	Accrued interest	Principal	Interest
Total	**13,591,683**	**2,750,174**	**11,231,001**	**[2] 1,931,549**	**475,714**	**1,321,115**	**204,561**	**224,570**	**281,990**	**671,354**
Armenia	24,499						11,960	12,539		
Belgium	465,993	52,191	400,680	65,313	17,100	14,490			2,058	18,544
Cuba		12,287							10,000	2,287
Czechoslovakia	165,835	20,134	165,241	594	19,830					304
Estonia	21,903	1,248	16,466	5,437		1,247				1
Finland	8,269	6,051	8,040	230	960	4,781				309
France	4,258,398	486,076	3,863,650	395,248	161,350	38,650			64,690	221,386
Germany (Austrian indebtedness) [3]	26,017	863	25,980	36	863					
Great Britain	5,728,821	2,024,849	4,368,000	1,360,821	232,000	1,232,771			202,182	357,897
Greece	34,890	4,127	31,516	3,374	981	1,984			3	1,159
Hungary	2,460	537	1,909	552	74	463				1
Italy	2,029,492	100,830	2,004,900	24,592	37,100	5,767			364	57,599
Latvia	9,033	762	6,879	2,154	9	622				131
Liberia		36							26	10
Lithuania	8,089	1,238	6,198	1,892	235	1,002				2
Nicaragua		169							142	27
Poland	274,098	22,646	206,057	68,041	1,287	19,311				2,048
Rumania	66,742	4,791	63,861	2,881	2,700	29			1,799	263
Russia	404,632	8,750					192,601	212,031		8,750
Yugoslavia	62,010	2,589	61,625	385	1,225				728	636
Germany: [4]										
Army costs (1,000 reichsmarks)	1,025,854	51,456	997,500	28,354	50,600	856				
Awards of Mixed Claims Commission (1,000 reichsmarks)	2,121,600	87,210	2,040,000	81,600	81,600	5,610				
Total (1,000 reichsmarks)	3,147,454	138,666	3,037,500	109,954	132,200	6,466				
Total (1,000 dollars at 40.33 cents to the reichsmark. Payments received shown on basis of actual conversion)	1,269,368	33,588	1,225,024	44,345	31,540	2,048				

[1] Payments of governments which have funded their debts were made prior to the date of the funding agreements.
[2] Includes balances of amounts postponed under provisions of joint resolution of Dec. 23, 1931.
[3] 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.
[4] Indebtedness to the United States under agreements of June 23, 1930, and May 26, 1932.

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

No. 225.—Contingent Liabilities of the United States—Principal Amounts of Obligations Outstanding as of Dec. 31, 1940

[All figures in thousands of dollars]

TITLE	Amount
Guaranteed by U. S. (as to principal and interest), total	[1] 5,916,637
Unmatured obligations	5,901,357
Commodity Credit Corporation	696,252
⅝% notes, Series D, 1941	202,553
1% notes, Series E, 1941	204,241
¾% notes, Series F, 1943	289,458
Federal Farm Mortgage Corporation	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	12,946
Mutual Mortgage Insurance Fund:	
3% debentures, Series A	4,525
2¾% debentures, Series B—Uncalled	751
2¾% Debentures, Series B—Fourth called	1,296
Housing Insurance Fund:	
2¾% debentures, Series C	46
2¾% debentures, Series D	6,328
Home Owners' Loan Corporation	[2] 2,599,759
3% bonds, Series A, 1944–52	778,578
2¼% bonds, Series G, 1942–44	875,430
⅝% bonds, Series L, 1941	190,838
1½% bonds, Series M, 1945–47	754,904
Guaranteed by U. S.—Continued.	
Reconstruction Finance Corporation	[3] 1,096,757
⅞% notes, Series N	211,460
⅞% notes, Series P	209,339
⅞% notes, Series R	310,090
1% notes, Series S	275,868
Tennessee Valley Authority	[4]
United States Housing Authority	226,256
1⅜% notes, Series B, 1944	114,157
¼% notes, Series E, 1941	112,099
Matured obligations	[5] 15,279
Federal Farm Mortgage Corporation, 1½% bonds of 1939	233
Home Owners' Loan Corporation	[6] 15,046
2¼% bonds, Series B, 1939–49	12,997
2% bonds, Series E, 1938	76
1½% bonds, Series F, 1939	109
⅜% bonds, Series K, 1940	1,864
On credit of the United States, total	[7] 1,304,437
Postal Savings System:	
Funds due depositors	[8] 1,296,137
Tennessee Valley Authority	[9] 8,300
2½% bonds, Series A	3,000
2½% bonds, Series B	5,300
Other obligations:	
Federal Reserve notes (face amount)	[10] 5,921,302

[1] Matured interest amounted to $3,071,000 on Dec. 31, 1940.

[2] Does not include ¼% bonds, Series O, due Oct. 15, 1941, amounting to $10,000,000 held by the Treasury and reflected in the public debt.

[3] Does not include 1% notes, Series Q–2, due Jan. 1, 1942, amounting to $22,804,000 held by the Treasury and reflected in the public debt.

[4] The following bonds aggregating $56,773,000 issued under the Tennessee Valley Authority Act of 1933, as amended, are held by the Treasury and reflected in the public debt: Under section 15a, 2½% bonds, Series A, due Dec. 15, 1948, $273,000; under section 15c, 1¾% bonds of 1943–51, $10,000,000; 2¼% bonds of 1947–57, $15,000,000; 2⅜% bonds of 1951–63, $15,000,000; 2½% bonds of 1955–69, $16,500,000.

[5] 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.

[6] Does not include bonds amounting to $114,000 in transit for redemption on Dec. 31, 1940.

[7] Matured interest amounted to $30,097,000 on Dec. 31, 1940.

[8] Figures are as of Oct. 31, 1940—those of Dec. 31, 1940, not available. Offset by cash in designated depository banks and the accrued interest amounting to $38,077,000, which is secured by the pledge of collateral as provided in the Regulations of the Postal Savings System, having a face value of $37,773,000, cash in possession of System amounting to $65,949,000, Government and Government-guaranteed securities with a face value of $1,218,526,000, and other assets.

[9] Held by the Reconstruction Finance Corporation.

[10] In actual circulation, exclusive of $9,692,000 redemption fund deposited in the Treasury and $325,656,000 of their own Federal Reserve notes held by the issuing banks. The collateral security for the Federal Reserve notes issued consists of $6,379,500,000 in gold certificates and in credits with the Treasurer of the United States payable in gold certificates, and $1,688,000 face amount of commercial paper.

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

No. 226.—Securities Owned by the United States Government as of Dec. 31, 1940

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. For figures for foreign obligations, see table 224.

SECURITY	Amount
Total	**2, 881, 434**
Capital stock	**1, 562, 178**
Banks for Cooperatives	79, 000
Central Bank for Cooperatives	30, 000
Commodity Credit Corporation	100, 000
Defense Homes Corporation	[1] 10, 000
Defense Plant Corporation	[1] 5, 000
Defense Supplies Corporation	[1] 1, 000
Disaster Loan Corporation	24, 000
Electric Home and Farm Authority	850
Export-Import Bank of Washington	[2] 75, 000
Federal Crop Insurance Corporation	14, 000
Federal Deposit Insurance Corporation	150, 000
Federal Farm Mortgage Corporation	200, 000
Federal home loan banks	124, 741
Federal intermediate credit banks	60, 000
Federal land banks	67, 402
Federal National Mortgage Association	[1] 10, 000
Federal savings and loan associations	26, 748
Federal Savings and Loan Insurance Corporation	[3] 100, 000
Home Owners' Loan Corporation	[4] 100, 000
Inland Waterways Corporation	12, 000
Metals Reserve Company	[1] 5, 000
Panama Railroad Company	7, 000
Production credit corporations	105, 000
Reconstruction Finance Corporation	[5] 220, 502
RFC Mortgage Company	[1] 25, 000
Regional agricultural credit corporations	5, 000
Rubber Reserve Company	[1] 2, 000
Tennessee Valley Associated Cooperatives, Inc	1
U. S. Housing Authority	1, 000
U. S. Housing Corporation	[6] 1, 833
U. S. Spruce Production Corporation	100
Paid-in surplus	**145, 798**
Federal land banks	144, 798
Federal National Mortgage Association	[1] 1, 000
Bonds and notes	**89, 577**
Home Owners' Loan Corporation	10, 000
Reconstruction Finance Corporation	22, 804
Tennessee Valley Authority	56, 773
Other securities	**1, 083, 882**
Farm Credit Administration:	
Seed, feed, drought relief, and crop production loans	167, 747
Loans from agricultural marketing act revolving fund	84, 992
Loans to joint stock land banks	3
Farm Security Administration:	
Rural rehabilitation loans to farmers, etc	375, 353
Interior Department:	
Indian loans	2, 048
Navy Department:	
Sales of surplus property	4, 522
Public Works Administration:	
Advances to States, municipalities, railroads, and others	89, 738
Puerto Rico Reconstruction Administration:	
Loans	4, 216
Capital stock of Puerto Rico Cement Corporation	1, 220
Rural Electrification Administration:	
Advances to cooperatives, States, and private utilities	[7] 249, 229
Treasury Department:	
Counties and municipalities	2, 123
Railroads	30, 080
Securities received by the Bureau of Internal Revenue in settlements of tax liabilities	172
U. S. Maritime Commission:	
Ship construction and reconditioning loans, ship sales notes, etc	71, 840

[1] Reconstruction Finance Corporation funds.
[2] Reconstruction Finance Corporation funds amounting to $74,000,000 and appropriated funds amounting to $1,000,000.
[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 $34,088,000. Above amount represents net amount of assets available to liquidate such stock.
[7] Includes Reconstruction Finance Corporation funds amounting to $146,498,000.

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

No. 227.—Tax-Exempt Securities—Estimated Amounts Outstanding, Interest on Which is Wholly or Partially Exempt From Federal Income Tax: 1913 to 1940

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	17,955	3,764	165	1,871	20,722	15,566	3,239	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
1940	35,023	19,891	12,917	153	[4] 2,062	[3] 23,634	15,377	6,928	119	1,210

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	1930	12,158	12,158	----	11,120	11,120	----
1919	22,439	22,028	1931	11,876	11,876	----	11,483	11,483	----
1920	20,949	20,433	1932	12,466	12,116	350	11,413	11,413	----
1921	20,803	20,225	1933	13,610	12,025	1,585	11,306	11,306	----
1922	20,417	19,465	1934	18,834	14,286	4,548	14,276	13,119	1,157
1923	19,714	19,221	1935	21,859	14,081	7,778	16,677	12,923	3,754
1924	18,688	17,887	1936	26,232	17,484	8,748	20,323	15,990	4,333
1925	18,036	17,180	1937	29,057	20,738	8,319	[3] 22,555	18,236	4,319
1926	17,220	16,222	1938	28,925	23,087	5,838	[3] 25,053	20,427	4,626
1927	16,087	15,002	1939	32,990	27,092	5,898	[3] 29,527	24,195	5,332
1928	15,152	14,110	1940	35,210	29,463	5,747	[3] 31,231	25,886	5,345
1929	14,471	13,385							

[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.

10. STATE AND LOCAL GOVERNMENT FINANCES AND EMPLOYMENT

GENERAL NOTE.—The term "General government," as used in this section, covers all governmental transactions other than those of public-service enterprises.

No. 228.—REVENUES AND COST PAYMENTS, 1912 AND 1932, AND DEBT, 1902, 1912, 1922, AND 1932, FOR FEDERAL, STATE, AND LOCAL GOVERNMENTS

[Total amounts in millions and tenths of millions of dollars; per capita in dollars]

	AGGREGATE		NATIONAL GOVERNMENT		STATES		COUNTIES		CITIES, TOWNS, VILLAGES, AND BOROUGHS		All other civil divisions[1]
	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	
Revenue receipts:											
1912	2,789.9	28.74	[2] 953.6	9.82	367.6	3.80	370.0	4.32	[3] 1,098.7	[3] 24.33	(4)
1932	11,477.3	92.18	[2] 2,625.3	20.97	[5] 2,207.9	[5] 17.83	1,313.8	11.99	3,373.6	42.54	1,956.6
Governmental-cost payments:											
1912	2,957.4	30.46	[2] 952.6	9.81	382.6	3.95	385.2	4.49	1,237.1	[3] 27.40	(4)
1932	13,469.2	108.18	[2] 3,906.6	31.20	[5] 2,505.8	[5] 20.24	1,411.8	12.88	3,594.6	45.32	2,050.3
Gross debt less sinking-fund assets:											
1902	2,834.5	35.93	[6] 969.5	12.22	235.0	2.99	196.6	2.80	1,346.8	(4)	86.7
1912	4,850.5	49.97	[6] 1,028.6	10.59	345.9	3.57	371.5	4.33	2,871.6	54.29	232.7
1922	30,845.6	283.70	[6] 22,155.9	203.78	935.5	8.64	1,273.3	13.19	4,679.4	71.26	1,801.6
1932	39,411.4	316.53	[6] 21,834.6	174.40	[5] 2,361.0	[5] 19.07	2,390.8	21.82	8,842.2	111.45	3,982.9

[1] Independent school districts, townships, bridge, dike, drainage, irrigation, road, etc., districts.

[2] Data for years ended June 30, 1913 and 1933. Postal revenues and postal expenditures chargeable against them are included in receipts and expenditures, respectively. Further differences between figures in this table and totals in table 192 are as follows: Receipts here shown exclude trust funds and other nonrevenue receipts, while expenditures exclude public debt retirements, trust funds, Federal contribution for District of Columbia government, refunds of customs and internal revenue, and other nongovernmental costs.

[3] Cities, towns, etc., with a population of 2,500 and over; comparable data for 1932 are: Revenue receipts, $3,221,900,000 (per capita, $45.99); governmental-cost payments, $3,449,600,000 (per capita, $49.24).

[4] Not available. [5] Corresponding items in subsequent tables have been revised.

[6] Gross debt less cash in Treasury as of June 30 following the year stated in stub.

No. 229.—REVENUES AND COST PAYMENTS OF LOCAL GOVERNMENTS: 1932

[All figures, except per capita, in thousands of dollars. For statistics by States, see table 253]

	Counties	Cities, towns, villages, boroughs	Other local
Revenue receipts, total	1,313,832	3,373,594	1,956,556
Per capita	$11.99	$42.54	(1)
From taxes, total	1,020,835	2,251,289	1,443,773
General and selective property	877,142	2,057,495	1,426,670
Inheritance	1,547	3,648	262
Income	1,591	49,600	2,682
All other special	3,193	19,304	2,647
Poll	5,312	4,607	3,218
Licenses and permits	132,050	116,635	8,294
Special assessments	32,146	226,430	36,529
Fines, forfeits, and escheats	10,314	19,421	745
Grants	139,077	137,784	341,726
Donations, gifts, and pension assessments	2,534	33,303	2,907
Highway privileges, rents, and interest	19,149	130,951	18,010
Charges for current services	88,956	87,415	80,869
Earnings of public service enterprises	821	487,001	31,997
Governmental-cost payments, total	1,411,826	3,594,647	2,050,307
Per capita	$12.88	$45.32	(1)
Operation and maintenance of general government	981,192	2,070,192	1,496,331
General administrative, legislative, and judicial	251,150	(2)	(2)
Protection to person and property	44,231	(2)	(2)
Health and sanitation	32,778	(2)	(2)
Highways	236,350	(2)	(2)
Charities, hospitals, and corrections	182,120	(2)	(2)
Schools	178,406	(2)	(2)
Libraries	3,772	(2)	(2)
Recreation	7,618	(2)	(2)
Development and conservation of natural resources		(2)	(2)
Miscellaneous	44,767	(2)	(2)
Operation and maintenance of public service enterprises	489	282,891	18,234
Interest	118,875	424,139	188,596
Outlays	311,270	817,425	347,146

[1] Not computed. [2] Not available.

Source of tables 228 and 229: Dept. of Commerce, Bur. of Census; table 228, 1902 to 1922, Decennial Census reports, Wealth, Debt, and Taxation; 1932 and table 229, Financial Statistics of State and Local Govts.

No. 230.—Revenues and Cost Payments of General Government of States, by Source and Function: 1937 and 1938

NOTE.—For statistics of public-service enterprises for 1938, see table 233. Revenues exclude borrowings and other nonrevenue receipts. Cost payments exclude debt retirements and other noncost payments and, as shown in this table, outlays and interest.

SOURCE OF REVENUES AND FUNCTION OF COST PAYMENTS	1937			1938		
	Amount (thousands of dollars)	Per capita (dollars)	Percent of total	Amount (thousands of dollars)	Per capita (dollars)	Percent of total
Revenues of 48 State governments, total	4,093,196	31.90	100.0	4,677,911	36.33	100.0
Taxes:						
General property	206,433	1.61	5.0	199,600	1.55	4.3
Selective property	47,817	.37	1.2	44,376	.34	.9
Special property	119,147	.93	2.9	102,081	.79	2.2
Income:						
Corporation	81,046	.63	2.0	149,436	1.16	3.2
Individual	164,153	1.28	4.0	179,645	1.40	3.8
Inheritance and estate	114,903	.90	2.8	141,559	1.10	3.0
Poll	4,654	.04	.1	5,158	.04	.1
Severance	44,137	.34	1.1	53,313	.41	1.1
Sales:						
Motor fuel	649,301	5.06	15.9	716,877	5.57	15.3
General sales and use	430,996	3.36	10.5	440,503	3.42	9.5
All other	208,372	1.62	5.1	213,019	1.65	4.5
Business license	304,870	2.38	7.4	282,294	2.19	6.0
Nonbusiness license and permit:						
Motor vehicle	309,458	2.41	7.6	303,897	2.36	6.5
All other	17,363	.14	.4	19,239	.15	.4
Unemployment compensation	346,770	2.70	8.5	701,585	5.45	15.0
All other [1]	56,025	.44	1.4	42,316	.33	.9
Nontaxes:						
Special assessments and special charges	2,843	.02	.1	1,840	.01	[2]
Grants	[3] 585,420	4.56	14.3	[4] 653,896	5.08	14.0
Charges for current services	179,076	1.40	4.4	186,382	1.45	4.0
Contributions from public-service enterprises	50,794	.40	1.2	52,704	.41	1.1
All other [5]	169,617	1.32	4.1	188,183	1.46	4.0
Cost payments for operation [6] of 48 State governments, total	2,629,421	20.49	100.0	3,182,159	24.72	100.0
General administrative, legislative, and judicial	150,970	1.18	5.7	154,008	1.20	4.8
Protection to person and property	[7] 106,055	.83	4.0	[8] 123,412	.96	3.9
Health and sanitation:						
Grants to minor civil divisions	2,238	.02	.1	2,192	.02	.1
All other	34,050	.27	1.3	42,809	.33	1.3
Development and conservation of natural resources:						
Grants to minor civil divisions	867	.01	[2]	659	.01	[2]
All other	77,075	.60	2.9	88,440	.69	2.8
Highways:						
Grants to minor civil divisions	209,771	1.63	8.0	209,354	1.63	6.6
All other	248,319	1.94	9.4	256,751	1.99	8.1
Charities:						
Grants to minor civil divisions	220,415	1.72	8.4	343,240	2.67	10.8
All other	391,143	3.05	14.9	451,242	3.50	14.2
Hospitals and institutions for handicapped	183,277	1.43	7.0	[9] 196,573	1.53	6.2
Correction	65,526	.51	2.5	68,745	.53	2.2
Schools:						
Grants to minor civil divisions	636,262	4.96	24.2	679,095	5.27	21.3
All other	191,256	1.49	7.3	210,300	1.63	6.6
Libraries	2,455	.02	.1	[10] 2,492	.02	.1
Recreation	6,815	.05	.3	8,279	.06	.3
Unemployment compensation and employment services:						
Administration	11,100	.09	.4	47,533	.37	1.5
Benefits	965	.01	[2]	201,880	1.57	6.3
Grants to minor civil divisions for unspecified purposes	35,030	.27	1.3	35,043	.28	1.1
Contributions to public-service enterprises	2,635	.02	.1	2,944	.02	.1
All other	53,197	.41	2.0	[11] 56,481	.44	1.8

[1] Includes following taxes: Incorporation, franchise, documentary stamp, mortgage registry, stock transfer, and other miscellaneous. [2] Less than 1/20 of 1 percent.

[3] From minor civil divisions, $20,613,000; from Federal Government: Total, $564,807,000; highways, $317,409,000; education, $24,844,000; agriculture, $21,801,000; relief, $155,061,000; all other, $45,692,000.

[4] From minor civil divisions, $26,252,000; from Federal Government: Total, $627,645,000, highways, $235,030,000; education, $33,187,000; agriculture, $23,369,000; relief, $215,203,000; pay-roll taxes (deposited in U. S. Treasury prior to passage of unemployment compensation laws by a number of States, and credited to State funds subsequent to passage of such acts), $40,002,000; all other, $80,855,000.

[5] Includes donations, pension assessments, fines, forfeits, escheats, highway privileges, rent, and interest.

[6] Formerly "operation and maintenance."

[7] Includes $3,878,000 grants to minor civil divisions. [8] Includes $5,482,000 grants to minor civil divisions.

[9] Includes $4,593,000 grants to minor civil divisions. [10] Includes $158,000 grants to minor civil divisions.

[11] Includes $1,660,000 grants to minor civil divisions for various pension funds.

Source: Department of Commerce, Bureau of the Census; annual report, Financial Statistics of States.

No. 231.—Revenues, Cost Payments, and Net Debt

Note.—All figures, except per capita, in thousands of dollars. Revenues exclude borrowings and other geographic divisions were obtained by addition of rounded figures for the individual States, the original tained.

