11. Income and Expenditures

[Data in this section relate to continental United States]

No. 306.—National Income by Distributive Shares: 1929 to 1947

[National income is aggregate earnings of labor and property which arise from current production of goods and services by the Nation's economy. Thus, it measures total factor costs of goods and services produced by the economy. Nation's economy refers to labor and property supplied by residents of the Nation. Earnings are recorded in forms in which they accrue to residents of the Nation, inclusive of taxes on those earnings]

[In millions of dollars]

TYPE OF SHARE	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938
National income	87,355	75,003	58,873	41,690	39,584	48,613	56,789	66,941	73,627	67,375
Compensation of employees	50,786	46,515	39,470	30,826	29,330	34,067	37,107	42,675	47,696	44,747
Wages and salaries	50,165	45,894	38,886	30,284	28,825	33,520	36,508	41,754	45,948	42,812
Private	45,206	40,720	33,607	25,297	23,660	27,420	29,984	33,866	38,432	34,564
Military	312	315	308	295	270	271	306	338	358	370
Government civilian [1]	4,647	4,859	4,971	4,692	4,895	5,829	6,218	7,550	7,158	7,878
Supplements to wages and salaries	621	621	584	542	505	547	599	921	1,748	1,935
Employer contributions for social insurance	101	106	111	126	133	147	171	418	1,234	1,423
Other labor income	520	515	473	416	372	400	428	503	514	512
Income of unincorporated enterprises and inventory valuation adjustment	13,927	10,963	8,214	4,921	5,207	6,603	9,858	12,164	12,249	10,768
Business and professional	8,262	7,032	5,316	3,206	2,925	4,276	4,987	6,074	6,630	6,347
Income of unincorporated enterprises	8,120	6,277	4,705	2,911	3,450	4,330	5,037	6,194	6,659	6,126
Inventory valuation adjustment	142	755	611	295	−525	−54	−50	−120	−29	221
Farm [2]	5,665	3,931	2,898	1,715	2,282	2,327	4,871	6,090	5,619	4,421
Rental income of persons	5,811	4,786	3,620	2,508	2,018	2,095	2,288	2,682	3,140	3,278
Corporate profits and inventory valuation adjustment	10,290	6,563	1,631	−1,995	−1,981	1,098	2,997	4,946	6,166	4,292
Corporate profits before tax	9,818	3,303	−783	−3,042	162	1,723	3,224	5,684	6,197	3,329
Corporate profits tax liability	1,398	848	500	382	524	746	965	1,411	1,512	1,040
Corporate profits after tax	8,420	2,455	−1,283	−3,424	−362	977	2,259	4,273	4,685	2,289
Dividends	5,823	5,500	4,098	2,574	2,066	2,596	2,872	4,557	4,693	3,195
Undistributed profits	2,597	−3,045	−5,381	−5,998	−2,428	−1,619	−613	−284	−8	−906
Inventory valuation adjustment	472	3,260	2,414	1,047	−2,143	−625	−227	−738	−31	963
Net interest	6,541	6,176	5,938	5,430	5,010	4,750	4,539	4,474	4,376	4,290

TYPE OF SHARE	1939	1940	1941	1942	1943	1944	1945	1946	1947
National income	72,532	81,347	103,834	136,486	168,262	182,260	182,808	178,204	202,598
Compensation of employees	47,820	51,786	64,280	84,689	109,102	121,184	122,872	116,763	128,139
Wages and salaries	45,745	49,587	61,708	81,681	105,537	116,944	117,551	111,113	122,766
Private	37,519	41,130	51,537	65,628	78,671	83,317	82,085	90,237	105,190
Military	398	591	1,862	6,285	14,478	20,782	22,438	8,010	4,130
Government civilian [1]	7,828	7,866	8,309	9,768	12,388	12,845	13,028	12,866	13,446
Supplements to wages and salaries	2,075	2,199	2,572	3,008	3,565	4,240	5,321	5,650	5,373
Employer contributions for social insurance	1,540	1,624	1,983	2,302	2,677	2,936	3,805	4,072	3,598
Other labor income	535	575	589	706	888	1,304	1,516	1,578	1,775
Income of unincorporated enterprises and inventory valuation adjustment	11,282	12,660	16,504	22,724	25,951	27,690	30,165	34,951	40,539
Business and professional	6,776	7,720	9,566	12,112	14,128	15,310	16,700	19,738	23,525
Income of unincorporated enterprises	6,942	7,772	10,210	12,464	14,266	15,369	16,754	21,046	(3)
Inventory valuation adjustment	−166	−52	−644	−352	−138	−59	−54	−1,308	(3)
Farm [2]	4,506	4,940	6,938	10,612	11,823	12,380	13,465	15,213	17,014
Rental income of persons	3,465	3,620	4,322	5,371	6,150	6,693	6,952	6,865	7,289
Corporate profits and inventory valuation adjustment	5,753	9,177	14,615	19,824	23,692	23,486	19,689	16,451	23,036
Corporate profits before tax	6,467	9,325	17,232	21,098	24,516	23,841	20,222	21,140	28,731
Corporate profits tax liability	1,462	2,878	7,846	11,665	14,153	13,913	11,283	8,601	11,307
Corporate profits after tax	5,005	6,447	9,386	9,433	10,363	9,928	8,939	12,539	17,424
Dividends	3,796	4,049	4,465	4,297	4,477	4,689	4,765	5,614	6,763
Undistributed profits	1,209	2,398	4,921	5,136	5,886	5,239	4,174	6,925	10,661
Inventory valuation adjustment	−714	−148	−2,617	−1,274	−824	−355	−533	−4,689	−5,695
Net interest	4,212	4,104	4,113	3,878	3,367	3,207	3,130	3,174	3,595

[1] Includes pay of employees of government enterprises and of permanent U. S. residents employed in U. S. by foreign governments and international organizations.
[2] Inventory valuation adjustment data for farms are not available separately.
[3] Not available.

Source: Department of Commerce, Bureau of Foreign and Domestic Commerce; Survey of Current Business (National Income Supplement, July 1947, and February 1948 issue).

No. 307.—National Income by Industrial Origin: 1929 to 1946

[**In millions of dollars.** National income originating in each industry is the sum of factor costs incurred by the industry in production. Hence, it is net value added to production by industry, measured at factor costs]

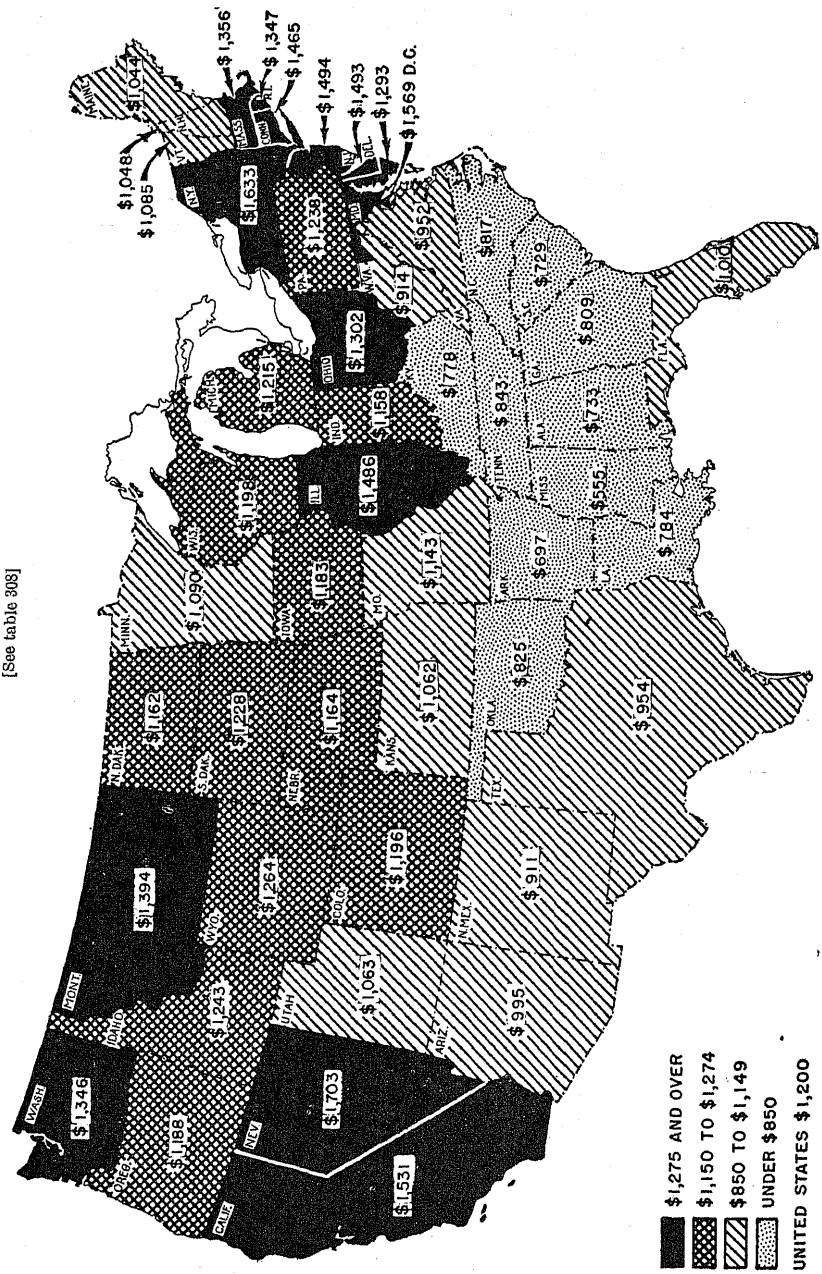
INDUSTRIAL DIVISION	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945	1946
All industries, total	87,355	75,003	58,873	41,690	39,584	48,613	56,789	66,941	73,627	67,375	72,532	81,347	103,834	136,486	168,262	182,260	182,808	178,204
Agriculture, forestry, and fisheries	8,002	6,022	4,625	3,080	3,521	3,568	6,231	7,549	7,249	6,003	6,120	6,599	8,880	12,937	14,524	15,279	16,500	18,549
Mining, total	2,097	1,665	994	680	662	1,173	1,243	1,551	1,941	1,483	1,601	1,903	2,341	2,590	2,739	2,961	2,888	3,118
Anthracite	285	281	229	150	130	172	139	146	137	113	126	138	165	190	210	238	225	276
Bituminous and other soft coal	652	530	372	239	255	416	446	537	603	457	503	628	809	989	1,125	1,257	1,209	1,282
Contract construction	3,691	3,088	2,139	1,030	735	1,034	1,257	1,918	2,017	1,930	2,254	2,593	4,370	6,954	5,605	4,117	4,207	6,063
Manufacturing, total	22,012	18,270	12,434	7,196	7,563	10,922	13,336	16,183	19,304	14,997	17,936	22,368	32,897	45,144	57,567	59,749	51,754	47,653
Food and kindred products	2,157	2,395	1,865	1,408	1,335	1,600	1,882	2,077	2,400	2,255	2,280	2,483	2,683	3,593	4,328	4,994	5,046	5,560
Textile-mill products	1,797	1,404	1,147	713	697	1,100	1,200	1,356	1,597	1,093	1,259	1,511	2,036	2,829	3,024	2,920	2,988	3,942
Apparel and other finished fabric products	1,240	997	807	491	532	775	841	958	982	910	1,016	1,109	1,429	1,909	2,306	2,525	2,639	3,128
Paper and allied products	563	503	388	270	290	419	463	502	562	573	555	660	1,034	1,124	1,242	1,335	1,341	1,743
Printing and publishing	1,580	1,490	1,213	880	790	925	1,037	1,161	1,246	1,132	1,206	1,247	1,359	1,442	1,750	2,051	2,224	2,602
Chemicals and allied products	1,136	1,035	827	557	690	725	810	959	1,165	1,005	1,205	1,489	1,941	2,751	3,293	3,374	3,297	3,213
Iron and steel and their products	2,978	2,212	1,109	410	682	1,085	1,478	2,061	2,586	1,592	2,259	3,057	5,048	6,883	9,000	8,969	7,308	5,878
Nonferrous metals and their products	767	640	415	197	155	385	469	561	702	440	594	793	1,201	1,479	1,903	1,884	1,597	1,681
Machinery (except electrical)	1,903	1,485	755	298	426	735	1,021	1,398	1,759	1,247	1,492	2,181	3,850	5,379	5,917	5,794	5,110	4,467
Electrical machinery	1,048	824	502	244	276	376	526	708	908	659	850	1,136	1,915	2,492	3,328	3,714	3,133	2,249
Transportation equipment except automobiles	317	288	142	89	69	119	139	231	332	264	397	813	2,276	6,192	12,049	12,452	7,773	2,394
Wholesale and retail trade, total	13,090	11,998	9,604	6,290	5,375	7,892	9,006	10,319	11,938	11,652	12,126	13,748	15,903	18,186	21,363	23,807	26,551	32,841
Wholesale trade	3,955	3,777	2,963	1,994	1,631	2,297	2,726	3,005	3,693	3,507	3,558	4,108	4,708	5,460	6,067	6,777	7,458	8,972
Retail trade and auto. services	9,135	8,221	6,641	4,296	3,744	5,595	6,280	7,314	8,245	8,145	8,568	9,640	11,195	12,726	15,296	17,030	19,093	23,869
Finance, insurance, and real estate, total	13,098	10,693	8,511	6,452	5,681	5,861	6,294	7,165	7,943	8,026	8,216	8,489	9,523	10,969	12,183	13,124	13,771	14,753
Banking	1,960	1,478	984	728	493	541	665	776	892	842	876	973	1,088	1,174	1,379	1,619	1,713	2,070
Insurance carriers, agents, and combination offices	1,321	1,222	1,094	924	881	991	1,075	1,168	1,321	1,329	1,345	1,328	1,395	1,519	1,614	1,712	1,806	2,166
Real estate	8,978	7,858	6,402	4,778	4,060	4,099	4,313	4,833	5,353	5,483	5,675	5,903	6,743	7,840	8,722	9,321	9,661	9,833
Transportation, total	6,562	5,513	4,285	3,133	2,958	3,326	3,612	4,168	4,530	3,961	4,543	4,915	6,188	8,459	10,593	11,184	10,821	10,202
Railroads	4,600	3,753	2,81[illegible]	1,965	1,849	2,040	2,236	2,614	2,797	2,368	2,735	2,934	3,779	5,550	6,930	6,925	6,303	5,572
Communications and public utilities, total	2,878	2,787	2,[illegible]25	2,281	2,000	2,195	2,285	2,478	2,713	2,713	2,863	3,039	3,313	3,660	3,915	4,008	4,244	4,747
Telephone and telegraph	1,130	1,097	991	794	692	740	779	841	923	948	1,008	1,022	1,135	1,367	1,546	1,641	1,809	2,010
Utilities: electric and gas	1,640	1,606	1,562	1,404	1,237	1,359	1,405	1,522	1,662	1,639	1,716	1,860	2,002	2,113	2,153	2,109	2,158	2,425
Services	10,168	9,019	7,714	6,006	5,447	6,106	6,526	7,316	8,049	7,728	8,080	8,637	9,709	10,950	12,242	13,439	14,515	17,020
Government and Government enterprises, total	5,114	5,336	5,447	5,171	5,349	6,295	6,747	8,130	7,795	8,548	8,550	8,796	10,479	16,399	27,272	34,366	37,344	23,019
Federal—general government	900	935	942	901	1,187	1,718	1,791	3,592	3,036	3,529	3,444	3,537	5,046	10,791	21,288	28,059	30,501	14,862
State and local—general government	3,456	3,630	3,737	3,565	3,531	3,884	4,178	3,696	3,889	4,121	4,185	4,280	4,368	4,442	4,622	4,883	5,324	6,349
Rest of the world [1]	643	612	495	371	293	241	252	164	148	334	243	260	231	238	259	226	213	239

[1] Profits received by domestic corporations from foreign branches excluded here and included in industry of recipient corporation.

Source: Department of Commerce, Bureau of Foreign and Domestic Commerce; Survey of Current Business, National Income Supplement, July 1947.

FIGURE J.—PER CAPITA INCOME PAYMENTS TO INDIVIDUALS: 1946

[See table 308]



UNITED STATES $1,200

Source: Department of Commerce, Bureau of Foreign and Domestic Commerce.

No. 308.—Income Payments to Individuals, by States: 1929 to 1946

["Income payments to individuals" is a measure of income received by residents of each State from business establishments and governmental agencies. It comprises income received by individuals in form of (1) wages and salaries, after deduction of employees' contributions to social security, railroad retirement, railroad unemployment insurance, and government retirement programs; (2) proprietors' incomes, representing net income of unincorporated establishments, including farms, before owners' withdrawals; (3) property income, consisting of dividends, interest, and net rents and royalties; and (4) "other" income, which includes public assistance and other direct relief; labor income items such as work relief, government retirement payments, veterans' pensions and benefits, workmen's compensation, and social insurance benefits; mustering-out payments to discharged servicemen; family-allowance payments and voluntary allotments of pay to dependents of military personnel; enlisted men's cash terminal leave payments; and State government bonuses to veterans of World War II. Income payments are distributed among States on a where-received basis (with exception of wages and salaries, as noted below). Only payments made to residents are included in estimates for continental United States and individual States. Per capita income payments are derived by division of total income payments by total population excluding Federal civilian and military personnel stationed outside continental United States. In five instances, however, income was transferred from place of recipients' employment to place of residence before computation of per capita income. These are New York, New Jersey, District of Columbia, Maryland, and Virginia. In this connection, it should be noted that the wage-and-salary component of total income payments is allocated by States on basis of State of employment, rather than of residence. For all States, except the five listed above, it is assumed that State of employment is identical with State of residence]

STATE	AMOUNT (MILLIONS OF DOLLARS)						PER CAPITA (DOLLARS)					
	1929	1933	1939	1941	1945	1946	1929	1933	1939	1941	1945	1946
United States	82,617	46,273	70,601	92,269	155,201	169,373	680	368	539	693	1,177	1,200
Alabama	802	419	681	1,037	2,021	2,073	305	154	242	367	747	733
Arizona	245	120	227	287	594	627	573	263	461	539	1,026	995
Arkansas	562	288	478	658	1,218	1,328	305	152	246	337	659	697
California	5,217	3,113	5,047	7,044	13,649	14,879	946	511	741	956	1,503	1,531
Colorado	633	358	563	695	1,271	1,380	616	336	505	607	1,185	1,196
Connecticut	1,459	888	1,301	1,837	2,635	2,877	918	540	764	1,069	1,468	1,465
Delaware	218	127	203	278	393	430	919	513	771	1,018	1,429	1,493
District of Columbia	638	495	813	1,040	1,607	1,736	1,191	806	1,031	1,079	1,377	1,569
Florida	695	425	819	1,062	2,420	2,372	484	272	442	523	1,049	1,010
Georgia	956	596	901	1,241	2,445	2,567	329	200	290	390	813	809
Idaho	230	115	213	278	525	588	518	242	411	516	1,112	1,243
Illinois	7,036	3,335	5,285	6,889	10,695	12,019	932	431	671	874	1,427	1,486
Indiana	1,877	978	1,688	2,437	4,102	4,386	583	296	495	701	1,168	1,158
Iowa	1,348	644	1,185	1,527	2,375	3,012	546	258	468	606	996	1,183
Kansas	997	474	692	974	1,908	1,992	532	258	383	544	1,076	1,062
Kentucky	964	534	839	1,042	1,957	2,163	371	199	297	370	751	778
Louisiana	862	487	828	1,066	1,986	1,982	415	222	354	433	832	784
Maine	449	297	400	505	847	917	566	364	474	598	1,048	1,044
Maryland	1,106	720	1,074	1,516	2,501	2,716	703	441	634	847	1,303	1,293
Massachusetts	3,787	2,386	3,106	3,846	5,631	6,269	897	553	719	889	1,340	1,356
Michigan	3,543	1,641	3,054	4,271	6,799	7,379	745	348	591	795	1,218	1,215
Minnesota	1,443	812	1,378	1,626	2,614	3,082	566	307	497	583	995	1,090
Mississippi	544	256	436	630	1,205	1,182	273	123	201	276	570	555
Missouri	2,210	1,244	1,832	2,363	3,776	4,349	612	337	486	616	1,063	1,143
Montana	325	158	288	372	555	669	602	290	515	671	1,228	1,394
Nebraska	764	374	523	655	1,333	1,489	557	275	397	512	1,086	1,164
Nevada	74	43	84	107	210	235	817	447	767	907	1,511	1,703
New Hampshire	302	200	268	309	460	543	652	420	548	627	977	1,048
New Jersey	3,268	1,985	2,859	3,676	5,774	6,161	947	535	746	923	1,516	1,494
New Mexico	161	90	179	222	448	491	383	196	341	416	850	911
New York	14,479	8,509	11,301	13,384	20,454	22,895	1,125	644	825	988	1,588	1,633
North Carolina	966	677	1,090	1,436	2,621	3,031	309	205	308	391	749	817
North Dakota	264	126	209	331	566	624	389	190	325	539	1,097	1,162
Ohio	4,920	2,601	4,154	5,646	9,114	9,808	748	386	603	819	1,329	1,302
Oklahoma	1,079	537	796	956	1,801	1,848	455	226	340	465	849	825
Oregon	603	337	587	824	1,631	1,729	640	337	544	723	1,231	1,188
Pennsylvania	7,338	4,027	5,819	7,404	11,376	12,437	767	414	589	752	1,220	1,238
Rhode Island	579	366	480	651	956	1,006	851	533	678	922	1,333	1,347
South Carolina	438	299	493	703	1,303	1,407	252	167	261	359	686	729
South Dakota	288	118	227	301	598	673	417	172	351	495	1,112	1,228
Tennessee	905	516	853	1,221	2,443	2,535	349	190	295	410	866	843
Texas	2,668	1,552	2,554	3,269	6,527	6,748	465	257	401	496	975	954
Utah	272	143	243	329	649	689	537	275	443	578	1,073	1,063
Vermont	216	127	174	219	331	383	601	351	483	620	1,009	1,085
Virginia	987	639	996	1,484	2,648	2,755	422	266	402	568	971	952
Washington	1,104	598	1,012	1,501	3,052	3,118	713	369	588	825	1,406	1,346
West Virginia	793	474	714	905	1,472	1,656	464	265	378	473	869	914
Wisconsin	1,849	938	1,514	2,041	3,418	3,803	634	312	485	654	1,159	1,198
Wyoming	154	87	141	174	287	335	687	369	567	649	1,153	1,264

Source: Department of Commerce, Bureau of Foreign and Domestic Commerce; Survey of Current Business, August 1947.