Division and State	Revenues											
	Total			Tax								
	Amount	Per capita [3]		Total [4]	Property	Income	Inheritance and estate	Sales	Business license	Non-business license and permit	Unemployment compensation
		1938	1932								
Total, 48 States	4,677,911	$36.33	$17.27	3,594,897	346,057	329,081	141,559	1,370,398	282,294	323,136	701,585
New England	315,904	37.75	20.58	240,982	43,034	14,408	14,895	59,371	16,492	25,708	65,435
Maine	32,607	39.08	28.61	22,932	5,354	-------	603	7,084	2,393	3,970	3,095
New Hampshire	20,096	41.50	[6] 24.46	14,607	2,702	-------	868	3,908	1,227	2,855	3,026
Vermont	15,109	42.20	30.23	11,284	1,100	759	407	3,838	841	2,549	1,354
Massachusetts	158,083	36.76	[6] 17.20	122,938	26,626	10,067	7,696	26,139	5,147	7,131	39,543
Rhode Island	26,120	36.99	18.87	20,414	2,425	-------	1,830	3,701	2,447	2,791	7,204
Connecticut	63,889	37.87	22.99	48,807	4,827	3,582	3,431	14,701	4,437	6,412	11,213
Middle Atlantic	1,156,379	42.58	19.50	920,360	100,044	167,907	71,293	189,136	79,768	100,099	184,377
New York	580,314	43.96	20.10	474,544	13,382	139,462	34,041	81,841	51,691	38,772	92,440
New Jersey	153,415	37.20	22.37	121,915	25,776	-------	8,750	31,107	4,886	21,618	26,415
Pennsylvania	422,650	42.99	17.48	323,901	60,886	28,445	28,502	76,188	23,191	39,709	65,522
East North Central	956,410	36.39	14.87	752,800	44,547	12,095	24,019	370,323	52,719	58,624	188,078
Ohio	230,009	33.59	10.47	178,853	10,555	-------	2,409	96,290	14,853	8,821	45,622
Indiana	109,144	32.33	17.05	85,335	5,656	-------	804	49,222	4,027	9,073	15,149
Illinois	293,240	37.50	11.48	235,543	3,970	-------	7,350	116,296	21,677	21,947	63,890
Michigan	217,480	42.19	20.53	172,302	17,431	-------	8,479	86,831	6,902	3,936	47,986
Wisconsin	106,537	34.55	21.89	80,767	6,935	12,095	4,977	21,684	5,260	14,247	15,431
West North Central	467,171	34.72	18.11	334,644	45,983	21,443	4,906	132,757	25,336	39,691	56,073
Minnesota	124,779	45.62	23.46	88,010	16,365	5,921	1,159	22,283	14,602	10,004	11,700
Iowa	89,901	35.66	17.36	68,436	9,634	4,770	1,138	32,027	2,228	11,984	6,220
Missouri	122,784	32.74	[6] 14.12	93,723	7,249	7,125	2,168	35,907	4,284	9,789	27,131
North Dakota	19,830	30.56	19.48	10,985	2,503	489	28	5,731	362	816	1,053
South Dakota	24,138	36.98	23.96	14,633	769	563	73	9,818	586	1,000	860
Nebraska	33,810	25.46	17.00	21,151	4,510	-------	54	9,730	1,019	1,390	3,076
Kansas	51,929	28.57	17.66	37,706	4,944	2,575	286	17,261	2,166	4,708	5,433
South Atlantic	474,399	28.39	15.07	369,737	25,801	29,623	6,469	164,412	39,292	36,686	54,462
Delaware	15,161	58.60	51.96	12,498	82	1,455	506	2,616	832	1,196	2,130
Maryland	57,322	32.28	19.60	44,426	6,584	1,010	1,982	13,965	5,853	4,764	9,446
Virginia	68,755	26.34	17.34	50,308	3,900	4,473	553	17,848	7,903	6,738	7,444
West Virginia	68,288	36.68	13.73	53,756	1,028	1,847	553	27,894	2,290	5,508	9,311
North Carolina	95,473	27.48	13.58	77,597	4,064	11,207	2,152	35,319	8,355	7,894	8,321
South Carolina	39,396	21.09	11.19	30,157	3,062	3,776	141	14,811	2,801	1,832	3,529
Georgia	69,336	22.57	11.33	50,638	5,174	5,765	133	24,413	3,251	2,387	8,811
Florida	60,668	33.98	17.03	50,357	1,907	-------	449	27,546	8,007	6,367	5,470
East South Central	234,184	22.25	11.62	173,190	18,367	12,808	2,218	84,002	18,051	12,303	23,779
Kentucky	67,467	24.58	14.02	52,830	6,555	4,592	1,077	21,556	6,402	3,913	8,679
Tennessee	61,926	21.77	12.23	47,217	3,074	3,405	860	22,587	5,518	4,673	6,638
Alabama	61,666	22.07	[6] 11.37	45,563	6,484	2,027	218	22,093	3,879	3,289	6,160
Mississippi	43,125	20.12	8.05	27,580	2,254	2,184	63	17,766	2,252	428	2,302
West South Central	394,736	30.65	15.61	303,295	33,064	15,031	2,274	131,013	20,111	22,862	37,735
Arkansas	40,596	21.07	13.87	30,106	3,542	688	128	17,649	1,552	3,181	2,967
Louisiana	85,544	37.01	[6] 16.25	70,865	8,799	5,369	665	28,855	4,931	5,220	8,917
Oklahoma	83,095	35.44	12.69	65,574	720	8,974	367	29,611	2,736	6,139	6,080
Texas	185,501	29.47	17.12	136,750	20,003	-------	1,114	54,898	10,892	8,322	19,771
Mountain	188,544	46.70	26.48	117,434	17,914	7,313	2,450	55,890	7,026	7,896	15,289
Montana	25,343	46.04	25.50	14,675	2,245	987	704	5,327	1,523	515	2,741
Idaho	20,408	40.04	21.91	12,796	1,788	2,239	49	4,269	892	694	1,664
Wyoming	13,748	56.69	38.17	7,880	717	-------	134	4,701	419	821	1,061
Colorado	49,255	44.77	20.92	32,248	4,056	812	1,159	17,989	2,375	1,626	4,017
New Mexico	24,981	49.47	25.11	14,633	2,234	376	42	8,367	285	1,415	995
Arizona	18,948	39.16	30.72	13,003	1,790	1,089	51	6,334	669	1,187	1,827
Utah	27,300	50.62	27.87	17,923	3,843	1,810	311	7,518	490	1,346	2,126
Nevada	8,561	80.96	66.76	4,276	1,241	-------	-------	1,394	373	292	858
Pacific	490,183	52.45	22.00	382,456	17,305	48,451	13,036	183,481	23,499	19,267	76,355
Washington	90,021	58.52	25.47	66,198	5,623	-------	1,443	42,049	3,212	4,933	8,303
Oregon	46,674	44.13	[6] 30.85	29,856	516	5,500	1,113	10,569	2,857	3,649	5,223
California	353,488	53.52	19.62	286,402	11,166	42,951	10,480	130,863	17,430	10,685	62,829

[1] Net debt is bonded (formerly "funded or fixed") debt less sinking-fund assets.
[2] Formerly "operation and maintenance."
[3] Based on estimated population as of the middle of fiscal year for each State.
[4] Includes items not shown separately.
[5] Includes a total of $40,002,000 credited to States noted for pay-roll taxes deposited in U. S. Treasury prior to adoption of State unemployment compensation laws.
[6] Data are for fiscal year 1931.

OF GENERAL GOVERNMENT OF STATES, BY STATES: 1938

nonrevenue receipts. Cost payments exclude debt retirements and other noncost payments. Totals for full figures not being available; per capita figures for geographic divisions are based on the totals so ob-

REVENUES—continued			COST PAYMENTS								
Nontax				Operation [2] and interest							
				Total							
Total [4]	Grants	Charges for current services	Total	Amount	Per capita [3] 1938	Per capita [3] 1932	Operation [2]	Interest	Outlays	Net debt [1]	DIVISION AND STATE
1,083,014	[6] 653,896	186,382	4,000,864	3,305,669	$26.67	$13.40	3,182,159	123,510	695,194	2,509,869	U. S.
74,922	47,059	12,290	282,382	251,349	30.03	15.24	247,728	3,620	31,014	111,987	N. E.
9,675	5,725	2,215	31,564	25,661	30.75	24.37	24,504	1,157	5,903	29,086	Maine.
5,489	[7] 3,321	959	18,117	14,479	29.90	[6] 23.69	14,009	469	3,638	11,676	N. H.
3,825	2,847	389	13,296	10,051	28.07	19.42	9,768	283	3,245	7,718	Vt.
36,145	21,703	4,603	139,112	131,218	30.51	[6] 12.04	130,621	597	7,895	37,175	Mass.
5,706	4,142	856	26,782	22,285	31.56	12.64	21,171	1,114	4,497	26,332	R. I.
15,082	9,321	3,268	53,491	47,655	28.26	16.95	47,655	------	5,836	([8])	Conn.
236,019	123,360	31,894	979,816	856,876	31.56	17.49	819,828	37,048	122,940	744,514	M. A.
105,770	56,791	13,177	498,959	438,911	33.25	20.57	415,181	23,730	60,048	541,988	N. Y.
31,500	12,767	6,104	114,435	101,729	24.67	18.53	94,546	7,183	12,706	74,631	N. J.
98,749	53,802	12,613	366,422	316,236	32.17	12.99	310,101	6,135	50,186	127,895	Pa.
203,610	123,384	32,502	719,818	611,971	23.29	11.61	598,808	13,164	107,847	235,029	E. N. C.
51,156	26,786	5,982	180,869	165,390	24.15	7.37	164,880	510	15,479	10,304	Ohio.
23,809	14,121	5,041	91,295	74,607	22.12	10.80	74,531	166	16,598	5,059	Ind.
57,697	[9] 51,137	4,300	185,405	149,288	19.09	9.09	141,041	8,247	36,117	186,820	Ill.
45,178	17,407	9,197	169,645	145,725	28.27	18.29	141,593	4,132	23,920	29,009	Mich.
25,770	13,873	7,082	92,604	76,871	24.93	17.54	76,761	109	15,733	2,937	Wis.
132,527	86,053	26,735	404,213	323,150	24.02	11.91	309,057	14,094	81,062	211,660	W. N. C.
36,769	18,463	7,431	118,866	96,417	35.25	17.29	91,782	4,635	22,448	73,611	Minn.
21,465	13,246	5,386	86,872	72,962	28.94	9.79	72,676	286	13,910	6,297	Iowa.
29,061	[9] 23,327	4,821	85,808	68,476	18.26	[6] 8.97	63,539	4,937	17,332	110,237	Mo.
8,845	[9] 5,833	1,742	20,018	15,275	23.54	15.41	14,114	1,161	4,743	([10])	N. Dak.
9,505	5,978	1,347	22,060	16,331	25.02	16.07	14,201	2,131	5,729	598	S. Dak.
12,659	[9] 9,647	1,919	29,148	20,442	15.39	9.96	20,417	25	8,706	664	Nebr.
14,223	[9] 9,559	4,089	41,441	33,247	18.29	11.62	32,328	919	8,194	20,253	Kans.
104,661	65,745	24,903	435,617	326,041	19.51	11.36	310,585	15,456	109,575	355,802	S. A.
2,662	[9] 1,831	499	12,641	10,137	30.18	33.75	10,050	87	2,504	3,428	Del.
12,896	7,572	3,829	54,950	46,098	25.96	14.57	44,108	1,990	8,852	52,124	Md.
18,447	7,705	5,641	59,818	37,882	14.51	13.16	36,972	910	21,936	23,315	Va.
14,532	7,593	3,166	64,952	53,767	28.88	10.20	50,306	3,461	11,185	81,136	W. Va.
17,876	11,728	3,776	86,086	65,732	18.92	12.39	58,817	6,915	20,354	129,597	N. C.
9,239	6,866	2,152	43,552	30,197	16.16	8.52	28,354	1,843	13,354	44,218	S. C.
18,698	[9] 15,114	2,999	61,145	38,131	12.41	6.73	37,881	250	23,014	21,984	Ga.
10,311	[9] 7,336	2,541	52,473	44,097	24.70	12.77	44,097	------	8,376	------	Fla.
60,993	42,022	14,010	211,362	153,916	14.62	19.57	142,955	10,961	57,447	246,700	E. S. C.
14,637	8,716	5,271	51,130	36,650	13.35	9.56	35,752	898	14,480	14,876	Ky.
14,708	10,285	3,762	55,522	45,347	15.94	11.06	40,723	4,624	10,175	92,366	Tenn.
16,103	10,149	2,760	57,217	48,291	17.29	[6] 10.13	45,314	2,977	8,926	68,622	Ala.
15,545	12,872	2,217	47,493	28,628	11.03	6.91	21,166	2,462	23,866	70,836	Miss.
91,441	54,855	15,715	363,823	293,832	22.82	11.55	280,038	13,795	69,992	331,793	W. S. C.
10,490	[9] 7,847	2,369	33,996	29,477	15.30	12.18	23,024	6,453	4,519	169,883	Ark.
14,679	7,482	3,032	82,806	66,501	28.77	[6] 13.98	60,555	5,946	16,305	137,652	La.
17,521	12,147	2,362	82,658	68,763	29.33	9.19	68,349	415	13,895	10,755	Okla.
48,751	27,379	7,952	164,363	129,091	20.51	11.44	128,110	981	35,273	23,503	Tex.
71,110	49,870	8,565	186,586	130,659	32.37	16.39	127,705	2,956	55,926	71,831	Mt.
10,668	[9] 7,227	1,008	20,194	14,306	25.99	14.57	13,909	397	5,888	8,464	Mont.
7,612	5,615	700	19,261	13,381	26.25	12.71	13,290	91	5,880	2,394	Idaho.
5,868	[9] 3,985	459	12,571	8,048	33.18	24.01	7,894	154	4,523	3,743	Wyo.
17,007	12,874	2,818	54,019	40,534	36.84	13.47	39,393	1,142	13,485	30,118	Colo.
10,348	5,204	1,185	26,898	15,446	30.59	16.93	14,765	681	11,452	21,426	N. Mex.
5,945	4,886	710	20,384	14,428	29.82	[6] 18.27	14,333	96	5,955	1,564	Ariz.
9,377	6,256	1,479	25,821	20,911	38.78	19.59	20,550	361	4,910	3,451	Utah.
4,285	[9] 3,823	206	7,438	3,605	34.09	29.80	3,571	34	3,832	671	Nev.
107,727	61,543	20,068	417,268	357,875	38.30	16.22	345,457	12,417	59,393	200,566	Pac.
23,823	[9] 14,408	3,482	74,780	64,206	38.18	17.04	63,569	638	10,574	10,550	Wash.
16,818	10,691	2,287	42,089	32,446	30.68	[6] 20.23	30,357	2,088	9,643	23,805	Oreg.
67,086	36,444	14,299	300,399	261,223	39.56	15.36	251,531	9,691	39,176	166,201	Calif.

[7] Includes $259,000 from school districts as their share of expense of State-wide supervision of public schools.

[8] Less than $500.

[9] See note 5.

[10] Assets of sinking fund in excess of bonded debt.

Source: Department of Commerce, Bureau of the Census; annual report, Financial Statistics of States.

No. 232.—Revenues and Cost Payments of General Government of States: 1915 to 1938

[All figures, except per capita, in thousands of dollars]

Year	Revenues		Cost payments					
	Total	Per capita	Total	Operation[1] and interest				Outlays
				Total	Per capita	Operation[1]	Interest[2]	
1915	455,517	$4.63	488,342	397,576	$4.04	379,030	18,546	90,766
1919	671,911	6.39	637,106	566,741	5.39	542,661	24,080	70,365
1925	1,475,146	13.10	1,603,261	1,103,140	9.80	1,035,478	67,662	500,121
1930	2,224,754	18.24	2,274,954	1,491,937	12.23	1,390,506	101,431	783,017
1932	2,140,896	17.27	2,443,621	1,661,996	13.40	1,552,075	109,921	781,626
1937	4,003,196	31.90	3,463,325	2,751,448	21.44	2,620,421	122.027	711,876
1938	4,677,911	36.33	4,000,864	3,305,669	25.67	3,182,159	123,510	695,194

[1] Formerly "Operation and maintenance." [2] Includes data for public-service enterprises prior to 1937.

No. 233.—Income, Payments, and Gross, Bonded and Contingent, and Net Debt of State Public-Service Enterprises, by States: 1938

Note.—In thousands of dollars. For statistics of general government, by States, see table 231

Division and State	Income			Payments					Debt[1]		
	Total	Alcoholic beverage monopoly system	All other	Total	Alcoholic beverage monopoly system			All other	Gross[2]	Bonded and contingent[3]	Net[4]
					Total	Contribution to general fund	Other				
Total, 27 States	282,198	262,449	19,749	276,811	257,019	[5] 52,965	204,054	19,792	90,280	88,014	76,048
New England:											
Maine	6,143	5,942	201	5,480	5,400	1,282	4,119	80	528	528	497
New Hampshire	3,759	3,759		3,759	3,759	922	2,837				
Vermont	1,567	1,567		1,567	1,567	101	1,465				
Massachusetts	956		956	1,186				1,186	10,667	10,667	8,510
Rhode Island	483		483	245				245	1,222	1,222	974
Connecticut	41		41	41				41			
Middle Atlantic:											
Pennsylvania	75,256	75,256		73,813	73,813	15,154	58,660				
East North Central:											
Ohio	48,574	48,574		48,359	48,359	8,050	40,309				
Illinois	18		18	21				21	12	12	12
Michigan	38,279	37,447	832	37,766	36,832	10,631	26,201	934			
West North Central:											
Iowa	10,546	10,546		10,505	10,505	1,925	8,580				
North Dakota	3,983		3,983	4,173				4,173	3,471	3,000	2,981
South Dakota	931		931	708				708	2,000	2,000	29
South Atlantic:											
Maryland	202		202	201				201			
Virginia	17,406	17,406		16,232	16,232	[6] 3,634	12,597				
West Virginia	12,529	12,529		12,409	12,409	3,229	9,181				
Georgia	540		540	245				245	3,567	3,567	3,437
East South Central:											
Alabama	10,929	9,663	1,266	9,991	9,089	[6] 1,844	7,245	902	9,325	9,325	9,325
West South Central:											
Louisiana	5,759		5,759	5,165				5,165	37,840	36,045	36,045
Texas[7]									100	100	100
Mountain:											
Montana	7,567	6,076	1,491	8,033	5,850	[5] 1,330	4,520	2,183	2,245	2,245	2,236
Idaho	3,670	3,670		3,214	3,214	[6] 339	2,875				
Wyoming	1,877	1,877		1,856	1,856	321	1,535				
Utah	4,014	4,014		3,877	3,877	712	3,165				
Pacific:											
Washington	15,850	15,850		15,259	15,259	[6] 1,631	13,628				
Oregon	8,273	8,273		8,997	8,997	1,859	7,137				
California	3,048		3,048	3,710				3,710	19,303	19,303	16,903

[1] No debt reported for alcoholic-beverage monopoly systems.
[2] Includes short-term loans not shown separately.
[3] Comprises $69,573,000 of debt incurred for ports, harbors, docks, wharves, piers, and terminals, and $18,441,000 for all other purposes, such as subway, airport, canal, mill, grain elevator, cement plant, railroad, and for water conservation.
[4] Net debt is bonded (formerly "funded or fixed") debt less sinking-fund assets.
[5] Includes $350,000 contributed to another public-service enterprise.
[6] Excludes additional amounts shared with local units.
[7] Penitentiary State Railroad owned but not operated by State.

Source of tables 232 and 233: Department of Commerce, Bureau of the Census; annual report, Financial Statistics of States.

No. 234.—State Tax Collections, by Type of Tax, by States: 1940

[In thousands of dollars]

State	Total [1]	Property taxes [2]	Inheritance, estate, and gift taxes	Income taxes	Sales taxes: Motor vehicle fuel	Sales taxes: General sales and use	Sales taxes: Alcoholic beverages	Sales taxes: Other	Business-license taxes [2]	Motor-vehicle licenses	Unemployment compensation taxes [3]
Total	4,170,813	264,663	117,903	357,904	845,421	490,187	199,968	111,797	443,686	387,747	843,586
New England:											
Maine	24,646	5,044	661	-------	6,133	-------	1,165	101	2,897	4,090	4,125
N. Hampshire	15,844	1,404	1,103	587	3,746	-------	560	1,075	1,319	2,966	2,864
Vermont	11,641	471	250	806	2,703	-------	965	501	1,472	2,599	1,328
Massachusetts	158,726	16,030	9,373	21,044	21,134	-------	8,329	7,500	29,041	7,379	38,323
Rhode Island	26,571	-------	1,206	-------	3,847	-------	(4)	1,401	[4] 6,842	3,457	9,782
Connecticut	61,944	4,410	3,590	3,651	10,568	-------	[5] 4,558	2,854	[5] 7,143	7,140	17,835
Middle Atlantic:											
New York	587,735	2,977	28,956	148,263	70,931	1	34,160	[6] 21,808	[6] 73,702	50,950	132,254
New Jersey	153,838	26,580	5,621	-------	[7] 23,271	-------	9,329	60	21,273	[7] 20,119	47,231
Pennsylvania	337,326	22,007	19,575	23,777	57,008	7	14,293	11,983	66,171	37,464	82,376
E. N. Central:											
Ohio	265,327	6,775	4,561	-------	51,428	50,985	[8] 26,083	[8] 10,373	27,336	28,318	58,574
Indiana	100,514	6,350	1,333	-------	24,565	[9] 23,538	[8] 4,917	(8)	[9] 5,224	11,708	20,928
Illinois	270,148	282	4,384	-------	43,688	90,818	10,502	[10] 591	[10] 25,324	24,187	69,616
Michigan	194,199	9,772	2,736	-------	31,243	[11] 60,374	[8] 4,290	[8] 3	[11] 13,389	22,125	47,440
Wisconsin	97,266	13,829	3,508	17,658	20,670	-------	[5] 6,352	2,889	[5] 5,322	13,196	12,841
W. N. Central:											
Minnesota	89,470	13,520	1,355	11,108	18,646	-------	4,985	-------	9,665	9,512	13,774
Iowa	72,906	7,103	1,021	4,888	16,771	16,858	1,186	2,268	3,007	11,650	7,929
Missouri	92,825	5,233	1,962	6,945	13,904	23,019	4,674	126	6,071	10,741	19,688
North Dakota	14,062	3,438	41	589	2,292	3,099	[5] 1,133	543	[5] 363	1,622	867
South Dakota	17,401	963	52	704	5,412	4,504	1,258	665	563	937	1,091
Nebraska	28,609	5,337	155	-------	11,860	-------	1,738	-------	1,684	2,834	3,454
Kansas	43,362	6,027	375	2,116	10,054	10,080	[8] 530	[8] 1,294	3,526	4,204	4,923
South Atlantic:											
Delaware	13,169	-------	472	1,662	2,205	-------	619	38	4,578	1,131	2,435
Maryland	55,899	5,781	1,721	7,637	11,232	-------	4,362	1,198	6,576	4,525	12,427
Virginia	56,808	2,650	722	4,633	18,236	-------	1,633	-------	10,211	7,071	9,934
West Virginia	56,236	783	521	1,598	10,600	[12] 18,608	[5] 1,140	-------	[5] [12] 2,018	5,304	10,176
North Carolina	86,240	2,690	1,009	11,934	25,946	12,208	2,162	-------	9,981	8,655	11,297
South Carolina	34,637	946	141	3,433	12,838	-------	3,010	4,746	3,348	[7] 1,915	3,809
Georgia	52,935	4,828	472	5,668	21,614	-------	[5] 3,459	2,917	[5] 2,598	2,895	8,014
Florida	60,697	2,677	923	-------	25,511	-------	4,260	-------	12,657	7,328	6,477
E. S. Central:											
Kentucky	53,404	5,192	1,200	4,296	13,458	3	3,908	3,607	6,972	3,471	10,675
Tennessee	51,826	1,286	854	3,232	19,664	-------	1,948	2,985	6,830	4,903	8,531
Alabama	55,134	5,103	262	2,670	15,301	7,766	359	3,376	6,363	3,600	9,444
Mississippi	35,185	2,450	49	1,778	12,101	6,743	[5] 723	3,399	[5] 2,580	[7] 2,567	2,575
W. S. Central:											
Arkansas	34,111	3,282	235	724	11,013	[11] [13] 5,514	[8] 2,422	[8] [13] 1,614	[11] 1,520	3,438	3,414
Louisiana	81,420	7,723	638	5,123	18,251	7,473	3,078	6,983	7,014	5,401	9,737
Oklahoma	61,879	53	1,635	6,342	14,495	[13] 10,952	661	[13] 3,511	3,067	6,164	6,458
Texas	144,696	22,276	713	-------	45,948	-------	6,155	7,204	10,658	8,889	21,821
Mountain:											
Montana	14,954	1,785	187	1,231	5,030	-------	753	12	1,444	1,084	2,688
Idaho	14,053	2,684	80	1,759	5,281	-------	[8] 222	[8] 67	1,074	328	1,957
Wyoming	8,169	510	46	-------	2,756	1,961	327	-------	533	604	1,191
Colorado	39,826	5,008	1,207	2,969	9,252	8,810	2,306	230	2,316	2,343	4,891
New Mexico	17,578	2,280	44	444	4,975	4,198	719	-------	650	2,004	1,393
Arizona	20,194	4,739	167	1,363	4,610	4,010	[5] [14] 1,398	([5] [14])	[5] 483	1,163	2,109
Utah	19,733	4,243	164	1,572	3,874	4,199	[5] 117	[8] 381	539	1,218	2,677
Nevada	4,657	1,166	-------	-------	1,510	-------	199	-------	515	291	922
Pacific:											
Washington	69,359	3,199	1,445	-------	16,234	20,689	2,130	3,494	6,247	5,909	9,007
Oregon	31,825	-------	652	5,528	12,381	-------	601	-------	2,856	3,603	5,641
California	330,848	13,265	10,530	40,169	51,144	93,780	10,310	-------	18,726	14,654	76,643

[1] Totals include items not shown separately and not included elsewhere.
[2] Special property taxes included with business license taxes.
[3] Amounts deposited with the Federal Treasury in State clearing accounts during the fiscal year, as reported by State agencies to the Social Security Board and published monthly in the Social Security Bulletin.
[4] All taxes on alcoholic beverages included with business license taxes.
[5] Alcoholic beverage license taxes included with alcoholic beverage sales taxes.
[6] All taxes on amusements included with business license taxes.
[7] Collections for calendar year 1939.
[8] Malt tax, if any, included with alcoholic beverage sales taxes.
[9] Gross income taxes on sales and services, including gross receipts of public utilities, admissions, etc., included with general sales taxes.
[10] All taxes on amusements included with other sales taxes.
[11] Gross receipts taxes on public utilities and other businesses included with general sales taxes.
[12] Gross income and receipts taxes included with general sales taxes.
[13] Sales taxes on admissions included with general sales taxes.
[14] Tobacco sales taxes included with alcoholic beverage sales taxes.

Source: Department of Commerce, Bureau of the Census; State and Local Government Special Study No. 10, State Tax Collections: 1940.

No. 235.—State Aid to Minor Civil Divisions, by Purpose and Type of Aid: 1938

[In thousands of dollars]

PURPOSE	Total	Grants	Local shares of shared taxes
Total	1,542,686	1,282,074	260,613
Unspecified purposes	179,524	35,643	143,881
Protection to person and property	5,649	5,482	167
Highways	317,443	209,354	108,089
Development and conservation of natural resources	852	659	194
Health and sanitation	2,389	2,192	197
Hospitals and institutions for handicapped	4,593	4,593	
Charities	345,795	343,240	2,554
Schools	682,307	679,095	3,212
Libraries	158	158	
Miscellaneous [1]	3,978	1,660	2,318

[1] Consists chiefly of aid to firemen's pension and relief funds.

Source: Department of Commerce, Bureau of the Census; annual report, Financial Statistics of States.

No. 236.—Assessed Valuation of Property Subject to General and Selective Property Taxes, by States: 1932 and 1938

NOTE.—**In millions of dollars.** Valuation reported is the total that was subject to general and selective property taxes for the State and local units within the State. The proportion of the total valuation that was taxed by different governmental units, and the rates of taxation thereon, varied widely according to State and local legislation. Figures do not show the relative wealth of the several States, owing to differences in the bases of assessment and practices thereunder.

DIVISION AND STATE	1932, total	1938			
		Total	Real	Personal	Other [1]
Grand total	167,241	141,358	110,391	23,100	7,867
New England	13,498	12,409	10,564	1,760	85
Maine	757	661	570	91	
N. H.	680	589	506	45	37
Vt.	347	351	242	62	48
Mass.	7,181	6,245	5,724	522	
R. I.	1,382	1,517	944	573	
Conn.	3,151	3,045	2,578	467	
Mid. Atlantic	49,135	42,620	38,543	3,634	442
N. Y.	29,553	25,549	25,549		
N. J.	6,820	5,758	4,662	654	442
Pa.	12,762	11,312	8,332	2,980	
E. N. Central	35,465	30,945	21,830	6,139	2,976
Ohio	9,985	[2] 9,210	[2] 6,852	[2] 1,008	1,350
Ind.	3,995	5,135	2,490	2,206	*349*
Ill.	7,269	5,303	3,744	1,174	385
Mich.	8,263	6,394	4,872	1,183	339
Wis.	5,953	4,903	3,871	479	553
W. N. Central	17,051	15,620	10,895	3,463	1,262
Minn.	2,304	2,089	1,197	893	
Iowa	1,464	3,248	2,447	583	219
Mo.	4,566	3,846	2,804	605	437
N. Dak.	880	472	346	53	73
S. Dak.	1,495	1,015	783	148	84
Nebr.	2,676	2,176	1,580	596	
Kans.	3,666	2,774	1,738	586	450
S. Atlantic	13,883	13,355	8,101	4,040	1,214
Del.	292	313	[3] 313	(3)	
Md.	2,729	2,711	1,882	829	
Dist. of Col.	1,845	1,872	1,171	701	
S. Atlantic—con.					
Va.	2,255	2,128	1,149	741	239
W. Va.	1,878	1,785	831	372	582
N. C.	2,831	2,348	1,663	502	183
S. C.	397	363	193	171	
Ga.	1,136	1,096	644	278	173
Fla.	520	739	256	446	37
E. S. Central	6,236	5,471	3,337	1,599	535
Ky.	2,787	2,590	1,343	1,247	
Tenn.	1,664	1,516	1,125	139	253
Ala.	1,207	932	611	130	192
Miss.	579	433	259	84	91
W. S. Central	7,937	7,035	5,159	1,585	290
Ark.	555	411	290	120	1
La.	1,666	1,341	1,020	321	
Okla.	*1,754*	*1,224*	*752*	*183*	*289*
Tex.	3,963	4,058	3,097	961	
Mountain	4,497	3,557	2,170	485	902
Mont.	411	326	177	57	91
Idaho	406	381	[3] 276	(3)	105
Wyo.	355	318	157	57	104
Colo.	1,447	1,111	714	167	230
N. Mex.	334	311	121	42	148
Ariz.	719	385	323	59	2
Utah	618	541	249	71	221
Nev.	207	185	153	32	
Pacific	9,539	10,347	9,792	394	160
Wash.	1,251	1,176	865	312	
Oreg.	1,125	898	655	83	160
Calif.	7,162	8,272	[3] 8,272	(3)	

[1] Consists largely of public utilities valuations in States in which this type of property is not separately classified as between real and personal property.
[2] Exclusive of value of intangible personal property.
[3] Valuation of personal property included with that of real property.

Source: Department of Commerce, Bureau of the Census; 1932, official records; 1938, annual report, Financial Statistics of States.

No. 237.—Tax Levies—Levies of General and Selective Property Taxes, for State Purposes, by States: 1917 to 1938

STATE	LEVIES OF GENERAL AND SELECTED PROPERTY TAXES (THOUSANDS OF DOLLARS)						AMOUNT PER CAPITA (DOLLARS)					
	1917	1922	1927	1932	1937	1938	1917	1922	1927	1932	1937	1938
Total	186,299	354,248	366,789	340,141	236,410	241,901	1.83	3.27	3.13	2.74	1.84	1.88
Alabama	4,337	6,133	7,203	7,843	6,011	6,058	1.86	2.56	2.87	2.94	2.08	2.17
Arizona	1,971	3,773	4,460	5,830	1,879	1,407	7.59	10.45	9.87	13.22	4.59	2.91
Arkansas	3,406	5,033	5,345	4,827	3,738	3,563	1.95	2.81	2.79	2.59	1.84	1.85
California					10,723	11,108					1.76	1.68
Colorado	2,508	6,947	6,011	5,074	3,353	5,015	2.61	7.13	5.60	4.85	3.14	4.56
Connecticut	2,002	2,221	1,813	1,775	1,630	1,701	1.62	1.55	1.12	1.09	.94	1.01
Delaware		568	385					2.49	1.60			
Florida	1,982	4,477	5,927	2,539	1,232	1,885	2.22	4.37	4.42	1.67	.74	1.06
Georgia	4,771	5,958	6,376	5,679	3,181	5,478	1.67	2.01	2.01	1.95	1.03	1.78
Idaho	686	2,807	2,980	2,459	1,965	1,965	1.62	6.15	5.61	5.50	3.99	3.86
Illinois	20,017	18,002	27,271	28,349			3.26	2.70	3.76	3.66		
Indiana	8,262	14,109	11,933	5,992	5,994	6,136	2.94	4.73	3.80	1.83	1.73	1.82
Iowa	4,421	12,492	10,804	9,108	9,444	8,322	1.99	5.12	4.46	3.68	3.71	3.30
Kansas	3,875	5,901	9,502	7,255	5,407	4,991	2.10	3.31	5.21	3.83	2.89	2.75
Kentucky	6,466	8,615	10,521	9,786	5,311	5,748	2.71	3.53	4.16	3.71	1.83	2.09
Louisiana	4,179	8,276	9,918	9,580	7,699	7,712	2.28	4.51	5.13	4.51	3.61	3.34
Maine	2,568	3,982	4,880	5,858	4,950	4,954	3.32	5.15	6.17	7.32	5.79	5.94
Maryland	3,310	5,101	5,906	6,275	5,494	5,786	2.43	3.43	3.71	3.80	3.27	3.26
Massachusetts	8,000	12,000	12,000	7,500	12,250	17,047	2.15	3.02	2.83	1.75	2.77	3.96
Michigan	11,851	25,881	29,334	42,214	8,634	8,885	3.85	6.73	6.60	8.51	1.80	1.72
Minnesota	6,280	8,371	10,720	15,029	17,374	13,849	2.77	3.41	4.02	5.82	6.57	5.06
Mississippi	2,575	5,667	4,345	4,631	3,540	2,599	1.32	3.16	2.43	2.28	1.76	1.21
Missouri	3,425	6,023	6,458	5,480	5,730	5,810	1.00	1.75	1.84	1.50	1.44	1.55
Montana	1,523	2,182	1,946	2,254	2,149	2,396	3.32	3.69	3.55	4.19	4.02	4.35
Nebraska	3,076	7,426	5,850	6,198	3,776	5,699	2.42	5.62	4.21	4.47	2.77	4.29
Nevada	864	1,214	1,229	1,472	1,255	1,368	8.09	15.69	15.88	16.00	12.42	12.93
N. Hampshire	1,299	2,901	3,037	2,998	2,651	2,669	2.91	6.51	6.69	6.43	5.21	5.51
New Jersey	12,118	25,172	36,545	37,302	27,804	28,700	4.13	7.67	9.84	9.03	6.41	6.96
New Mexico	1,256	1,586	2,624	2,186	1,727	1,870	3.07	4.30	6.73	5.08	4.09	3.70
New York	1,074	21,254	22,723	2,501	2,160	2,223	.10	2.00	2.00	.20	.17	.17
North Carolina	2,461			4,507	1,451	1,905	1.02			1.39	.42	.55
North Dakota	1,418	4,762	3,843	3,328	2,109	2,378	1.88	7.20	5.99	4.87	2.99	4.44
Ohio	3,462	15,870	11,471		6,182	6,298	.67	2.66	1.72		.92	.92
Oklahoma	2,498	844	849	6,151			1.11	.40	.36	2.53		
Oregon	2,550	8,835	5,287	4,593	1,032		3.08	10.92	5.96	4.76	1.01	
Pennsylvania					14,990	11,920					1.48	1.21
Rhode Island	870	1,256	1,559	1,209			1.41	2.02	2.22	1.74		
South Carolina	2,036	3,270	2,895	2,698	2,747	2,856	1.25	1.89	1.57	1.55	1.47	1.53
South Dakota	1,308	3,685	4,808	4,865	51	1,549	1.85	5.69	6.94	6.96	.07	2.37
Tennessee	2,383	6,231	3,442	1,331	1,180	1,246	1.04	2.63	1.39	.50	.41	.44
Texas	12,374	25,354	26,164	27,344	20,135	16,780	2.81	5.24	4.87	4.60	3.27	2.67
Utah	2,425	4,496	5,245	5,124	3,180	3,080	5.60	9.60	10.13	9.97	6.14	5.71
Vermont	1,068	2,036	1,017	1,267	421	662	2.93	5.78	2.88	3.52	1.10	1.85
Virginia	3,084	6,634	5,878	4,730	3,736	3,871	1.41	2.80	(1)	1.94	1.39	1.48
Washington	7,603	16,897	13,792	12,008	3,651	4,899	5.01	12.01	8.81	7.59	2.22	2.91
West Virginia	1,230	3,108	2,982	3,568	1,310	1,337	.88	2.05	1.77	2.03	.71	.72
Wisconsin	10,518	15,778	7,451	7,811	6,602	7,045	4.18	5.86	(1)	(1)	2.26	2.28
Wyoming	910	1,124	1,971	1,612	570	635	5.11	5.47	8.21	7.04	2.43	2.62

[1] Not computed.

Source: Department of Commerce, Bureau of the Census; 1917 to 1927, 1937, and 1938, annual report, Financial Statistics of States, and special releases; 1932, official records.

No. 238.—Tax Levies—Total Levies of General Property Taxes of State and Local Governments, by States: 1880 to 1932

Note.—The data represent the total levies of general property taxes of States, counties, cities, villages, towns, boroughs, townships, school districts, etc., and for all purposes. They do not cover "special assessments" on property benefited by specific improvements nor special property taxes applying only to limited classes, nor taxes based on other standards than property, such as income, volume of business, inheritance, etc., which have been steadily growing in relative importance. The change in buying power of money affects materially the comparability of the figures. For data for 1860, 1870, and 1890, by States, see table 437, Statistical Abstract of 1922.

Division and State	Levies of general property taxes (thousands of dollars)					Amount per capita (dollars)				
	1880	1902	1912	1922	1932	1880	1902	1912	1922	1932
Grand total	313,921	724,737	1,349,841	3,503,725	5,026,763	6.26	9.22	13.91	32.23	40.37
New England	42,492	76,306	127,232	270,516	399,504	10.60	13.29	18.53	35.59	48.46
Maine	5,182	6,856	8,987	22,295	31,308	7.99	9.78	11.86	28.83	39.13
New Hampshire	3,179	4,166	6,978	15,029	20,320	9.16	9.95	15.98	33.71	43.42
Vermont	1,745	1,911	4,020	9,188	12,101	5.25	5.52	11.17	26.07	33.61
Massachusetts	24,327	49,219	82,566	156,285	231,212	13.64	17.06	23.27	39.33	53.90
Rhode Island	2,693	6,133	8,192	19,925	28,953	9.74	13.65	14.13	32.12	41.60
Connecticut	5,366	8,021	16,489	47,794	75,610	8.62	8.53	13.95	33.30	46.39
Middle Atlantic	94,130	211,936	364,266	840,028	1,464,289	8.97	13.17	17.71	36.66	54.91
New York	56,393	132,711	221,467	454,878	824,022	11.09	17.49	22.80	42.72	64.32
New Jersey	8,058	20,956	49,424	145,355	269,595	7.92	10.54	17.98	44.27	65.25
Pennsylvania	28,779	58,269	93,375	239,795	370,672	6.72	8.95	11.52	26.70	38.12
East North Central	78,502	172,421	292,021	869,682	1,220,670	7.00	10.47	15.38	39.27	47.52
Ohio	25,757	47,460	76,697	224,423	302,861	8.05	11.15	15.45	37.63	45.42
Indiana	11,943	27,008	45,644	117,138	138,341	6.04	10.84	16.53	39.26	42.31
Illinois	24,586	53,013	84,334	250,380	391,159	7.99	10.56	14.37	37.60	50.49
Michigan	8,628	23,477	47,998	168,797	266,718	5.27	9.48	16.34	43.90	53.75
Wisconsin	7,588	20,503	36,348	108,944	121,591	5.77	9.61	15.23	40.45	40.94
West North Central	35,490	95,010	180,440	490,829	511,566	5.76	9.00	15.06	38.52	38.25
Minnesota	4,346	17,761	38,108	107,325	120,345	5.57	9.65	17.47	43.78	46.61
Iowa	11,062	22,603	36,570	105,842	101,197	6.81	10.17	16.45	43.36	40.84
Missouri	11,832	21,785	35,491	91,445	103,234	5.46	6.82	10.58	26.64	28.27
North Dakota	[1] 478	4,186	11,875	31,167	27,931	13.54	11.44	17.97	47.13	40.84
South Dakota		4,329	10,720	32,483	29,975		10.69	16.67	50.18	42.88
Nebraska	2,792	9,499	19,781	53,236	43,522	6.17	8.89	16.04	40.26	35.01
Kansas	4,980	14,847	27,895	69,331	80,362	5.00	10.14	16.55	38.83	42.47
South Atlantic	21,553	46,365	91,136	255,316	359,097	2.84	4.31	7.15	17.73	22.48
Delaware	604	1,317	1,791	4,841	5,915	4.12	7.00	8.61	21.20	24.65
Maryland	5,437	10,698	16,360	40,026	55,158	5.82	8.79	12.30	26.95	33.43
Dist. of Col	1,469	3,351	5,399	12,366	25,254	8.27	11.62	15.51	28.26	51.33
Virginia	4,694	6,896	13,822	33,878	43,386	3.10	3.64	6.49	14.32	17.83
West Virginia	1,994	5,507	10,026	38,435	50,657	3.22	5.52	7.67	25.39	28.85
North Carolina	1,916	3,975	9,989	37,017	47,711	1.37	2.04	4.33	13.98	14.76
South Carolina	1,840	3,736	6,899	20,886	27,379	1.85	2.73	4.39	12.09	15.70
Georgia	3,014	8,204	18,414	35,673	45,540	1.95	3.58	6.73	12.01	15.65
Florida	585	2,681	8,436	32,194	58,097	2.17	4.79	10.22	31.44	38.25
East South Central	11,996	27,187	51,663	125,781	160,478	2.15	3.50	5.95	13.98	16.07
Kentucky	5,201	10,462	17,669	37,322	51,063	3.15	4.74	7.56	15.28	19.38
Tennessee	2,516	7,626	14,112	35,127	43,989	1.63	3.68	6.31	14.83	16.63
Alabama	2,062	4,899	9,971	22,684	32,790	1.63	2.59	4.45	9.46	12.25
Mississippi	2,217	4,180	9,911	30,648	32,636	1.96	2.61	5.28	17.12	16.06
West South Central	10,794	29,985	77,723	222,351	320,028	3.24	4.35	8.17	21.05	25.87
Arkansas	1,889	4,446	10,021	17,476	20,382	2.29	3.30	6.40	9.77	10.93
Louisiana	4,386	8,478	14,432	41,562	55,053	4.67	5.91	8.27	22.65	25.82
Oklahoma	-------	[2] 3,377	19,705	54,079	68,944	-------	[2] 3.77	10.16	25.69	28.34
Texas	4,569	13,684	32,965	109,234	175,649	2.87	4.26	7.90	22.60	29.56
Mountain	4,717	24,312	54,327	144,466	160,820	7.22	13.76	18.45	41.23	42.99
Montana	384	4,092	11,245	26,008	26,317	9.80	15.53	26.83	43.94	48.95
Idaho	187	1,895	6,952	18,569	19,109	5.73	11.11	18.35	40.68	42.85
Wyoming	230	1,074	2,610	8,365	10,938	11.07	11.16	15.98	40.68	47.76
Colorado	2,152	10,741	16,931	44,588	44,887	11.07	19.34	19.17	45.75	42.91
New Mexico	164	1,410	3,426	8,805	11,908	1.37	7.15	9.26	23.89	27.69
Arizona	293	1,035	4,358	15,352	21,807	7.25	12.59	18.88	42.54	48.90
Utah	435	2,848	6,529	17,711	19,676	3.02	9.81	16.13	37.82	38.28
Nevada	872	617	2,276	5,068	6,178	14.00	14.57	24.02	65.47	67.15
Pacific	14,247	41,235	111,033	284,756	430,311	12.78	16.42	23.28	48.61	50.86
Washington	505	9,003	31,205	66,283	73,131	6.73	16.43	23.21	47.13	46.17
Oregon	1,114	4,920	17,139	40,000	41,488	6.37	11.43	22.64	49.55	42.73
California	12,628	27,312	62,689	178,383	315,692	14.60	17.81	23.50	48.97	53.45

[1] Dakota Territory. [2] Oklahoma and Indian Territory combined.