No. 309.—Gross National Product or Expenditure: 1929 to 1947

[Gross national product represents total value of currently produced goods and services flowing to Government, to consumers, and for purposes of gross capital formation to business. Differs from national income by including business taxes, charges to depreciation, and certain other business reserves. These are elements of value of total production, but do not constitute income accruing to individuals]

[Millions of dollars]

ITEM	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938
Gross national product	103,828	90,857	75,930	58,340	55,760	64,868	72,193	84,705	90,213	84,683
Personal consumption expenditures	78,761	70,789	61,153	49,208	46,346	51,882	56,215	62,515	67,121	64,513
Durable goods	9,362	7,275	5,569	3,694	3,503	4,255	5,158	6,374	7,005	5,754
Nondurable goods	37,742	34,052	28,955	22,743	22,254	26,732	29,377	32,887	35,232	34,032
Services	31,657	29,462	26,629	22,771	20,589	20,895	21,680	23,254	24,884	24,727
Gross private domestic investment	15,824	10,209	5,362	886	1,306	2,807	6,146	10,540	11,440	6,311
New construction [1]	7,824	5,566	3,561	1,668	1,142	1,420	1,890	2,783	3,687	3,309
Producers' durable equipment	6,438	2,926	3,162	1,781	1,783	2,531	3,351	4,531	5,444	3,975
Change in business inventories	1,562	−283	−1,361	−2,563	−1,619	−1,144	905	3,226	2,309	−973
Net foreign investment	771	690	197	169	150	429	−54	−93	62	1,109
Government purchases of goods and services	8,472	9,169	9,218	8,077	7,958	9,750	9,886	11,743	11,590	12,750
Federal	1,311	1,410	1,537	1,480	2,018	2,991	2,931	4,815	4,552	5,280
War [2] / Nonwar [2]	1,344	1,432	1,549	1,484	2,022	2,997	2,935	4,818	4,557	5,286
Less: Government sales [3]	33	22	12	4	4	6	4	3	5	6
State and local	7,161	7,759	7,681	6,597	5,940	6,759	6,955	6,928	7,038	7,470

ITEM	1939	1940	1941	1942	1943	1944	1945	1946	1947
Gross national product	90,426	100,477	125,294	159,628	192,573	210,551	213,120	203,679	229,608
Personal consumption expenditures	67,466	72,052	82,255	90,835	101,626	110,417	121,698	143,670	164,375
Durable goods	6,729	7,854	9,750	6,845	6,515	6,755	7,977	14,917	19,750
Nondurable goods	35,258	37,594	43,960	52,962	61,205	67,190	75,298	87,061	99,300
Services	25,479	26,604	28,545	31,028	33,906	36,472	38,423	41,692	45,325
Gross private domestic investment	9,004	12,983	17,211	9,330	4,591	5,658	9,058	24,582	27,828
New construction [1]	3,986	4,600	5,661	3,212	2,010	2,267	3,146	8,525	10,664
Producers' durable equipment	4,577	6,108	7,676	4,702	3,761	5,348	7,134	12,393	17,882
Change in business inventories	441	2,275	3,874	1,416	−1,180	−1,957	−1,222	3,664	−718
Net foreign investment	888	1,509	1,124	−207	−2,245	−2,099	−754	4,773	8,674
Government purchases of goods and services	13,068	13,933	24,704	59,670	88,601	96,575	83,118	30,654	28,731
Federal	5,157	6,170	16,923	52,027	81,223	89,029	74,963	20,671	16,429
War [2]	1,258	2,223	13,794	49,567	80,384	88,638	76,172	21,293	17,729
Nonwar [2]	3,908	3,956	3,173	2,664	1,480	1,552	1,011	2,383	
Less: Government sales [3]	9	9	44	204	641	1,161	2,220	3,005	1,300
State and local	7,911	7,763	7,781	7,643	7,378	7,546	8,155	9,983	12,302

[1] Includes construction expenditures for crude petroleum and natural gas drilling.

[2] Classification of purchases of goods and services into war and nonwar conforms, in general, to Daily Treasury Statement classification of general and special account expenditures. War purchases include also that part of capital formation of government enterprises which is attributable to their war activities. Government contributions to National Service Life Insurance Fund are classified as war; all other government contributions for social insurance, as nonwar.

[3] Consists of sales abroad and domestic sales of surplus consumption goods and materials.

Source: Department of Commerce, Bureau of Foreign and Domestic Commerce; Survey of Current Business (National Income Supplement, July 1947, and February 1948 issue).

No. 310.—Personal Consumption Expenditures: 1939 to 1947

[Represents market value of purchases of goods and services by individuals and nonprofit institutions and value of food, clothing, housing, and financial services received by them as income in kind. Includes rental value of owner-occupied houses, but not purchases of dwellings which are classified as capital goods. Includes expenditures by Federal civilian and military personnel temporarily abroad]

[Millions of dollars]

ITEM	1939	1940	1941	1942	1943	1944	1945	1946	1947 [1]
All goods and services	67,466	72,052	82,255	90,835	101,626	110,417	121,698	143,670	164,400
Durable goods	6,729	7,854	9,750	6,845	6,515	6,755	7,977	14,917	19,800
Automobiles and parts	2,136	2,728	3,342	582	619	685	901	3,626	6,100
Furniture and household equipment	3,404	3,826	4,788	4,425	3,722	3,654	4,278	7,680	9,800
Other durable goods	1,189	1,300	1,620	1,838	2,174	2,416	2,798	3,611	3,900
Nondurable goods	35,258	37,594	43,960	52,962	61,205	67,190	75,298	87,061	99,300
Clothing and shoes	7,024	7,385	8,781	11,119	13,821	15,367	17,196	18,852	19,700
Food and alcoholic beverages	19,299	20,725	24,403	30,542	35,581	39,055	43,871	51,675	60,500
Gasoline and oil	2,181	2,264	2,628	1,908	1,198	1,206	1,614	2,951	3,800
Semidurable housefurnishings	760	811	950	1,083	1,249	1,356	1,387	1,794	1,900
Tobacco	1,773	1,875	2,073	2,300	2,509	2,509	2,869	3,411	3,800
Other nondurable goods	4,221	4,534	5,125	6,010	6,847	7,697	8,361	8,378	9,700
Services	25,479	26,604	28,545	31,028	33,906	36,472	38,423	41,692	45,300
Household operation	3,585	3,839	4,033	4,472	4,832	5,350	5,727	6,043	6,700
Housing	8,940	9,217	9,863	10,578	11,085	11,661	12,137	12,690	13,500
Personal services	1,438	1,597	1,771	2,023	2,353	2,514	2,686	3,061	3,200
Recreation	1,560	1,672	1,821	2,043	2,197	2,475	2,772	3,340	3,600
Transportation	1,880	1,960	2,201	2,589	3,299	3,496	3,662	4,093	4,400
Other services	8,076	8,319	8,856	9,323	10,140	10,976	11,439	12,465	14,000

[1] Preliminary estimates.

Source: Department of Commerce, Bureau of Foreign and Domestic Commerce; Survey of Current Business (National Income Supplement, July 1947, and February 1948 issue).

No. 311.—Average Money Income, Expenditures and Savings of Families and Single Persons in Cities, by Income Class: 1944

[Estimates based on sample survey of 1,700 consumer units in cities of 2,500 inhabitants or more. See headnote, table 313]

Item	Annual money income after personal taxes								
	Under $500	$500–1,000	$1,000–1,500	$1,500–2,000	$2,000–2,500	$2,500–3,000	$3,000–4,000	$4,000–5,000	$5,000 and over
All families and single persons									
Percent of families in each class	4.2	7.7	7.1	11.9	13.9	13.2	19.9	9.6	12.5
Average number of persons [1]	1.42	1.82	2.11	2.55	2.77	3.00	3.61	3.97	4.02
Average number of earners [2]	.38	.68	1.07	1.16	1.22	1.28	1.56	1.96	2.08
Money income after personal taxes [3]	$291	$764	$1,243	$1,769	$2,251	$2,747	$3,481	$4,406	$7,634
Expenditures, current	594	939	1,317	1,690	1,946	2,375	2,816	3,428	4,324
Food [4]	235	368	506	646	747	908	1,034	1,147	1,383
Clothing	41	82	157	231	268	353	456	621	836
Housing,[5] fuel, light, and refrigeration	178	231	285	328	379	424	484	546	635
Household operation	33	50	64	81	89	109	140	166	306
Furnishings and equipment	5	24	33	43	52	84	92	131	159
Automobile	6	13	36	42	61	104	122	175	171
Other transportation	6	21	28	47	53	52	63	83	114
Medical care	48	67	78	93	95	119	147	191	260
Personal care	12	20	34	42	46	55	64	84	109
Recreation	5	15	25	45	52	62	82	104	137
Tobacco	7	16	25	40	40	47	58	70	75
Reading	8	11	15	18	21	27	32	38	43
Formal education	1	2	1	8	8	14	13	29	41
Other	9	19	30	26	35	17	29	43	55
Personal taxes [3]	1	23	70	124	198	289	407	564	2,357
Gifts and contributions	17	31	52	82	92	136	127	211	454
Net savings or deficit	−320	−206	−126	−3	213	236	538	767	2,856
War bonds [6]	16	62	40	117	163	230	323	414	1,193
Life and annuity insurance premiums	10	20	43	50	64	80	108	141	269
Other [7]	−346	−288	−209	−170	−14	−74	107	212	1,394
Families of 2 or more persons									
Percent of families in each class	1.5	5.2	5.3	10.7	14.0	14.7	23.0	11.2	14.4
Average number of persons [1]	2.45	2.45	2.78	3.03	3.10	3.13	3.69	4.01	4.13
Average number of earners [2]	.35	.72	1.15	1.22	1.27	1.31	1.57	1.97	2.12
Money income after personal taxes [3]	$313	$776	$1,243	$1,779	$2,259	$2,757	$3,480	$4,408	$7,595
Expenditures, current	887	1,053	1,407	1,788	2,051	2,410	2,838	3,439	4,305
Food [4]	374	434	555	701	797	913	1,043	1,150	1,386
Clothing	42	80	163	234	283	364	462	623	848
Housing,[5] fuel, light and refrigeration	257	251	298	341	394	430	488	547	616
Household operation	56	47	66	83	93	110	140	166	295
Furnishings and equipment	5	25	39	49	60	88	95	132	157
Automobile	16	19	29	42	69	105	119	177	171
Other transportation	7	20	26	44	50	51	63	84	109
Medical care	62	88	94	105	104	123	149	190	265
Personal care	21	19	33	41	48	56	65	84	110
Recreation	3	15	28	46	55	63	82	105	137
Tobacco	16	15	21	41	41	48	59	71	76
Reading	14	13	14	18	22	27	31	37	43
Formal education	1	2	2	11	9	15	13	29	42
Other	13	25	39	32	26	17	29	44	50
Personal taxes [3]	2	13	32	86	180	270	402	559	2,335
Gifts and contributions	26	30	47	66	86	119	119	203	454
Net savings or deficit	−600	−307	−211	−75	122	228	523	766	2,836
War bonds [6]	15	81	28	82	147	233	316	410	1,206
Life and annuity insurance premiums	14	25	40	59	70	83	109	140	263
Other [7]	−629	−413	−279	−216	−95	−88	98	216	1,367

[1] Family size based on equivalent persons, with 52 weeks of family membership considered equivalent to 1 person; 26 weeks equivalent to 0.5 person, etc.

[2] Earner defined as a family member that worked for pay (as wage or salary worker or on his own account) at any time during year.

[3] Personal taxes (income, poll and personal property) have been deducted from money income. Total money income may be obtained by combining amounts shown for both items. Inheritances and large gifts are not considered current income; inheritances and gift taxes excluded from personal taxes.

[4] Includes expenditures for alcoholic beverages.

[5] Includes rents for tenant-occupied dwellings and for lodging away from home and current operation expenses of home owners. Excludes principal payments on mortgages on owned homes.

[6] Value of bonds purchased less those cashed.

[7] Represents differences between income and expenditures plus net war bond purchases and insurance premium payments. Includes amounts deducted for social security, retirement plans, etc., not available separately.

Source: Department of Labor, Bureau of Labor Statistics; Monthly Labor Review, January 1946.

No. 312.—Percent Distribution of Families and Single Consumers by Money Income Class: 1935–36

[Figures obtained by excluding nonmoney income from distribution shown in "Consumer Incomes in the United States: Their Distribution in 1935–36," U. S. National Resources Planning Board]

MONEY INCOME CLASS	Families and single consumers	FAMILIES OF 2 OR MORE PERSONS			
		Total	Urban	Rural non-farm	Rural farm
All incomes	100.0	100.0	100.0	100.0	100.0
Under $500	24.7	22.5	11.5	21.8	50.7
$500-$1,000	28.3	26.5	24.7	30.1	27.8
$1,000-$1,500	19.6	20.2	23.7	21.2	10.8
$1,500-$2,000	11.4	12.5	15.9	11.8	4.7
$2,000-$3,000	9.7	11.1	14.7	9.4	3.5
$3,000-$5,000	4.0	7.2	6.2	5.7	2.5
$5,000 and over	2.3		3.3		
Median [1]	$946	$1,025	$1,291	$968	$493

[1] For definition of median, see headnote, table 23, p. 24.

Source: Department of Labor, Bureau of Labor Statistics; Bulletin No. 822, Family Spending and Saving in Wartime, 1941 and First Quarter of 1942.

No. 313.—Percent Distribution of American Families and Single Consumers in Urban and Rural Areas, by Money Income: 1941

[Figures relate to all civilian consumers except inmates of institutions. Families are defined as economic units of two or more persons contributing to or mainly dependent on a common or pooled income. Single consumers are persons who live alone or as lodgers or servants in private homes, rooming houses or hotels]

MONEY INCOME	FAMILIES AND SINGLE CONSUMERS [1]				FAMILIES OF 2 OR MORE PERSONS			
	Total	Urban	Rural non-farm	Rural farm	Total	Urban	Rural non-farm	Rural farm
Number (thousands)	39,287	24,463	8,469	6,355	34,003	20,419	7,471	6,113
Percent	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Under $500	15.7	7.7	23.7	35.7	12.6	3.7	19.0	34.4
$500-$1,000	18.2	14.7	23.0	25.2	16.2	10.9	23.1	25.4
$1,000-$1,500	15.8	14.2	21.2	14.6	15.6	13.2	22.4	15.1
$1,500-$2,000	14.7	16.8	11.7	10.6	15.8	18.3	13.1	10.8
$2,000-$3,000	21.1	27.1	13.4	8.5	23.3	30.8	14.8	8.7
$3,000-$5,000	10.5	14.0	5.7	3.7	12.0	16.6	6.1	3.8
$5,000 and over	4.0	5.5	1.3	1.7	4.5	6.5	1.5	1.8

[1] National estimates based on sample survey of 3,000 consumer units. Method of sampling used in this survey probably resulted in an underestimate of total number of single consumers.

Source: Department of Labor, Bureau of Labor Statistics; Bulletin No. 822, Family Spending and Saving in Wartime, 1941 and First Quarter of 1942.

No. 314.—Distribution of Families and Single Consumers by Money Income Level: 1942

[Covers all civilian consumers except those living in institutions. Families defined as economic units of two or more persons sharing common or pooled income and living under common roof. Single consumers defined as men or women maintaining independent living quarters or living as lodgers or servants in private homes, rooming houses, or hotels. Term spending unit used to cover both groups. Civilian money income includes net money income of all civilians except those living in institutions; excludes all imputed (nonmoney) items, and all income paid to members of armed forces. Estimates on calendar year basis]

Income level	All families and single consumers		Families		Single consumers	
	Number (thousands)	Percent	Number (thousands)	Percent	Number (thousands)	Percent
All levels	41,210	100.0	33,360	100.0	7,850	100.0
Under $500	3,488	8.5	2,319	6.9	1,169	14.9
$500–$1,000	6,652	16.1	4,604	13.8	2,048	26.1
$1,000–$1,500	6,601	16.0	4,837	14.5	1,764	22.5
$1,500–$2,000	6,008	14.5	4,920	14.7	1,088	13.8
$2,000–$2,500	4,618	11.3	3,953	11.9	665	8.5
$2,500–$3,000	3,272	8.0	2,852	8.5	420	5.4
$3,000–$4,000	4,620	11.2	4,236	12.7	384	4.9
$4,000–$5,000	2,633	6.4	2,486	7.5	147	1.8
$5,000–$7,500	1,901	4.6	1,805	5.4	96	1.2
$7,500–$10,000	628	1.5	597	1.8	31	.4
$10,000 and over	789	1.9	751	2.3	38	.5

Source: Office of Price Administration; Civilian Spending and Saving 1941 and 1942.

No. 315.—Civilian Spending and Saving—Aggregate and Average Outlay of Families and Single Consumers for Personal Taxes, Savings, Gifts, and Major Categories of Consumption: 1942

[See headnote, table 314]

Item	Aggregate outlay (millions)			Average outlay				
				Per spending unit			Per capita [1]	
	All spending units	Families	Single consumers	All spending units	Families	Single consumers	All spending units	Families
Civilian money income	$105,430	$93,290	$12,140	$2,558	$2,796	$1,547	$817	$769
Allocation of money income:								
Personal taxes [2]	4,300	3,790	510	104	113	66	33	31
Savings [3]	25,440	22,880	2,560	617	686	327	197	189
Gifts to organizations [4]	1,200	900	300	29	27	38	9	7
Consumption [5]	74,490	65,720	8,770	1,808	1,970	1,116	578	542
Food and beverages	25,200	22,080	3,120	613	661	398	194	183
Clothing	10,200	8,840	1,360	249	265	173	79	73
Housing and household fuels	12,410	10,680	1,730	301	320	220	96	88
Household operation	3,440	3,120	320	83	94	41	27	26
Household furnishings	4,600	4,530	70	112	136	9	36	37
Automobile transportation	3,600	3,370	230	87	101	29	28	28
Other transportation	1,770	1,430	340	43	43	43	14	12
Medical care	3,710	3,330	380	90	100	48	29	27
Personal care	1,500	1,340	160	36	40	20	12	11
Recreation	3,350	2,940	410	81	88	52	26	24
Tobacco	2,410	2,060	350	58	62	45	19	17
Reading	1,000	840	160	24	25	20	8	7
Education	800	770	30	19	23	4	6	6
Other items	500	390	110	12	12	14	4	3

[1] Estimated population used for all spending units was 129,100,000, of which 121,250,000 were in family units and 7,850,000 were single consumers.
[2] Includes only individual income taxes, poll taxes, and certain minor personal property taxes. Sales taxes, excise taxes, and all indirect taxes on consumption are included under expenditures for goods and services.
[3] Savings defined as net change in assets and liabilities of spending unit during year, exclusive of gains or losses from revaluation of assets.
[4] Money contributions to church, Red Cross, and other institutions and funds. [5] Money expenditures only.

Source: Office of Price Administration; Civilian Spending and Saving 1941 and 1942.

No. 316.—Percent Distribution of Urban and Rural-Nonfarm Families and Individuals, by Total Money Income Level: 1944, 1945, and 1946

[Based on samples of urban and rural-nonfarm population residing in households only. Excludes persons residing in quasi households (hotels, large rooming houses, etc.). "Family" not used here with same meaning as in 1940 census. It refers to a group of two or more related persons residing in same household. "Individual" is used to refer to a person living alone or with persons not related to him]

Total money income level	Families and individuals [1]			Families			Individuals not in families		
	1944	1945	1946	1944	1945	1946	1944	1945	1946
Urban and rural-nonfarm									
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Under $500	9.6	7.3	7.3	4.6	2.9	3.4	29.6	31.0	26.2
$500 to $999	9.5	7.6	8.0	7.3	5.3	5.4	18.4	19.9	20.6
$1,000 to $1,499	10.7	8.2	8.8	8.9	7.1	7.5	18.0	14.3	14.9
$1,500 to $1,999	10.8	11.6	10.0	10.5	11.6	9.6	12.0	11.9	12.3
$2,000 to $2,499	11.6	12.9	12.4	12.0	13.4	12.8	9.6	10.0	10.6
$2,500 to $2,999	10.2	12.5	10.9	11.5	13.6	11.8	5.0	6.1	6.7
$3,000 to $3,499	10.4	10.4	10.5	12.3	11.6	11.9	2.8	3.7	3.9
$3,500 to $3,999	7.5	6.8	7.3	8.9	8.0	8.5	1.6	.7	1.6
$4,000 to $4,499	4.7	5.6	5.6	5.7	6.5	6.5	.9	.4	1.0
$4,500 to $4,999	4.1	3.7	4.3	5.0	4.3	5.1	.7	.7	.4
$5,000 to $5,999	4.6	6.0	5.8	5.7	7.1	6.9	.4	.3	.8
$6,000 to $9,999	4.7	6.0	7.0	5.8	7.0	8.3	.5	.7	.6
$10,000 and over	1.6	1.4	2.0	1.9	1.6	2.4	.4	.4	.4
Median [2]	$2,410	$2,595	$2,659	$2,794	$2,857	$2,981	$1,057	$976	$1,105
Urban									
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Under $500	8.9	6.7	6.4	3.8	2.3	2.8	27.0	28.3	22.4
$500 to $999	9.3	6.9	7.4	6.6	4.5	4.4	18.8	18.6	20.2
$1,000 to $1,499	10.2	8.0	8.4	8.1	6.5	6.6	18.1	15.0	16.2
$1,500 to $1,999	10.4	10.6	9.6	9.8	10.3	8.8	12.6	12.3	13.0
$2,000 to $2,499	11.7	12.4	12.2	12.1	12.7	12.3	10.3	11.1	11.8
$2,500 to $2,999	10.2	12.7	11.0	11.6	13.8	11.8	4.9	7.1	7.5
$3,000 to $3,499	10.4	10.8	10.8	12.4	12.1	12.4	3.3	4.4	4.1
$3,500 to $3,999	7.8	7.2	7.5	9.5	8.6	8.8	1.7	.6	1.7
$4,000 to $4,499	5.1	5.7	5.9	6.2	6.8	7.0	1.1	.4	1.1
$4,500 to $4,999	4.4	3.9	4.6	5.3	4.5	5.5	.8	.8	.4
$5,000 to $5,999	4.8	6.8	6.3	6.0	8.1	7.6	.5	.4	.6
$6,000 to $9,999	5.1	6.7	7.7	6.3	7.9	9.4	.6	.6	.5
$10,000 and over	1.9	1.6	2.1	2.3	1.8	2.5	.4	.4	.3
Median [2]	$2,480	$2,714	$2,774	$2,918	$2,994	$3,131	$1,115	$1,104	$1,228

[1] 1944 and 1945 figures based on samples of approximately 7,000 and 9,000 respectively, including rural-farm as well as urban and rural-nonfarm households. 1946 figures based on a sample of approximately 22,000 urban and rural-nonfarm households. Number of urban and rural-nonfarm households included in the 1944 and 1945 samples was somewhat smaller.

[2] For definition of median, see headnote, table 23, p. 24.

Source: Department of Commerce, Bureau of the Census; Income of Nonfarm Families and Individuals: 1946, Series P-60, No. 1.

No. 317.—Percent Distribution of Urban and Rural-Nonfarm Primary Families and Individuals, by Civilian Money Wage or Salary Level, by Receipt of Other Income: 1939, 1944, and 1946

[Based on samples of urban and rural-nonfarm population residing in households only. Excludes persons residing in quasi households (hotels, large rooming houses, etc.). "Primary family" refers to head of a household and all persons related to him. A "primary individual" refers to a household head who has no relatives living with him. These terms not used in 1940 census. Wage or salary income includes all money received in compensation for work or services performed as employees, including commissions, tips, piece-rate payments, bonuses, etc., as well as receipts commonly referred to as wages or salaries. Excludes value of income in kind, such as living quarters, meals, clothing, etc. A primary family was considered to have other income if any person 14 years of age and over in the family had $50 or more of income from sources other than money wages or salaries]

Civilian money wage or salary level and receipt of other income	Primary families and individuals [1]			Primary families			Primary individuals not in families		
	1939	1944	1946	1939	1944	1946	1939	1944	1946
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
$1 to $499	15.3	7.4	4.8	14.0	6.2	2.5	34.9	17.5	25.2
$500 to $999	20.7	8.3	7.3	20.2	7.1	5.4	28.6	18.2	25.1
$1,000 to $1,499	20.2	9.9	8.1	20.4	8.5	7.5	17.2	21.6	13.6
$1,500 to $1,999	16.6	11.1	9.7	17.1	10.5	9.6	9.7	16.0	10.8
$2,000 to $2,499	10.8	12.7	12.4	11.2	12.8	12.9	4.4	11.3	8.1
$2,500 to $2,999	5.8	11.7	11.3	6.0	12.2	11.9	1.8	7.8	6.0
$3,000 to $4,999	8.1	30.2	29.9	8.5	33.0	32.3	2.4	6.6	8.5
$5,000 and over	2.5	8.7	16.4	2.6	9.6	18.0	1.0	1.0	2.6
Median [2]	$1,345	$2,528	$2,838	$1,389	$2,697	$3,010	$764	$1,332	$994
Without other income	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
$1 to $499	13.3	3.6	3.2	11.7	2.3	1.9	33.1	13.4	17.0
$500 to $999	20.5	5.9	4.9	19.8	4.6	3.8	30.0	16.2	16.3
$1,000 to $1,499	21.3	9.0	7.7	21.5	7.1	6.8	18.3	24.7	16.8
$1,500 to $1,999	17.9	11.1	10.5	18.5	10.4	10.0	9.9	17.0	15.9
$2,000 to $2,499	11.5	13.3	14.5	12.0	13.4	14.7	4.3	12.3	11.7
$2,500 to $2,999	5.9	13.2	13.8	6.3	13.9	14.3	1.7	7.6	8.5
$3,000 to $4,999	7.8	34.3	33.6	8.2	37.6	35.5	2.0	7.8	12.4
$5,000 and over	1.8	9.6	11.9	1.9	10.7	12.9	.6	1.0	1.2
Median [2]	$1,380	$2,769	$2,835	$1,431	$2,941	$2,944	$781	$1,412	$1,494

[1] For sample size, see footnote 1, table 316.
[2] For definition of median, see headnote, table 23, p. 24.

Source: Department of Commerce, Bureau of the Census; *Income of Nonfarm Families and Individuals: 1946*, Series P-60, No. 1.

No. 318.—Percent Distribution of Urban and Rural-Nonfarm Families and Individuals, by Total Money Income Level, by Size of Family: 1946

[For definitions of "family" and "individual" see headnote, table 316. This table, unlike table 316, includes data for families and individuals in quasi households (hotels, large rooming houses, etc.) as well as households]

TOTAL MONEY INCOME LEVEL	Total [1]	Individuals not in families	All families	FAMILIES OF SPECIFIED NUMBER OF RELATED PERSONS					
				2	3	4	5	6	7 or more
URBAN AND RURAL-NONFARM									
Number....(thousands)	**37,065**	**7,238**	**29,827**	**9,839**	**7,413**	**6,006**	**3,333**	**1,652**	**1,584**
Percent	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**
Under $500	7.8	26.0	3.4	6.7	2.2	1.5	1.4	1.1	1.5
$500 to $999	8.3	20.1	5.4	10.3	3.8	2.6	2.3	2.0	3.3
$1,000 to $1,499	9.2	15.6	7.6	11.1	7.0	4.6	6.4	3.5	6.6
$1,500 to $1,999	10.1	12.3	9.6	11.7	9.9	8.4	7.0	7.9	6.4
$2,000 to $2,499	12.4	11.0	12.8	13.2	13.7	12.3	13.1	9.7	10.7
$2,500 to $2,999	10.8	6.7	11.8	10.6	13.7	12.8	11.2	10.2	9.8
$3,000 to $3,499	10.3	3.6	11.9	10.8	13.6	13.4	10.3	10.4	9.0
$3,500 to $3,999	7.1	1.6	8.4	7.4	8.3	9.2	10.0	8.3	9.5
$4,000 to $4,499	5.5	1.0	6.5	5.2	7.5	7.2	7.1	8.7	4.8
$4,500 to $4,999	4.2	.5	5.1	4.0	4.7	6.3	5.4	6.4	6.8
$5,000 to $5,999	5.7	.8	6.9	4.1	6.9	8.8	8.8	10.0	9.5
$6,000 to $9,999	6.7	.5	8.2	3.4	6.5	10.3	13.3	17.5	18.1
$10,000 and over	2.0	.3	2.4	1.5	2.0	2.5	3.7	4.4	3.9
Median [2]	$2,603	$1,125	$2,976	$2,386	$2,988	$3,286	$3,413	$3,814	$3,639
URBAN									
Number....(thousands)	**27,804**	**5,920**	**21,884**	**7,312**	**5,538**	**4,393**	**2,409**	**1,176**	**1,056**
Percent	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**
Under $500	7.0	22.5	2.8	5.8	1.6	1.3	.6	.9	.8
$500 to $999	7.8	20.0	4.5	8.6	3.0	2.2	2.2	.9	2.7
$1,000 to $1,499	8.8	16.8	6.7	10.7	6.1	3.6	4.7	2.2	4.5
$1,500 to $1,999	9.6	12.7	8.8	11.2	9.2	7.6	5.9	6.0	5.1
$2,000 to $2,499	12.3	12.0	12.4	13.4	12.7	11.8	12.0	8.3	11.0
$2,500 to $2,999	10.9	7.3	11.9	11.4	14.0	12.1	9.9	9.3	10.0
$3,000 to $3,499	10.5	3.7	12.4	11.6	14.1	13.9	10.3	10.5	8.7
$3,500 to $3,999	7.3	1.7	8.8	7.8	9.0	9.3	10.3	7.7	9.7
$4,000 to $4,499	5.7	1.1	7.0	5.3	8.1	8.3	7.8	8.9	3.6
$4,500 to $4,999	4.5	.6	5.5	4.4	5.1	6.8	5.9	6.5	7.9
$5,000 to $5,999	6.1	.7	7.6	4.6	7.9	9.0	10.1	11.3	10.9
$6,000 to $9,999	7.4	.5	9.3	3.9	7.1	11.6	15.7	21.9	20.3
$10,000 and over	2.0	.3	2.5	1.3	2.2	2.5	4.4	5.4	4.8
Median [2]	$2,706	$1,224	$3,123	$2,517	$3,123	$3,409	$3,707	$4,229	$3,868

[1] Based on sample of approximately 22,000 households and quasi households.
[2] For definition of median, see headnote, table 23, p. 24.

Source: Department of Commerce, Bureau of the Census; Income of Nonfarm Families and Individuals: 1946, Series P-60, No. 1.

No. 319.—Percent Distribution of Urban and Rural-Nonfarm Families and Individuals, by Total Money Income Level, by Color of Head, by Regions: 1946

[See headnote, table 318]

Total money income level	United States [1]			The Northeastern States		The North Central States		The South		The West	
	Total	White	Nonwhite	White	Nonwhite	White	Nonwhite	White	Nonwhite	White	Nonwhite
Urban and rural-nonfarm											
Number of families and individuals (thousands)	37,065	33,368	3,697	11,021	808	10,475	674	7,070	1,994	4,802	221
Percent	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Under $500	7.8	6.9	15.5	5.7	9.4	8.5	10.5	7.2	20.1	5.9	10.9
$500 to $999	8.3	7.5	15.9	6.0	15.7	7.9	10.8	8.1	18.1	8.7	11.8
$1,000 to $1,499	9.2	8.3	16.7	7.1	15.3	8.4	13.1	10.6	18.5	7.7	16.7
$1,500 to $1,999	10.1	9.5	15.7	8.8	17.5	8.9	13.1	11.8	16.3	8.7	11.3
$2,000 to $2,499	12.4	12.5	12.3	11.6	11.4	12.8	21.4	13.9	9.3	11.8	14.5
$2,500 to $2,999	10.8	11.1	8.3	11.5	10.4	11.0	11.9	10.6	6.6	11.0	5.4
$3,000 to $3,499	10.3	10.8	5.8	11.2	5.2	10.7	6.1	9.5	4.8	11.9	15.4
$3,500 to $3,999	7.1	7.6	3.0	8.3	3.1	7.3	3.7	6.6	2.6	7.5	4.5
$4,000 to $4,499	5.5	5.8	2.0	6.7	2.8	5.6	2.4	4.6	1.6	6.3	1.4
$4,500 to $4,999	4.2	4.5	1.5	4.7	2.5	4.7	1.9	3.7	.9	4.8	3.2
$5,000 to $5,999	5.7	6.1	1.6	7.1	3.1	5.8	3.3	5.2	.4	6.0	1.8
$6,000 to $9,999	6.7	7.3	1.7	8.7	3.6	6.9	1.9	5.9	.9	6.8	1.8
$10,000 and over	2.0	2.2	.1	2.5	-------	1.5	-------	2.2	-------	2.7	1.4
Median [2]	$2,603	$2,741	$1,562	$2,970	$1,773	$2,657	$2,059	$2,441	$1,318	$2,824	$1,970
Number of families (thousands)	29,827	27,171	2,656	9,019	544	8,355	488	5,947	1,497	3,850	127
Percent	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Under $500	3.4	2.8	9.2	2.0	6.1	2.9	4.5	3.6	12.4	3.1	3.1
$500 to $999	5.4	4.7	12.8	3.0	9.6	5.1	7.6	6.5	16.2	5.2	6.3
$1,000 to $1,499	7.6	6.7	16.6	5.0	13.1	6.5	10.5	9.5	20.4	6.8	11.0
$1,500 to $1,999	9.6	8.8	17.1	7.5	14.5	8.6	15.4	11.8	19.1	7.8	11.0
$2,000 to $2,499	12.8	12.7	14.2	11.7	15.4	13.4	22.1	13.9	11.0	11.5	15.7
$2,500 to $2,999	11.8	11.9	10.4	12.4	12.9	12.2	15.6	11.2	8.0	11.4	8.7
$3,000 to $3,499	11.9	12.4	6.7	12.8	6.6	12.6	6.8	10.9	5.5	13.5	20.5
$3,500 to $3,999	8.4	8.8	4.1	9.8	4.6	8.8	5.1	7.6	3.4	8.7	7.1
$4,000 to $4,499	6.5	6.9	2.4	8.1	3.7	6.8	3.3	5.2	1.7	7.5	2.4
$4,500 to $4,999	5.1	5.4	1.9	5.7	3.7	5.7	2.7	4.4	.7	5.8	5.5
$5,000 to $5,999	6.9	7.3	2.2	8.5	4.6	7.0	4.5	6.1	.5	7.1	3.1
$6,000 to $9,999	8.2	8.8	2.3	10.6	5.3	8.6	2.0	6.7	1.2	8.3	3.1
$10,000 and over	2.4	2.6	.1	2.9	-------	1.8	-------	2.6	-------	3.3	2.4
Median [2]	$2,976	$3,094	$1,834	$3,327	$2,220	$3,053	$2,273	$2,709	$1,527	$3,152	$2,659

[1] Based on sample of approximately 22,000 households and quasi households.
[2] For definition of median, see headnote, table 23, p. 24.

Source: Department of Commerce, Bureau of the Census; Income of Nonfarm Families and Individuals: 1946, Series P-60, No. 1.

No. 320.—Percent Distribution of Families and Individuals by Total Money Income Level, by Urban and Rural Areas: 1944 and 1945

[Based on samples of urban and rural-nonfarm population residing in households only. Excludes persons residing in quasi households (hotels, large rooming houses, etc.). "Family" not used here with same meaning as in 1940 census. It refers to a group of two or more related persons residing in same household. "Individual" is used to refer to a person living alone or with persons not related to him]

Year and total money income level	Total [1]			Urban			Rural-nonfarm			Rural-farm		
	Families and individuals	Individuals not in families	Families	Families and individuals	Individuals not in families	Families	Families and individuals	Individuals not in families	Families	Families and individuals	Individuals not in families	Families
1944												
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
Loss	.3	.3	.3	.1	.3	.1	------	------	------	1.7	.9	1.7
$0 to $499	11.6	31.3	7.1	8.8	26.7	3.7	12.0	45.2	7.1	22.7	52.0	19.5
$500 to $999	11.3	19.2	9.5	9.3	18.8	6.6	10.3	15.7	9.5	20.7	28.0	19.9
$1,000 to $1,499	11.5	17.3	10.2	10.2	18.1	8.1	12.3	17.7	11.5	15.7	9.5	16.3
$1,500 to $1,999	10.6	11.3	10.4	10.4	12.6	9.8	12.1	8.5	12.7	9.7	3.7	10.4
$2,000 to $2,499	11.2	9.1	11.7	11.7	10.3	12.1	11.1	5.8	11.9	9.3	3.7	10.0
$2,500 to $2,999	9.5	4.6	10.6	10.2	4.9	11.6	10.4	5.2	11.2	5.6	.6	6.1
$3,000 to $3,499	9.4	2.6	11.0	10.4	3.3	12.4	10.6	------	12.2	4.2	.9	4.6
$3,500 to $3,999	6.7	1.5	7.9	7.8	1.7	9.5	6.2	1.2	7.0	2.9	------	3.2
$4,000 to $4,499	4.2	.9	5.0	5.1	1.1	6.2	3.5	------	4.1	1.7	------	1.9
$4,500 to $4,999	3.7	.7	4.3	4.4	.8	5.3	3.4	------	3.9	1.2	------	1.3
$5,000 to $5,999	4.1	.4	5.0	4.8	.5	6.0	4.0	------	4.6	1.5	------	1.7
$6,000 to $9,999	4.2	.5	5.1	5.1	.6	6.3	3.6	------	4.1	1.6	.6	1.7
$10,000 and over	1.6	.4	1.8	1.9	.4	2.3	.4	.8	.4	1.5	------	1.6
Median [2]	$2,209	$979	$2,533	$2,480	$1,115	$2,918	$2,145	$655	$2,388	$1,157	$472	$1,272
1945												
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
Loss	.3	.4	.3	.1	.2	.1	------	------	.1	1.6	2.1	1.5
$0 to $499	9.7	33.7	5.5	6.6	28.1	2.2	9.4	42.7	4.7	21.6	57.3	17.9
$500 to $999	9.5	19.7	7.7	6.9	18.6	4.5	9.6	25.4	7.4	18.9	18.5	19.0
$1,000 to $1,499	9.1	13.6	8.4	8.0	15.0	6.5	9.1	11.2	8.8	13.6	8.0	14.2
$1,500 to $1,999	12.0	11.6	12.1	10.6	12.3	10.3	14.8	10.5	15.4	13.8	8.4	14.4
$2,000 to $2,499	12.4	9.0	13.0	12.4	11.1	12.7	14.1	5.2	15.4	10.1	.8	11.1
$2,500 to $2,999	11.5	5.5	12.5	12.7	7.1	13.8	11.8	2.0	13.2	6.5	.8	7.1
$3,000 to $3,499	9.3	3.4	10.3	10.8	4.4	12.1	9.1	1.0	10.2	4.0	1.0	4.3
$3,500 to $3,999	6.0	.6	7.0	7.2	.6	8.6	5.6	.9	6.2	2.1	------	2.3
$4,000 to $4,499	4.9	.3	5.7	5.7	.4	6.8	5.0	------	5.7	1.9	------	2.1
$4,500 to $4,999	3.4	.7	3.9	3.9	.8	4.5	3.3	------	3.7	1.9	1.2	1.9
$5,000 to $5,999	5.3	.3	6.1	6.8	.4	8.1	3.5	------	4.0	1.5	------	1.6
$6,000 to $9,999	5.3	.8	6.1	6.7	.6	7.9	3.8	1.2	4.2	2.0	1.9	2.0
$10,000 and over	1.3	.3	1.4	1.6	.4	1.8	.8	------	.9	.5	------	.6
Median [2]	$2,378	$903	$2,620	$2,714	$1,104	$2,994	$2,246	$644	$2,441	$1,291	$418	$1.410

[1] 1944 and 1945 figures based on samples of approximately 7,000 and 9,000 households, respectively.
[2] For definition of median, see headnote, table 23, p. 24.

Source: Department of Commerce, Bureau of the Census; Family and Individual Money Income in the United States: 1945 and 1944, Series P-S, No. 22.

No. 321.—Percent Distribution of Urban and Rural-Nonfarm Civilian Earners 14 Years of Age and Over, by Civilian Money Earnings Level, by Major Occupation Group and Sex: 1946

[Civilian money earnings include all money received as civilian money wages or salaries, money income from operation of farm or business, and money income from a professional practice. Excludes value of income in kind, such as living quarters, meals received as pay, etc., also excludes income from service in armed forces. Classification by major occupation group based on reports on job from which most money was earned in 1946]

Civilian money earnings level and sex	Total [1]	Professional workers	Semi-professional workers	Proprietors, managers, and officials, except farm	Clerical and kindred workers	Salesmen and saleswomen	Craftsmen, foremen, and kindred workers	Operatives and kindred workers	Domestic service workers	Service workers except domestic	Laborers except farm and mine
Male earners (thousands)	34,143	1,597	510	3,870	2,944	1,893	7,493	8,789	121	2,587	3,334
Percent	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Loss	.2	-------	-------	.9	-------	.3	-------	.1	-------	.1	-------
$1 to $499	9.8	4.8	5.5	4.2	8.4	16.2	4.8	8.1	53.7	14.6	18.2
$500 to $999	9.6	4.8	8.6	5.8	6.8	8.8	7.2	10.2	19.8	14.1	16.2
$1,000 to $1,499	11.6	6.9	14.7	7.4	10.2	9.8	10.1	12.2	11.6	15.2	18.8
$1,500 to $1,999	14.3	7.6	13.3	8.9	14.6	11.3	12.7	16.6	9.9	19.4	21.0
$2,000 to $2,499	16.8	8.6	15.3	11.3	20.4	13.2	17.6	21.6	1.7	17.3	14.5
$2,500 to $2,999	12.4	8.7	10.8	9.6	14.9	8.5	16.9	14.6	-------	10.1	7.1
$3,000 to $3,499	10.2	12.5	11.4	10.7	12.9	9.7	14.5	10.1	-------	6.3	2.5
$3,500 to $3,999	5.0	8.6	4.5	8.0	5.4	4.7	8.2	3.4	-------	1.2	.7
$4,000 to $4,499	2.8	7.4	4.3	5.2	2.2	4.5	3.7	1.6	-------	.9	.4
$4,500 to $4,999	1.7	6.0	2.2	4.8	1.1	1.7	2.0	.8	-------	.1	.1
$5,000 to $5,999	2.4	8.6	3.7	7.5	1.5	5.7	1.7	.6	-------	.3	.3
$6,000 to $9,999	2.2	11.0	3.7	8.7	1.4	4.2	.7	.2	3.3	.2	.1
$10,000 and over	1.2	4.6	2.0	6.8	.2	1.6	.1	.1	-------	.2	-------
Median [2]	$2,134	$3,345	$2,256	$3,087	$2,246	$2,142	$2,433	$2,067	$465	$1,655	$1,413
Female earners (thousands)	16,970	1,643	139	635	4,771	1,420	239	3,885	1,566	2,220	113
Percent	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Loss	.1	-------	-------	1.4	-------	-------	-------	-------	-------	.2	-------
$1 to $499	29.5	20.8	21.6	15.3	15.6	39.9	14.2	24.3	67.0	41.0	27.4
$500 to $999	18.8	14.9	8.6	17.6	15.3	19.9	13.0	20.3	20.1	27.1	21.2
$1,000 to $1,499	18.4	14.2	18.0	10.7	20.7	21.4	19.7	23.7	8.7	15.8	27.4
$1,500 to $1,999	17.3	16.9	18.7	14.5	25.5	13.5	23.0	20.1	3.6	9.5	17.7
$2,000 to $2,499	9.4	14.7	14.4	14.0	15.1	3.2	17.2	8.6	.3	4.3	4.4
$2,500 to $2,999	3.6	9.3	9.4	8.2	5.4	1.3	11.7	1.7	-------	.8	1.8
$3,000 to $3,499	1.4	4.0	2.9	6.1	1.7	.5	-------	.8	.1	.6	-------
$3,500 to $3,999	.5	1.6	2.2	3.5	.4	-------	-------	.2	-------	.3	-------
$4,000 to $4,499	.2	1.6	1.4	.6	-------	-------	-------	-------	-------	.1	-------
$4,500 to $4,999	.2	.5	2.9	1.9	.1	.1	1.3	.1	-------	-------	-------
$5,000 to $5,999	.2	1.0	-------	1.4	-------	.1	-------	-------	-------	-------	-------
$6,000 to $9,999	.2	.2	-------	2.8	.1	-------	-------	.1	.1	.1	-------
$10,000 and over	.1	.2	-------	1.9	-------	-------	-------	-------	-------	.1	-------
Median [2]	$1,045	$1,501	$1,548	$1,671	$1,460	$754	$1,568	$1,114	$373	$662	$1,024

[1] Includes urban and rural-nonfarm farmers, farm managers, farm laborers, and foremen, and earners not reporting their occupation. Based on a sample of approximately 22,000 households and quasi households.
[2] For definition of median, see table 23, p. 24.

Source: Department of Commerce, Bureau of the Census; Income of Nonfarm Families and Individuals, 1946, Series P-60, No. 3.