Source: Department of Commerce, Bureau of the Census; 1880 to 1922, Decennial Census reports, Wealth, Debt, and Taxation; 1932, Financial Statistics of State and Local Governments.

No. 239.—Debt of State and Local Governments—Summary: 1902 to 1940

Note.—All money figures, except per capita, in thousands of dollars. Gross debt is aggregate of all outstanding obligations, including all forms of long-term and short-term debt. Debt of public service enterprises is included.

Year	Gross debt	Sinking-fund assets	Gross debt less sinking funds		
			Total	Per capita	
				Amount	Percent change from previous reported year
1902	2,195,026	330,048	[1] 1,865,035	$23.73	[2] 30.6
1912	4,497,949	676,179	[3] 3,821,896	39.37	66.1
1922	10,255,458	1,565,718	8,689,740	79.90	103.0
1932	[4] 19,562,325	[4] 1,864,149	17,698,176	142.11	77.9
1937	[5] 19,508,546	[5] 1,974,014	17,804,532	136.58	−3.9
1940	[6] 20,225,070	[6] 2,042,280	18,182,790	138.09	1.1

[1] Surplus of $57,000 in New Jersey's sinking fund excluded in deducting sinking funds from gross debt.
[2] Per capita gross debt less sinking funds in 1890 was $18.16, representing a State and local debt of $1,137,200,000.
[3] Surplus of $126,000 in sinking funds of State of Pennsylvania excluded in deducting sinking funds from gross debt.
[4] Reduced by $14,087,000 for State loans to local units. Real estate mortgages of $121,337,000, resulting from rural credit loans, are excluded from State sinking funds of Minnesota, North Dakota, and South Dakota.
[5] Reduced by $26,007,000 for State loans to local units.
[6] Reduced by $21,021,000 for State loans to local units.

Source: Department of Commerce, Bureau of the Census; State and Local Government Special Study No. 13, "State and Local Government Debt: 1940."

No. 240.—Gross Debt of State and Local Governments, by States: 1912 to 1940

[See headnote, table 239]

State	Total (thousands of dollars)				Per capita		
	1912	1922	1932	1940	1932	1940	Percent change, 1932–1940
Grand total	4,497,949	10,255,458	[1] 19,562,325	[2] 20,225,070	$157.08	$153.61	−2.2
State	422,797	1,162,651	2,895,845	3,526,407	23.25	26.78	15.2
Local	4,075,152	9,092,807	16,680,567	16,719,684	133.94	126.98	−5.2
New England:							
Maine	24,455	46,383	66,940	68,385	83.68	80.74	−3.5
State	1,255	12,907	27,462	27,400	34.33	32.34	−5.8
Local	23,200	33,476	39,478	40,985	49.36	48.40	−1.9
New Hampshire	13,546	18,188	32,649	39,307	69.76	79.89	14.5
State	2,121	3,470	7,016	12,742	14.99	25.91	72.9
Local	11,425	14,718	25,633	26,565	54.77	53.98	−1.4
Vermont	7,222	12,689	27,929	24,142	77.58	67.26	−13.3
State	570	2,112	9,545	8,544	26.51	23.80	−10.2
Local	6,752	10,577	18,384	15,598	51.07	43.45	−14.9
Massachusetts	378,477	454,999	543,344	[3] 648,787	126.65	150.29	18.7
State	117,803	133,416	121,067	151,447	28.22	35.08	24.3
Local	260,674	321,583	422,277	511,188	98.43	118.41	20.3
Rhode Island	42,777	70,182	136,187	179,620	195.67	251.92	28.8
State	5,800	11,527	21,930	32,386	31.51	45.42	44.1
Local	36,977	58,655	114,257	147,234	164.16	206.50	25.8
Connecticut	56,158	117,331	185,410	201,943	113.75	118.16	3.9
State	7,110	16,334	13,568	24,200	8.33	14.16	70.0
Local	49,048	100,997	171,842	177,743	105.42	104.00	−1.4

[1] Less State loans to local units of $14,087,000.
[2] Less State loans to local units of $21,021,000.
[3] Less State loans to local units of $13,848,000.

No. 240.—Gross Debt of State and Local Governments, by States: 1912 to 1940—Continued

STATE	TOTAL (THOUSANDS OF DOLLARS)				PER CAPITA		
	1912	1922	1932	1940	1932	1940	Percent change 1932–1940
Middle Atlantic:							
New York	1,474,012	2,426,305	4,054,020	5,282,500	$316.42	$391.91	23.9
State	111,457	267,713	579,864	727,629	45.26	53.97	19.2
Local	1,362,555	2,158,592	3,474,156	4,554,971	271.16	337.94	24.6
New Jersey	203,547	449,947	1,316,162	1,216,264	318.53	202.37	−8.2
State	642	17,322	141,230	149,396	34.18	35.91	5.1
Local	202,905	432,625	1,174,932	1,066,868	284.35	256.46	−9.8
Pennsylvania	286,335	644,232	1,419,179	1,611,952	145.95	162.82	11.6
State	659	52,491	88,306	267,552	9.08	27.03	197.7
Local	285,676	591,741	1,330,873	1,344,400	136.87	135.79	−.8
East North Central:							
Ohio	264,593	756,638	991,385	761,071	147.16	110.17	−25.1
State	5,300	30,981	9,534	10,938	1.42	1.58	11.3
Local	259,293	725,677	981,851	750,133	145.74	108.59	−25.5
Indiana	69,305	166,754	201,210	167,561	61.53	48.88	−20.6
State	1,351	2,325	4,906	7,595	1.50	2.22	48.0
Local	67,954	164,429	196,304	159,966	60.03	46.66	−22.3
Illinois	144,265	367,804	1,302,018	986,845	168.07	124.96	−25.7
State	2,273	13,880	222,737	168,106	28.75	21.29	−26.0
Local	141,992	353,924	1,079,281	818,739	139.32	103.67	−25.6
Michigan	65,993	386,860	875,731	714,530	176.49	135.95	−23.0
State	7,089	54,271	94,040	82,314	18.95	15.66	−17.4
Local	58,904	332,589	781,691	632,216	157.54	120.29	−23.6
Wisconsin	40,831	105,520	209,347	151,328	70.49	48.22	−31.6
State	2,251	2,164	1,184	4,104	.40	1.31	227.5
Local	38,580	103,356	208,163	147,224	70.09	46.91	−33.1
West North Central:							
Minnesota	76,670	282,932	373,429	[4] 347,556	144.63	124.48	−13.9
State	1,345	20,308	98,162	121,596	38.02	43.55	14.5
Local	75,325	262,624	275,267	227,452	106.61	81.47	−23.6
Iowa	35,711	158,014	249,312	194,562	100.61	76.66	−23.8
State	357	1,457	17,536	5,003	7.08	1.97	−72.2
Local	35,354	156,557	231,776	189,559	93.53	74.69	−20.1
Missouri	66,923	137,379	360,769	333,772	98.79	88.18	−10.7
State	4,775	30,456	105,162	101,638	28.80	26.85	−6.8
Local	62,148	106,923	255,607	232,134	69.99	61.33	−12.4
North Dakota	14,262	46,150	83,086	51,069	121.47	79.55	−34.5
State	937	7,204	45,449	23,276	66.45	36.26	−45.4
Local	13,325	38,946	37,637	27,793	55.02	43.29	−21.3
South Dakota	13,179	94,962	92,520	79,579	132.36	123.76	−6.5
State	370	55,481	51,432	43,294	73.58	67.33	−8.5
Local	12,809	39,481	41,088	36,285	58.78	56.43	−4.0
Nebraska	37,740	101,875	119,119	125,781	85.94	95.58	11.2
State	375	1,037	929	722	.67	.55	−17.9
Local	37,365	100,838	118,190	125,059	85.27	95.03	11.5
Kansas	54,962	129,669	165,267	116,649	87.35	64.77	−25.9
State	370	78	23,410	18,156	12.37	10.08	−18.5
Local	54,592	129,591	141,857	98,493	74.98	54.69	−27.1
South Atlantic:							
Delaware	6,930	23,737	31,200	27,282	130.00	102.18	−21.4
State	827	6,705	3,216	4,386	13.40	16.43	22.6
Local	6,103	17,032	27,984	22,896	116.60	85.75	−26.5
Maryland	90,621	169,653	294,910	339,183	178.73	186.26	4.2
State	13,036	32,469	32,096	56,483	19.45	31.02	59.5
Local	77,585	137,184	262,814	282,700	159.28	155.24	−2.5
District of Columbia	9,062	4,720	103	12,109	.20	18.26	9,130.0
Virginia	70,572	134,480	216,954	203,187	89.17	75.87	−14.9
State	24,655	22,800	28,302	19,516	11.63	7.29	−37.3
Local	45,917	111,680	188,652	183,671	77.54	68.58	−11.6
West Virginia	12,358	75,168	163,543	134,648	93.13	70.79	−24.0
State	----------	25,590	89,620	80,893	51.04	42.53	−16.7
Local	12,358	49,578	73,923	53,755	42.09	28.26	−32.9
North Carolina	35,197	188,801	[1] 561,109	[5] 460,426	173.61	128.90	−25.8
State	8,058	34,713	188,616	150,496	58.36	42.13	−27.8
Local	27,139	154,088	386,580	315,611	95.65	88.38	−7.6
South Carolina	22,753	70,539	189,022	160,983	108.38	84.73	−21.8
State	7,112	9,079	78,528	60,356	45.03	31.77	−29.5
Local	15,641	61,460	110,494	100,627	63.35	52.96	−16.4

[1] Less State loans to local units of $14,087,000.
[4] Less State loans to local units of $1,492,000.
[5] Less State loans to local units of $5,681,000.

No. 240.—Gross Debt of State and Local Governments, by States: 1912 to 1940—Continued

State	Total (thousands of dollars)				Per capita		
	1912	1922	1932	1940	1932	1940	Percent change 1932–1940
South Atlantic—Con.							
Georgia	34,441	71,405	114,159	151,166	$39.23	$48.39	23.4
State	6,934	5,523	12,592	27,181	4.33	8.70	100.9
Local	27,507	65,882	101,567	123,985	34.90	39.69	13.7
Florida	18,819	110,493	532,490	423,092	350.55	223.03	−36.4
State	619	985	391		.26		−100.0
Local	18,200	109,508	532,099	423,092	350.29	223.03	−36.3
East South Central:							
Kentucky	32,940	54,846	124,994	136,059	47.46	47.81	.7
State	4,452	7,755	16,607	17,086	6.33	6.22	−1.7
Local	28,488	47,091	108,387	118,373	41.13	41.59	1.1
Tennessee	60,230	138,886	335,557	417,001	120.86	143.00	12.7
State	11,812	19,142	94,601	93,054	35.77	31.91	−10.8
Local	48,418	119,744	240,956	323,947	91.09	111.09	22.0
Alabama	43,285	77,945	215,565	213,066	80.52	75.21	−6.6
State	13,132	15,233	82,343	72,354	30.76	25.54	−17.0
Local	30,153	62,712	133,222	140,712	49.76	49.67	−.2
Mississippi	29,043	115,189	182,204	185,782	89.67	85.07	−5.1
State	4,461	14,865	36,504	77,786	17.97	35.62	98.2
Local	24,582	100,324	145,700	107,996	71.70	49.45	−31.0
West South Central:							
Arkansas	13,916	91,536	257,137	214,187	137.88	109.89	−20.3
State	1,250	2,844	164,626	152,213	88.27	78.10	−11.5
Local	12,666	88,692	92,511	61,974	49.61	31.79	−35.9
Louisiana	75,246	131,985	365,348	394,275	171.36	166.78	−2.7
State	13,546	14,829	83,884	192,281	39.34	81.34	106.8
Local	61,700	117,156	281,464	201,994	132.02	85.44	−35.3
Oklahoma	63,893	158,333	248,317	197,396	102.06	84.50	−17.2
State	6,930	5,729	11,532	35,879	4.74	15.36	224.1
Local	56,963	152,604	236,785	161,517	97.32	69.14	−29.0
Texas	95,576	393,254	797,609	734,434	134.21	114.49	−14.7
State	4,657	6,145	10,346	24,137	1.74	3.76	116.1
Local	90,919	387,109	787,263	710,297	132.47	110.73	−16.4
Mountain:							
Montana	19,335	72,814	78,895	62,917	146.65	112.55	−23.3
State	1,748	7,864	10,834	10,579	20.14	18.92	−6.1
Local	17,587	64,950	68,061	52,338	126.51	93.63	−26.0
Idaho	14,695	66,499	81,842	67,714	183.50	128.98	−29.7
State	2,451	8,085	7,525	3,077	16.87	5.86	−65.3
Local	12,244	58,414	74,317	64,637	166.63	123.12	−26.1
Wyoming	4,403	20,323	44,521	37,910	194.41	151.04	−22.3
State	123	4,038	5,597	3,878	24.44	15.45	−36.8
Local	4,280	16,285	38,924	34,032	169.97	135.59	−20.2
Colorado	40,635	101,003	135,401	159,960	129.44	142.44	10.0
State	3,174	12,237	8,162	27,490	7.80	24.48	213.9
Local	37,461	88,766	127,239	132,470	121.64	117.96	−3.0
New Mexico	7,691	26,481	38,960	69,313	90.60	130.29	43.8
State	1,237	5,144	12,232	26,910	28.45	50.58	77.8
Local	6,454	21,337	26,728	42,403	62.15	79.71	28.3
Arizona	11,200	49,667	78,476	76,555	175.96	153.42	−12.8
State	3,594	5,758	3,708	2,608	8.31	5.23	−37.1
Local	7,606	43,899	74,768	73,947	167.65	148.19	−11.6
Utah	15,430	52,394	53,723	41,776	104.52	75.96	−27.3
State	1,430	10,709	11,445	3,655	22.27	6.65	−70.1
Local	14,000	41,685	42,278	38,121	82.25	69.31	−15.7
Nevada	3,295	7,170	10,868	10,576	118.13	96.15	−18.6
State	671	1,751	1,634	513	17.76	4.67	−73.7
Local	2,624	5,419	9,234	10,063	100.37	91.48	−8.9
Pacific:							
Washington	96,929	187,039	224,769	264,380	141.90	152.29	7.3
State	1,556	13,454	8,257	23,527	5.21	13.55	160.1
Local	95,373	173,585	216,512	240,853	136.69	138.74	1.5
Oregon	47,140	153,847	241,105	187,893	248.30	172.38	−30.6
State	31	46,815	60,999	37,592	62.82	34.49	−49.9
Local	47,118	107,032	180,106	150,301	185.48	137.89	−25.7
California	151,242	532,448	1,138,531	1,538,597	102.78	222.76	15.6
State	11,091	85,476	147,179	333,939	24.92	48.35	94.0
Local	140,151	446,972	991,352	1,204,658	167.86	174.41	3.9

Source: Department of Commerce, Bureau of the Census; Wealth, Debt, and Taxation, 1913; and State and Local Government Special Study No. 13, "State and Local Government Debt: 1940."

No. 241.—Gross Debt of State and Local Governments, by Long-Term and Short-Term Obligations: 1932, 1937, and 1940

Note.—All money figures in thousands of dollars. See headnote, table 239.

Term of debt and type of governmental unit	1932		1937		1940	
	Amount	Percent of total	Amount	Percent of total	Amount	Percent of total
Total	[1] 19, 562, 325	100.0	[2] 19, 568, 546	100.0	[3] 20, 225, 070	100.0
States	[1] 2, 881, 758	14.7	[2] 3, 260, 246	16.7	[3] 3, 505, 386	17.3
Counties	2, 531, 456	12.9	2, 343, 500	12.0	2, 155, 817	10.7
Municipalities [4]	9, 988, 710	51.1	[5] 10, 060, 600	51.4	9, 898, 891	48.9
Townships	363, 018	1.8	([6])	([6])	289, 827	1.4
School districts	2, 176, 313	11.1	1, 883, 100	9.6	1, 813, 360	9.0
Special districts	1, 631, 070	8.4	2, 021, 100	10.3	2, 561, 789	12.7
Long-term	[1] 17, 897, 031	100.0	[7] 18, 465, 666	100.0	[8] 19, 329, 651	100.0
States	[1] 2, 579, 579	14.4	[7] 3, 073, 266	16.7	[8] 3, 273, 232	16.9
Counties	2, 306, 142	12.9	2, 237, 800	12.1	2, 036, 226	10.5
Municipalities [4]	9, 220, 103	51.5	[5] 9, 485, 100	51.4	9, 510, 994	49.2
Townships	280, 331	1.6	([6])	([6])	279, 737	1.5
School districts	1, 992, 608	11.1	1, 723, 800	9.3	1, 698, 640	8.8
Special districts	1, 518, 268	8.5	1, 945, 700	10.5	2, 530, 822	13.1
Short-term	1, 665, 294	100.0	[9] 1, 102, 880	100.0	[10] 895, 419	100.0
States	302, 179	18.1	[9] 186, 980	17.0	[10] 232, 154	25.9
Counties	225, 314	13.5	105, 700	9.6	119, 591	13.4
Municipalities [4]	768, 607	46.2	[5] 575, 500	52.2	387, 397	43.3
Townships	72, 687	4.4	([6])	([6])	10, 090	1.1
School districts	183, 705	11.0	159, 300	14.4	114, 720	12.8
Special districts	112, 802	6.8	75, 400	6.8	30, 967	3.5

[1] Less State loans to local units of $14,087,000.
[2] Less State loans to local units of $26,007,000.
[3] Less State loans to local units of $21,021,000.
[4] Includes cities, towns, villages, and boroughs.
[5] Includes township debt.
[6] Not separately available.
[7] Less State loans to local units of $10,734,000.
[8] Less State loans to local units of $7,173,000.
[9] Less State loans to local units of $15,273,000.
[10] Less State loans to local units of $13,848,000.

Sources: 1932 and 1940, Department of Commerce, Bureau of the Census; State and Local Government Special Study No. 13, "State and Local Government Debt: 1940." 1937, Treasury Department, Division of Research and Statistics; Securities Exempt from the Federal Income Tax.

No. 242.—Gross Debt, Long-Term, of State and Local Governments, by Character: June 30, 1940

Note.—All money figures in thousands of dollars. See headnote, table 239.

Type of governmental unit	Total	General obligation bonds		Revenue bonds		Special assessment obligations	
		Amount	Percent	Amount	Percent	Amount	Percent
Total	[1] 19, 329, 651	16, 671, 761	86.2	1, 777, 998	9.2	879, 892	4.6
States	[1] 3, 273, 232	2, 913, 138	89.0	202, 927	6.2	[2] 157, 167	4.8
Counties	2, 036, 226	1, 936, 360	95.1	32, 370	1.6	67, 496	3.3
Municipalities [3]	9, 510, 994	8, 432, 537	88.7	655, 833	6.9	422, 624	4.4
Townships	279, 737	263, 646	94.2	----------	----------	16, 091	5.8
School districts	1, 698, 640	1, 698, 640	100.0	----------	----------	----------	----------
Special districts	2, 530, 822	1, 427, 440	56.4	886, 868	35.0	216, 514	8.6

[1] Less State loans to local units of $7,173,000.
[2] Contingent debt.
[3] Includes cities, towns, villages, and boroughs.

Source: Department of Commerce, Bureau of the Census; State and Local Government Special Study No. 13, "State and Local Government Debt: 1940."

No. 243.—Gross Debt Less Sinking-Fund Assets, of State and Local Governments, by States: 1902 to 1937

Note.—See headnote, table 239.

State	Total (thousands of dollars)					Per capita (dollars) [1]				
	1902	1912	1922	1932	1937	1902	1912	1922	1932	1937
Grand total	[2] 1,865,035	[3] 3,821,896	8,689,740	[4] 17,698,176	[5] 17,594,532	23.73	39.37	79.90	142.11	136.58
State	[2] 234,965	[3] 345,942	935,544	[4] 2,482,295	[5] 2,770,469	2.99	3.57	8.64	19.93	21.51
Local	1,630,070	3,475,954	7,754,196	15,215,881	14,824,063	20.74	35.81	71.32	122.18	115.07
New England:										
Maine	15,047	22,798	42,457	64,629	67,913	21.46	30.08	54.90	80.66	81.63
State	2,785	1,255	12,906	27,219	30,436	3.97	1.67	16.69	34.02	36.58
Local	12,261	21,543	29,551	37,310	37,477	17.49	28.42	38.21	46.64	45.05
New Hampshire	11,413	11,301	16,123	31,735	38,037	27.27	25.87	36.16	67.81	78.59
State	1,551	1,956	3,018	[6] 6,505	11,635	3.71	4.50	6.77	13.90	24.04
Local	9,862	9,345	13,105	25,230	26,402	23.56	21.40	30.47	53.91	54.55
Vermont	5,217	6,081	11,094	27,180	24,965	15.08	19.39	34.03	75.50	69.54
State	363	570	2,112	9,545	7,923	1.05	1.58	5.99	26.51	22.07
Local	4,854	6,411	9,882	17,635	17,042	14.03	17.81	28.04	48.99	47.47
Massachusetts	209,763	267,129	329,942	436,600	576,982	72.72	75.28	83.04	101.77	133.10
State	65,964	79,551	76,996	[6] 62,856	88,172	22.87	22.78	19.38	14.65	20.34
Local	143,799	187,578	252,946	373,744	488,810	49.85	52.86	63.66	87.12	112.76
Rhode Island	28,150	30,716	49,239	110,353	121,486	62.67	52.99	79.38	158.55	175.56
State	2,620	5,127	9,338	16,807	27,055	5.83	9.02	15.05	24.15	40.40
Local	25,530	25,589	39,901	93,546	93,531	56.84	44.15	64.32	134.40	135.16
Connecticut	31,888	52,036	100,954	160,700	167,545	33.89	44.03	70.33	98.59	99.85
State	1,678	7,111	6,088	108	4,500	1.78	6.12	4.24	.07	2.68
Local	30,210	44,925	94,866	160,592	163,045	32.11	38.01	66.09	98.52	97.17
Middle Atlantic:										
New York	437,372	1,132,432	1,683,820	3,477,233	3,889,110	57.64	116.59	158.15	271.40	294.32
State	8,187	86,205	186,542	463,068	563,239	1.08	9.05	17.52	36.14	42.63
Local	429,185	1,046,227	1,497,278	3,014,165	3,325,871	56.56	107.71	140.63	235.26	251.69
New Jersey	81,204	170,169	382,172	1,151,231	1,148,737	40.85	61.89	116.40	278.61	278.75
State	(7)	642	16,355	62,198	75,153	(7)	.24	4.98	15.05	18.23
Local	81,204	169,527	365,817	1,089,033	1,073,584	40.85	61.66	111.42	263.56	260.52
Pennsylvania	127,311	245,979	550,439	1,213,705	1,209,455	19.55	30.34	61.28	124.82	123.27
State	389	(7)	49,908	75,858	178,776	.06	(7)	5.56	7.80	18.22
Local	126,922	245,979	500,471	1,137,847	1,030,679	19.49	30.34	55.72	117.02	105.05
East North Central:										
Ohio	117,230	239,667	669,443	875,037	731,248	27.55	48.27	112.25	129.89	107.14
State	4,685	5,142	30,143	[6] 7,606	16,072	1.10	1.05	5.05	1.14	2.35
Local	112,545	234,525	639,300	867,341	715,176	26.45	47.23	107.20	128.75	104.79
Indiana	34,828	67,404	152,792	199,034	154,148	13.49	24.41	51.21	60.87	45.74
State	2,014	1,350	2,325	[6] 4,730	4,413	1.13	.49	.78	1.45	1.31
Local	31,914	66,053	150,467	194,304	149,735	12.36	23.93	50.43	59.42	44.43
Illinois	80,715	139,480	364,019	1,290,544	1,145,069	16.08	23.62	54.66	166.59	146.57
State	2,155	2,273	13,880	221,404	203,542	.43	.39	2.08	28.58	26.05
Local	78,560	137,208	350,139	1,069,140	941,527	15.65	23.24	52.58	138.01	120.52
Michigan	34,839	59,907	361,778	782,306	654,093	14.07	20.43	94.00	157.66	132.35
State	6,506	7,089	50,934	60,582	32,851	2.65	2.41	13.25	12.21	6.65
Local	28,272	52,908	310,844	721,724	621,242	11.42	18.02	80.84	145.45	125.70
Wisconsin	22,348	40,067	104,523	205,235	159,169	10.48	16.56	38.81	69.10	51.71
State	2,278	2,251	2,164	1,184	1,184	1.07	.93	.80	.40	.38
Local	20,070	37,816	102,359	204,051	157,985	9.41	15.63	38.00	68.70	51.33
West North Central:										
Minnesota	40,684	70,364	269,608	[4] 342,393	[5] 327,621	22.07	32.26	109.99	132.61	120.23
State	1,755	1,345	20,308	[4] 97,437	[5] 110,376	.95	.63	8.28	37.74	40.50
Local	38,929	69,018	249,300	244,956	217,245	21.12	31.64	101.70	94.87	79.73
Iowa	17,440	35,426	151,614	241,991	204,502	7.84	15.94	62.11	97.66	81.28
State	50	357	1,457	16,495	6,600	.02	.16	.60	6.66	2.62
Local	17,390	35,069	150,157	225,496	197,902	7.82	15.78	61.52	91.00	78.66
Missouri	50,397	61,622	118,276	334,265	367,419	15.79	18.37	34.46	91.53	98.35
State	4,366	4,671	30,456	[6] 103,303	113,010	1.37	1.40	8.87	28.29	30.25
Local	46,031	56,951	87,820	230,962	254,409	14.42	16.98	25.58	63.24	68.10
North Dakota	5,608	13,261	40,266	[4] 67,514	[5] 46,515	15.31	20.07	60.89	98.70	71.34
State	968	820	5,913	[4] 36,308	[5] 22,297	2.64	1.29	8.94	53.08	34.20
Local	4,640	12,441	34,353	31,206	24,218	12.67	18.83	51.95	45.62	37.14
South Dakota	6,584	12,685	50,554	[4] 83,840	[5] 73,909	15.56	19.72	78.09	119.94	111.81
State	457	370	15,431	[4] 48,263	[5] 41,448	1.08	.58	23.84	69.04	62.70
Local	6,127	12,315	35,123	35,577	32,461	14.48	19.15	54.25	50.90	49.11
Nebraska	22,415	36,745	97,755	110,506	97,182	21.01	29.80	73.93	79.73	73.01
State	2,005	374	1,038	929	----------	1.88	.31	.78	.67	----------
Local	20,410	36,371	96,717	109,577	97,182	19.13	29.50	73.14	79.06	73.01
Kansas	35,774	52,868	123,470	156,104	107,648	24.42	31.36	69.16	82.51	59.21
State	632	243	78	21,810	6,798	.43	.14	.04	11.53	3.74
Local	35,142	52,625	123,392	134,294	100,850	23.99	31.22	69.11	70.98	55.47

For footnotes, see p. 253.

No. 243.—Gross Debt Less Sinking-Fund Assets, of State and Local Governments, by States: 1902 to 1937—Continued

State	Total (thousands of dollars)					Per capita (dollars) [1]				
	1902	1912	1922	1932	1937	1902	1912	1922	1932	1937
South Atlantic:										
Delaware	4,145	6,860	22,451	29,088	23,178	22.04	32.98	98.32	121.20	89.84
State	762	763	5,834	2,072	3,439	4.05	3.70	25.55	8.63	13.33
Local	3,383	6,097	16,617	27,016	19,739	17.99	29.31	72.42	112.57	76.51
Maryland	30,643	59,546	120,954	261,168	260,178	25.18	44.76	81.43	158.28	147.33
State	4,942	7,334	22,129	[5] 31,198	43,170	4.06	5.56	14.90	18.91	24.45
Local	25,701	52,212	98,825	229,970	217,008	21.12	39.25	66.53	139.37	122.88
Dist. of Columbia	14,540	9,061	156		3,055	50.42	26.03	.36		4.98
Virginia	47,481	61,930	119,115	181,242	156,287	25.07	29.09	50.33	74.50	60.04
State	23,546	22,043	21,756	25,983	18,029	12.43	10.46	9.19	10.68	6.93
Local	23,934	39,887	97,359	155,259	138,258	12.64	18.73	41.14	63.82	53.11
West Virginia	[5] 4,768	[5] 11,195	70,512	151,594	132,894	4.78	8.57	46.58	86.33	71.76
State	(3)	(3)	24,181	86,394	81,047			15.97	49.20	43.76
Local	4,768	11,195	46,331	65,200	51,847	4.78	8.57	30.26	37.13	28.00
North Carolina	15,348	34,344	182,711	532,747	477,101	7.88	14.88	69.03	164.84	138.05
State	6,755	8,059	34,713	164,534	136,730	3.47	3.54	13.11	50.91	39.56
Local	8,593	26,285	147,998	368,213	340,371	4.41	11.30	55.91	113.93	98.49
South Carolina	15,751	21,287	65,010	171,699	125,656	11.43	13.54	37.64	98.45	67.81
State	6,730	6,190	8,729	[5] 77,084	43,391	4.88	3.98	5.05	44.72	23.42
Local	9,021	15,097	56,281	93,715	82,265	6.55	9.60	32.59	53.73	44.39
Georgia	21,286	32,548	64,038	106,935	83,032	9.29	11.89	21.56	36.76	27.13
State	7,876	6,934	5,419	[5] 12,488	27,152	3.44	2.57	1.82	4.29	8.87
Local	13,410	25,614	58,619	94,497	55,880	5.85	9.36	19.74	32.47	18.26
Florida	5,247	18,424	98,209	513,022	437,496	9.36	22.72	95.96	337.74	251.87
State	1,033	619	869	391		1.84	.77	.85	.26	
Local	4,214	17,805	97,400	512,631	437,496	7.52	21.96	95.11	337.48	251.87
East South Central:										
Kentucky	22,842	30,031	50,519	113,418	118,094	10.36	12.85	20.68	43.04	42.51
State	2,291	4,441	7,745	16,224	16,205	1.04	1.90	3.17	6.16	5.83
Local	20,550	25,588	42,774	97,194	101,889	9.32	10.95	17.51	36.88	36.68
Tennessee	32,717	59,098	133,337	323,496	316,725	15.79	26.41	56.27	122.30	111.96
State	17,984	11,812	19,142	94,032	93,850	8.68	5.32	8.08	35.55	33.18
Local	14,733	47,287	114,195	229,464	222,875	7.11	21.13	48.20	86.75	78.78
Alabama	27,092	43,063	75,198	210,822	199,533	14.32	19.24	31.37	78.75	71.85
State	12,727	13,132	15,233	[5] 82,342	74,973	6.73	5.95	6.36	30.76	27.00
Local	14,366	29,930	59,965	128,480	124,560	7.59	13.37	24.83	47.99	44.85
Mississippi	8,404	28,628	111,499	179,362	161,302	5.24	15.25	62.27	88.27	75.67
State	2,877	4,461	14,864	[5] 36,320	46,045	1.79	2.41	8.30	17.87	21.59
Local	5,527	24,168	96,635	143,042	115,347	3.45	12.88	53.97	70.40	54.08
West South Central:										
Arkansas	4,226	13,813	91,280	255,869	259,414	3.13	8.32	51.03	137.19	135.11
State	1,191	1,236	2,722	164,423	161,044	.88	.76	1.52	88.16	83.88
Local	3,034	12,577	88,558	91,446	98,370	2.25	7.58	49.51	49.03	51.23
Louisiana	37,777	75,007	126,946	360,411	344,746	26.34	42.97	69.18	169.05	150.68
State	13,593	13,546	14,829	[5] 83,743	113,364	9.48	7.89	8.08	39.28	49.55
Local	24,184	61,461	112,117	276,668	231,382	16.86	35.21	61.10	129.77	101.13
Oklahoma	[5] 4,549	60,721	129,977	194,084	133,571	[5] 5.07	31.32	61.75	79.77	56.86
State	510	6,931	4,797	[5] 11,438	11,936	1.10	3.74	2.28	4.70	5.08
Local	[5] 4,040	53,790	125,180	182,646	121,635	[5] 4.50	27.74	59.48	75.07	51.78
Texas	36,450	87,894	356,343	748,391	686,142	11.35	21.07	73.71	125.93	109.91
State	3,993	4,656	6,145	[5] 10,317	22,976	1.24	1.14	1.27	1.74	3.68
Local	32,457	83,238	350,198	738,074	663,166	10.11	19.95	72.44	124.19	106.23
Mountain:										
Montana	8,921	18,146	65,229	71,269	70,226	33.87	43.29	110.20	132.47	126.90
State	1,204	1,513	7,579	9,316	11,334	4.57	3.73	12.80	17.32	20.50
Local	7,717	16,633	57,650	61,953	58,892	29.30	39.68	97.40	115.15	106.49
Idaho	3,884	14,131	62,193	78,450	71,229	22.02	37.30	136.24	175.90	141.89
State	324	2,143	7,673	[5] 6,961	1,992	1.84	5.92	16.81	15.61	3.97
Local	3,560	11,987	54,520	71,489	69,237	20.18	31.64	119.43	160.29	137.92
Wyoming	2,566	4,324	19,128	43,009	38,962	26.66	26.48	93.02	187.81	160.34
State	301	122	4,011	[5] 5,568	3,565	3.12	.77	19.50	24.31	14.67
Local	2,266	4,202	15,117	37,441	35,397	23.54	25.73	73.52	163.50	145.67
Colorado	22,067	39,647	99,198	129,505	146,240	39.06	44.89	101.78	123.81	133.19
State	3,797	3,174	12,019	6,747	29,040	6.72	3.70	12.33	6.45	26.45
Local	18,269	36,473	87,179	122,758	117,200	32.34	41.29	89.91	117.36	106.74
New Mexico	4,580	7,662	25,010	36,943	49,888	22.64	20.70	67.86	85.92	99.58
State	999	1,218	4,954	11,407	14,332	4.94	3.41	13.44	26.53	28.61
Local	3,581	6,444	20,056	25,536	35,556	17.70	17.41	54.42	59.39	70.97
Arizona	6,592	10,389	44,973	71,777	55,919	50.75	45.01	124.61	160.93	116.26
State	3,099	3,065	2,740	[5] 3,676	1,298	23.86	13.28	7.59	8.24	2.70
Local	3,493	7,324	42,233	68,101	54,621	26.89	31.73	117.02	152.69	113.56
Utah	6,613	15,288	50,041	46,149	40,595	22.81	37.77	106.85	89.78	75.46
State	974	1,430	9,819	5,694	3,236	3.36	3.62	20.97	11.08	6.02
Local	5,638	13,859	40,222	40,455	37,359	19.45	34.24	85.89	78.70	69.44
Nevada	1,564	3,183	7,004	9,945	11,896	36.95	33.60	90.49	108.10	113.29
State	624	608	1,751	[5] 1,370	851	14.74	6.70	22.62	14.89	8.10
Local	940	2,575	5,253	8,575	11,045	22.21	27.19	67.87	93.21	105.19

For footnotes, see p. 253.

No. 243.—Gross Debt Less Sinking-Fund Assets, of State and Local Governments, by States: 1902 to 1937—Continued

STATE	TOTAL (THOUSANDS OF DOLLARS)					PER CAPITA (DOLLARS) [1]				
	1902	1912	1922	1932	1937	1902	1912	1922	1932	1937
Pacific:										
Washington	29,557	95,971	169,063	217,431	231,181	53.71	71.37	120.21	137.27	137.12
State	1,271	1,556	13,191	8,257	11,038	2.31	1.21	9.38	5.21	6.55
Local	28,285	94,415	155,872	209,174	220,143	51.40	70.21	110.83	132.06	130.57
Oregon	11,302	43,828	138,094	198,849	168,265	26.11	57.90	170.69	204.79	160.10
State	236	31	39,983	[6] 33,388	25,458	.54	.04	49.42	34.39	24.22
Local	11,066	43,797	98,111	165,461	142,807	25.57	57.86	121.27	170.40	135.88
California	17,898	146,752	520,254	1,099,416	1,478,884	11.63	55.01	142.81	186.15	225.47
State	2,955	10,223	85,267	145,723	228,594	1.92	3.83	23.41	24.67	34.85
Local	14,943	136,529	434,987	953,693	1,250,290	9.71	51.18	119.40	161.48	190.62

[1] For 1912 and 1922, for the grand total and for certain States the sum of the separate per capita figures for State and local debt will not add to the total per capita shown due to the fact that population estimates for different dates were used in computing State per capita and local per capita. (For more detailed explanation see sources given below.) Per capita figures for 1932 and 1937 have been revised to make them comparable with those shown in tables 239 and 240.

[2] Surplus of $57,000 in New Jersey's sinking fund excluded in deducting sinking funds from gross debt.

[3] Surplus of $126,000 in Pennsylvania's sinking fund excluded in deducting sinking funds from gross debt.

[4] Farm-mortgage and other rural-credit assets amounting to $121,337,000 resulting from rural-credit loans, held by the State sinking funds of Minnesota, North Dakota, and South Dakota, were not deducted from gross debt. The sinking funds for these States include farm mortgages and other rural-credit assets as follows: Minnesota, $57,281,000; North Dakota, $31,303,000; South Dakota, $32,753,000.

[5] Farm-mortgage and other rural-credit assets were not deducted from gross debt for Minnesota, North Dakota, and South Dakota.

[6] Data are for fiscal year 1931.

[7] Sinking-fund assets exceeded gross debt.

[8] No State indebtedness reported; the Virginia-West Virginia debt settlement was not made until 1919.

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

Sources: Department of Commerce, Bureau of the Census; 1902 to 1922, Decennial Census reports, Wealth, Debt, and Taxation; 1932, Financial Statistics of State and Local Governments; 1937, Treasury Department, Division of Research and Statistics; Securities Exempt from the Federal Income Tax.

No. 244.—State and Local Government Employment and Pay Rolls—Indexes: January 1940 to January 1941

Note.—January 1940=100. Indexes are weighted link relatives. Totals cover both employees performing general governmental functions and employees of public-service enterprises but exclude persons on work relief and employees of contractors and schools (except administrative employees of State departments of education). Both permanent and temporary employees are included. Part-time employees are not reduced to a full-time equivalent.

MONTH	UNITED STATES [1]		STATES		CITIES			Counties	TOWNSHIPS (10,000 POPULATION AND OVER)	
	Total	Permanent full-time [2]	Total	Permanent full-time [2]	Total	100,000 population and over			Total	Permanent full-time [2]
						Total	Permanent full-time [2]			
EMPLOYMENT										
1940:										
January	100	100	100	100	100	100	100	100	100	100
April	101	103	103	106	98	97	100	103	100	100
July	106	105	109	108	104	104	101	105	100	100
October	104	102	108	106	101	102	99	104	96	98
1941:										
January	99	102	101	106	101	102	100	96	89	95
PAY ROLLS										
1940:										
January	100	--------	100	--------	100	100	--------	100	100	--------
April	102	--------	102	--------	101	100	--------	105	100	--------
July	109	--------	105	--------	111	112	--------	109	102	--------
October	106	--------	102	--------	108	109	--------	109	98	--------
1941:										
January	104	--------	102	--------	107	109	--------	103	95	--------

[1] Based on units shown.

[2] Data for general governmental functions only. Data for pay rolls not available.

Source: Department of Commerce, Bureau of the Census; State and Local Government Quarterly Employment Survey, Vol. 2, No. 1, Public Employment in the United States: 1941.

No. 245.—Employees and Pay Rolls of State and Local Governments, by Type of Governmental Unit, by States: January 1941

Note.—Figures in this table include employees of public-service enterprises but exclude persons on work relief and employees of contractors and schools (except administrative employees of State departments of education). Both permanent and temporary employees are included. Part-time employees are not reduced to a full-time equivalent. Figures are estimates based on reports received from officials of State and local governmental units. For indexes of trends in State and local government employment and pay rolls, see table 244.

State	Number of employees					Amount of pay roll (thousands of dollars)				
	Total	States [1]	Cities, towns, and villages [2 3]	Counties [3]	Townships and special districts [1 2]	Total	States [1]	Cities, towns, and villages [2 3]	Counties [3]	Townships and special districts [1 2]
United States	1,927,495	522,273	922,170	321,414	161,638	206,490	59,439	107,164	33,202	6,686
New England:										
Maine	15,748	4,479	10,729	504	36	997	461	487	45	3
New Hampshire	15,276	5,096	9,718	462	-------	888	431	430	27	-------
Vermont	4,585	2,807	1,716	32	30	377	251	123	1	3
Massachusetts	90,065	24,171	61,328	4,270	296	10,200	2,592	6,891	687	30
Rhode Island	11,863	4,213	7,465	(4)	185	1,265	531	718	(4)	17
Connecticut	28,016	11,271	15,770	302	673	3,386	1,421	1,864	34	67
Middle Atlantic:										
New York	296,749	56,540	194,269	27,307	18,633	42,229	7,517	30,024	3,366	1,322
New Jersey	66,014	14,594	34,420	11,758	5,242	8,924	2,003	4,931	1,693	297
Pennsylvania	136,607	53,508	49,690	14,194	19,296	13,886	5,916	5,838	1,590	542
East North Central:										
Ohio	111,302	22,531	47,327	21,341	20,103	10,360	2,576	5,100	2,269	415
Indiana	44,763	12,096	17,727	11,135	3,805	3,946	1,194	1,662	976	114
Illinois	106,260	23,100	55,672	9,921	17,567	12,952	2,813	7,329	1,893	917
Michigan	90,415	16,932	44,907	17,178	11,398	10,908	2,317	6,130	1,886	575
Wisconsin	60,565	7,621	23,651	13,872	15,421	4,734	930	2,142	1,309	353
West North Central:										
Minnesota	54,445	11,502	23,578	10,045	9,320	4,275	1,393	1,914	803	165
Iowa	33,047	8,969	14,178	9,414	486	2,504	886	832	770	15
Missouri	44,006	12,563	22,882	4,955	3,606	4,164	1,219	2,313	508	124
North Dakota	11,068	2,915	3,039	1,652	3,462	522	245	102	134	41
South Dakota	17,257	3,124	3,943	2,037	8,153	696	286	190	167	53
Nebraska	21,201	5,034	7,083	3,755	4,429	1,535	475	547	339	175
Kansas	20,045	7,143	11,299	6,979	4,524	1,952	717	668	519	47
South Atlantic:										
Delaware	4,280	2,152	1,520	605	3	446	217	158	71	(5)
Maryland	23,762	8,098	13,036	2,365	263	2,494	758	1,476	234	26
Dist. of Columbia	10,062	-------	10,062	-------	-------	1,515	-------	1,515	-------	-------
Virginia	28,871	15,045	11,015	2,787	24	2,623	1,350	1,031	240	2
West Virginia	13,430	7,351	3,941	2,138	-------	1,300	758	286	255	-------
North Carolina	27,757	12,440	10,173	4,987	157	2,501	1,230	805	452	13
South Carolina	17,081	8,427	5,299	3,343	12	1,343	738	363	241	1
Georgia	26,538	6,789	12,674	7,074	1	2,324	733	940	651	(5)
Florida	29,175	8,660	15,231	4,945	339	2,736	907	1,348	450	31
East North Central:										
Kentucky	22,809	7,896	10,298	4,562	53	1,885	804	740	336	4
Tennessee	23,669	6,748	11,282	5,510	129	2,296	691	1,047	548	10
Alabama	21,917	6,995	7,306	7,616	-------	1,753	743	513	498	-------
Mississippi	18,227	6,156	5,488	6,276	307	1,210	512	279	399	20
West South Central:										
Arkansas	13,406	5,551	2,925	3,826	1,104	1,002	498	170	265	69
Louisiana	32,016	13,361	11,716	4,713	2,226	2,798	1,239	1,064	338	157
Oklahoma	22,971	8,713	9,108	5,150	-------	2,018	900	644	474	-------
Texas	61,501	17,911	24,426	17,774	1,390	6,088	2,015	2,223	1,725	125
Mountain:										
Montana	8,603	3,245	2,274	2,986	98	884	399	201	273	12
Idaho	7,524	3,009	1,930	1,777	808	701	308	141	155	97
Wyoming	3,937	1,575	1,210	1,102	50	360	191	81	82	5
Colorado	17,237	5,079	7,164	4,862	132	1,682	591	713	362	16
New Mexico	5,483	3,400	1,246	745	92	638	430	100	98	11
Arizona	7,522	3,305	1,706	2,187	324	918	410	215	254	38
Utah	9,926	3,225	4,551	2,112	38	798	355	293	145	5
Nevada	2,579	1,165	606	754	54	311	170	50	85	6
Pacific:										
Washington	32,552	9,062	12,518	7,738	3,234	3,769	1,133	1,559	796	280
Oregon	17,348	6,384	5,922	4,438	604	1,687	670	605	351	60
California	128,025	30,322	56,243	37,929	3,531	17,711	4,512	8,370	4,405	424

[1] Data for Port of New Orleans (Louisiana) Authority and Lake Charles Harbor and Terminal District (Louisiana) have been included with data for States.