No. 322.—Wage or Salary Workers (Except on Public Emergency Work) in March 1940, by Wage or Salary Income and Receipt of Other Income in 1939, by Color and Sex

[Wage or salary income includes all money received in 1939 in compensation for work or services performed as employees, including commissions, tips, piece-rate payments, bonuses, etc., as well as receipts commonly referred to as wages or salaries. Excludes value of income in kind, such as living quarters, meals, clothing, etc. Persons were classified as with or without other income on basis of answers to inquiry as to whether $50 or more of income was received from sources other than money wages or salaries in 1939. Includes persons employed as wage or salary workers (except on public emergency work) during census week, and persons seeking work last employed as wage or salary workers. Statistics based on sample B, see p. 1]

Wage or salary income	Number							Percent		
	Total	Without other income			With other income [1]			Total	Without other income	With other income [1]
		Both sexes	Male	Female	Both sexes	Male	Female			
Total persons	**38,322,420**	**31,726,880**	**22,564,300**	**9,162,580**	**6,595,540**	**4,893,900**	**1,701,640**	**100.0**	**100.0**	**100.0**
$0	2,673,440	1,591,720	932,940	658,780	1,081,720	729,400	352,320	7.0	5.0	16.4
$1-$99	1,277,280	1,065,100	492,960	572,140	212,180	113,380	98,800	3.3	3.4	3.2
$100-$199	2,203,520	1,837,160	1,013,060	824,100	366,360	222,520	143,840	5.7	5.8	5.6
$200-$399	4,430,840	3,662,420	2,258,680	1,403,740	768,420	525,280	243,140	11.6	11.5	11.7
$400-$599	3,889,380	3,316,960	2,060,560	1,256,400	572,420	400,040	172,380	10.1	10.5	8.7
$600-$799	4,241,880	3,722,680	2,320,320	1,402,360	519,200	370,520	148,680	11.1	11.7	7.9
$800-$999	3,472,840	3,077,740	2,071,580	1,006,160	395,100	296,920	98,180	9.1	9.7	6.0
$1,000-$1,199	3,110,120	2,779,400	2,099,260	680,140	330,720	269,060	61,660	8.1	8.8	5.0
$1,200-$1,399	2,979,820	2,639,980	2,151,020	488,960	339,840	285,640	54,200	7.8	8.3	5.2
$1,400-$1,599	2,338,240	2,067,300	1,778,980	288,320	270,940	232,740	38,200	6.1	6.5	4.1
$1,600-$1,799	1,273,860	1,117,700	981,560	136,140	156,160	134,160	22,000	3.3	3.5	2.4
$1,800-$1,999	1,463,340	1,266,380	1,142,640	123,740	196,960	173,380	23,580	3.8	4.0	3.0
$2,000-$2,499	2,039,920	1,738,040	1,604,020	134,020	301,880	270,140	31,740	5.3	5.5	4.6
$2,500-$2,999	771,520	635,560	594,240	41,320	135,960	123,160	12,800	2.0	2.0	2.1
$3,000-$3,999	713,040	550,500	515,340	35,160	162,540	149,340	13,200	1.9	1.7	2.5
$4,000-$4,999	200,700	142,400	135,660	6,740	58,300	54,800	3,500	.5	.4	.9
$5,000 and over	356,000	198,480	190,160	8,320	157,520	152,760	4,760	.9	.6	2.4
Not reported	886,680	317,360	221,320	96,040	569,320	390,660	178,660	2.3	1.0	8.6
Median [2]	$877	$885	$1,046	$621	$817	$972	$516	------	------	------
Nonwhite	**3,893,280**	**3,325,060**	**2,113,680**	**1,211,380**	**568,220**	**350,140**	**218,080**	**100.0**	**100.0**	**100.0**
$0	313,020	185,180	95,540	89,640	127,840	85,180	42,660	8.0	5.6	22.5
$1-$99	342,140	296,280	108,380	187,900	45,860	19,420	26,440	8.8	8.9	8.1
$100-$199	643,300	562,020	271,820	290,200	81,280	40,260	41,020	16.5	16.9	14.3
$200-$399	924,400	816,420	488,320	328,100	107,980	60,980	47,000	23.7	24.6	19.0
$400-$599	601,840	542,840	371,680	171,160	59,000	36,720	22,280	15.5	16.3	10.4
$600-$799	440,640	401,500	320,400	81,100	39,140	27,820	11,320	11.3	12.1	6.9
$800-$999	207,380	189,520	164,900	24,620	17,860	14,640	3,220	5.3	5.7	3.1
$1,000-$1,199	136,160	124,620	113,800	10,820	11,540	10,120	1,420	3.5	3.7	2.0
$1,200-$1,399	96,960	88,580	82,180	6,400	8,380	7,680	700	2.5	2.7	1.5
$1,400-$1,599	41,680	37,660	34,380	3,280	4,020	3,600	420	1.1	1.1	.7
$1,600-$1,799	16,360	14,780	12,680	2,100	1,580	1,400	180	.4	.4	.3
$1,800-$1,999	12,700	11,480	10,020	1,460	1,220	1,080	140	.3	.3	.2
$2,000-$2,499	19,740	17,220	14,680	2,540	2,520	2,220	300	.5	.5	.4
$2,500-$2,999	2,980	2,680	2,080	600	300	220	80	.1	.1	.1
$3,000-$3,999	1,960	1,660	1,280	380	300	240	60	.1	------	.1
$4,000-$4,999	460	400	340	60	60	60	------	------	------	------
$5,000 and over	1,320	1,020	840	180	300	240	60	------	------	.1
Not reported	90,240	31,200	20,360	10,840	59,040	38,260	20,780	2.3	.9	10.4
Median [2]	$364	$371	$470	$247	$318	$376	$242	------	------	------

[1] Includes those for whom receipt or nonreceipt of other income in 1939 not reported.
[2] Median wage or salary income based on number of persons reporting 1 dollar or more of wage or salary income in 1939. For definition of median, see headnote, table 23, p. 24.

Source: Department of Commerce, Bureau of the Census; special report of Sixteenth Census, The Labor Force (Sample Statistics)—Wage or Salary Income in 1939.

12. Prices

The indexes issued by the Bureau of Labor Statistics have been, since the beginning of the century, the major source of price statistics in summarized form. This agency prepares a comprehensive weekly and monthly index of wholesale prices, a daily index based on spot market prices of 28 commodities; indexes of the cost of food at retail in 56 large cities; and indexes of consumers' prices for moderate-income families in 34 large cities.

The **wholesale price index** measures average changes in commodity prices of about 850 commodities at the primary market level—usually the level at which the commodity is first sold commerically in substantial volume. The prices are ordinarily those charged by representative manufacturers or producers to the types of distributors or industrial consumers who are characteristic buyers of the product. Wherever feasible the prices are f. o. b. point of production or sale. In the case of farm products and some foods, prices quoted in organized commodity markets are used.

Commodities are priced in terms of a given specification at stated terms of trade. Most of the commodities are represented by a single quotation. In computing the index the price of each article is weighted by the quantities marketed during a representative period—since 1934, the period 1929–1931. Indexes are computed for 10 major commodity groups, 49 subgroups and 5 economic groups.

Beginning with 1921, in computing indexes for commodity groups, articles falling under more than one group are included under each classification. For example, articles produced on the farm which reach the consumer practically unchanged in form, such as potatoes, milk, and eggs, are included among both farm products and foods. Duplication also occurs between the metals and metal products and building materials groups. However, in computing the index for all commodities, such articles are counted only once.

The **consumers' price index** measures average changes in retail prices of selected goods, rent, and services, weighted by quantities bought in 1934–36 by families of wage earners and moderate-income workers in large cities. It does not measure changes in the total amount families spend for living or relative differences in prices or living costs between cities. Indexes for the major groups other than food have been compiled from price data collected in 34 cities since September 15, 1940; and in a smaller number of cities in earlier years. Since March 1943, food indexes have been based upon changes in food prices in 56 cities. The list of items priced for the indexes includes approximately 192 goods and services. For many goods a number of different grades and qualities are priced so that over 270 different articles or qualities of articles are included in the index. Sales taxes are reflected wherever applicable, but income taxes, social security deductions, and bond deductions are not included. Beginning July 1947, indexes were computed monthly for 10 cities and once every 3 months for 24 additional cities according to a staggered schedule, 8 each month; national averages were computed monthly from food indexes for 56 cities, fuel indexes for 34 cities and indexes for other groups for the 18 cities surveyed.

From 1913 to 1925, the weights used are based on a study of the family expenditures in 1917–19 of wage earners and workers in large cities. From 1925 to 1935, the weights of the individual goods and services priced are based on the 1917–19 study, and the group indexes are based on the estimated distribution of family expenditures in the same period. From 1935, the weights are based on a study of family expenditures in 1934–36. The items priced since 1935 represent about 70 percent of the expenditures of families whose incomes averaged $1,524.

The **retail-food-cost indexes** presented in this section for periods from January 1935 to March 1943 are based on the distribution of expenditures as shown by the 1934–36 study of expenditures of wage earners' and lower-salaried workers' families. In March 1943, the weights for this index were again revised to take account of changes in food purchases due to wartime shortages and rationing. In January 1946, these wartime weight adjustments were eliminated and certain other revisions made in the calculating procedures. The indexes are computed from prices of 54 foods for the period from January 1935 to March 1943, 61 foods for the period March 1943 to June 1947, and 50 foods thereafter. Aggregate costs of these foods in each of 56 cities (51 cities prior to March 1943), weighted to represent total purchases, have been combined for the United States with the use of population weights. Indexes for all periods prior to January 1935 are converted from indexes computed for corresponding periods on the 1923–25 base.

The Bureau of Agricultural Economics prepares currently **indexes of prices received for farm products and of prices paid by farmers.** (In addition to table 323 in this section, see tables 694 and 695.) The index of prices received for farm products included in this section is a revised series replacing the earlier series which has been in use for the past decade. Data cover prices paid to producers for 45 major farm products. Quantity weights applied to the individual commodities have been adjusted to marketings of the most recent prewar years, 1935–39. For other significant changes in the revised index, see source.

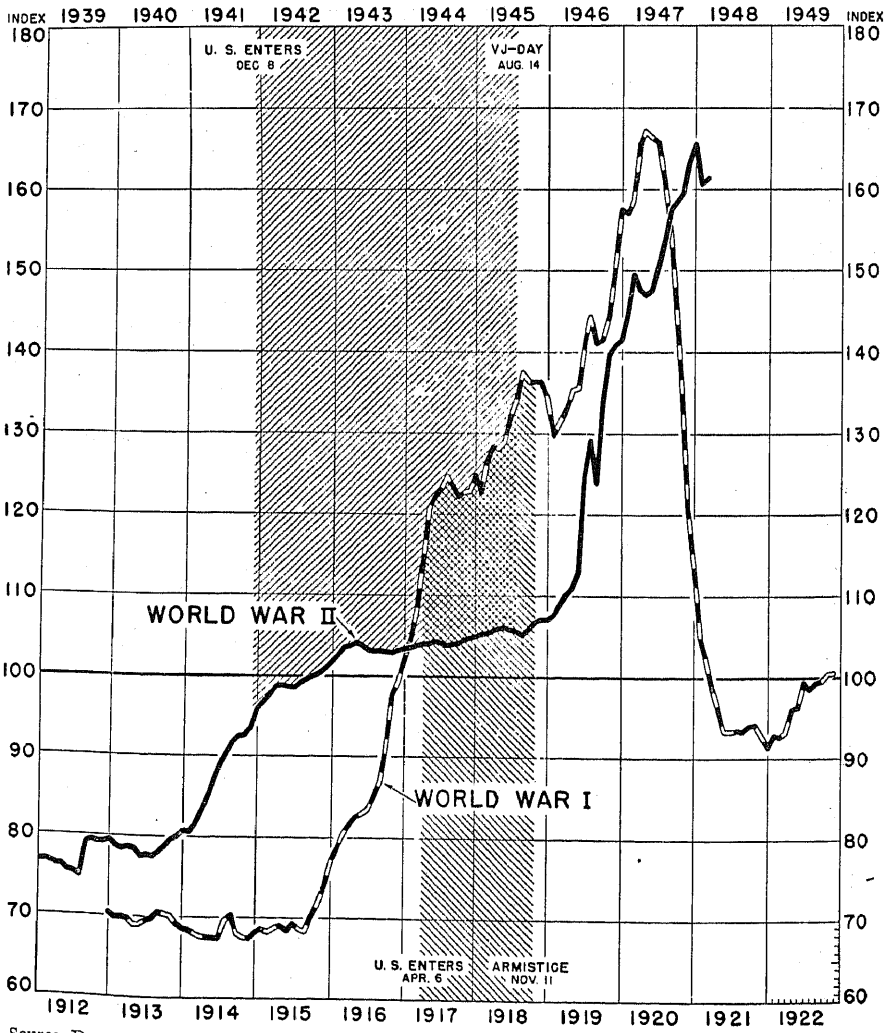
In comparing the **movement of the indexes of consumers' prices and of the prices paid by farmers** for commodities bought for family living (table 695), it should be noted that the consumers' price index includes rents and other services and the farm index does not, and that the list of commodities included in the two indexes and their geographic coverage differs because farm family buying differs considerably from that of city families, and farm and city workers are located in different parts of the country.

A number of **privately compiled indexes of wholesale and retail prices** provide some groupings not found in the official indexes. For example, the National Industrial Conference Board prepared current indexes for both a prewar and a wartime budget. Special purpose indexes have not been included in this section.

The user of price indexes is reminded that the margin of error in price statistics due to unrecorded changes in quality, in discounts, and in undercover charges is greater in war than in peacetime.

FIGURE K.—WHOLESALE PRICES IN TWO WORLD WARS

[1926=100. All commodities—prices in primary markets]



Source: Department of Labor, Bureau of Labor Statistics.

No. 323.—Wholesale, Retail, and Farm Prices—Indexes, by Months: 1929 to 1947

[See general note, p. 292]

YEAR	Yearly average	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept	Oct.	Nov.	Dec.
Wholesale prices (1926 avg.=100):													
1929	95.3	95.9	95.4	96.1	95.5	94.7	95.2	96.5	96.3	96.1	95.1	93.5	93.3
1930	86.4	92.5	91.4	90.2	90.0	88.8	86.8	84.4	84.3	84.4	83.0	81.3	79.6
1931	73.0	78.2	76.8	76.0	74.8	73.2	72.1	72.0	72.1	71.2	70.3	70.2	68.6
1932	64.8	67.3	66.3	66.0	65.5	64.4	63.9	64.5	65.2	65.3	64.4	63.9	62.6
1933	65.9	61.0	59.8	60.2	60.4	62.7	65.0	68.9	69.5	70.8	71.2	71.1	70.8
1934	74.9	72.2	73.6	73.7	73.3	73.7	74.6	74.8	76.4	77.6	76.5	76.5	76.9
1935	80.0	78.8	79.5	79.4	80.1	80.2	79.8	79.4	80.5	80.7	80.5	80.6	80.9
1936	80.8	80.6	80.6	79.6	79.7	78.6	79.2	80.5	81.6	81.6	81.5	82.4	84.2
1937	86.3	85.9	86.3	87.8	88.0	87.4	87.2	87.9	87.5	87.4	85.4	83.3	81.7
1938	78.6	80.9	79.8	79.7	78.7	78.1	78.3	78.8	78.1	78.3	77.6	77.5	77.0
1939	77.1	76.9	76.9	76.7	76.2	76.2	75.6	75.4	75.0	79.1	79.4	79.2	79.2
1940	78.6	79.4	78.7	78.4	78.6	78.4	77.5	77.7	77.4	78.0	78.7	79.6	80.0
1941	87.3	80.8	80.6	81.5	83.2	84.9	87.1	88.8	90.3	91.8	92.4	92.5	93.6
1942	98.8	96.0	96.7	97.6	98.7	98.8	98.6	98.7	99.2	99.6	100.0	100.3	101.0
1943	103.1	101.9	102.5	103.4	103.7	104.1	103.8	103.2	103.1	103.1	103.0	102.9	103.2
1944	104.0	103.3	103.6	103.8	103.9	104.0	104.3	104.1	103.9	104.0	104.1	104.4	104.7
1945	105.8	104.9	105.2	105.3	105.7	106.0	106.1	105.9	105.7	105.2	105.9	106.8	107.1
1946	121.1	107.1	107.7	108.9	110.2	111.0	112.9	124.7	129.1	124.0	134.1	139.7	140.9
1947	151.8	141.5	144.5	149.5	147.7	147.1	147.6	150.6	153.6	157.4	158.5	159.5	163.2
Retail food prices (1935–39 avg.=100):													
1929	132.5	130.0	129.6	128.4	127.7	129.7	131.3	134.9	136.9	136.7	136.3	135.2	133.8
1930	126.0	132.4	131.0	129.2	130.8	129.9	128.1	123.4	122.4	124.5	123.8	120.5	116.5
1931	103.9	113.0	108.9	107.7	106.2	104.6	102.1	102.2	102.5	102.1	101.2	99.0	96.5
1932	86.5	92.2	89.2	89.5	89.0	86.7	85.7	86.5	84.9	84.4	84.0	83.1	82.0
1933	84.1	79.2	76.1	75.7	76.1	79.1	82.2	89.9	91.2	91.1	90.7	89.8	88.1
1934	93.7	89.4	92.0	92.3	91.5	92.4	93.0	93.3	94.2	97.8	96.2	95.4	94.5
1935	100.4	98.4	100.4	99.7	101.9	101.3	100.5	99.4	99.4	100.5	100.0	101.3	102.1
1936	101.3	101.5	100.1	98.5	98.4	98.1	101.7	102.6	104.0	104.8	103.0	101.9	101.6
1937	105.3	103.1	103.6	105.0	105.1	106.1	106.0	106.3	106.9	107.9	106.5	104.1	102.7
1938	97.8	99.7	97.3	97.5	98.4	97.5	98.2	98.5	97.5	98.1	97.1	96.2	97.2
1939	95.2	95.8	94.8	94.6	94.2	94.0	93.6	94.3	93.5	98.4	97.6	96.7	94.9
1940	96.6	94.8	96.6	95.6	96.2	97.0	98.3	97.4	96.2	97.2	96.2	95.9	97.3
1941	105.5	97.8	97.9	98.4	100.6	102.1	105.9	106.7	108.0	110.7	111.6	113.1	113.1
1942	123.9	116.2	116.8	118.6	119.6	121.6	123.2	124.6	126.1	126.6	129.6	131.1	132.7
1943	138.0	133.0	133.6	137.4	140.6	143.0	141.9	139.0	137.2	137.4	138.2	137.3	137.1
1944	136.1	136.1	134.5	134.1	134.6	135.5	135.7	137.4	137.7	137.0	136.4	136.5	137.4
1945	139.1	137.3	136.5	135.9	136.6	138.8	141.1	141.7	140.9	139.4	139.3	140.1	141.4
1946	159.6	141.0	139.6	140.1	141.7	142.6	145.6	165.7	171.2	174.1	180.0	187.7	185.9
1947	193.8	183.8	182.3	189.5	188.0	187.6	190.5	193.1	196.5	203.5	201.6	202.7	206.9
Prices received by farmers (Aug. 1909–July 1914=100):													
1929	149	149	148	150	148	145	144	149	151	150	150	150	150
1930	128	147	143	139	139	136	131	121	118	122	116	112	107
1931	90	103	99	100	99	93	87	87	84	82	80	82	79
1932	68	74	71	74	71	65	61	64	66	67	66	66	66
1933	72	61	57	59	61	70	73	83	80	80	79	81	79
1934	90	78	84	85	85	84	86	87	95	101	100	100	101
1935	109	109	114	113	115	111	107	104	105	105	107	108	111
1936	114	109	111	107	108	105	108	115	121	121	118	119	122
1937	122	126	127	131	132	128	125	126	120	117	112	108	106
1938	97	103	99	100	98	95	96	98	93	95	95	97	99
1939	95	96	95	95	94	93	91	91	89	98	99	100	98
1940	100	100	103	103	102	101	97	97	96	98	100	103	104
1941	124	107	107	108	115	116	120	126	130	138	136	137	143
1942	159	148	150	151	155	154	154	157	160	163	167	170	177
1943	192	181	184	192	197	194	195	193	192	193	194	194	196
1944	195	196	195	196	196	194	193	192	193	192	194	196	200
1945	202	201	199	198	203	200	206	206	204	197	199	205	207
1946	233	206	207	209	212	211	218	244	249	243	273	263	264
1947	278	260	262	280	276	272	271	276	276	286	289	287	301

Source: Wholesale and retail prices: Department of Labor, Bureau of Labor Statistics; Handbook of Labor Statistics, 1947, and Monthly Labor Review. A pamphlet "Wholesale Prices" is published annually or semi-annually; retail food price pamphlets also are published periodically. Prices received by farmers: Department of Agriculture, Bureau of Agricultural Economics; published currently in "Agricultural Prices."

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No. 324.—Wholesale Prices,—Indexes, by Major Commodity Groups: 1890 to 1947

[1926=100. See general note, p. 292. For indexes for all commodities combined for prior years, see table 329. For index numbers (based on 1910–14 as 100) showing price changes in farm products and foods compared with all other commodities combined, see table 695, p. 642]

Period	All commodities	Farm products	Foods	Hides and leather products	Textile products	Fuel and lighting	Metals and metal products	Building materials	Chemicals and allied products [1]	House furnishing goods	Miscellaneous
1890	56.2	50.4	55.5	47.5	57.8	38.1	105.3	46.5	73.2	49.9	97.9
1891	55.8	54.2	54.8	47.9	54.6	37.0	92.2	44.2	74.0	50.4	94.3
1892	52.2	49.5	51.0	47.2	55.2	34.8	84.0	41.7	74.6	48.1	86.6
1893	53.4	51.3	54.7	45.1	54.1	35.3	76.8	41.6	72.7	48.1	89.0
1894	47.9	44.6	48.2	43.0	46.1	34.3	65.7	39.8	65.5	45.3	86.4
1895	48.8	43.9	47.3	49.4	44.3	40.3	70.4	38.8	64.7	43.5	88.9
1896	46.5	39.6	44.1	45.2	43.1	39.5	71.2	38.9	65.0	43.4	90.2
1897	46.6	42.5	45.5	45.9	42.9	33.9	65.0	37.4	70.9	42.5	92.5
1898	48.5	44.9	47.8	48.3	44.9	34.5	65.3	39.6	77.4	44.0	93.4
1899	52.2	45.8	47.7	49.4	47.7	41.2	100.0	43.6	81.1	45.0	97.4
1900	56.1	50.5	50.8	49.4	53.3	46.3	98.0	46.2	82.1	48.9	102.0
1901	55.3	52.8	50.5	48.9	48.1	44.6	93.1	44.3	84.2	48.9	93.4
1902	58.9	58.4	53.3	50.8	49.4	51.8	91.0	45.3	86.5	49.2	88.1
1903	59.6	55.6	52.0	49.9	52.8	60.3	90.2	46.7	84.1	50.9	98.9
1904	59.7	58.5	54.0	49.7	52.9	53.3	79.9	45.0	84.1	50.3	109.5
1905	60.1	56.4	55.1	53.9	54.1	49.6	89.1	48.1	82.3	49.7	117.4
1906	61.8	57.3	53.4	57.7	58.7	52.0	102.4	54.0	76.8	51.3	115.3
1907	65.2	62.2	57.0	58.0	63.5	54.4	109.8	56.8	78.5	55.0	108.2
1908	62.9	62.2	58.7	55.6	54.8	53.7	86.3	52.0	79.6	51.6	97.8
1909	67.6	69.6	62.6	61.5	56.5	51.6	84.5	53.7	79.9	51.7	129.6
1910	70.4	74.3	64.9	60.2	58.4	47.6	85.2	55.3	82.0	54.0	152.7
1911	64.9	66.8	62.0	58.8	55.5	46.7	80.8	55.3	81.6	52.7	108.6
1912	69.1	72.6	66.8	64.5	55.7	51.4	89.5	55.9	80.7	53.0	106.4
1913	69.8	71.5	64.2	68.1	57.3	61.3	90.8	56.7	80.2	56.1	93.1
1914	68.1	71.2	64.7	70.9	54.6	56.6	80.2	52.7	81.4	56.5	89.9
1915	69.5	71.5	65.4	75.5	54.1	51.8	86.3	53.5	112.0	56.0	86.9
1916	85.5	84.4	75.7	93.4	70.4	74.3	116.5	67.6	160.7	61.4	100.6
1917	117.5	129.0	104.5	123.8	98.7	105.4	150.6	88.2	165.0	74.2	122.1
1918	131.3	148.0	119.1	125.7	137.2	109.2	136.5	98.6	182.3	93.3	134.4
1919	138.6	157.6	129.5	174.1	135.3	104.3	130.9	115.6	157.0	105.9	139.1
1920	154.4	150.7	137.4	171.3	164.8	163.7	149.4	150.1	164.7	141.8	167.5
1921	97.6	88.4	90.6	109.2	94.5	96.8	117.5	97.4	115.0	113.0	109.2
1922	96.7	93.8	87.6	104.6	100.2	107.3	102.9	97.3	100.3	103.5	92.8
1923	100.6	98.6	92.7	104.2	111.3	97.3	109.3	108.7	101.1	108.9	99.7
1924	98.1	100.0	91.0	101.5	106.7	92.0	106.3	102.3	98.9	104.9	93.6
1925	103.5	109.8	100.2	105.3	108.3	96.5	103.2	101.7	101.8	103.1	109.0
1926	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1927	95.4	99.4	96.7	107.7	95.6	88.3	96.3	94.7	96.1	97.5	91.0
1928	96.7	105.9	101.0	121.4	95.5	84.3	97.0	94.1	95.0	95.1	85.4
1929	95.3	104.9	99.9	109.1	90.4	83.0	100.5	95.4	94.0	94.3	82.6
1930	86.4	88.3	90.5	100.0	80.3	78.5	92.1	89.9	88.7	92.7	77.7
1931	73.0	64.8	74.6	86.1	66.3	67.5	84.5	79.2	79.3	84.9	69.8
1932	64.8	48.2	61.0	72.9	54.9	70.3	80.2	71.4	73.9	75.1	64.4
1933	65.9	51.4	60.5	80.9	64.8	66.3	79.8	77.0	72.1	75.8	62.5
1934	74.9	65.3	70.5	86.6	72.9	73.3	86.9	86.2	75.3	81.5	69.7
1935	80.0	78.8	83.7	89.6	70.9	73.5	86.4	85.3	79.0	80.6	68.3
1936	80.8	80.9	82.1	95.4	71.5	76.2	87.0	86.7	78.7	81.7	70.5
1937	86.3	86.4	85.5	104.6	76.3	77.6	95.7	95.2	82.6	89.7	77.8
1938	78.6	68.5	73.6	92.8	66.7	76.5	95.7	90.3	77.0	86.8	73.3
1939	77.1	65.3	70.4	95.6	69.7	73.1	94.4	90.5	76.0	86.3	74.8
1940	78.6	67.7	71.3	100.8	73.8	71.7	95.8	94.8	77.0	88.5	77.3
1941	87.3	82.4	82.7	108.3	84.8	76.2	99.4	103.2	84.4	94.3	82.0
1942	98.8	105.9	99.6	117.7	96.9	78.5	103.8	110.2	95.5	102.4	89.7
1943	103.1	122.6	106.6	117.5	97.4	80.8	103.8	111.4	94.9	102.7	92.2
1944	104.0	123.3	104.9	116.7	98.4	83.0	103.8	115.5	95.2	104.3	93.6
1945	105.8	128.2	106.2	118.1	100.1	84.0	104.7	117.8	95.2	104.5	94.7
1946	121.1	148.9	130.7	137.2	116.3	90.1	115.5	132.6	101.4	111.6	100.8
March	108.9	133.4	109.4	119.8	104.7	85.0	108.4	124.9	96.0	106.9	95.6
June	112.9	140.1	112.9	122.4	109.2	87.8	112.2	129.9	96.4	110.4	98.5
September	124.0	154.3	131.9	141.6	125.7	94.3	114.2	133.8	98.4	113.6	102.1
December	140.9	168.1	160.1	176.7	134.7	96.1	134.7	157.8	125.7	120.2	108.9
1947	151.8	181.3	168.7	181.9	140.9	108.7	145.0	179.5	127.3	129.1	114.3
March	149.5	182.6	167.6	174.6	139.6	100.7	139.9	177.5	132.2	125.8	115.3
June	147.6	177.9	161.8	173.2	138.9	103.9	142.6	174.4	120.2	129.2	112.7
September	157.4	186.4	179.3	184.8	142.0	114.1	150.7	183.3	122.3	130.6	115.9
December	163.2	196.7	178.4	203.1	147.6	124.3	152.3	191.0	135.0	139.7	121.5

[1] Prior to 1926 "chemicals and drugs." Indexes for the 2 groups are not strictly comparable.

Source: Department of Labor, Bureau of Labor Statistics. See source note, table 325.

No. 325.—Wholesale Prices—Indexes, by Groups and Subgroups of Commodities: 1929 to 1947

[1926=100. See general note, p. 292, regarding commodities included in 2 groups]

Commodity group	1929	1932	1939	1941	1945	1946			1947		
						Average	June	Dec.	Average	June	Dec.
All commodities	95.3	64.8	77.1	87.3	105.8	121.1	112.9	140.9	151.8	147.6	163.2
Farm products	104.9	48.2	65.3	82.4	128.2	148.9	140.1	168.1	181.3	177.9	196.7
Grains	97.4	39.4	58.6	76.9	129.7	155.6	151.8	163.0	210.7	206.0	252.7
Livestock and poultry	106.1	48.2	72.2	91.6	132.5	155.6	137.4	194.7	210.4	200.9	226.3
Other farm products	106.6	51.4	62.6	77.8	124.3	142.0	137.5	152.5	154.7	155.3	162.5
Foods	99.9	61.0	70.4	82.7	106.2	130.7	112.9	160.1	168.7	161.8	178.4
Dairy products	105.6	61.3	69.5	87.3	111.1	145.8	127.3	180.0	161.0	140.9	183.5
Cereal products	88.0	66.4	74.8	80.7	95.2	114.5	101.7	139.5	155.6	149.2	170.6
Fruits and vegetables	97.8	58.0	62.0	67.5	122.8	129.9	136.1	134.5	137.0	145.2	135.4
Meats	109.1	58.2	77.2	90.4	107.8	145.9	110.1	188.2	213.2	208.6	214.8
Other foods	93.9	60.7	64.1	78.9	96.6	111.9	98.1	139.0	148.1	139.7	160.0
Hides and leather products	109.1	72.9	95.6	108.3	118.1	137.2	122.4	176.7	181.9	173.2	203.1
Shoes	106.3	86.1	102.6	113.5	126.4	141.7	129.5	169.9	176.3	172.6	190.7
Hides and skins	112.7	42.1	84.6	108.4	117.0	147.4	121.5	216.5	209.8	187.1	256.9
Leather	113.2	65.1	87.5	97.9	102.2	128.6	110.7	185.0	191.4	178.9	216.2
Other leather products	106.4	90.1	97.1	104.7	115.2	117.0	115.2	123.6	139.3	138.3	141.8
Textile products	90.4	54.9	69.7	84.8	100.1	116.3	109.2	134.7	140.9	138.9	147.6
Clothing	90.0	63.0	82.0	92.6	107.4	119.3	120.3	129.8	134.1	133.9	136.3
Cotton goods	98.8	54.0	67.2	94.2	121.4	150.5	139.4	181.6	198.5	193.8	213.5
Hosiery and underwear	88.5	51.6	61.4	63.1	71.7	82.1	75.8	96.9	100.6	100.8	103.0
Rayon	68.4	35.4	28.8	29.7	30.2	30.7	30.2	33.8	37.0	37.0	40.0
Silk	82.7	29.5	46.1	(1)	(1)	(1)	(1)	103.2	73.6	68.4	73.3
Woolen and worsted goods	88.3	57.7	79.8	96.6	112.7	115.7	112.7	119.0	130.5	129.2	139.6
Other textile products	93.1	67.9	69.2	90.7	101.1	122.8	112.3	168.1	174.5	173.8	177.8
Fuel and lighting materials	83.0	70.3	73.1	76.2	84.0	90.1	87.8	96.1	108.7	103.9	124.3
Anthracite	90.1	88.4	75.8	82.7	99.0	109.0	106.1	113.7	117.6	112.7	123.4
Bituminous coal	91.3	82.0	97.5	104.3	123.1	132.5	132.8	138.9	157.6	145.6	174.3
Coke	84.6	77.7	105.6	119.3	132.5	140.4	133.5	147.5	166.6	157.3	183.4
Electricity	94.5	104.7	78.6	68.3	62.3	66.6	67.2	65.8	------	64.4	------
Gas	93.1	101.3	84.1	78.6	77.9	80.7	79.6	83.1	------	85.8	85.4
Petroleum and products	71.3	45.4	52.2	57.0	63.5	67.5	64.0	75.8	90.2	87.5	112.0
Metals and metal products	100.5	80.2	94.4	99.4	104.7	115.5	112.2	134.7	145.0	142.6	152.3
Agricultural implements	98.7	84.9	93.4	93.5	97.8	105.5	107.0	117.1	119.6	118.2	127.0
Iron and steel	94.9	79.4	95.8	96.4	99.2	110.3	110.1	117.4	133.5	131.4	142.2
Motor vehicles	100.0	87.1	93.4	103.3	115.4	135.1	137.7	151.0	153.7	149.4	160.5
Nonferrous metals	106.1	49.8	78.0	84.4	85.8	99.7	99.2	129.3	140.3	142.9	143.0
Plumbing and heating	95.0	66.8	79.2	84.8	93.4	103.8	106.0	114.9	125.3	119.1	136.1
Building materials	95.4	71.4	90.5	103.2	117.8	132.6	129.9	157.8	179.5	174.4	191.0
Brick and tile	94.3	77.3	91.4	93.7	112.4	122.9	121.3	130.0	140.0	134.7	148.8
Cement	89.0	74.3	91.3	92.0	99.4	104.1	102.6	106.9	115.7	114.3	121.6
Lumber	93.8	58.5	93.2	122.5	155.1	178.4	176.0	227.2	277.2	266.1	303.2
Paint and paint materials	94.9	71.1	82.8	91.4	106.9	118.5	108.6	155.4	162.6	159.6	164.0
Plumbing and heating	95.0	66.8	79.2	84.8	93.4	103.8	106.0	114.9	125.3	119.1	136.1
Structural steel	98.1	80.9	107.3	107.3	107.3	118.4	120.1	120.1	134.5	127.7	143.0
Other building materials	97.7	79.5	90.3	98.3	104.4	118.6	118.4	131.8	147.2	145.1	155.5
Chemicals and allied products	94.0	73.9	76.0	84.4	95.2	101.4	96.4	125.7	127.3	120.2	135.0
Chemicals	99.7	88.8	84.7	87.2	96.1	99.8	98.0	111.8	118.7	118.7	124.1
Drugs and pharmaceuticals	66.8	55.0	78.2	102.6	109.0	120.8	109.4	181.2	159.1	156.1	154.9
Fertilizer materials	95.6	63.7	67.9	73.5	81.6	87.4	82.7	95.1	105.4	101.8	114.4
Mixed fertilizers	95.2	68.4	73.0	76.0	86.6	88.2	86.6	93.6	97.5	96.8	101.5
Oils and fats	89.0	40.0	48.4	77.6	102.0	119.1	102.1	203.0	187.9	139.2	215.9
Housefurnishing goods	94.3	75.1	86.3	94.3	104.5	111.6	110.4	120.2	129.1	129.2	139.7
Furnishings	93.6	75.4	91.1	99.9	107.6	116.6	114.5	126.3	136.3	137.2	142.8
Furniture	95.0	75.0	81.3	88.4	101.5	106.4	106.1	113.9	121.7	120.9	136.8
Miscellaneous	82.6	64.4	74.8	82.0	94.7	100.3	98.5	108.9	114.3	112.7	121.5
Auto tires and tubes	54.5	41.1	58.6	55.4	68.0	66.2	65.7	67.3	63.6	62.5	63.4
Cattle feed	121.6	46.0	83.3	101.2	159.6	191.1	197.8	193.8	249.9	253.3	308.2
Paper and pulp	88.9	75.5	82.4	98.2	108.8	119.4	115.6	136.4	154.4	154.2	164.7
Rubber, crude	42.3	7.3	37.2	46.1	46.2	46.2	46.2	46.2	44.2	37.1	44.5
Other miscellaneous	98.4	83.7	82.6	87.8	98.9	104.3	101.0	117.0	123.3	121.7	130.0

[1] Not available.

Source: Department of Labor, Bureau of Labor Statistics; Handbook of Labor Statistics, 1947, annual or semiannual report, Wholesale Prices; and Monthly Labor Review.

No. 326.—Wholesale Prices—Indexes, All Commodities and by Economic Classes: 1930 to 1947

[**Figures in column heads indicate current number of quotations.** Indexes of National Bureau of Economic Research are weighted arithmetic means for 680 price series, weights being based upon average value of production in 1927 and 1931. For method of computing Department of Labor index, see general note, p. 292. For Department of Labor publications in which data appear, see source note, table 325]

YEAR	DEPARTMENT OF LABOR 1929=100				NATIONAL BUREAU OF ECONOMIC RESEARCH 1929=100				
	All commodities	Raw materials	Semi manufactures	Manufactured products	All commodities	Producers' goods	Consumers' goods	Durable goods	Nondurable goods [1]
	861	109	97	655	680 [2]	418 [2]	292 [2]	222 [2]	469 [2]
1930	90.7	86.5	87.1	93.1	90.5	88.4	93.2	93.0	89.1
1931	76.6	67.3	73.5	81.5	76.5	73.1	80.7	84.7	72.7
1932	68.0	56.5	63.2	74.4	67.4	64.9	70.6	78.5	61.5
1933	69.2	57.9	69.6	74.6	69.4	68.3	70.9	80.2	64.1
1935	83.9	79.1	78.4	87.0	83.4	83.1	83.9	86.5	81.2
1937	90.6	87.0	90.8	92.3	90.8	93.1	88.0	98.7	87.2
1939	80.9	72.0	82.0	85.1	80.6	82.1	78.6	95.4	74.0
1940	82.5	73.7	84.2	86.3	82.8	84.5	80.8	98.7	76.3
1941	91.6	85.6	92.5	94.3	92.1	94.3	89.6	104.2	87.2
1942	103.7	103.2	98.6	104.3	104.5	105.8	103.2	110.3	102.9
1943	108.2	115.0	98.9	105.9	109.4	110.3	108.4	110.6	109.5
1944	109.1	116.1	100.2	106.7	110.4	112.5	108.0	112.2	110.2
1945	111.0	119.8	102.1	107.7	112.6	115.4	109.1	113.8	112.6
1946	127.1	138.2	118.0	122.9	129.1	131.2	126.5	124.6	131.8
1947	159.3	169.8	158.1	154.0	162.3	168.0	155.3	157.8	165.8

[1] Perishable and semidurable.
[2] Sum of number of quotations for producers' and consumers' goods and for durable and nondurable goods is greater than number of all commodities owing to duplication of certain price series in classifications. For example, identical price quotations on flour are used in both producers' goods and consumers' goods.

No. 327.—Indexes of Spot Mark t Prices of 28 Commodities: 1939 to 1947

[**August 1939=100.** Figures in column heads represent number of commodities. Index is computed daily; represents unweighted geometric average of daily price quotations of 28 commodities, traded on organized exchanges. The index is much more sensitive to changes in market conditions than is monthly or weekly wholesale price index]

PERIOD	General Index	IMPORT AND DOMESTIC		Domestic agricultural	FOODSTUFFS AND INDUSTRIAL	
		Import commodities	Domestic commodities		Foodstuffs	Raw industrial
	(28)	(11)	(17)	(7)	(12)	(16)
1939—Average	109.2	110.1	108.6	109.4	111.2	107.7
1940—Average	114.3	117.2	112.4	119.7	110.6	116.9
1941—Average	143.9	147.8	141.5	147.8	150.5	139.1
1942—Average	167.6	162.4	171.0	183.8	186.9	154.2
1943—Average	176.7	167.2	183.2	210.0	201.7	159.9
1944—Average	181.5	168.4	190.5	222.7	207.3	164.1
1945—Average	184.4	168.9	195.2	227.6	209.5	167.4
1946—Average	228.2	209.7	241.0	274.7	273.8	198.8
March	189.7	170.7	203.2	238.5	216.4	171.8
June	197.2	172.1	215.4	254.4	225.3	178.3
September	240.5	222.6	252.9	291.2	298.0	204.6
December	301.0	288.8	309.1	311.3	362.2	261.7
1947—Average	322.7	290.1	345.6	362.7	393.9	276.1
March	334.1	291.2	365.1	346.3	413.1	284.6
June	300.0	270.6	320.7	354.6	359.9	261.5
September	322.2	287.5	346.8	382.9	408.7	270.6
December	353.0	309.5	384.3	413.4	444.7	294.1

Source: Department of Labor, Bureau of Labor Statistics; Handbook of Labor Statistics, 1947; annual or semiannual bulletin, Wholesale Prices; also published daily and weekly in mimeographed reports.

No. 328—Wholesale Prices of Important Commodities: 1929 to 1947

[Represents selection from among commodities entering into general index of wholesale prices of Department of Labor as of December 1947 (see general note, p. 292). For weights of bushel and barrel except as noted, see Appendix, p. 982]

Commodity	Unit	Average price (dollars)						
		1929	1932	1939	1941	1945	1946	1947
Farm products								
Barley, No. 2, malting, Minneapolis	Bushel			0.552	0.622	1.300	1.540	2.214
Corn, No. 3, yellow, Chicago	do	0.938	0.307	.499	.706	1.169	1.520	2.069
Oats, No. 2, white, Chicago [1]	do	.486	.209	.345	.425	(2)	.844	1.057
Rye, No. 2, Minneapolis	do			.488	.586	1.478	2.430	2.956
Wheat, No. 2, red winter, Chicago [1]	do	1.304	.531	.803	1.046	1.753	1.998	2.689
Wheat, No. 2, hard, Kansas City	do	1.180	.494	.755	.993	1.664	1.895	2.603
Cattle, steers, good to choice, Chicago	100 lbs	13.493	7.799	10.438	12.102	16.878	21.014	29.188
Hogs, good to choice, light, Chicago	do	10.666	4.117	7.098	9.859	14.758	17.926	26.373
Lambs, native, good to choice, Chicago	do	14.509	6.224	9.345	11.239	15.400	18.720	23.255
Poultry, live fowls, Chicago	Pound	.273	.148	.154	.190	.252	.272	.252
Cotton, middling, Galveston [1]	do	.187	.063	.089	.136	.210	.288	.328
Eggs, firsts, Chicago	Dozen	.354	.177	.175	.254	.372	.361	.433
Eggs, firsts, New York	do	.368	.193	.184	.266			
Eggs, standards, New York	do					.391	.371	.459
Apples, medium grade, Portland, Oreg.	Box			1.331	1.433	3.429	3.587	(2)
Oranges, average grade, California, Chicago	do	6.540	3.819	3.239	3.379	4.879	5.403	4.909
Hay, alfalfa, Nos. 1 and 2, Kansas City	Ton [3]						31.072	31.863
Milk, fluid, Chicago	100 lbs			1.764	2.381	3.302	4.157	4.157
Milk, fluid, New York	do	3.997	2.379	2.837	3.357	4.345	5.220	5.786
Peanuts, shipping point	Pound			.054	.066	.142	.144	.162
Flaxseed, Minneapolis	Bushel	2.766	1.181	1.824	1.872	3.100	4.225	6.848
Tobacco, leaf, warehouse sales	100 lbs	20.125	8.464	19.205	18.309	42.970	43.640	43.619
Potatoes, white, Boston	do	1.802	.863	1.580	1.499	3.352	3.182	(2)
Wool, domestic, scoured, staple, fine and medium fine, Boston	Pound	.987	.459	.822	1.091	1.192	1.025	1.215
Foods								
Butter, creamery, extra:								
Chicago	Pound	.437	.200	.253	.337	.414	.620	.702
New York	do	.449	.210	.260	.343	.421	.628	.712
San Francisco	do	.458	.219	.277	.359	.433	.636	.738
Cheese, whole milk, Chicago	do	.221	.120	.142	.204	.252	.370	.384
Milk, evaporated, New York	Case [4]	3.867	2.528	2.950	3.541	4.200	4.969	5.658
Bread, Chicago	Pound	.075	.070	.058	.059	.058	[5] .093	[5] .116
Bread, New York	do	.066	.060	.062	.066	.072	[5] .101	[5] .121
Flour, short patents, Kansas City	100 lbs					3.343	(2)	6.369
Flour, standard patents, Minneapolis	do					3.340	(2)	6.757
Rice, Blue Rose, New Orleans	Pound	.038	.022	.034	.046	.066	.076	.106
Raisins, seedless, packers	do	.046	.048	.039	.049	(2)	(2)	(2)
Bananas, Honduras, Guatemala, etc., f. o. b. port of entry	100 lbs					4.500	4.689	5.747
Beef, fresh, carcass, steer, Chicago	Pound	.231	.130	.163	.177	.200	.279	.423
Lamb, fresh, Chicago	do	.256	.134	.167	.184	.238	.310	.418
Hams, smoked, loose, Chicago	do	.244	.133	.200	.254	.258	(2)	(2)
Bacon, Chicago	do	.263	.124	.173	.223	(2)	.331	.611
Pork loins, fresh, Chicago	do	.246	.115	.176	.207	.234	.327	.509
Poultry, dressed, New York	do			.192	.232	.348	.369	.360
Coffee, Santos 4, New York	do	.221	.107	.075	.114	.136	.187	.264
Salmon, canned, pink, No. 1, tall, Seattle	Dozen cans			1.174	1.692	1.970	2.304	3.835
Lard, prime, contract, New York	Pound	.120	.050	.069	.092	(2)		
Lard, 50-pound cartons, Chicago	do						(2)	.240
Oleomargarine, vegetable fat, delivered	do	.174	.106	.145	.156	.204	.231	.331
Salt, American, medium, Chicago	100 lbs					.890	.900	.972
Sugar, cane, granulated, New York	Pound	.051	.040	.046	.049	.054	.064	.081
Sugar, cane, raw 96°, New York	do	.038	.029	.030	.034	.038	.046	.062
Cottonseed oil, New York	do	.097	.038	.066	.104	.143	(2)	.274
Hides and leather products								
Hides, packers, heavy native steers, Chicago	do	.171	.061	.123	.145	.155	.184	.275
Calfskins, packers, Chicago	do	.209	.064	.179	.223	.218	.254	.607
Goat skins, India, New York	do						.804	.954
Leather:								
Calf, chrome, B and C grade (composite price)	Sq. ft.			.393	.488	.512	.589	1.110
Glazed kid, top grade, Boston [1]	do	.725	.436	.579	.594	.600	.823	1.256
Side, black, chrome tanned, B-grade, Boston [1]	do	.288	.162	.219	.288	.310	.361	.711
Sole, oak, scoured backs, Boston	Pound	.529	.291	.320	.390	.415	.481	(2)

For footnotes, see p. 301.