[2] Data for New England towns, several townships in New Jersey and Pennsylvania and towns in New York classified as urban by the Bureau of the Census, Chicago (Illinois) Park District, Portland (Maine) Water District, South Portland (Maine) Sewerage District, and Port of Portland (Oregon) Authority have been included with data for cities.

[3] Data for 3 counties which have been consolidated with cities, and 1 county classified as urban by the Bureau of the Census, have been included with data for cities.

[4] No organized county governments.

[5] Less than $500.

Source: Department of Commerce, Bureau of the Census; State and Local Government Quarterly Employment Survey, Vol. 2, No. 1, Public Employment in the United States: 1941.

No. 246.—Employees and Pay Rolls of State Governments, by States: January 1940 and January 1941

Note.—Figures include employees of State-operated public-service enterprises but exclude persons on work relief and employees of contractors and schools (except administrative employees of departments of education). Both permanent and temporary employees are included. Part-time employees are not reduced to a full-time equivalent. Figures were reported by State officials, except as noted. Leaders indicate that figures were not available. See table 244 for indexes of employment and pay rolls.

State	Number of employees		Amount of pay roll (thousands of dollars)	
	Jan. 1940 [1] [2]	Jan. 1941 [1]	Jan. 1940 [2]	Jan. 1941
Total	-------	522,273	-------	59,439
New England:				
Maine	-------	4,479	-------	461
N. H	5,172	5,096	386	431
Vt	1,733	2,807	185	251
Mass	-------	[3] 24,171	-------	[3] 2,592
R. I	-------	4,213	-------	[3] 531
Conn	11,587	11,271	1,388	[3] 1,421
Mid. Atlantic:				
N. Y	50,424	56,540	-------	7,517
N. J	14,405	14,594	-------	2,003
Penn	-------	53,508	-------	5,916
E. N. Central:				
Ohio	22,309	22,531	2,266	2,576
Ind	-------	12,096	-------	1,194
Ill	[4] 21,254	23,100	-------	2,813
Mich	17,922	[3] 16,932	2,109	[3] 2,317
Wis	[5] 11,049	7,621	[5] 1,528	930
W. N. Central:				
Minn	12,448	11,502	1,470	1,393
Iowa	[6] 7,960	8,969	[6] 794	886
Mo	13,011	12,563	1,169	1,219
N. Dak	[7] 3,465	2,915	-------	245
S. Dak	3,040	[3] 3,124	270	[3] 286
Nebr	-------	5,034	-------	475
Kans	6,379	7,143	654	717
S. Atlantic:				
Del	2,181	[3] 2,152	217	[3] 217
Md	[8] 9,452	[3] 8,098	-------	[3] 758
S. Atlantic—Con.				
Va	16,883	15,045	1,296	1,350
W. Va	7,922	7,351	783	758
N. C	12,511	[3] 12,440	-------	[3] 1,230
S. C	-------	8,427	-------	738
Ga	7,201	6,789	-------	733
Fla	7,846	[3] 8,660	839	[3] 907
E. S. Central:				
Ky	8,075	7,896	844	804
Tenn	9,403	6,748	676	691
Ala	[9] 5,720	6,995	[9] 649	743
Miss	-------	6,156	-------	512
W. S. Central:				
Ark	-------	5,551	-------	498
La	-------	[10] 13,361	-------	[10] 1,239
Okla	7,991	8,713	863	900
Tex	17,799	17,911	1,958	2,015
Mountain:				
Mont	2,169	3,245	308	399
Idaho	3,186	3,009	-------	308
Wyo	-------	1,575	-------	191
Colo	-------	5,079	-------	591
N. Mex	-------	[3] 3,400	-------	430
Ariz	-------	3,305	442	410
Utah	2,928	3,225	-------	355
Nev	1,126	1,165	148	170
Pacific:				
Wash	8,361	9,062	934	1,133
Oreg	[11] 6,740	6,384	-------	670
Calif	32,818	30,322	4,531	4,512

[1] Pay period ended nearest January 31.
[2] In some cases data are for December 1939 or some other month in 1939.
[3] Estimate based on data reported for some month in 1940 other than January.
[4] Covers only employees subject to Illinois Civil Service Act, which act covers almost all State employees.
[5] Includes data for approximately 4,500 school employees.
[6] Excludes data for administrative employees of the Department of Education.
[7] Includes approximately 1,000 school employees.
[8] Excludes general executive, legislative, and judicial employees.
[9] Excludes data for legislature and for State institutions for the handicapped.
[10] Includes data for Port of New Orleans Authority and Lake Charles Harbor and Terminal District.
[11] Excludes employees of Department of Public Welfare.

Source: Department of Commerce, Bureau of the Census; State and Local Government Quarterly Employment Survey; Vol. 1, No. 2, and Vol. 2, No. 1, Public Employment in the United States: 1941.

No. 247.—Bond Issues—State Proposals Voted on in Elections, by Type of Governmental Unit Affected: 1938, 1939, and 1940

Governmental unit affected	Total			Approved			Defeated		
	1938	1939	1940	1938	1939	1940	1938	1939	1940
Total	43	6	9	32	3	6	11	3	3
State	11	6	9	2	3	6	9	3	3
State-wide local units	8	-------	-------	7	-------	-------	1	-------	-------
Specifically named local units	24	-------	-------	23	-------	-------	1	-------	-------

Source: Department of Commerce, Bureau of the Census; special releases.

No. 248.—Revenues, Cost Payments, and Net Debt,

Note.—**In thousands of dollars.** The figures cover the government of the city corporation districts practically coextensive with the cities, and also include a percentage of the population. The percentage included in each case is based upon the ratio of assessed, according to estimated population as of July 1, 1938.

City number in order of size	City	General government									
		Revenues						Cost payments			
									Operation [3]		
		Total [1]	General property taxes	Other local taxes and licenses	Shared taxes	Grants	Service charges for current services	Total	Total [2]	General administrative, legislative, and judicial	Police
	Total [4]	2,806,848	1,814,751	181,651	99,729	453,129	83,536	2,751,765	2,167,459	163,089	200,989
1	New York	818,688	482,627	80,187	37,514	148,310	13,589	848,786	644,234	44,003	58,944
2	Chicago	301,032	209,548	21,234	1,664	46,871	8,296	249,080	194,170	19,142	20,173
3	Philadelphia	111,830	73,727	8,793	2,961	4,590	2,954	113,142	89,829	9,907	11,710
4	Detroit	113,430	76,732	1,258	6,915	18,774	5,894	121,199	91,270	6,604	11,224
5	Los Angeles	113,646	67,777	3,281	4,756	29,506	3,927	109,811	86,345	7,182	7,716
6	Cleveland	58,286	36,823	300	4,639	10,691	2,734	62,278	51,308	3,775	4,414
7	Baltimore	49,945	33,548	2,475	143	9,845	958	50,063	40,258	2,435	4,552
8	St. Louis	44,689	30,258	6,005	------	2,400	3,432	43,046	33,285	3,365	5,166
9	Boston	86,236	59,894	2,051	4,993	9,009	2,309	74,712	66,585	4,595	5,819
10	Pittsburgh	53,701	41,385	350	1,409	6,758	1,627	55,860	41,121	5,593	3,254
11	San Francisco	48,706	32,370	718	1,694	10,088	1,577	42,629	37,233	3,373	3,504
12	Washington, D. C.	52,829	25,634	[5] 17,267	------	[6] 6,378	1,077	47,642	39,342	2,232	3,690
13	Milwaukee	48,339	31,455	899	5,600	5,374	1,801	43,977	38,467	2,376	2,969
14	Buffalo	58,143	36,364	544	3,152	15,349	1,023	61,770	47,353	3,115	3,041
15	New Orleans	23,852	14,129	4,745	365	1,945	835	23,298	15,260	2,066	1,508
16	Minneapolis	35,050	23,280	755	156	6,960	1,224	36,008	29,759	1,698	1,462
17	Cincinnati	36,407	20,382	256	2,587	5,912	2,305	34,266	26,302	2,401	1,659
18	Newark	48,144	35,867	2,180	65	6,008	1,274	44,208	36,878	2,718	3,577
19	Kansas City, Mo.	20,894	15,672	2,351	------	1,417	722	22,567	15,759	2,219	1,430
20	Indianapolis	20,897	15,854	230	465	3,465	612	21,221	17,727	1,127	1,346
21	Houston	17,361	12,400	965	149	2,605	893	17,347	11,203	1,090	844
22	Seattle	20,450	12,275	1,050	666	4,516	777	20,541	17,234	1,966	1,371
23	Rochester	31,833	21,298	374	1,795	5,874	1,255	32,625	28,008	1,773	1,212
24	Louisville	14,224	10,734	663	------	886	874	14,463	10,990	877	945
25	Denver	20,566	12,512	576	286	5,514	689	20,293	17,572	1,290	1,009
26	Portland, Oreg.	18,382	14,027	591	45	926	565	15,552	13,330	1,288	1,232
27	Jersey City	32,169	24,275	1,387	21	3,629	1,966	30,397	25,364	2,849	3,172
28	Columbus, Ohio [7]	11,416	6,011	95	1,034	2,448	668	11,623	9,480	577	712
29	Oakland	15,102	10,066	492	134	3,639	464	14,357	12,349	472	1,072
30	Atlanta	11,162	5,986	1,379	------	826	945	10,234	8,976	441	963
31	Dallas	10,416	6,872	529	------	1,637	432	10,273	7,057	349	670
32	Memphis	9,161	5,838	553	121	2,092	249	9,790	5,699	306	562
33	St. Paul	12,999	8,662	820	68	1,843	458	12,404	9,370	466	793
34	Toledo	13,759	8,606	236	1,129	2,130	1,040	14,822	11,467	395	903
35	Birmingham	6,581	2,917	1,366	364	1,064	173	6,669	5,397	287	572
36	San Antonio	7,744	5,715	287	------	1,313	270	7,374	5,662	358	443
37	Providence	16,683	12,571	543	96	2,053	423	19,793	15,229	1,073	1,376
38	Akron	12,881	7,278	27	833	3,280	543	12,036	8,656	431	512
39	Omaha	8,919	6,962	891	48	286	359	8,203	5,983	292	597
40	Dayton	8,501	4,915	75	747	1,761	602	9,242	7,313	332	479
41	Syracuse	15,516	10,241	191	816	3,161	489	15,703	13,265	622	692
42	Oklahoma City	6,204	3,582	328	32	1,020	349	7,105	5,637	284	556
43	San Diego	8,611	5,530	300	61	2,168	223	7,833	6,951	460	585
44	Worcester	14,231	9,062	370	1,412	1,936	637	14,415	13,501	478	951
45	Richmond	9,737	5,729	1,178	181	773	497	9,800	7,161	697	597
46	Fort Worth	6,853	4,483	167	------	1,402	456	7,472	4,789	285	405
47	Youngstown	7,007	4,559	59	560	1,301	127	6,313	5,552	261	390
48	Hartford	11,319	9,626	350	196	439	388	11,826	10,013	655	923
49	Nashville	5,828	3,596	308	53	1,521	111	4,582	3,835	257	469
50	Jacksonville	5,728	2,334	283	------	892	104	5,684	4,926	336	518

[1] Net debt is bonded (formerly "funded or fixed") debt less sinking-fund assets.
[2] Totals include amounts not shown separately and not included elsewhere.
[3] Formerly "operation and maintenance."
[4] Data for Honolulu not included.

FOR CITIES OF 100,000 OR MORE INHABITANTS: 1938

proper and also independent school districts, sanitary districts, and other independent financial statistics of the county governments in which there are cities having over 300,000 valuation of the city to that of the independent district or county. Cities are ranked

GENERAL GOVERNMENT—continued										PUBLIC-SERVICE ENTERPRISES			
Cost payments—Continued													
Operation[3]—Continued													
Fire	Highways	Sanitation and waste removal	Hospitals	Charities	Schools	Recreation	Interest	Capital outlays	Net debt[1]	Income	Payments	Net debt[1]	City number in order of size
128, 549	111, 979	106, 465	105, 004	380, 910	625, 032	64, 946	207, 135	377, 171	3, 953, 288	421, 277	453, 938	2, 517, 562	
30, 176	23, 095	34, 446	30, 576	158, 512	161, 075	12, 731	44, 391	160, 161	739, 566	111, 996	146, 931	1, 234, 006	1
8, 370	10, 245	10, 150	6, 499	38, 180	47, 299	8, 863	20, 846	34, 064	359, 127	16, 561	18, 455	23, 327	2
4, 504	2, 468	3, 548	4, 100	885	27, 648	2, 273	17, 485	5, 829	290, 350	26, 220	18, 703	152, 211	3
5, 214	5, 374	5, 158	8, 370	11, 031	26, 787	2, 189	11, 565	18, 304	274, 261	26, 425	25, 274	89, 324	4
5, 722	4, 631	2, 448	4, 647	15, 344	26, 270	2, 371	6, 142	17, 323	117, 251	42, 540	44, 591	197, 681	5
2, 850	3, 276	1, 890	2, 682	10, 319	14, 990	1, 041	5, 477	5, 493	98, 884	8, 357	7, 826	25, 479	6
3, 047	3, 279	2, 655	1, 941	6, 709	9, 598	1, 337	4, 886	4, 919	99, 208	7, 892	8, 743	53, 663	7
2, 193	1, 746	909	3, 025	1, 220	11, 065	1, 557	3, 076	6, 684	73, 374	3, 882	3, 179	6, 956	8
3, 000	3, 580	2, 808	3, 960	15, 248	16, 063	2, 559	4, 392	3, 736	87, 817	8, 770	5, 828	45, 174	9
2, 252	2, 961	2, 404	1, 001	4, 613	12, 244	1, 423	5, 443	9, 207	129, 054	3, 954	3, 211	6, 991	10
3, 405	1, 251	923	2, 114	6, 158	9, 209	2, 199	2, 239	3, 157	48, 970	15, 591	17, 174	109, 654	11
2, 419	1, 967	1, 024	4, 120	3, 357	10, 477	1, 504	-------	8, 300	1, 455	2, 378	2, 506	---------	12
1, 904	2, 432	3, 001	2, 564	7, 734	9, 536	1, 861	2, 189	3, 320	40, 152	3, 912	4, 243	4, 000	13
2, 454	2, 411	1, 999	2, 042	15, 212	11, 120	1, 516	5, 138	9, 278	122, 908	2, 686	2, 594	12, 414	14
1, 267	1, 191	1, 422	86	202	4, 380	497	3, 408	4, 570	68, 904	4, 037	3, 464	11, 968	15
1, 206	1, 677	765	1, 364	9, 535	8, 270	1, 167	2, 360	3, 888	61, 380	1, 703	2, 528	4, 603	16
1, 299	1, 784	993	1, 961	4, 609	8, 576	420	3, 034	4, 930	50, 335	5, 133	4, 605	14, 812	17
2, 081	1, 051	2, 221	2, 503	6, 234	9, 873	644	4, 514	2, 816	75, 133	5, 409	4, 378	41, 132	18
766	1, 381	832	1, 254	302	5, 338	978	2, 500	4, 307	55, 355	2, 516	2, 617	15, 907	19
1, 839	894	761	909	3, 918	5, 167	466	1, 248	2, 246	28, 820	5, 554	4, 750	8, 550	20
786	984	578	568	538	4, 276	270	2, 078	4, 066	41, 779	2, 946	2, 413	9, 305	21
1, 390	1, 808	543	1, 027	182	5, 920	546	1, 551	1, 756	27, 734	15, 198	14, 622	61, 002	22
1, 173	1, 732	1, 517	1, 374	7, 789	6, 932	738	2, 206	2, 411	51, 352	2, 359	1, 335	11, 218	23
612	768	612	733	904	4, 157	461	1, 690	1, 782	34, 166	1, 848	2, 013	626	24
1, 023	1, 050	482	596	5, 323	4, 813	605	782	1, 939	14, 556	3, 270	2, 794	24, 226	25
1, 322	1, 014	315	360	1, 004	4, 122	391	1, 543	679	26, 890	3, 622	2, 570	18, 217	26
1, 288	1, 086	954	3, 965	2, 484	5, 954	706	3, 204	1, 769	66, 006	2, 161	1, 595	10, 534	27
608	707	527	34	1, 276	3, 546	92	1, 357	786	23, 837	2, 279	1, 833	4, 849	28
1, 234	606	252	1	20	6, 036	590	607	1, 401	11, 149	5, 327	4, 825	40, 147	29
754	506	564	799	280	3, 662	228	536	722	10, 952	2, 581	2, 513	2, 007	30
747	319	414	202	199	3, 349	311	1, 284	1, 932	29, 217	2, 051	1, 887	7, 986	31
620	503	395	497	21	1, 812	314	947	3, 143	19, 655	2, 884	4, 807	8, 780	32
910	511	336	257	1, 152	3, 516	426	1, 646	1, 388	23, 791	1, 409	1, 846	6, 134	33
827	945	494	47	2, 220	4, 224	175	1, 630	1, 726	34, 106	1, 437	1, 341	609	34
603	253	295	17	121	2, 373	230	1, 004	208	19, 364	42	1, 465	4, 010	35
484	347	398	-------	35	2, 615	311	1, 084	628	20, 470	1, 074	781	4, 483	36
1, 164	1, 679	818	526	2, 101	4, 691	660	1, 643	2, 921	32, 842	1, 925	1, 825	14, 028	37
300	852	376	147	748	4, 173	95	1, 493	1, 888	27, 037	1, 613	1, 599	10, 571	38
785	386	209	9	2	2, 737	184	1, 011	1, 208	14, 753	3, 734	3, 115	1, 589	39
486	632	449	3	1, 212	2, 642	199	700	1, 230	12, 701	853	703	3, 980	40
845	741	743	66	3, 646	3, 941	401	1, 172	1, 266	32, 250	1, 038	806	5, 347	41
442	275	292	12	24	2, 790	247	585	883	7, 974	1, 215	743	4, 575	42
491	382	256	-------	5	3, 231	385	252	629	4, 032	2, 300	1, 855	12, 195	43
885	1, 077	324	901	4, 006	3, 767	240	224	600	10, 471	1, 132	933	2, 647	44
645	347	409	379	673	2, 419	198	1, 349	1, 200	19, 128	2, 654	2, 803	6, 760	45
490	243	246	79	264	2, 192	261	1, 024	1, 659	21, 258	1, 010	847	5, 394	46
320	381	158	100	19	2, 792	217	397	364	10, 699	1, 276	1, 228	734	47
787	500	503	234	1, 489	3, 444	407	761	1, 052	16, 497	1, 382	2, 546	9, 023	48
527	187	190	239	57	1, 286	179	508	239	12, 080	783	608	3, 234	49
529	453	408	69	34	1, 600	251	478	281	8, 337	4, 777	5, 882	7, 477	50

[5] Includes $5,238,000 unemployment compensation taxes.
[6] Includes $5,000,000 from the Federal Government as representing its share of local expense.
[7] Population over 300,000. Does not, however, include percent of county transactions as data was compiled before change in population status was known. See headnote.