No. 328.—Wholesale Prices of Important Commodities: 1929 to 1947—Con.

Commodity	Unit	Average price (dollars) 1929	1932	1939	1941	1945	1946	1947
Hides and leather products—con.								
Shoes, oxford, factory:								
Men's, black, calf tip	Pair	3.467	3.092	4.019	4.327	4.600	5.225	6.351
Women's, black, calf, blucher	do			2.563	2.607	3.000	3.427	(2)
Textile products								
Cotton goods, mill:								
Damask, table, mercerized, mill, 58-inch	Yard	.370	.292	.400	.475	.505	.669	.790
Denims, 28-inch	do	.181	.091	.106	.154	.213	.283	.338
Drillings, brown, 30-inch	do			.084	.134	.177	.231	.280
Gingham, 35-inch–36-inch	do						.383	.441
Muslin, bleached, series 1	do	.174	.103	.130	.160	(2)	(2)	.329
Print cloth, 27-inch	do	.052	.026	.036	.055	[6] .068	(2)	(2)
Print cloth, 39-inch	do						.176	.333
Sheeting, bleached, series 2	do	.506	.296	.323	.381	.498	.627	(2)
Sheeting, brown, series 1	do			.067	.115	.153	.201	.264
Yarn, carded, Southern, 2 2/1 cones	Pound				.355	.457	.590	.708
Hosiery and underwear:								
Hosiery, men's cotton, seamless	Dozen pair					1.600	1.776	2.036
Men's union suits, knit, ribbed	Dozen					10.521	(2)	15.901
Rayon, fil. yarn, viscose, 100 den	Pound	2.027	.836	.686	.709	.730	.739	(2)
Silk, raw, Japan, 20–22 yellow, New York	do	4.880	1.540	2.615	(2)	(2)	(2)	(2)
Woolen and worsted goods, mill:								
Suiting, serge, 15–15½-ounce	Yard					2.698	2.780	3.383
Flannel, 54-inch	do							1.721
Yarn, fine, weaving, 2/50's	Pound	1.967	1.186	1.656	2.098	2.450	2.450	3.056
Thread, cotton, 6-cord	100 yds	.037	.035	.023	.027	.028	.037	.044
Fuel and lighting								
Coal, anthracite, chestnut	Ton [3]	11.505	10.879	9.143	10.006	11.887	13.056	14.108
Coal, bituminous, mine run	do	3.953	3.638	4.311	4.560	5.356	5.775	6.873
Coke, Connellsville, beehive, furnace	do	2.780	2.123	4.091	5.851	7.298	8.053	10.500
Coke, Newark, byproduct, foundry	do	9.200	8.654	11.230	12.565	13.486	14.400	16.995
Electricity, average price in U. S.	100 kw. hr			1.717	1.475	1.343	1.438	
Gas, manufactured and mixed, average realized price	Dekatherm						.946	.997
Gas, natural, average realized price	do						.172	.181
Fuel oil, refinery, Pennsylvania	Gallon	.048	.032	.042	.051	.064	.060	.081
Gasoline, 74–76 oct., refinery, Pennsylvania	do				.066	.075	.071	.088
Gasoline, 73–75 oct., refinery, north Texas	do	.072	.044	.049	.054	.059	.065	.082
Petroleum, crude, Kansas-Oklahoma	Barrel [7]	1.233	.811	.954	1.060	1.110	1.307	1.843
Metals and metal products								
Iron ore, non-Bessemer	Ton [8]	4.443	4.500	4.950	4.450	4.450	4.814	5.550
Pig iron, Basic, furnace	do	18.189	13.981	21.077	23.500	24.510	27.165	33.942
Pig iron, Bessemer, Neville Island	do			22.115	24.500	25.529	28.240	34.923
Nails, wire, base price, Pittsburgh	100 lbs	2.579	1.950	2.461	2.550	2.850	3.477	3.971
Pipe, cast iron, 4-inch, Birmingham	Ton [3]				51.540	58.607	75.018	96.818
Skelp, grooved, Pittsburgh	100 lbs	1.859	1.567	1.900	1.900	1.900	2.030	2.450
Steel billets, rerolling, Pittsburgh	Ton [8]	34.642	26.519	34.000	34.000	35.192	38.604	43.327
Steel plates, basing point	Pound	.019	.016	.021	.021	.022	.025	
Steel plates, hot rolled, ¼-inch thick, 24–72 inches wide basing point	100 lbs							2.893
Steel rails, mill	Ton [8]	43.000	42.377	40.000	40.000	42.942	(2)	[9] 2.606
Steel sheets, No. 27, basing point	Pound	.030	.023	.031	.032	.032	.035	
Steel sheets, hot rolled, No. 11, 36–48 inches wide, 10 feet long, basing point	100 lbs							2.883
Steel, structural shapes, mill	do	1.921	1.584	2.100	2.100	2.100	2.317	2.633
Tin plate, Pittsburgh	do			5.000	5.000	5.000	5.000	5.750
Aluminum, 99 percent plus, New York	Pound	.243	.233	.200	.165	.150	.150	.150
Copper, electrolytic, delivered	do	.184	.058	.112	.120	.120	.141	.213
Lead, pig, desilverized, New York	do	.068	.032	.051	.058	.065	.082	.147
Silver, bar, fine, New York	Ounce	.533	.283	.395	.351	.520	.797	.717
Tin, pig, New York	Pound	.452	.219	.504	.520	.520	.547	.780
Zinc, pig, slab, New York	do	.068	.032	.055	.079	.086	.092	.110
Agricultural implements, factory:								
Cultivator, 1- and 2-row, riding	Each						(2)	87.892
Harrow, spike tooth	do				17.677	18.846	20.813	(2)
Plow, 2-horse	do				16.380	(2)	(2)	(2)
Separator, cream	do					78.452	82.830	(2)
Tractor, 2-plow	do			691.708	665.694	707.000	765.750	(2)
Bearings, ball, S.A.E. No. 208, factory [1]	do			2.051	2.051	1.337	1.426	1.497
Bearings, roller, S.A.E. No. 220, factory [1]	do			14.820	14.820	14.209	16.254	18.379

For footnotes, see p. 301.

No. 328.—Wholesale Prices of Important Commodities: 1929 to 1947—Con.

Commodity	Unit	Average price (dollars)						
		1929	1932	1939	1941	1945	1946	1947
Building materials								
Douglas fir boards, No. 1, mill	1,000 ft	17.961	9.395	19.336	26.017	35.195	40.102	64.026
Maple, flooring, second grade, Cadillac	do	67.775	33.890	56.669	72.537	97.854	103.590	(2)
Oak, White, No. 1, common, mill	do	43.365	30.135	30.184	35.275	(2)		
Oak, White, No. 1, common and selects, mill	do					63.700	68.813	89.224
Pine, White, No. 3, Chicago	do	37.730	25.480	35.172	45.184	55.125	(2)	69.971
Pine, Yellow boards [10]	do		12.353	22.438	31.781	41.630	48.086	(2)
Shingles, cedar, red, No. 1, mill [11]	Square	2.740	1.490	2.814	3.130	4.350	(2)	10.111
Brick, common, building, plant	1,000		10.694	12.046	12.585	15.891	18.127	19.867
Cement, Portland, delivered, New York	Barrels	1.779	1.390	1.870	1.870	2.080	2.141	2.396
Linseed oil, raw, New York	Pound	.123	.063	.092	.106	.155	.197	.343
White lead, in oil, New York	do	.138	.120	.123	.131	.132	.154	.265
Plaster, f. o. b. cars, destination	Ton [3]	9.976	12.260	11.947	11.886	12.689	13.926	14.903
Glass, window, single B, New York	50 sq. ft			2.736	2.940	2.950	3.568	4.602
Lime, building, common, plant	Ton [3]	7.987	6.933	7.097	7.093	7.662	8.089	8.851
Chemicals and allied products								
Acetone, C. P., delivered, East	Pound		.098	.047	.066	.065	.062	.071
Acid, acetylsalicylic, U. S. P., f. o. b. New York	do	.850	.744	.450	.400	.400	.404	.450
Acid, sulfuric, 66°, Eastern works	Ton [3]	15.500	15.500	16.500	16.500	16.500	16.500	16.471
Alcohol, S. D. 1, Eastern works	Gallon	.480	.304	.205	.265	.506	.580	.910
Ammonia, anhydrous, New York	Pound	.140	.155	.160	.160	.145	.145	.156
Benzene, pure 90 percent nitration	Gallon	.227	.200	.160	.140	.150	.152	.185
Calcium arsenate, drums, works	Pound				.065	.075	.076	.094
Calcium carbide, drums, delivered	do	.050	.050	.048	.048	.044	.044	.045
Chlorine, liquid, tanks, works	100 lbs	2.954	1.690	1.779	1.750	1.750	1.794	2.062
Formaldehyde, tanks, f. o. b. works	Pound			.045	.040	.032	.032	.036
Glycerine, U. S. P., C. P., drums	do	.144	.106	.125	.151	.165	.234	.420
Phenol, U. S. P., drums, works	do	.138	.142	.138	.123	.105	.106	.114
Phthalic anhydride, drums, works	do	.191	.150	.145	.145	.130	.131	.152
Potash, muriate, 60 percent, New York	Ton [3]				31.285	31.322	20.501	29.641
Soda ash, 58 percent, light, f. o. b. works	100 lbs	1.345	1.182	1.050	1.050	1.050	1.076	1.225
Soda, caustic, 76 percent, solid, f. o. b. works	Pound	2.950	2.609	2.300	2.300	2.300	2.340	2.605
Soybean oil, crude, mill	do					.118	.145	.230
Sulfate of ammonia, domestic, bulk, Inland producing ovens	Ton [3]						28.962	31.538
Superphosphate, 16 percent, Baltimore	do	9.731	7.274	7.654	8.750	10.400	10.738	11.908
Tallow, packer's prime, Chicago	Pound	.085	.032	.054	.076	.086	.111	.191
Housefurnishing goods								
Blankets, all wool, factory	Each						9.408	9.996
Axminster rugs, 9 by 12	do					27.776	(2)	(2)
Vacuum cleaners, electric, without attachment	do							41.970
Washing machines, electric, 2-speed, 6-sheet capacity, factory	do			29.453	(2)	(2)	(2)	(2)
Miscellaneous								
Cottonseed meal, bagged, Minneapolis	Ton [3]							78.625
Middlings, standard, Minneapolis	do	27.741	9.815	19.728	24.690	37.750	45.740	61.700
Paper, newsprint, rolls, destination, New York basis	do	62.000	50.385	50.000	50.000	60.250	72.287	88.615
Paper, wrapping, standard, kraft	100 lbs			3.572	4.429	4.750	4.798	6.035
Wood pulp, sulfite, domestic, unbleached, delivered	Ton					74.000	82.308	113.519
Rubber, plantation, ribbed, New York	Pound	.206	.035	.179	.223	.225	.225	.208
Oil, bright stock, mid-Continent	Gallon	.266	.174	.147	.175	.220	.229	.280
Neutral oil, Pennsylvania	do	.269	.164	.189	.285	.280	.304	.380
Soap, laundry, bars, white, destination	Pound					.061	.064	.096
Soap, toilet, bars or cakes	do					.228	.242	(2)
Tobacco, smoking, 2-ounce package, destination	Dozen	1.487	1.398	1.306	1.284	1.285	1.362	1.441
Cigarettes, destination	1,000	5.398	6.042	5.513	5.760	6.006	6.234	6.509

[1] Not included in wholesale price index. [2] Insufficient data. [3] Ton of 2,000 pounds.
[4] Case of 4 dozen 14½-ounce cans. Price for 1929 computed from price of 16-ounce cans.
[5] Baked weight. Prices not comparable to earlier years.
[6] Substitution. Manufacturers were required to shift production from 64-by-60 to 65-by-56 by W. P. B. order issued Mar. 8, 1943.
[7] Barrel of 42 pounds. [8] Ton of 2,240 pounds. [9] Price per 100 pounds.
[10] 1932–41 data based on reports of a single company.
[11] 1947 data not strictly comparable to earlier years; does not include green and/or dry shingles.

Source: Department of Labor, Bureau of Labor Statistics. Average prices are published in annual and semi-annual report, Wholesale Prices, and monthly releases.

No. 329.—Wholesale Prices—Indexes: 1860 to 1889

[1926=100. Indexes are unweighted arithmetic averages of price relatives, published in 1893 by the Committee on Finance, United States Senate, on an 1860 base, recomputed to 1926 base by Bureau of Labor Statistics, Department of Labor]

YEAR	General index	YEAR	General index	YEAR	General index
1860	61	1870	87	1880	65
1861	61	1871	83	1881	64
1862	72	1872	84	1882	66
1863	90	1873	84	1883	65
1864	116	1874	81	1884	60
1865	132	1875	78	1885	57
1866	116	1876	72	1886	56
1867	105	1877	68	1887	56
1868	98	1878	62	1888	57
1869	94	1879	59	1889	57

Source: Department of Labor, Bureau of Labor Statistics; Handbook of Labor Statistics, 1947.

No. 330.—Consumers' Price Index for Moderate-Income Families in Large Cities: 1913 to 1947

[1935-39=100. For detailed explanation, see general note p. 292]

YEAR AND MONTH	All items	Food	Clothing	Rent	Fuel, electricity, and ice	Housefurnishings	Miscellaneous[1]
1913	70.7	79.9	69.3	92.2	61.9	59.1	50.9
1914	71.8	81.8	69.8	92.2	62.3	60.7	51.9
1915	72.5	80.9	71.4	92.9	62.5	63.6	53.6
1916	77.9	90.8	78.3	94.0	65.0	70.9	56.3
1917	91.6	116.9	94.1	93.2	72.4	82.8	65.1
1918	107.5	134.4	127.5	94.9	84.2	106.4	77.8
1919	123.8	149.8	168.7	102.7	91.1	134.1	87.6
1920	143.3	168.8	201.0	120.7	106.9	164.6	100.5
1921	127.7	128.3	154.8	138.6	114.0	138.5	104.3
1922	119.7	119.9	125.6	142.7	113.1	117.5	101.2
1923	121.9	124.0	125.9	146.4	115.2	126.1	100.8
1924	122.2	122.8	124.9	151.6	113.7	124.0	101.4
1925	125.4	132.9	122.4	152.2	115.4	121.5	102.2
1926	126.4	137.4	120.6	150.7	117.2	118.8	102.6
1927	124.0	132.3	118.3	148.3	115.4	115.9	103.2
1928	122.6	130.8	116.5	144.8	113.4	113.1	103.8
1929	122.5	132.5	115.3	141.4	112.5	111.7	104.6
1930	119.4	126.0	112.7	137.5	111.4	108.9	105.1
1931	108.7	103.9	102.6	130.3	108.9	98.0	104.1
1932	97.6	86.5	90.8	116.9	103.4	85.4	101.7
1933	92.4	84.1	87.9	100.7	100.0	84.2	98.4
1934	95.7	93.7	96.1	94.4	101.4	92.8	97.9
1935	98.1	100.4	96.8	94.2	100.7	94.8	98.1
1936	99.1	101.3	97.6	96.4	100.2	96.3	98.7
1937	102.7	105.3	102.8	100.9	100.2	104.3	101.0
1938	100.8	97.8	102.2	104.1	99.9	103.3	101.5
1939	99.4	95.2	100.5	104.3	99.0	101.3	100.7
1940	100.2	96.6	101.7	104.6	99.7	100.5	101.1
1941	105.2	105.5	106.3	106.2	102.2	107.3	104.0
1942	116.5	123.9	124.2	108.5	105.4	122.2	110.9
1943	123.6	138.0	129.7	108.0	107.7	125.6	115.8
1944	125.5	136.1	138.8	108.2	109.8	136.4	121.3
1945	128.4	139.1	145.9	108.3	110.3	145.8	124.1
1946	139.3	159.6	160.2	108.6	112.5	159.2	128.8
Mar. 15	130.2	140.1	153.1	108.4	110.5	150.2	125.9
June 15	133.3	145.6	157.2	108.5	110.5	156.1	127.9
Sept. 15	145.9	174.1	165.9	108.8	114.4	165.6	129.9
Dec. 15	153.3	185.9	176.5	(2)	115.5	177.1	136.1
1947	159.2	193.8	185.8	111.2	121.1	184.4	139.9
Mar. 15	156.3	189.5	184.3	109.0	117.6	182.3	138.2
June 15	157.1	190.5	185.7	109.2	117.7	182.6	139.1
Sept. 15	163.8	203.5	187.6	113.6	124.6	187.5	140.8
Dec. 15	167.0	206.9	191.2	115.4	127.8	191.4	144.4

[1] Includes transportation, medical care, recreation, household operation, and personal care.
[2] Not surveyed.

Source: Department of Labor, Bureau of Labor Statistics; Handbook of Labor Statistics, 1947; Bulletin 699; and Monthly Labor Review.

No. 331.—Consumers' Price Index for Moderate-Income Families in 34 Large Cities: 1929 to 1947

[1935-39 average=100. For detailed explanation see general note p. 292]

City	December index of consumers' prices						December 1947 index for—						
	1929	1932	1939	1941	1945	1946	All items	Food	Apparel	Rent	Fuel, electricity, ice	House furnishings	Miscellaneous
U. S. (34 cities)[1]	**122.8**	**93.5**	**99.6**	**110.5**	**129.9**	**153.3**	**167.0**	**206.9**	**191.2**	**115.4**	**127.8**	**191.4**	**144.4**
Atlanta	124.6	91.8	98.7	110.6	131.4	155.8	[2]167.5	211.1	[2]190.5	[2]116.1	140.0	[2]189.6	[2]147.1
Baltimore	118.2	93.3	98.9	112.4	132.5	155.7	171.3	217.8	192.3	112.6	135.0	197.2	143.5
Birmingham	128.1	90.1	99.5	113.9	133.5	158.5	173.8	217.0	197.0	[2]135.6	130.9	182.2	141.1
Boston	124.0	95.8	97.9	108.2	124.9	148.2	160.4	195.7	183.3	111.4	140.7	178.6	138.8
Buffalo	121.8	92.9	99.7	113.3	129.8	151.7	[3]162.6	200.3	[3]193.2	[3]117.2	126.9	[3]197.4	[3]146.6
Chicago	129.3	93.8	99.8	110.6	128.0	153.0	170.1	210.5	193.4	129.2	122.5	181.0	143.2
Cincinnati	122.2	92.0	98.2	110.3	129.5	152.7	170.3	211.6	189.1	110.7	132.2	187.7	148.0
Cleveland	118.1	90.4	100.9	113.3	132.3	156.2	[2]166.9	212.3	[2]190.4	[2]122.9	135.2	[2]171.6	[2]142.4
Denver	117.0	91.3	99.7	109.4	128.3	152.5	[3]160.4	205.6	[3]185.9	[3]117.7	105.3	[3]206.8	[3]139.0
Detroit	124.7	86.2	99.8	112.7	131.3	153.1	169.0	202.0	191.6	[3]121.3	137.1	201.7	158.6
Houston	120.7	89.3	101.3	111.4	127.3	152.3	169.3	218.1	200.5	[2]116.7	94.3	190.7	147.4
Indianapolis	122.4	91.3	99.6	113.3	130.4	154.2	[3]167.8	208.8	[3]180.9	[3]125.4	139.9	[3]178.6	[3]148.7
Jacksonville	123.7	92.8	99.3	114.3	137.4	158.8	173.9	216.6	186.0	118.5	139.0	183.5	156.4
Kansas City	117.9	94.6	99.3	108.7	128.0	147.0	[3]157.9	197.3	[3]181.2	[3]119.2	119.1	[3]175.3	[3]140.4
Los Angeles	124.4	95.0	100.4	112.3	133.7	154.5	166.0	211.1	187.1	[2]118.9	94.3	182.5	142.8
Manchester	(4)	(4)	99.0	110.7	131.0	156.5	[3]166.1	204.7	[3]184.0	[3]109.6	149.1	[3]193.0	[3]138.4
Memphis	121.5	90.7	98.9	111.1	133.3	156.3	173.5	229.7	205.2	124.5	127.0	171.7	134.5
Milwaukee	(4)	(4)	98.1	109.4	127.2	150.6	[2]164.0	204.6	[2]191.9	[2]114.7	132.9	[2]193.1	[2]140.4
Minneapolis	117.2	92.8	101.1	110.7	126.1	149.7	166.2	199.3	200.8	122.4	129.0	192.2	148.0
Mobile	124.7	93.0	99.7	116.4	131.1	153.6	170.3	216.3	197.5	120.5	125.4	177.1	135.1
New Orleans	119.6	92.4	100.4	113.5	133.3	162.9	[2]173.2	222.1	[2]193.0	[2]110.4	109.8	[2]186.2	[2]140.7
New York	123.0	97.3	100.1	108.7	131.1	155.2	164.9	206.1	191.7	[3]105.6	126.2	181.2	145.5
Norfolk	122.4	93.6	98.5	115.3	134.0	157.6	[2]168.2	216.1	[2]182.5	[2]113.4	137.5	[2]182.0	[2]145.3
Philadelphia	123.4	93.4	98.6	108.8	128.6	152.5	166.3	201.8	186.8	[2]116.3	130.4	193.0	141.6
Pittsburgh	124.9	93.8	98.8	110.8	130.9	155.4	170.2	209.6	219.3	[3]114.6	132.4	193.6	140.6
Portland, Maine	119.0	95.8	97.6	108.7	126.4	149.2	162.0	195.2	191.4	109.7	140.6	183.7	144.4
Portland, Oreg	117.8	91.8	100.9	113.7	137.3	157.8	[3]166.5	219.0	[3]184.9	[3]120.8	124.5	[3]178.0	[3]142.9
Richmond	118.3	92.9	98.8	110.1	126.4	149.3	[3]161.7	207.6	[3]186.7	[3]111.4	130.4	[3]193.4	[2]133.4
St. Louis	123.6	92.3	99.1	110.6	128.4	151.2	167.9	215.2	192.9	115.3	128.7	168.5	138.5
San Francisco	118.1	95.2	100.2	111.3	135.8	160.4	168.9	215.7	181.5	112.2	82.7	161.3	152.8
Savannah	124.4	94.1	99.7	113.9	137.7	162.2	[3]171.5	222.2	[3]183.7	[3]116.6	137.9	[3]192.4	[3]143.6
Scranton	126.9	96.1	97.4	108.3	128.1	154.0	[2]165.2	210.0	[2]192.3	[2]105.1	134.5	[2]184.1	[2]136.2
Seattle	119.7	92.8	100.9	114.7	134.7	157.2	[2]166.2	213.4	[2]181.8	[2]119.1	118.7	[2]184.8	[2]146.6
Washington, D. C	114.5	94.1	98.9	109.7	129.9	152.0	[2]161.7	207.4	[2]211.7	[2]101.8	126.9	[2]196.7	[2]146.0

[1] Indexes for food based on prices in 51 cities through 1942, 56 cities thereafter. Data for Milwaukee, except for food, not included prior to December 1940.
[2] November 1947
[3] October 1947.
[4] Not available.

Source: Department of Labor, Bureau of Labor Statistics; Handbook of Labor Statistics, 1947; Bulletin 699; and Monthly Labor Review.

No. 332.—Consumers' Price Indexes in 60 Cities: 1939 to 1946

[**January 1939=100.** Data cover prices of important commodities and services entering into family living expense, i. e., food, housing, clothing, fuel, light, housefurnishings, medical fees, automobile purchase and operation, carfare, etc. Wartime indexes included in 1944-45 Statistical Abstract discontinued because variation over period of 3 years (1942-44) insufficient to warrant maintenance of 2 series]

City	1939	1940	1941	1942	1943	1944	1945	1946
Akron	99.9	102.3	109.2	121.0	126.5	127.9	129.2	138.3
Atlanta	99.3	98.9	104.0	115.2	122.1	124.3	126.1	134.0
Baltimore	99.9	100.6	106.5	118.7	126.5	128.5	130.2	137.7
Birmingham	99.5	100.0	106.5	118.4	124.3	127.1	128.8	136.6
Boston	99.6	100.6	104.8	116.5	122.5	122.6	124.5	135.0
Bridgeport	100.0	101.2	106.7	119.0	124.9	126.8	127.1	136.2
Buffalo	100.4	103.0	109.0	121.6	128.3	128.3	129.4	137.4
Chattanooga	99.0	98.3	103.4	115.0	123.0	126.6	128.1	137.2
Chicago	99.5	100.3	105.6	115.8	121.7	123.1	125.6	134.5
Cincinnati	99.3	100.3	105.2	116.7	122.2	122.8	125.9	134.9
Cleveland	99.5	100.4	105.4	116.8	123.0	125.4	127.8	135.9
Dallas	99.4	99.2	103.9	115.6	121.8	124.2	127.3	133.8
Dayton	98.6	99.3	105.9	116.5	122.6	124.2	126.6	133.8
Denver	100.0	99.5	103.7	114.4	120.5	123.3	125.0	133.7
Des Moines	100.4	100.3	106.0	117.2	122.8	123.8	124.8	132.6
Detroit	99.5	100.9	107.0	119.7	126.9	128.5	131.2	139.3
Duluth	100.1	99.6	105.1	115.8	122.5	122.5	125.9	135.5
Erie, Pa	100.6	102.4	108.4	122.9	131.0	131.6	133.8	143.4
Fall River	99.9	100.7	105.9	118.2	123.7	124.8	126.7	134.6
Front Royal, Va	(1)	(1)	(1)	119.0	127.2	(1)	130.7	142.5
Grand Rapids	99.7	101.4	108.1	119.2	126.9	128.8	131.6	139.6
Green Bay, Wis	(1)	(1)	(1)	113.7	119.2	122.2	125.0	132.4
Houston	99.4	100.0	104.4	115.1	120.0	122.5	124.4	132.0
Huntington, W. Va	(1)	(1)	(1)	(1)	124.9	126.3	131.4	139.8
Indianapolis	99.8	101.2	107.1	118.1	124.2	127.2	130.1	144.2
Kansas City, Mo	99.9	99.4	103.7	114.8	120.8	123.5	125.7	133.1
Lansing	(1)	(1)	107.2	120.1	128.1	130.7	133.4	141.2
Los Angeles	99.5	99.5	104.8	117.1	123.9	125.6	128.0	135.3
Louisville	99.9	100.7	106.5	117.2	123.1	124.2	127.8	138.7
Macon	99.8	101.0	106.5	120.6	128.8	131.1	132.1	138.8
Meadville, Pa	(1)	(1)	(1)	118.2	125.6	126.6	(1)	134.6
Memphis	100.0	100.3	106.1	118.8	125.7	126.5	127.9	136.5
Milwaukee	99.5	100.7	105.6	115.9	122.4	122.8	126.6	134.6
Minneapolis	100.6	101.0	106.0	116.5	123.7	126.0	127.9	137.1
Muskegon	(1)	(1)	110.4	121.7	128.9	130.8	133.8	144.5
Newark	99.6	100.2	104.6	114.6	123.3	123.1	124.5	133.1
New Haven	99.9	100.8	105.2	114.6	119.2	119.7	120.9	129.4
New Orleans	100.4	101.8	107.6	119.4	128.1	128.2	130.6	139.8
New York	99.7	101.2	105.7	114.8	122.8	124.6	126.1	134.6
Omaha	100.7	101.4	105.7	116.9	122.9	125.3	128.2	136.8
Parkersburg, W. Va	(1)	(1)	(1)	118.8	124.6	124.7	126.7	136.1
Philadelphia	99.8	100.1	105.8	118.7	123.9	125.3	127.3	136.1
Pittsburgh	99.7	101.3	106.8	118.0	123.3	124.0	125.8	134.7
Portland, Oreg	100.2	100.2	105.7	120.1	125.7	127.3	128.4	137.2
Providence	100.1	101.1	104.6	115.1	122.1	124.4	127.9	136.5
Richmond	99.6	100.0	105.0	117.5	124.1	126.7	129.3	138.1
Roanoke, Va	(1)	(1)	(1)	121.9	128.0	129.9	131.1	140.0
Rochester	100.0	103.0	108.1	119.6	126.3	127.4	129.5	138.8
Rockford, Ill	(1)	(1)	(1)	123.3	130.6	131.9	134.0	143.1
Sacramento	100.4	100.3	104.3	115.7	123.5	126.6	128.5	136.6
St. Louis	99.5	100.5	105.3	116.8	123.9	125.0	126.6	134.3
St. Paul	100.5	101.1	105.7	114.8	121.3	122.7	123.9	133.9
San Francisco—Oakland	99.4	99.1	103.7	116.3	123.2	125.7	128.1	138.2
Seattle	100.7	101.3	106.6	119.8	126.2	127.3	128.0	137.9
Spokane	100.0	100.8	105.7	118.0	124.5	125.2	127.5	136.7
Syracuse	(1)	(1)	106.3	119.9	126.4	126.3	127.9	135.7
Toledo	98.9	98.4	104.7	117.5	123.3	127.1	130.9	140.2
Wausau, Wis	100.1	101.6	107.2	118.3	124.5	126.1	128.4	137.6
Wilmington, Del	100.0	100.3	106.2	118.7	124.2	124.1	125.1	134.3
Youngstown	99.7	101.6	107.4	118.7	126.1	127.3	130.6	138.2

[1] Not available.

Source: National Industrial Conference Board, New York, N. Y.; The Management Almanac.

No. 333.—Retail Cost of Food—Indexes, by Commodity Groups: 1929 to 1947

[1935–39 average=100. See seventh paragraph of general note, p. 293]

Year and month	All foods	Cereals and bakery products	Meats	Dairy products	Eggs	Fruits and vegetables				Beverages	Fats and oils	Sugar
						Total	Fresh	Canned	Dried			
1929	132.5	107.6	127.1	131.0	143.8	169.0	173.5	124.3	171.0	164.8	127.2	114.3
1930	126.0	104.3	119.1	121.0	121.4	177.5	185.7	118.6	158.7	143.4	119.2	107.4
1931	103.9	91.4	101.1	102.8	95.6	125.7	128.7	103.3	118.7	124.6	96.0	99.1
1932	86.5	82.6	79.3	84.9	82.3	103.5	105.9	91.1	91.2	112.6	71.1	89.6
1933	84.1	84.7	68.9	82.8	77.9	113.8	118.9	87.9	88.4	102.4	66.4	94.3
1934	93.7	98.3	78.9	90.9	88.6	119.1	122.3	103.9	101.1	107.6	76.4	97.9
1935	100.4	101.8	99.9	97.5	104.2	99.7	98.8	106.2	100.8	104 0	110.3	100.7
1936	101.3	100.7	98.9	101.6	103.3	104.8	106.2	100.9	96.6	99.4	102.8	99.6
1937	105.3	103.3	105.8	105.4	101.2	107.9	108.6	103.2	116.0	103.6	105.8	101.2
1938	97.8	99.8	98.9	99.6	100.3	93.2	92.1	97.4	93.3	97.7	93.5	97.9
1939	95.2	94.5	96.6	95.9	91.0	94.5	95.1	92.3	93.3	95.5	87.7	100.6
1940	96.6	96.8	95.8	101.4	93.8	96.5	97.3	92.4	100.6	92.5	82.2	96.8
1941	105.5	97.9	107.5	112.0	112.2	103.2	104.2	97.9	106.7	101.5	94.0	106.4
1942	123.9	105.1	126.0	125.4	136.5	130.8	132.8	121.6	136.3	122.1	119.6	126.5
1943	138.0	107.6	133.8	134.6	161.9	168.8	178.0	130.6	158.9	124.8	126.1	127.1
1944	136.1	108.4	129.9	133.6	153.9	168.2	177.2	129.5	164.4	124.3	123.3	126.5
Jan. 18	136.1	108.5	131.0	133.5	154.0	166.7	175.3	129.7	162.8	124.4	124.0	126.6
Feb. 15	134.5	108.1	130.5	133.5	142.6	163.0	170.7	129.8	163.1	124.3	123.8	126.6
Mar. 14	134.0	108.0	130.6	133.6	135.5	162.9	170.6	129.6	163.2	124.3	124.5	126.5
Apr. 18	134.6	108.0	130.0	133.6	127.6	168.8	178.0	129.5	163.3	124.4	123.5	126.6
May 16	135.5	108.1	130.3	133.5	127.1	172.8	183.1	129.2	163.5	124.4	123.3	126.5
June 13	135.7	108.4	129.8	133.5	129.1	174.0	184.6	129.2	164.1	124.3	123.1	126.5
July 18	137.4	108.6	129.3	133.6	148.9	176.9	188.4	129.0	164.6	124.3	122.9	126.6
Aug. 15	137.7	108.5	129.0	133.6	159.4	175.7	186.7	129.3	165.0	124.3	122.7	126.5
Sept. 12	137.0	108.6	129.0	133.6	168.0	169.9	179.4	129.4	165.3	124.3	123.0	126.3
Oct. 17	136.4	108.6	129.3	133.6	179.0	162.9	170.4	129.7	165.7	124.3	123.1	126.4
Nov. 14	136.5	108.6	129.7	133.6	186.7	160.7	167.6	129.6	166.5	124.3	123.2	126.5
Dec. 12	137.4	108.6	129.9	133.5	188.5	164.2	171.9	129.9	166.4	124.3	123.3	126.4
1945	139.1	109.0	131.2	133.9	164.4	177.1	188.2	130.2	168.2	124.7	124.0	126.5
Jan. 16	137.3	108.7	130.2	133.5	169.6	168.9	177.9	129.7	166.9	124.4	123.4	128.3
Feb. 13	136.5	108.7	130.7	133.5	153.2	168.9	177.8	129.8	167.0	124.5	123.5	126.3
Mar. 13	135.9	108.7	130.8	133.5	140.7	169.5	178.6	129.9	167.4	124.5	123.7	126.5
Apr. 17	136.6	108.9	130.8	133.5	139.9	173.3	183.3	130.0	167.9	124.6	123.8	126.4
May 15	138.8	109.0	131.6	133.5	140.7	182.5	195.0	130.2	168.5	124.6	123.9	126.5
June 12	141.1	109.1	131.6	133.4	145.1	192.6	207.7	130.1	168.8	124.7	123.9	126.4
July 17	141.7	109.1	131.6	133.4	157.2	191.8	206.7	130.2	168.9	124.7	124.0	126.5
Aug. 14	140.9	109.1	131.8	133.4	171.4	183.5	196.2	130.3	168.6	124.7	124.0	126.6
Sept. 18	139.4	109.1	131.6	133.4	183.9	172.5	182.3	130.4	168.8	124.7	124.1	126.5
Oct. 16	139.3	109.1	131.0	133.3	185.5	172.5	182.3	130.4	168.9	124.7	124.0	126.5
Nov. 13	140.1	109.1	131.0	135.9	192.1	172.3	181.9	130.6	168.5	124.9	124.4	126.5
Dec. 11	141.4	109.2	131.2	136.2	193.2	177.3	188.4	130.3	168.7	124.9	125.1	126.6
1946	159.6	125.0	161.3	165.1	168.8	182.4	190.7	140.8	190.4	139.6	152.1	143.9
Jan. 15	141.0	109.4	131.4	136.4	172.4	180.8	192.7	130.5	169.0	124.9	125.5	126.5
Feb. 15	139.6	109.8	131.3	136.6	144.2	181.1	193.0	130.9	169.8	124.9	125.4	126.9
Mar. 15	140.1	110.3	131.3	137.0	139.0	183.4	196.3	129.6	168.9	124.9	125.9	132.4
Apr. 15	141.7	113.3	132.8	137.4	137.7	185.9	199.8	128.7	169.5	124.9	126.1	135.3
May 15	142.6	115.2	133.4	138.6	140.3	185.7	199.6	127.8	171.9	125.4	126.1	135.9
June 15	145.6	122.1	134.0	147.8	147.1	183.5	196.7	127.5	172.5	125.4	126.4	136.2
July 15	165.7	126.1	173.7	179.1	161.0	188.4	202.1	130.9	175.9	126.0	137.9	138.5
Aug. 15	171.2	135.4	186.6	180.1	173.6	178.3	185.8	140.7	183.0	126.6	180.3	140.3
Sept. 15	174.1	137.3	188.5	186.6	193.3	176.4	181.1	148.7	185.6	162.0	151.4	141.5
Oct. 15	180.0	138.5	190.7	202.4	214.6	176.5	178.8	154.6	198.7	166.5	147.9	167.5
Nov. 15	187.7	140.6	203.6	198.5	201.6	184.5	182.3	167.7	251.6	167.8	244.4	170.5
Dec. 15	185.9	141.6	197.8	200.9	201.1	185.0	180.6	172.6	268.0	176.2	207.3	175.3
1947	193.8	155.4	217.1	186.2	200.8	199.4	201.5	166.2	263.5	186.8	197.5	180.0
Jan. 15	183.8	143.4	199.0	190.1	181.7	187.9	184.1	173.6	269.2	178.3	201.9	176.2
Feb. 15	182.3	144.1	196.7	183.2	169.9	191.7	189.3	172.6	269.9	182.8	201.3	178.1
Mar. 15	189.5	148.1	207.6	187.5	174.7	199.6	199.4	172.9	271.3	186.9	219.1	178.6
Apr. 15	188.0	153.4	202.6	178.9	176.3	200.4	200.7	172.6	269.7	189.5	227.8	179.3
May 15	187.6	154.2	203.9	171.5	178.9	207.0	209.5	172.3	268.1	188.9	200.5	179.3
June 15	190.5	154.6	216.9	171.5	183.0	205.0	208.0	169.7	262.6	181.3	188.3	179.7
July 15	193.1	155.0	220.2	178.8	203.0	202.0	204.2	168.5	263.6	180.8	182.0	179.7
Aug. 15	196.5	155.7	228.4	183.8	212.3	199.8	202.1	165.7	263.4	181.7	178.5	179.8
Sept. 15	203.5	157.8	240.6	195.2	235.9	198.2	202.4	157.3	261.2	187.0	176.6	181.1
Oct. 15	201.6	160.3	235.5	190.1	232.7	196.6	201.1	155.2	255.6	190.8	190.0	181.8
Nov. 15	202.7	167.9	227.0	198.4	224.7	199.6	205.0	156.5	251.7	194.7	196.4	183.2
Dec. 15	206.9	170.5	227.3	204.9	236.1	205.3	212.1	157.3	255.4	198.5	208.2	183.7

Source: Department of Labor, Bureau of Labor Statistics; Handbook of Labor Statistics, 1947; Serial No. R1172; and Monthly Labor Review.

No. 334.—Retail Cost of Food in Large Cities—Indexes by Cities: 1929 to 1947

[1935-39 average=100. Sales taxes included wherever applicable. See seventh par. of general note, p. 293]

Region and city	1929	1932	1939	1941	1944	1945	1946			1947		
							Avg.	June	Dec.	Avg.	June	Dec.
United States [1]	**132.5**	**86.5**	**95.2**	**105.5**	**136.1**	**139.1**	**159.6**	**145.6**	**185.9**	**193.8**	**190.5**	**206.9**
New England:												
Boston	137.1	89.3	95.3	103.2	130.9	133.6	153.1	138.0	178.1	184.0	179.6	195.7
Bridgeport	127.3	88.1	94.8	104.9	133.8	135.9	153.9	139.1	180.7	188.2	186.9	199.0
Fall River	130.8	84.6	96.0	104.9	130.9	132.9	152.8	138.1	177.2	188.4	186.3	199.0
Manchester	127.0	82.9	96.1	104.8	132.9	135.2	156.6	144.4	186.7	191.6	190.3	204.7
New Haven	128.4	88.2	94.7	103.9	134.7	136.0	153.8	140.4	179.1	186.6	186.4	198.9
Portland, Maine	137.3	90.9	95.1	103.8	132.9	133.6	153.3	138.4	180.5	186.3	185.3	195.2
Providence	132.9	86.6	94.9	104.6	133.9	138.1	159.7	144.9	184.0	195.9	194.2	210.5
Middle Atlantic:												
Buffalo	132.6	85.7	95.9	108.5	134.1	136.8	152.7	140.2	175.8	187.0	187.0	200.3
Newark	127.2	89.3	96.7	105.7	138.6	141.4	159.2	147.9	180.4	187.8	184.1	199.4
New York	133.4	92.5	96.5	106.0	137.2	140.1	162.3	149.2	186.1	193.1	187.9	206.1
Philadelphia	130.3	86.5	94.4	102.4	133.9	137.1	156.8	143.5	181.8	189.3	187.1	201.8
Pittsburgh	135.4	83.9	93.5	106.2	135.6	138.6	160.8	147.1	187.7	197.9	196.9	209.6
Rochester	131.8	84.6	94.9	106.9	131.5	135.6	153.8	142.5	176.8	186.5	185.2	200.1
Scranton	140.6	88.7	94.8	104.9	136.2	139.4	159.9	144.0	185.2	194.9	194.9	210.0
East North Central:												
Chicago	133.2	87.5	94.9	106.2	135.0	137.8	160.1	142.8	187.0	197.5	193.9	210.5
Cincinnati	135.6	83.9	92.3	105.0	135.3	137.6	156.0	141.4	184.0	195.5	191.1	211.6
Cleveland	131.1	82.4	96.3	107.7	142.0	143.2	163.9	149.3	191.4	200.1	198.3	212.3
Columbus	131.5	83.6	92.3	102.2	128.3	131.5	149.8	136.4	174.0	181.7	178.4	194.4
Detroit	133.9	78.8	93.7	104.9	132.8	135.6	156.4	145.4	179.2	189.2	188.5	202.0
Indianapolis	138.3	85.5	93.5	106.3	133.0	135.4	156.5	141.5	184.3	193.1	188.7	208.8
Milwaukee	131.6	87.1	93.7	104.0	134.2	137.4	156.5	144.3	179.7	191.8	190.8	204.6
Peoria	128.6	81.8	96.0	108.2	139.2	143.3	165.5	151.3	186.2	204.1	201.7	224.1
Springfield	131.7	81.7	95.5	105.6	141.1	144.2	165.0	150.1	191.6	206.1	203.5	217.3
West North Central:												
Cedar Rapids [2]	(3)	(3)	(3)	104.1	138.2	142.5	163.8	148.2	192.7	201.9	203.2	212.9
Kansas City	129.8	84.2	94.3	101.2	130.6	133.0	150.7	134.8	175.4	185.1	180.0	197.3
Minneapolis	125.0	80.3	97.2	106.6	129.6	132.0	153.0	137.5	180.2	185.5	182.6	199.3
Omaha	128.8	81.4	94.7	103.7	130.7	131.9	154.5	139.5	182.9	189.0	187.4	202.6
St. Louis	128.1	80.4	95.7	107.5	138.5	141.4	162.4	147.4	189.3	201.4	196.8	215.2
St. Paul	128.3	82.5	96.1	104.1	128.1	130.9	151.4	137.3	177.7	182.4	178.5	195.9
Wichita [2]	(3)	(3)	(3)	105.9	146.5	149.6	169.1	154.4	195.5	203.1	197.3	221.6
South Atlantic:												
Atlanta	141.8	86.1	94.3	103.8	136.7	140.0	159.0	141.0	188.7	198.7	193.0	211.1
Baltimore	124.1	83.0	96.7	107.0	141.8	147.4	166.1	152.4	192.3	203.7	202.2	217.8
Charleston	128.0	84.9	96.4	104.7	133.3	136.9	157.1	140.8	184.2	191.4	188.3	203.1
Jacksonville	131.8	84.8	96.7	108.6	144.7	148.2	166.5	150.8	194.8	202.6	199.1	216.6
Norfolk	138.0	88.6	94.2	107.4	143.1	143.8	164.6	146.0	195.0	202.9	198.0	216.1
Richmond	133.9	85.4	92.9	103.4	134.1	136.4	155.1	138.4	186.5	192.8	185.8	207.6
Savannah	133.4	84.1	96.7	109.8	150.9	153.7	175.0	158.5	205.8	212.3	209.4	222.2
Washington	134.6	89.2	95.0	105.4	134.9	139.9	159.8	145.5	186.1	193.7	190.9	207.4
Winston-Salem [2]	(3)	(3)	(3)	102.0	136.1	140.8	163.0	145.3	195.3	199.3	194.4	211.3
East South Central:												
Birmingham	143.5	86.3	92.4	103.3	139.9	143.4	164.4	147.7	198.4	203.5	197.3	217.0
Jackson [2]	(3)	(3)	(3)	111.4	144.4	149.7	169.2	150.6	200.8	207.3	202.7	223.2
Knoxville [2]	(3)	(3)	(3)	105.8	155.2	159.3	183.5	165.6	220.4	226.8	223.0	243.5
Louisville	132.9	80.8	93.9	105.2	131.8	132.8	151.3	135.6	178.6	187.5	183.4	198.9
Memphis	138.0	86.8	92.7	103.8	144.6	148.1	171.3	153.6	206.0	211.6	205.1	229.7
Mobile	136.5	85.5	96.7	109.0	144.5	147.1	164.5	149.8	191.0	200.2	196.9	216.3
West South Central:												
Dallas	137.2	85.1	92.5	101.0	132.7	135.9	157.7	142.4	187.1	195.4	191.4	208.2
Houston	130.1	80.3	97.8	108.9	136.2	138.7	158.3	144.0	189.9	201.2	196.2	218.1
Little Rock	135.5	79.9	94.8	104.3	135.3	138.6	156.5	139.1	184.8	195.0	189.8	211.8
New Orleans	124.3	84.0	98.1	110.7	149.6	153.3	173.8	157.6	202.4	209.0	203.7	222.1
Mountain:												
Butte	133.2	84.6	96.0	105.0	133.6	136.6	153.6	139.7	180.2	187.7	185.9	195.8
Denver	120.6	81.6	94.6	103.2	137.1	138.8	158.3	145.3	190.6	194.0	191.9	205.6
Salt Lake City	128.9	81.7	95.8	106.1	139.9	142.9	162.0	151.7	190.6	194.0	192.6	209.7
Pacific:												
Los Angeles	136.2	86.5	96.2	107.7	141.2	145.6	166.6	154.8	195.1	198.6	193.8	211.1
Portland, Oreg.	128.1	84.7	98.3	111.5	144.8	149.5	169.0	158.4	196.0	203.6	199.7	219.0
San Francisco	127.8	89.5	96.0	107.0	143.8	148.2	170.1	155.5	204.6	202.8	196.9	215.7
Seattle	129.6	87.4	97.2	110.2	141.6	144.4	164.3	151.6	195.9	198.7	193.3	213.4

[1] Based on costs in 51 cities prior to March 1943, 56 cities thereafter.
[2] Based on June 1940=100.
[3] Not available.