No. 248.—Revenues, Cost Payments, and Net Debt, for

[In thousands of dollars]

City number in order of size	City	General government									
		Revenues						Cost payments			
									Operation [3]		
		Total [2]	General property taxes	Other local taxes and licenses	Shared taxes	Grants	Service charges for current services	Total	Total [2]	General administrative, legislative, and judicial	Police
51	Grand Rapids	6,843	4,244	82	247	1,124	590	6,329	5,130	244	404
52	New Haven	9,870	8,190	209	222	678	269	9,582	8,370	489	879
53	Long Beach	9,523	5,884	388	43	2,109	208	8,867	6,837	462	589
54	Des Moines	6,563	5,778	257	------	103	181	6,414	4,936	246	365
55	Miami	7,197	4,649	705	43	706	648	7,472	5,284	681	548
56	Springfield, Mass.	12,815	8,467	284	1,042	2,363	404	11,670	10,282	384	738
57	Flint	7,568	4,472	43	81	1,574	757	6,139	5,413	182	394
58	Salt Lake City	5,729	3,936	239	------	1,019	251	5,211	4,575	339	352
59	Bridgeport	8,138	6,861	281	224	293	223	8,002	7,187	387	634
60	Tulsa	6,075	4,585	184	30	1,071	93	5,628	3,537	182	274
61	Norfolk	6,784	4,686	750	127	573	269	5,975	3,887	447	461
62	Yonkers	14,356	10,894	150	543	1,774	95	14,046	12,238	904	1,004
63	Scranton	4,677	3,617	152	169	418	41	5,202	4,344	243	360
64	Paterson	8,106	6,464	551	1	536	299	6,017	5,746	278	647
65	Albany	8,357	6,192	78	530	975	132	8,272	7,253	454	836
66	Kansas City, Kans.	4,447	3,416	150	23	529	60	4,307	2,861	192	232
67	Chattanooga	3,976	2,236	148	216	959	201	4,225	3,002	120	280
68	Trenton	7,339	5,311	405	------	868	232	6,472	5,520	223	566
69	Spokane	4,368	2,106	258	160	1,124	224	4,220	3,701	184	274
70	Fort Wayne	3,486	2,585	90	105	577	52	3,261	2,955	89	279
71	Camden	7,199	5,175	520	1	1,201	72	7,193	5,307	429	445
72	Erie	4,189	3,552	15	116	276	72	4,143	3,533	245	270
73	Fall River	5,658	3,275	179	930	935	68	5,260	4,871	177	370
74	Cambridge	9,046	6,575	197	860	953	155	8,548	7,167	331	540
75	Wilmington, Del.	4,370	2,480	103	12	1,467	43	4,054	3,541	201	383
76	Elizabeth	5,647	4,402	387	2	622	51	5,582	4,654	219	540
77	Reading	4,630	3,767	129	105	405	76	4,373	3,581	222	307
78	Knoxville	5,595	3,499	118	41	1,494	162	4,935	3,019	148	316
79	New Bedford	6,188	3,480	171	1,054	1,202	105	6,262	5,743	245	408
80	Gary	3,965	3,069	34	118	643	60	3,856	3,373	126	360
81	Tacoma	4,067	1,987	300	166	1,212	255	3,987	3,477	193	261
82	Canton	4,235	2,535	22	377	746	147	3,688	3,063	167	290
83	Wichita	3,818	2,954	154	24	48	311	4,193	3,255	101	231
84	Tampa	5,088	3,635	305	------	746	233	4,093	2,984	261	208
85	Peoria	4,754	3,420	181	------	696	152	4,893	3,766	196	276
86	South Bend	3,320	2,456	47	117	618	46	3,064	2,773	87	251
87	Somerville	6,314	4,706	148	346	938	58	6,254	5,599	239	381
88	Duluth	5,357	4,088	133	28	612	156	4,638	3,820	329	293
89	Lowell	5,863	3,949	149	578	989	113	6,018	5,650	233	343
90	Utica	6,368	4,570	70	329	1,172	35	6,041	5,183	308	371
91	Waterbury [9]	5,715	5,016	159	137	145	115	5,629	4,720	307	411
92	Lynn [9]	6,578	4,279	184	564	1,069	166	6,491	5,651	211	385
93	Evansville [9]	3,673	2,489	77	92	587	282	3,393	2,888	94	300
94	El Paso [9]	2,848	1,930	88	------	595	185	2,642	2,240	114	173
	Honolulu [10]	7,459	4,000	1,192	586	977	350	7,421	5,380	561	691

[1] Net debt is bonded (formerly "funded or fixed") debt less sinking-fund assets.
[2] Totals include amounts not shown separately and not included elsewhere.
[3] Formerly "Operation and maintenance."
[8] Less than $500.

CITIES OF 100,000 OR MORE INHABITANTS: 1938—Continued

[In thousands of dollars]

GENERAL GOVERNMENT—continued										PUBLIC-SERVICE ENTERPRISES			
Cost payments—Continued													
Operation [3]—Continued													
Fire	Highways	Sanitation and waste removal	Hospitals	Charities	Schools	Recreation	Interest	Capital outlays	Net debt [1]	Income	Payments	Net debt [1]	City number in order of size
490	194	206	160	169	2,557	192	519	680	8,313	890	749	1,504	51
774	445	245	213	1,287	2,849	362	530	682	12,774	68	38	375	52
567	394	427	-------	25	2,917	481	549	1,471	10,576	4,352	3,120	10,695	53
485	415	225	-------	6	2,371	125	537	940	12,182	846	699	3,968	54
405	460	297	645	91	1,343	243	1,494	695	29,509	1,319	1,290	7,810	55
863	645	570	219	2,727	2,907	471	310	1,077	11,648	1,030	747	6,109	56
339	468	197	686	79	2,603	135	688	38	10,283	826	753	1,005	57
266	456	92	9	-------	2,330	236	338	208	6,601	685	572	4,343	58
750	779	439	234	932	2,134	217	619	197	13,942	6	6	-------	59
335	244	80	2	14	1,938	137	690	1,401	9,100	1,011	596	4,197	60
461	148	269	78	252	1,270	86	1,195	802	15,486	1,734	1,098	10,976	61
638	511	1,393	473	1,707	3,796	284	1,316	492	28,205	1,036	1,070	5,215	62
431	287	261	11	-------	2,200	103	377	481	8,893	6	2	-------	63
624	158	382	164	365	2,490	77	764	407	15,319	1,225	874	13,565	64
543	452	591	229	678	1,867	347	672	347	17,286	1,846	1,949	19,815	65
351	207	47	4	1	1,464	56	320	1,126	7,464	3,411	3,748	2,059	66
417	224	142	276	146	1,050	94	733	490	13,633	686	308	1,450	67
536	363	279	112	865	1,947	110	823	129	15,934	752	854	824	68
309	206	281	18	12	1,824	169	144	374	3,031	722	534	215	69
334	115	176	-------	-------	1,461	117	117	188	3,011	1,711	1,694	1,807	70
378	205	198	129	1,186	1,786	103	1,116	770	24,039	583	346	1,102	71
311	264	219	15	(8)	1,833	72	461	149	10,148	658	571	1,293	72
332	322	80	244	1,642	1,247	74	237	153	4,351	374	459	321	73
524	578	387	357	1,651	1,877	227	344	1,038	8,265	487	527	683	74
347	147	287	-------	58	1,585	112	271	242	5,211	999	842	6,046	75
479	269	226	79	397	1,987	76	536	393	10,807	758	612	4,120	76
159	239	101	-------	-------	1,855	196	445	347	10,176	737	727	2,575	77
333	144	117	256	104	1,285	21	961	955	18,617	762	6,483	10,647	78
349	323	218	191	1,892	1,475	85	254	265	6,116	388	301	1,138	79
342	154	297	-------	1	1,706	140	238	245	5,739	-------	-------	-------	80
480	232	246	(8)	2	1,627	118	176	334	2,971	3,534	3,164	9,375	81
191	348	104	63	28	1,502	67	472	153	5,850	396	361	709	82
295	122	125	-------	11	1,953	188	304	633	6,869	92	103	286	83
207	276	199	294	34	1,094	106	708	401	10,490	630	607	2,827	84
305	228	246	101	621	1,278	232	196	931	3,170	48	57	240	85
301	273	90	29	-------	1,410	89	200	91	3,988	388	440	430	86
412	301	340	181	1,547	1,632	124	185	470	4,114	439	382	163	87
370	295	116	53	13	1,784	165	314	503	8,096	1,379	1,212	1,816	88
355	547	161	79	1,995	1,282	75	175	194	4,296	345	414	384	89
485	397	218	131	903	1,686	102	409	449	11,080	159	7,844	8,068	90
565	393	190	141	575	1,665	132	438	471	12,166	653	457	6,444	91
522	290	250	129	1,640	1,548	197	225	614	5,846	451	405	376	92
355	228	100	10	5	1,351	114	158	347	3,925	580	602	1,012	93
251	74	125	29	11	1,171	82	316	86	5,034	575	501	1,489	94
352	1,193	426	192	78	452	374	230	1,811	8,132	1,549	1,066	7,271	

[9] Population less than 100,000. Included as data were compiled before change in population status was known.

[10] Not included in totals.

Source: Department of Commerce, Bureau of the Census; annual report, Financial Statistics of Cities.

No. 249.—Levies of General Property Taxes, 1930 to 1938, and Assessed Valuation of Property, 1938, for Cities of 100,000 or More Inhabitants

Note.—In thousands of dollars. See headnote, table 248.

City No. in order of size	City	Levies of general property taxes							Assessed valuation, 1938
		1930	1932	1934	1935	1936	1937	1938	
	Total [1]	2,171,682	2,088,017	1,772,647	1,774,451	1,806,463	1,821,268	1,910,058	57,310,999
1	New York	497,399	534,140	471,296	468,549	452,683	459,320	489,833	16,650,298
2	Chicago	[2] 226,321	[3] 229,405	[4] 153,470	170,399	186,300	186,300	181,068	2,073,976
3	Philadelphia	100,830	98,993	80,147	74,768	73,385	73,385	74,792	3,466,333
4	Detroit	104,258	94,214	67,958	65,702	66,233	66,233	72,418	2,402,256
5	Los Angeles	84,610	61,035	53,210	51,783	58,485	65,694	73,044	1,739,297
6	Cleveland	55,180	34,426	31,051	33,052	33,431	33,431	33,514	1,184,232
7	Baltimore	36,744	36,546	31,702	33,536	34,874	34,874	35,561	1,704,666
8	St. Louis	36,110	37,175	29,743	29,273	30,538	30,212	30,479	1,141,263
9	Boston	61,942	67,751	63,153	61,796	62,363	62,455	64,913	1,583,193
10	Pittsburgh	47,541	45,809	41,860	41,741	40,860	40,860	43,162	1,098,862
11	San Francisco	32,502	32,705	26,586	28,743	30,533	30,990	31,984	991,235
12	Washington, D. C	24,650	25,254	20,922	20,558	20,622	21,453	25,572	1,872,363
13	Milwaukee	35,622	31,034	30,993	28,806	30,347	30,347	33,577	846,913
14	Buffalo	38,080	33,750	30,751	27,985	32,721	32,721	36,884	963,172
15	New Orleans	20,971	19,801	17,647	16,910	16,583	17,056	17,094	421,464
16	Minneapolis	25,161	24,260	26,658	25,691	23,580	23,580	25,651	574,600
17	Cincinnati	24,906	18,154	12,670	14,695	15,219	15,219	18,000	826,465
18	Newark	35,085	34,360	30,729	31,767	35,043	35,529	41,351	895,857
19	Kansas City, Mo	19,342	18,156	18,503	19,416	19,254	19,254	19,672	534,386
20	Indianapolis	19,342	16,229	13,077	13,915	15,024	15,024	16,405	517,444
21	Houston	16,188	14,406	12,389	12,021	12,644	12,966	13,512	311,534
22	Seattle	24,525	20,328	13,876	12,930	13,157	13,157	12,285	239,453
23	Rochester	20,649	20,981	21,332	20,611	23,084	23,084	22,822	616,466
24	Louisville	15,374	12,986	12,266	11,360	12,646	12,389	12,768	421,760
25	Denver	15,026	12,970	11,755	12,192	12,855	12,855	13,692	355,643
26	Portland, Oreg	16,875	14,915	13,804	14,200	14,743	14,609	15,151	269,918
27	Jersey City	23,971	24,644	25,307	26,384	27,907	26,251	27,897	586,928
28	Columbus, Ohio	12,825	9,285	5,976	6,798	7,386	7,386	[5] 6,377	[5] 354,253
29	Oakland	15,947	15,498	11,363	10,891	11,282	12,406	13,086	261,877
30	Atlanta	11,380	10,619	8,714	9,038	8,892	10,906	9,889	338,811
31	Dallas	11,798	11,617	9,482	9,662	9,742	9,742	9,757	289,298
32	Memphis	10,427	9,525	8,796	8,869	8,636	9,003	9,050	283,042
33	St. Paul	13,240	12,494	13,616	13,305	13,074	13,074	13,662	290,750
34	Toledo	15,629	10,090	7,772	7,164	8,090	8,090	8,822	464,294
35	Birmingham	8,329	7,040	5,784	5,871	5,760	5,760	5,773	160,360
36	San Antonio	9,890	10,421	8,365	7,204	6,999	7,019	7,870	210,950
37	Providence	13,556	13,207	12,556	12,497	12,609	12,609	12,998	787,115
38	Akron	12,227	7,007	6,000	5,930	7,280	7,280	7,664	269,089
39	Omaha	11,211	9,024	8,463	8,527	8,358	8,358	8,715	276,630
40	Dayton	10,112	7,819	5,038	5,030	5,578	5,578	5,155	326,234
41	Syracuse	13,029	11,978	10,685	9,925	11,414	12,531	12,413	370,426
42	Oklahoma City	6,752	7,399	5,139	4,577	4,841	5,033	4,857	114,669
43	San Diego	8,516	7,877	5,934	6,121	7,158	6,756	7,955	155,483
44	Worcester	10,238	11,697	9,918	10,732	10,586	10,480	10,802	282,732
45	Richmond	7,365	7,041	6,527	6,252	6,320	6,424	6,517	271,025
46	Fort Worth	7,842	7,188	7,158	6,651	6,719	6,719	6,612	162,459
47	Youngstown	8,276	5,828	4,368	4,387	4,745	4,745	4,814	273,531
48	Hartford	9,320	10,529	9,447	9,827	9,403	9,403	9,534	355,681
49	Nashville	6,273	5,474	5,357	5,227	5,261	5,040	5,191	165,316
50	Jacksonville	6,349	4,220	3,909	3,167	3,053	3,105	3,431	71,507
51	Grand Rapids	9,368	8,552	5,858	5,820	4,157	4,018	4,085	189,057
52	New Haven	8,941	9,533	8,475	8,435	8,364	8,364	8,418	309,032
53	Long Beach	8,322	8,695	6,397	6,697	7,543	7,838	8,674	212,981
54	Des Moines	7,685	7,741	6,850	6,851	7,603	7,603	7,923	175,389
55	Miami	6,574	5,886	4,420	4,442	4,723	5,416	6,017	146,819
56	Springfield, Mass	8,787	9,872	8,692	8,717	9,562	9,165	9,874	280,832
57	Flint	8,611	7,704	5,360	4,698	4,976	4,825	4,577	181,033
58	Salt Lake City	6,411	6,374	5,868	5,857	5,371	5,369	5,398	134,606
59	Bridgeport	7,840	7,724	6,809	7,363	6,932	6,932	6,711	236,245
60	Tulsa	7,045	7,208	5,517	4,942	5,372	5,086	5,048	96,524
61	Norfolk	5,402	5,172	4,912	4,650	4,273	3,932	3,968	151,418
62	Yonkers	10,720	12,014	11,183	11,075	10,804	10,768	11,445	314,803
63	Scranton	6,218	5,765	5,289	5,274	5,312	4,727	4,708	104,466
64	Paterson	9,053	7,935	7,342	6,859	7,807	7,774	8,355	169,416
65	Albany	8,599	8,136	7,956	8,093	7,662	7,662	8,180	236,013
66	Kansas City, Kans	5,061	5,158	4,686	4,477	4,598	4,598	5,130	94,275
67	Chattanooga	4,638	4,154	3,628	4,137	3,943	3,943	4,262	113,825
68	Trenton	7,823	7,378	6,430	6,466	6,246	6,393	6,515	167,025
69	Spokane	5,104	4,097	3,479	3,242	3,226	3,226	3,203	70,614
70	Fort Wayne	5,488	3,668	4,051	3,832	3,493	3,493	3,354	148,763
71	Camden	6,741	6,210	5,958	5,804	5,878	5,865	5,783	136,146
72	Erie	4,801	5,362	4,346	4,379	3,882	3,882	4,184	126,246
73	Fall River	5,932	5,015	4,629	4,555	4,318	3,815	3,912	96,895
74	Cambridge	6,391	7,160	7,100	7,545	7,379	6,994	7,266	178,985
75	Wilmington, Del	3,883	3,730	3,640	3,102	2,972	2,972	3,031	155,130

For footnotes, see p. 261.

No. 249.—Levies of General Property Taxes, 1930 to 1938, and Assessed Valuation of Property, 1938, for Cities of 100,000 or More Inhabitants—Continued

[In thousands of dollars]

City No. in order of size	City	Levies of general property taxes							Assessed valuation, 1938
		1930	1932	1934	1935	1936	1937	1938	
76	Elizabeth	5,640	5,725	5,700	5,745	5,485	5,221	5,812	139,701
77	Reading	4,623	4,554	4,312	4,312	4,690	4,690	4,800	145,447
78	Knoxville	4,841	4,791	4,310	4,496	4,636	4,666	5,026	131,395
79	New Bedford	5,376	5,357	4,681	4,715	4,714	4,402	4,866	108,178
80	Gary	6,275	4,391	4,018	4,724	4,252	4,252	4,950	137,741
81	Tacoma	5,314	4,935	3,495	3,150	2,864	2,864	2,794	49,071
82	Canton	5,015	2,786	1,939	2,002	2,237	2,237	2,420	148,483
83	Wichita	5,413	4,314	4,183	4,008	4,314	4,314	4,505	139,689
84	Tampa	5,394	4,402	4,543	4,498	4,249	4,587	4,654	86,816
85	Peoria	4,145	4,154	3,806	3,477	3,588	3,588	3,791	80,998
86	South Bend	5,304	4,021	3,405	3,167	3,152	3,152	3,395	132,024
87	Somerville	3,730	5,068	4,475	4,637	4,980	5,175	5,165	119,095
88	Duluth	6,234	[3] 6,344	5,732	5,845	5,934	5,934	6,209	120,595
89	Lowell	4,413	5,008	4,366	4,579	4,949	4,332	4,848	100,817
90	Utica	5,428	5,427	5,166	4,884	5,446	4,427	5,830	130,470
91	Waterbury	7,060	5,841	5,234	5,187	5,114	5,192	[5] 5,187	[5] 167,327
92	Lynn	4,123	5,007	4,834	4,800	4,903	4,507	[5] 4,872	[5] 136,612
93	Evansville	4,415	3,187	3,220	3,272	3,504	3,504	[5] 4,084	[5] 117,499
94	El Paso	3,750	4,175	3,672	3,105	2,856	2,856	[5] 2,779	[5] 77,033
	Honolulu [1]	8,056	([7])	3,297	3,216	3,328	3,390	3,939	162,033

[1] Data for Honolulu not included in totals.
[2] Data for year ending Dec. 31, 1929.
[3] Data for year ending Dec. 31, 1931.
[4] Data for year ending Dec. 31, 1933.
[5] See note 7, table 248.
[6] See note 9, table 248.
[7] Not available.

Source: Department of Commerce, Bureau of the Census; annual report, Financial Statistics of Cities.

No. 250.—Revenues, Cost Payments, Gross and Net Debt of General Government and of Public-Service Enterprises, for Cities of 100,000 or More Inhabitants—Summary: 1926, 1937, and 1938

	1926		1937		1938	
	Amount (thousands of dollars)	Percent of total	Amount (thousands of dollars)	Percent of total	Amount (thousands of dollars)	Percent of total
GENERAL GOVERNMENT						
Revenues, total	2,096,343	100.0	2,708,293	100.0	2,806,848	100.0
General property taxes	1,489,822	71.1	1,766,972	65.2	1,814,751	64.7
Other revenues	606,521	28.9	941,321	34.8	992,096	35.3
Cost payments, total	2,310,870	100.0	2,620,557	100.0	2,751,765	100.0
Operation [1]	1,389,187	60.1	2,025,052	77.3	2,167,450	78.8
Interest	[2] 255,783	[2] 11.1	222,582	8.5	207,135	7.5
Capital outlays	665,900	28.8	372,923	14.2	377,171	13.7
Gross debt	5,208,850	----------	5,358,833	----------	5,328,848	----------
Net debt	[2] 4,488,573	----------	3,903,791	----------	3,953,288	----------
PUBLIC-SERVICE ENTERPRISES						
Income	230,176	----------	403,628	----------	421,277	----------
Payments, total	274,022	100.0	459,416	100.0	453,938	100.0
Operation [1]	125,284	45.7	[3] 183,844	40.0	[3] 189,117	41.7
Interest	([4])	([4])	113,481	24.7	116,758	25.7
Capital outlays	148,738	54.3	162,091	35.3	148,063	32.6
Gross debt	1,082,811	----------	2,707,270	----------	2,891,183	----------
Net debt	([4])	----------	2,499,040	----------	2,517,562	----------

[1] Formerly "Operation and maintenance."
[2] Includes data for public-service enterprises.
[3] Includes administrative expense of enterprises owned but leased for operation.
[4] Included in data for general government.

Source: Department of Commerce, Bureau of the Census; annual report, Financial Statistics of Cities.

No. 251.—Bond Issues—City Proposals Voted on in Elections, by Number of Proposals, Amounts Submitted, and Number of Cities Submitting: 1938, 1939, and 1940

Bond-issue measures	1938	1939	1940				
			Total	Region			
				Northeastern [1]	North Central [2]	Southern [3]	Mountain and Pacific
Number submitted	158	66	98	1	27	62	8
Approved	66	33	67	1	9	52	5
Defeated	92	33	31		18	10	3
Percentage approved	42	50	68	100	33	84	63
Amount submitted (1,000 dollars)	125,426	63,309	67,873	50	19,921	42,328	5,575
Approved	47,237	22,022	38,118	50	2,546	30,698	4,825
Defeated	78,189	41,287	29,755		17,375	11,630	750
Percentage approved	38	35	56	100	13	73	87
Cities, number submitting	46	35	45	1	17	21	6
Approving [4]	31	21	30	1	8	17	4
Defeating [4]	27	18	16		9	5	2

[1] New England and Middle Atlantic. [2] East North Central and West North Central. [3] South Atlantic, East South Central, and West South Central. [4] In 1938, 12 cities, in 1939, 4 cities, and in 1940, 1 city both approved and defeated bond-issue proposals.

Source: Department of Commerce, Bureau of the Census; special releases.

No. 252.—Employees and Pay Rolls of Municipal Governments, in Cities of 100,000 or More Inhabitants: January 1940 and January 1941

Note.—Cities shown are those with 100,000 or more inhabitants according to the final 1940 census figures. Both permanent and temporary employees are included. Part-time employees have not been reduced to a full-time equivalent. Persons on work relief and employees of contractors and schools are excluded. Leaders indicate figures were not reported. See table 244 for indexes of employment and pay rolls.

City No. in order of size	City	Number of employees				Amount of pay roll (thousands of dollars)	
		January 1940 [1] [2]		January 1941 [1] [2]			
		General governmental functions	Public-service enterprises	General governmental functions	Public-service enterprises	January 1940 [2]	January 1941 [2]
1	New York, N. Y.	107,063	11,176	105,399	39,958	----	24,371
2	Chicago, Ill.	[3] 21,902	4,033	[4] 26,019	3,689	[3] 5,029	[4] 5,631
3	Philadelphia, Pa.	19,120	766	18,334	815	2,859	2,790
4	Detroit, Mich.	17,193	6,504	16,096	6,841	3,696	[5] 4,804
5	Los Angeles, Calif.	[6] 22,438	10,443	10,722	7,077	[6] 3,492	3,035
6	Cleveland, Ohio	----	----	8,754	1,936	----	1,543
7	Baltimore, Md.	[7] 14,887	797	10,419	846	----	1,356
8	St. Louis, Mo.	10,499	940	9,785	1,087	1,456	1,406
9	Boston, Mass.	12,344	547	11,990	543	----	1,938
10	Pittsburgh, Pa.	----	----	5,510	490	----	930
11	Washington, D. C.	9,785	650	----	----	[8] 1,409	----
12	San Francisco, Calif.	7,392	1,894	7,291	1,885	[9] 1,634	[9] 1,634
13	Milwaukee, Wis.	5,633	452	5,931	442	1,003	931
14	Buffalo, N. Y.	----	----	6,527	419	----	1,037
15	New Orleans, La.	----	----	3,293	353	----	324
16	Minneapolis, Minn.	[10] 4,303	[10] 467	4,455	559	----	772
17	Cincinnati, Ohio	4,796	554	4,894	557	652	607
18	Newark, N. J.	----	----	[11] 5,433	[11] 651	----	[11] 1,059
19	Kansas City, Mo.	3,864	646	3,418	476	455	449
20	Indianapolis, Ind.	----	----	----	----	----	----
21	Houston, Tex.	2,297	378	2,589	420	303	377
22	Seattle, Wash.	2,680	2,762	2,641	2,962	823	893
23	Rochester, N. Y.	3,920	213	4,098	231	543	550
24	Denver, Colo.	[12] 3,339	533	3,413	516	447	468
25	Louisville, Ky.	3,449	443	3,164	430	356	364
26	Columbus, Ohio	1,803	449	----	----	267	----
27	Portland, Oreg.	1,861	256	2,019	1,017	351	434
28	Atlanta, Ga.	2,518	195	2,596	229	314	331
29	Oakland, Calif.	----	----	----	----	----	----
30	Jersey City, N. J.	----	----	----	----	----	----
31	Dallas, Tex.	2,253	309	----	----	286	----
32	Memphis, Tenn.	2,149	10	2,432	1,287	201	389
33	St. Paul, Minn.	[13] 1,585	172	1,927	265	----	300
34	Toledo, Ohio	1,816	[14] 517	----	----	322	----
35	Birmingham, Ala.	1,323	16	1,325	10	171	172

For footnotes, see p. 263.

No. 252.—EMPLOYEES AND PAY ROLLS OF MUNICIPAL GOVERNMENTS, IN CITIES OF 100,000 OR MORE INHABITANTS: JANUARY 1940 AND JANUARY 1941—Continued

City number in order of size	CITY	NUMBER OF EMPLOYEES				AMOUNT OF PAY ROLL (THOUSANDS OF DOLLARS)	
		January 1940 [1] [2]		January 1941 [1] [2]			
		General governmental functions	Public-service enterprises	General governmental functions	Public-service enterprises	January 1940 [2]	January 1941 [2]
36	San Antonio, Tex.	1,601	12	1,653	.....	82	[8] 180
37	Providence, R. I.	2,546	115	.....	.....	.....	.....
38	Akron, Ohio	1,332	203	1,258	198	186	192
39	Omaha, Nebr.	1,025	6	1,173	9	122	136
40	Dayton, Ohio	1,264	156	1,313	167	194	203
41	Syracuse, N. Y.	1,985	184	2,148	189	293	319
42	Oklahoma City, Okla.	1,005	[15] 132	1,049	126	152	159
43	San Diego, Calif.	1,207	231	1,323	283	217	230
44	Worcester, Mass.	2,545	149	2,575	161	345	453
45	Richmond, Va.	1,785	303	1,906	361	287	281
46	Fort Worth, Tex.	1,143	135	1,219	133	168	173
47	Jacksonville, Fla.	1,385	655	1,491	694	282	305
48	Miami, Fla.	1,966	114	2,056	144	227	240
49	Youngstown, Ohio	985	205	846	175	143	131
50	Nashville, Tenn.	.....	.....	1,537	209	.....	208
51	Hartford, Conn.	2,113	9	2,042	.....	.....	[9] 311
52	Grand Rapids, Mich.	1,135	155	1,092	127	158	154
53	Long Beach, Calif.	1,503	467	1,597	513	309	335
54	New Haven, Conn.	1,735	5	.....	.....	219	.....
55	Des Moines, Iowa	1,915	102	984	8	154	142
56	Flint, Mich.	1,042	66	1,117	103	135	144
57	Salt Lake City, Utah	1,065	55	945	158	122	143
58	Springfield, Mass.	1,934	146	2,138	156	.....	310
59	Bridgeport, Conn.	1,733	0	1,705	0	[10] 216	[10] 246
60	Norfolk, Va.	1,220	68	1,296	125	159	181
61	Yonkers, N. Y.	.....	.....	.....	.....	.....	.....
62	Tulsa, Okla.	.....	.....	755	140	.....	116
63	Scranton, Pa.	809	.....	832	.....	[8] 107	[8] 117
64	Paterson, N. J.	1,068	0	1,005	.....	[10] 150	[8] 150
65	Albany, N. Y.	.....	.....	2,217	308	.....	242
66	Chattanooga, Tenn.	.....	.....	.....	.....	.....	.....
67	Trenton, N. J.	1,192	178	1,181	190	200	205
68	Spokane, Wash.	777	134	770	113	112	115
69	Kansas City, Kans.	482	579	433	589	159	148
70	Fort Wayne, Ind.	575	894	599	447	140	137
71	Camden, N. J.	976	69	948	65	.....	138
72	Erie, Pa.	747	182	584	151	105	100
73	Fall River, Mass.	905	70	.....	.....	116	.....
74	Wichita, Kans.	717	31	561	31	67	73
75	Wilmington, Del.	1,017	160	849	219	127	133
76	Gary, Ind.	595	0	564	.....	[10] 87	[8] 85
77	Knoxville, Tenn.	777	430	925	470	138	148
78	Cambridge, Mass.	.....	.....	.....	.....	.....	.....
79	Reading, Pa.	710	160	812	159	102	94
80	New Bedford, Mass.	921	85	952	80	124	120
81	Elizabeth, N. J.	846	49	851	51	138	143
82	Tacoma, Wash.	698	507	736	540	.....	201
83	Canton, Ohio	552	99	573	94	76	78
84	Tampa, Fla.	858	83	878	92	101	97
85	Sacramento, Calif.	902	84	1,001	74	179	173
86	Peoria, Ill.	709	0	.....	.....	.....	.....
87	Somerville, Mass.	854	47	834	42	123	112
88	Lowell, Mass.	967	102	.....	.....	137	.....
89	South Bend, Ind.	520	113	430	108	.....	75
90	Duluth, Minn.	2,002	594	775	194	130	142
91	Charlotte, N. C.	636	88	642	94	82	86
92	Utica, N. Y.	.....	.....	1,159	72	.....	144

[1] Pay period ended nearest January 31.
[2] In some cases data are for preceding December or some other month in preceding year.
[3] Excludes employees of the Sanitary and Park Districts.
[4] Includes data for Park District employing 3,598 full-time employees earning $625,099 in the month.
[5] Five weeks' period. [6] Includes 11,664 temporary election employees earning $58,000 in the month.
[7] Includes 4,649 temporary election and registration employees.
[8] Pay roll, if any, not reported for public service enterprises.
[9] Estimated at one-twelfth of pay roll for year.
[10] Covers only classified civil service employees. Data for employees as of Dec. 1, 1939.
[11] Data are for April 1941.
[12] Excludes employees of Colorado Museum of Natural History and Denver Art Museum to which city contributed a lump sum. [13] Excludes hospital and charities employees. Data are for 1938.
[14] Includes bridge employees not reported separately from harbor-facilities employees.
[15] Includes 25 temporary employees, some of whom apparently also performed general governmental functions but are not reported twice. [16] No pay roll for public service enterprises.

Source: Department of Commerce, Bureau of the Census; State and Local Government Quarterly Employment Survey, Vol. 1, No. 3 and Vol. 2, No. 3.

No. 253.—Revenues and Cost Payments of

[All figures, except per capita,

	DIVISION AND STATE	ALL LOCAL[1]							COUNTIES	
		Revenue receipts				Governmental-cost payments			Revenue receipts	
		Total	Per capita	From taxes		Total	Per capita	Operation, maintenance, and interest	Total	Per capita
				Total	General property					
1	**Grand total**	6,643,982	$53.36	4,715,897	4,361,307	7,056,780	$56.68	5,580,930	1,313,832	$11.99
2	**New England**	508,457	61.68	411,739	364,045	551,376	66.88	439,536	17,149	2.57
3	Maine	33,988	42.49	25,146	24,011	36,944	46.18	29,375	1,961	2.45
4	New Hampshire	26,614	56.87	21,410	19,276	24,870	53.14	21,012	1,805	3.86
5	Vermont	14,146	30.29	10,084	9,995	14,265	39.63	12,207	73	.20
6	Massachusetts	309,999	72.26	252,171	212,413	339,095	79.04	265,827	11,395	3.35
7	Rhode Island	32,959	47.35	26,561	26,250	38,717	55.63	29,069		
8	Connecticut	90,751	55.08	76,367	72,101	97,485	59.81	82,046	1,915	1.17
9	**Middle Atlantic**	1,923,176	72.12	1,407,208	1,317,335	2,210,898	82.90	1,653,038	207,805	11.80
10	New York	1,131,165	88.29	844,738	777,300	1,277,196	99.69	945,031	86,587	15.13
11	New Jersey	335,288	81.14	213,854	200,163	417,468	101.03	305,325	57,676	13.96
12	Pennsylvania	456,723	46.97	348,616	340,372	516,234	53.09	402,682	63,542	8.20
13	**East North Central**	1,584,389	61.68	1,106,993	1,040,359	1,585,278	61.72	1,254,000	307,745	11.98
14	Ohio	418,206	62.08	301,392	273,928	416,417	61.81	324,548	90,609	13.45
15	Indiana	163,137	49.89	127,632	125,802	158,878	48.59	131,780	32,830	10.04
16	Illinois	469,902	60.66	333,420	314,759	484,550	62.55	365,602	46,330	5.98
17	Michigan	341,703	68.86	214,096	208,201	328,808	66.27	279,417	82,046	16.53
18	Wisconsin	191,441	64.46	130,453	118,169	196,625	66.20	152,563	55,930	18.83
19	**West North Central**	663,931	49.65	492,342	438,472	667,936	49.95	538,504	185,388	14.78
20	Minnesota	156,278	60.53	107,486	102,525	148,001	57.32	119,034	40,357	15.63
21	Iowa	149,032	60.14	118,683	83,831	150,670	60.80	113,190	66,843	26.97
22	Missouri	132,580	36.30	99,610	93,697	148,668	40.71	115,178	19,202	6.81
23	North Dakota	27,781	40.62	22,576	20,682	28,464	41.61	25,494	8,122	11.87
24	South Dakota	34,750	49.71	27,354	25,323	31,875	45.60	27,719	10,317	14.76
25	Nebraska	64,840	46.78	43,682	40,707	64,303	46.44	56,812	16,017	11.56
26	Kansas	98,670	52.15	72,951	71,707	95,895	50.68	81,077	24,530	12.97
27	**South Atlantic**	499,943	31.29	348,826	316,328	502,462	31.45	432,696	167,978	12.04
28	Delaware	10,829	45.12	5,446	5,307	10,998	45.83	7,831	3,264	13.60
29	Maryland	71,025	43.05	52,762	47,931	83,186	50.42	63,577	18,673	22.42
30	Dist. of Columbia	45,284	92.04	29,929	24,697	48,134	97.83	34,433		
31	Virginia	63,967	26.29	43,825	37,018	64,230	26.40	55,709	26,217	15.26
32	West Virginia	52,497	29.90	47,134	46,655	53,490	30.46	44,480	17,032	9.70
33	North Carolina	79,384	24.56	56,369	52,479	82,494	25.52	76,102	42,052	13.01
34	South Carolina	36,783	21.09	23,741	22,211	30,533	17.51	28,968	12,735	7.30
35	Georgia	59,460	20.43	39,898	34,947	56,880	19.55	52,472	17,853	6.14
36	Florida	80,714	53.14	49,722	45,083	72,517	47.74	69,055	30,152	19.85
37	**East South Central**	221,754	22.20	147,008	129,434	229,930	23.02	196,927	99,548	9.97
38	Kentucky	55,182	20.94	39,699	37,482	57,023	21.64	47,578	11,864	4.50
39	Tennessee	65,640	24.82	42,874	39,350	69,889	26.42	59,051	32,419	12.26
40	Alabama	51,609	19.28	28,726	24,426	53,626	20.03	45,635	32,405	12.10
41	Mississippi	49,317	24.27	35,709	28,176	49,392	24.31	44,663	22,860	11.25
42	**West South Central**	366,932	29.66	242,415	226,312	401,220	32.43	324,212	86,462	7.26
43	Arkansas	30,746	16.49	16,640	15,526	29,283	15.70	27,396	11,851	6.35
44	Louisiana	68,762	32.25	45,925	41,392	79,080	37.09	60,070	6,186	3.72
45	Oklahoma	76,816	31.57	48,946	47,881	88,375	36.32	73,694	20,382	8.38
46	Texas	190,608	32.07	130,904	121,513	204,482	34.41	163,052	48,043	8.08
47	**Mountain**	203,671	54.45	133,350	126,225	200,979	53.73	179,492	62,805	18.16
48	Montana	29,193	54.30	22,942	21,477	28,210	52.47	26,208	11,262	20.95
49	Idaho	26,882	60.27	18,198	16,593	24,887	55.80	23,310	7,824	17.54
50	Wyoming	13,912	60.75	8,633	8,053	13,161	57.47	12,247	4,780	20.87
51	Colorado	62,898	60.13	40,096	38,806	63,124	60.35	54,820	15,269	20.28
52	New Mexico	12,518	29.11	8,518	8,298	12,007	27.92	10,846	2,371	5.51
53	Arizona	30,028	67.33	16,728	15,480	29,490	66.12	26,615	12,513	28.06
54	Utah	20,601	40.08	13,225	12,930	22,637	44.04	18,769	4,401	8.56
55	Nevada	7,639	83.03	5,010	4,588	7,463	81.12	6,677	4,185	45.49
56	**Pacific**	671,729	79.39	426,016	401,797	708,701	83.52	562,534	179,152	22.95
57	Washington	103,964	65.63	55,445	54,519	113,451	71.62	86,996	20,172	12.73
58	Oregon	55,613	57.27	37,982	36,586	55,541	57.20	46,405	15,725	16.19
59	California	512,152	86.72	332,589	310,692	537,709	91.04	429,133	143,255	27.29

[1] Includes school districts, townships, and other civil divisions not shown separately.

LOCAL GOVERNMENTS, BY STATES: 1932

[In thousands of dollars]

COUNTIES—continued					CITIES, TOWNS, VILLAGES, AND BOROUGHS						
Revenue receipts—Con.		Governmental-cost payments			Revenue receipts				Governmental-cost payments			
From taxes							From taxes					
Total	General property	Total	Per capita	Operation, maintenance, and interest	Total	Per capita	Total	General property	Total	Per capita	Operation, maintenance, and interest	
1,020,835	877,142	1,411,826	$12.88	1,100,556	3,373,594	$42.54	2,251,289	2,057,496	3,594,647	$45.32	2,777,222	1
14,048	13,414	17,826	2.68	13,536	412,750	60.85	337,798	293,995	452,980	66.79	359,821	2
1,567	1,567	2,066	2.58	1,680	12,171	36.49	9,838	9,267	13,041	39.10	11,152	3
1,618	1,618	2,265	4.84	2,076	10,751	46.14	9,110	7,990	10,280	44.12	8,605	4
66	66	112	.31	77	4,969	31.08	3,275	3,249	4,938	30.89	4,159	5
9,475	9,100	11,655	3.43	7,992	297,912	69.28	242,393	203,010	326,830	76.00	257,316	6
					32,072	46.84	26,401	26,000	38,418	55.07	28,827	7
1,320	1,063	1,728	1.06	1,711	54,275	51.28	46,781	44,389	59,473	56.20	49,762	8
170,546	149,426	271,775	15.44	172,845	1,292,323	60.43	955,174	892,136	1,423,863	66.58	1,104,776	9
72,359	60,176	119,906	20.96	64,662	915,550	82.57	688,045	638,048	976,060	88.02	765,310	10
41,765	38,855	71,451	17.29	53,426	195,584	58.26	136,805	126,860	228,098	67.94	180,158	11
56,422	50,395	80,418	10.37	54,757	181,189	26.10	129,424	127,228	219,705	31.65	159,307	12
209,340	186,884	303,477	11.81	229,690	659,273	34.24	375,479	336,055	670,966	34.85	516,703	13
69,230	60,064	87,683	13.02	62,121	160,444	33.37	91,116	74,450	171,522	33.78	126,006	14
25,806	25,481	30,771	9.41	25,109	47,634	22.31	28,543	27,008	47,513	22.25	36,726	15
25,630	18,745	54,198	7.00	40,484	174,150	27.33	85,620	73,877	180,332	28.31	130,556	16
52,746	47,860	68,302	13.78	56,059	169,249	44.76	99,724	98,745	171,283	45.30	145,695	17
35,928	33,834	62,433	21.02	45,917	98,796	52.31	70,467	61,066	100,316	53.11	77,720	18
152,322	108,023	196,787	15.69	134,749	220,583	28.74	131,350	122,330	217,452	28.33	167,080	19
27,770	24,156	34,848	13.50	23,479	69,971	43.37	45,194	43,863	68,202	42.27	54,225	20
58,357	24,351	75,309	30.42	43,958	29,094	19.95	16,773	15,927	26,740	18.34	21,190	21
17,031	16,877	24,674	8.74	17,249	61,573	27.05	39,704	34,021	69,857	30.69	49,027	22
7,497	5,991	8,741	12.78	6,731	4,538	17.87	2,124	2,047	3,955	15.57	3,558	23
9,709	7,872	10,435	14.03	8,144	6,715	24.03	3,084	3,598	6,050	21.65	5,047	24
11,901	9,452	17,695	12.77	14,003	18,956	24.86	10,212	9,826	16,713	21.92	13,983	25
19,877	19,324	25,025	13.23	20,579	29,736	28.81	13,659	13,048	25,935	25.12	20,060	26
128,126	115,231	166,723	11.95	149,429	247,441	35.40	155,827	137,512	253,718	36.30	206,722	27
2,289	2,272	3,132	13.05	2,591	7,472	48.38	3,064	2,942	7,797	50.48	5,171	28
15,191	14,099	19,962	23.96	16,700	50,977	48.02	37,262	33,532	61,087	57.54	45,869	29
					45,284	92.04	29,920	24,697	48,134	97.83	34,433	30
19,192	15,482	25,519	14.86	22,960	37,660	41.04	24,569	21,472	38,469	41.92	32,655	31
15,713	15,479	17,433	9.93	12,760	8,153	12.45	5,856	5,615	8,192	12.51	6,806	32
34,152	31,455	46,439	14.37	43,151	27,061	24.90	13,745	12,568	25,083	23.08	23,138	33
7,380	6,971	9,561	5.48	8,839	9,404	18.29	5,972	5,060	8,377	16.29	7,837	34
16,168	13,723	16,829	5.78	15,119	25,851	21.74	15,580	13,074	24,441	20.56	22,554	35
19,031	15,750	27,848	18.33	27,309	35,579	38.70	19,850	18,552	32,138	34.95	30,269	36
72,024	62,225	102,396	10.25	91,403	89,432	25.65	56,940	50,023	95,216	27.31	76,453	37
10,806	10,304	11,688	4.44	10,905	25,778	25.92	17,621	16,145	28,462	28.61	21,417	38
22,985	20,874	33,643	12.72	30,059	30,693	29.59	19,458	18,048	33,738	32.53	27,076	39
17,817	16,974	32,044	12.31	29,217	19,204	20.62	10,909	7,452	20,682	22.21	16,418	40
20,416	14,073	24,121	11.87	21,222	13,757	26.29	8,952	8,378	12,344	23.59	11,542	41
65,724	55,497	92,958	7.81	76,240	123,012	21.86	74,713	70,857	133,745	23.77	102,361	42
5,426	5,015	11,751	6.30	11,073	3,527	6.40	2,374	1,671	3,273	5.94	2,979	43
5,329	4,664	6,384	3.84	6,117	31,978	32.58	19,663	17,803	36,433	37.12	27,011	44
11,622	11,413	23,432	9.63	18,949	23,174	19.08	12,252	11,396	23,855	20.26	18,731	45
43,347	34,405	51,391	8.65	40,101	64,333	22.06	40,424	39,987	70,184	24.07	53,640	46
52,417	47,684	61,277	17.77	57,196	51,690	26.33	26,445	24,635	52,491	26.74	40,897	47
10,154	8,820	10,905	20.28	10,016	5,569	22.06	2,866	2,735	4,998	19.80	4,537	48
7,225	6,186	7,756	17.39	7,265	4,124	20.00	2,174	2,127	3,606	17.92	3,460	49
4,106	3,694	4,486	19.59	4,133	3,122	26.31	1,524	1,413	2,749	23.16	2,494	50
11,940	11,264	15,151	20.13	13,931	22,904	35.47	11,376	10,768	23,114	35.80	17,593	51
1,999	1,993	2,364	5.50	2,299	2,369	17.15	1,186	948	2,050	14.84	1,585	52
9,791	8,755	12,155	27.25	11,796	5,599	31.38	2,667	2,455	5,805	32.54	4,317	53
3,684	3,664	4,569	8.89	4,033	6,778	18.38	3,754	3,479	8,733	23.68	5,883	54
3,512	3,308	3,891	42.29	3,723	1,225	22.42	928	710	1,346	24.64	1,028	55
155,291	138,758	198,607	25.45	175,474	277,090	45.10	137,563	129,952	294,216	47.89	200,400	56
17,431	16,969	21,918	13.84	18,980	47,998	46.84	17,989	17,600	52,616	51.35	33,569	57
12,413	11,350	16,852	17.36	12,926	19,080	31.90	9,732	9,399	18,042	30.17	14,570	58
125,447	110,439	159,837	30.45	143,568	210,012	46.45	109,842	102,953	223,558	49.44	152,261	59

Source: Department of Commerce, Bureau of the Census; Financial Statistics of State and Local Governments.