Source: Dept. of Labor, Bureau of Labor Statistics; Handbook of Labor Statistics, 1947; and Monthly Labor Review.

No. 335.—Average Retail Prices of Principal Articles of Food: 1913 to 1947

[**Prices in cents per pound except for milk (cents per quart), eggs and oranges (cents per dozen), and tomatoes (cents per No. 2 can).** Data are averages of prices as reported by retail dealers in 51 large cities prior to 1943 and in 56 cities thereafter. Prices for individual cities combined with use of population weights]

YEAR AND MONTH	Wheat flour	Corn meal	Bread, white	Round steak	Chuck roast	Pork chops	Bacon, sliced	Ham, whole	Lamb, leg	Chickens, roasting	Butter	Cheese
1913	3.3	3.0	5.6	22.3	16.0	21.0	27.0	-------	18.9	21.3	38.3	22.1
1920	8.1	6.5	11.5	39.5	26.2	42.3	52.3	-------	39.3	44.7	70.1	41.6
1922	5.1	3.9	8.7	32.3	19.2	33.0	39.8	-------	36.6	36.0	47.9	32.9
1929	5.1	5.3	8.8	46.0	31.4	37.5	43.9	-------	40.2	41.2	55.5	39.5
1932	3.2	3.6	7.0	29.7	18.5	21.5	24.2	-------	23.8	25.6	27.8	24.4
1939	3.8	4.0	7.9	36.0	23.4	30.4	31.9	27.5	28.2	30.6	32.5	25.3
1941	4.5	4.3	8.1	39.1	25.5	34.3	34.3	30.4	29.7	32.6	41.1	30.0
1942	5.3	4.8	8.7	43.5	29.3	41.4	39.4	37.4	35.3	39.1	47.3	34.8
1943	6.1	5.6	8.9	43.9	30.2	40.3	56.2	37.7	40.3	44.9	52.7	37.4
1944	6.5	6.2	8.8	41.4	28.8	37.3	41.1	35.4	40.0	45.1	50.0	36.0
1945	6.4	6.4	8.8	40.6	28.1	37.1	41.1	34.7	40.0	46.6	50.7	35.6
Mar. 13	6.4	6.4	8.8	40.4	27.9	37.0	40.9	34.9	39.7	46.2	49.9	35.8
June 12	6.4	6.4	8.8	40.0	27.6	36.8	41.0	34.4	39.6	47.3	50.0	35.2
Sept. 18	6.4	6.5	8.8	41.0	28.3	37.2	41.2	34.4	40.5	47.0	50.0	35.6
Dec. 11	6.4	6.5	8.8	40.9	28.3	37.3	41.2	35.0	40.3	46.9	54.7	35.5
1946	7.1	7.5	10.4	52.1	36.6	48.5	53.3	47.8	48.7	52.6	71.0	50.1
Mar. 15	6.4	6.5	8.9	40.8	28.3	37.0	40.9	35.9	40.4	45.5	54.8	38.1
June 15	6.4	6.8	10.6	41.7	29.0	37.5	41.8	36.2	40.9	49.3	61.0	41.3
Sept. 15	7.7	8.4	11.6	(1)	(1)	(1)	(1)	(1)	(1)	58.2	82.9	60.3
Dec. 15	8.2	9.0	11.5	64.3	46.3	57.7	75.2	65.3	59.4	57.2	91.5	65.8
1947	9.6	9.8	12.5	75.6	51.5	72.1	77.7	67.5	64.2	55.3	80.5	59.0
Mar. 15	8.9	9.0	12.1	68.2	46.4	72.1	77.0	70.9	62.0	53.8	82.9	61.1
June 15	9.8	9.1	12.5	78.0	50.6	74.2	72.3	66.9	66.3	55.0	70.7	55.2
Sept. 15	9.8	10.5	12.6	86.7	58.1	85.0	85.6	75.5	70.3	57.7	91.6	57.5
Dec. 15	10.8	11.2	13.6	79.9	56.4	68.0	87.2	65.6	63.8	57.5	95.4	61.4

YEAR AND MONTH	Milk, fresh (delivered)	Eggs	Bananas	Oranges	Cabbage	Onions	Potatoes	Tomatoes	Prunes, dried	Coffee	Lard	Sugar
1913	8.9	34.5	-------	-------	-------	-------	1.7	-------	-------	29.8	15.8	5.5
1920	16.7	68.1	12.6	63.2	6.4	7.1	6.3	14.8	28.1	47.0	29.5	19.4
1922	13.1	44.4	10.3	57.4	4.6	7.9	2.8	13.4	20.1	36.1	17.0	7.3
1929	14.4	52.7	9.7	44.7	5.3	6.7	3.2	12.8	15.3	47.9	18.1	6.4
1932	10.7	30.2	6.5	30.2	4.1	5.0	1.7	9.3	9.2	29.4	8.7	5.0
1939	12.2	32.1	6.3	28.9	3.6	3.8	2.5	8.6	8.9	22.4	11.0	5.4
1941	13.6	39.7	7.2	31.0	4.2	5.0	2.4	9.1	9.8	23.6	12.7	5.7
1942	15.0	48.4	10.2	35.7	4.3	5.9	3.4	11.7	13.3	28.3	17.2	6.8
1943	15.5	57.2	11.7	44.3	7.1	7.5	4.6	15.0	16.6	30.0	19.0	6.8
1944	15.6	54.5	11.3	46.0	5.3	6.9	4.7	12.0	17.0	30.1	18.7	6.7
1945	15.6	58.1	10.4	48.5	6.1	6.9	4.9	12.2	17.5	30.5	18.8	6.7
Mar. 13	15.6	49.9	10.3	44.4	5.5	5.4	5.2	12.1	17.5	30.3	18.8	6.7
June 12	15.6	51.0	10.5	52.2	9.0	8.8	5.9	12.1	17.7	30.4	18.8	6.7
Sept. 18	15.6	65.2	10.5	51.6	5.1	6.8	4.1	12.1	17.5	30.6	18.8	6.7
Dec. 11	15.6	68.2	10.5	49.1	5.0	7.2	4.3	12.5	17.4	30.7	18.7	6.7
1946	17.6	58.6	11.6	49.9	5.9	6.9	4.7	15.0	19.1	34.4	26.3	7.7
Mar. 15	15.4	48.3	10.9	44.8	7.6	8.8	5.0	12.9	17.7	30.4	18.7	7.1
June 15	16.4	51.0	10.9	50.9	5.5	8.4	5.0	12.5	17.5	30.7	18.8	7.3
Sept. 15	19.3	67.0	11.0	57.4	5.4	4.7	4.2	16.7	18.4	40.4	28.2	7.5
Dec. 15	20.3	69.8	14.5	42.6	5.4	4.8	4.1	21.1	25.6	44.1	35.1	9.4
1947	19.6	69.6	15.1	43.4	7.3	7.4	5.0	19.3	24.7	46.9	31.5	9.7
Mar. 15	19.3	60.6	14.9	43.4	6.6	5.2	4.5	21.0	26.3	47.0	38.7	9.7
June 15	18.5	63.4	15.1	42.8	7.8	7.4	5.8	20.3	24.9	45.5	27.1	9.7
Sept. 15	19.8	81.8	15.2	49.2	6.5	7.8	4.9	17.2	24.1	46.9	27.0	9.8
Dec. 15	20.8	81.8	15.6	37.7	9.0	10.8	5.3	16.7	22.3	49.8	36.2	9.9

[1] Not available.

Source: Department of Labor, Bureau of Labor Statistics; Handbook of Labor Statistics, 1947; Serial No. R1172; and Monthly Labor Review.

No. 336.—Annual Average Unit Values of Important Articles Imported: 1920 to 1946

[Values required by law to represent values *in foreign markets* whence exported to United States. "Ton" signifies long ton of 2,240 pounds. Averages obtained by dividing total value of imports of specified article by total quantity. Where, as in some commodities considerable price variations may exist between different grades, methods of packing, etc., and proportions of grades, etc., may vary from year to year, such averages may show actual price movements only roughly]

YEAR	Cheese, per pound	FISH, CURED, PER BARREL (200 POUNDS)		HIDES AND SKINS, PER POUND		Wheat, per bushel	Bananas, per bunch	Cocoa, per pound	Coffee, per pound	Tea, per pound
		Herring	Mackerel	Cattle	Goat					
	Cents	*Dollars*	*Dollars*	*Cents*	*Cents*	*Dollars*	*Cents*	*Cents*	*Cents*	*Cents*
1920	35.4	12.49	18.81	31.0	110.5	2.10	48.55	15.8	19.5	27.0
1921	32.3	11.05	15.32	12.9	37.8	1.54	44.70	7.6	10.6	18.6
1922	31.4	10.18	17.34	14.5	40.5	1.15	42.46	9.3	12.9	24.5
1923	32.4	9.95	15.91	16.0	43.9	.99	44.91	8.2	13.5	28.2
1924	29.2	12.09	17.37	13.1	39.3	1.00	46.59	7.8	17.5	29.3
1925	27.8	13.30	15.60	16.0	40.7	1.39	53.52	10.0	22.3	31.2
1926	26.9	12.09	12.05	14.7	44.6	1.39	56.33	10.0	21.6	32.7
1927	30.7	12.69	13.10	17.4	43.6	1.31	56.17	13.4	18.4	31.6
1928	30.3	13.15	13.96	23.1	46.0	1.17	55.02	12.4	21.3	30.3
1929	29.2	12.54	15.45	16.0	47.4	1.11	55.34	9.8	20.4	28.9
1930	26.7	14.13	12.40	13.0	40.7	.98	55.46	8.4	13.1	26.6
1931	23.8	12.39	9.30	8.4	31.6	.64	52.69	5.6	10.0	21.6
1932	22.5	9.32	6.66	5.6	20.0	.53	49.94	4.1	9.1	13.1
1933	21.9	8.94	8.11	7.8	21.0	.56	51.00	4.0	7.8	14.2
1934	22.4	10.02	9.82	7.9	26.4	.78	50.55	4.4	8.7	21.3
1935	22.9	10.66	10.56	8.6	24.3	.78	50.95	4.4	7.8	19.9
1936	21.2	9.64	10.52	9.9	28.7	.91	49.18	5.2	7.7	21.7
1937	21.1	8.38	12.67	12.6	33.0	1.12	47.22	8.5	8.9	22.5
1938	21.2	8.74	10.35	8.7	22.6	.67	48.61	4.4	6.9	22.5
1939	21.7	9.30	9.45	9.0	23.3	.56	50.91	4.2	6.9	21.6
1940	23.0	9.63	10.17	8.8	23.1	.68	55.57	4.4	6.2	22.9
1941	19.5	9.63	15.70	10.4	23.0	.72	57.54	5.6	7.9	27.2
1942	18.9	12.87	18.95	12.7	29.7	.72	59.49	7.7	12.0	37.0
1943	17.4	14.43	27.21	13.3	30.2	1.12	62.26	6.8	12.4	32.4
1944	21.0	18.55	28.45	13.9	33.3	1.34	66.45	6.7	12.5	33.5
1945 (prel.)	25.1	18.80	27.43	12.8	22.7	1.35	69.32	7.4	12.7	35.2
1946 (prel.)	39.0	18.76	30.08	20.7	54.7	1.44	78.77	9.5	17.2	36.3

YEAR	Cane sugar, per pound	Whiskey, per proof gallon	Wines, per gallon [1]	Rubber, crude, pound	Shellac, per pound	Copra, per pound	Flaxseed, per bushel	TOBACCO, LEAF, PER POUND		Cotton, unmanufactured, per pound
								Cigar wrappers	Other leaf	
	Cents	*Dollars*	*Dollars*	*Cents*	*Cents*	*Cents*	*Dollars*	*Dollars*	*Cents*	*Cents*
1920	12.56	6.36	--------	42.9	80.8	6.6	3.03	1.80	88.23	46.2
1921	3.94	4.58	--------	17.8	48.9	3.9	1.66	2.00	91.71	23.7
1922	2.59	4.73	--------	15.1	59.3	3.7	2.09	2.04	74.39	25.6
1923	4.93	3.93	2.10	26.7	59.7	4.0	2.01	2.35	80.18	26.4
1924	4.39	3.75	1.65	23.7	53.5	4.4	1.81	2.56	97.87	30.3
1925	2.76	3.47	1.93	48.4	51.0	5.0	2.40	2.34	80.27	33.7
1926	2.47	(2)	2.76	54.6	33.6	5.1	1.84	2.25	75.88	25.5
1927	3.06	(2)	2.32	35.6	41.4	4.6	1.74	2.15	64.90	22.2
1928	2.68	(2)	2.44	25.0	42.4	4.5	1.78	2.06	62.02	24.9
1929	2.14	(2)	2.40	19.1	38.4	4.2	1.92	1.84	65.37	23.9
1930	1.85	(2)	2.62	12.9	27.3	3.7	2.11	1.60	52.99	19.7
1931	1.77	(2)	2.56	6.6	16.3	2.4	.98	1.47	45.92	9.9
1932	1.63	(2)	2.23	3.5	13.3	1.8	.65	1.33	39.22	9.9
1933	1.87	(2)	3.75	4.9	9.9	1.4	.98	1.82	34.11	10.6
1934	1.96	4.95	3.42	9.8	17.7	1.2	1.06	2.00	39.32	13.4
1935	2.26	4.53	3.17	11.4	13.6	2.1	.89	2.18	36.65	14.0
1936	2.66	4.18	3.15	14.5	11.7	2.1	1.15	2.19	38.65	13.2
1937	2.60	3.76	2.73	18.5	10.8	3.3	1.26	1.97	46.08	12.4
1938	2.19	4.15	2.48	14.1	8.9	1.8	1.29	2.03	52.70	9.0
1939	2.15	4.22	2.30	16.0	8.0	1.6	1.15	1.67	51.54	8.0
1940	1.94	3.98	2.24	17.4	11.9	1.3	1.19	1.56	49.88	8.1
1941	2.05	4.03	2.46	18.2	13.6	1.7	.74	1.51	50.69	7.3
1942	2.70	4.43	2.49	18.9	25.1	3.3	1.30	1.72	49.26	12.2
1943	2.76	4.34	2.25	27.1	28.9	3.6	2.18	1.76	56.15	15.6
1944	2.75	4.26	2.35	31.2	29.0	3.4	2.91	2.03	82.24	15.8
1945 (prel.)	3.07	4.00	3.02	31.4	29.6	3.0	2.54	2.34	98.69	11.1
1946 (prel.)	3.70	4.16	3.95	27.3	42.1	3.8	2.33	3.21	104.73	18.9

[1] Statistics not available prior to 1923.

[2] No importations.

No. 336.—Annual Average Unit Values of Important Articles Imported: 1920 to 1946—Continued

Year	Jute and jute butts, per ton	Jute burlaps, per pound	Flax, per ton	Sisal, per ton	Manila, per ton	Wool, per pound: Carpet	Wool, per pound: Clothing	Wool, per pound: Combing	Silk, raw, per pound
	Dollars	*Cents*	*Dollars*	*Dollars*	*Dollars*	*Cents*	*Cents*	*Cents*	*Dollars*
1920	100.93	15.6	566.77	185.52	304.09	32	51	58	9.48
1921	93.08	8.7	566.91	118.00	184.71	12	22	20	5.71
1922	107.38	9.4	575.03	103.33	124.89	17	25	29	7.21
1923	128.33	11.2	511.09	109.19	130.32	21	37	38	7.92
1924	114.02	10.3	515.19	142.98	175.54	24	46	47	6.39
1925	190.69	13.6	680.59	170.79	290.51	30	46	53	6.21
1926	215.06	13.7	478.07	182.86	263.92	26	35	39	5.91
1927	131.52	11.8	479.08	153.32	255.49	26	34	37	5.27
1928	129.45	12.9	698.47	145.10	202.65	25	44	44	4.87
1929	128.35	12.0	579.24	156.58	186.95	27	38	38	4.91
1930	107.76	9.1	429.20	138.50	138.08	20	26	25	3.57
1931	69.71	6.7	222.45	83.44	95.60	12	24	20	2.28
1932	64.19	5.0	216.50	50.10	62.91	9	14	15	1.54
1933	56.27	6.1	276.17	56.89	56.99	10	19	18	1.52
1934	62.95	7.4	374.08	70.91	66.31	13	24	23	1.27
1935	72.82	7.0	490.07	71.03	80.52	14	23	21	1.42
1936	82.09	6.4	442.68	104.45	144.99	18	26	27	1.70
1937	83.69	6.3	442.63	115.06	177.95	27	33	33	1.84
1938	84.35	5.6	613.35	88.43	115.58	19	32	30	1.61
1939	100.90	6.3	454.34	72.90	90.83	18	25	24	2.34
1940	126.65	9.0	504.55	84.25	94.99	23	22	24	2.79
1941	104.78	9.7	495.57	77.62	133.10	21	25	27	2.67
1942	157.21	12.2	558.96	117.09	167.22	21	31	29	2.83
1943	146.01	12.0	825.38	142.82	213.00	24	31	31	1.75
1944	160.53	13.4	639.65	148.79	224.83	19	31	31	----------
1945 (prel.)	167.82	14.2	315.20	151.17	225.18	21	32	32	1.14
1946 (prel.)	160.16	13.8	523.03	173.85	198.34	21	29	30	7.58

Year	Boards, planks, deals, per M feet [3]	Pulpwood, per cord	Wood pulp, per ton	Newsprint paper, per pound	Petroleum crude, per gallon	Manganese ore, per pound	Copper, pigs, ingots, bars, per pound [4]	Nickel, pigs, ingots, bars, per pound	Tin, bars, blocks, pigs, per pound	Sodium nitrate, per ton
	Dollars	*Dollars*	*Dollars*	*Cents*	*Cents*	*Cents*	*Cents*	*Cents*	*Cents*	*Dollars*
1920	42.31	13.62	110.50	4.7	1.3	.90	18.6	31.76	58.54	47.75
1921	34.67	14.23	63.30	5.0	1.3	.37	12.6	33.12	30.71	48.71
1922	29.54	10.53	56.31	3.5	1.3	.39	12.5	30.31	30.26	48.21
1923	31.75	9.95	60.52	3.7	1.6	.90	14.3	21.70	39.56	47.05
1924	30.10	10.24	55.71	3.7	2.3	1.00	12.6	20.05	47.32	47.81
1925	30.33	10.20	55.09	3.6	2.9	1.17	12.9	20.49	55.40	47.23
1926	28.79	10.25	59.01	3.3	3.1	1.41	12.6	26.75	60.63	46.79
1927	27.82	10.32	57.37	3.3	3.2	1.36	11.8	26.42	63.30	40.24
1928	26.98	10.45	53.27	3.2	2.7	1.13	12.4	25.20	49.80	35.81
1929	27.52	10.81	52.75	3.0	2.4	1.15	16.1	25.53	47.06	37.52
1930	23.84	10.76	49.63	2.9	2.5	1.08	13.2	25.05	33.31	37.71
1931	20.86	10.97	42.72	2.7	2.0	.99	8.5	25.33	24.82	38.34
1932	19.29	8.61	35.45	2.4	1.6	.96	5.7	25.06	21.12	29.19
1933	22.03	7.41	33.09	1.9	1.3	.95	6.2	24.83	36.36	19.07
1934	25.39	7.54	38.34	1.7	1.7	.95	7.0	25.36	50.02	19.32
1935	24.54	7.48	[5] 36.59	1.7	1.7	.99	6.9	25.28	48.50	20.32
1936	24.01	7.84	[5] 36.37	1.8	1.7	.95	8.3	25.16	44.30	19.39
1937	27.45	8.14	[5] 41.04	1.8	1.8	1.03	11.7	24.83	52.84	18.53
1938	24.65	8.53	[5] 42.55	2.2	1.7	1.30	9.2	25.07	40.30	18.59
1939	26.86	8.34	[5] 37.45	2.2	1.6	1.19	9.6	25.09	44.95	18.55
1940	31.45	8.49	[5] 49.15	2.3	1.8	1.31	10.0	25.00	45.89	18.74
1941	33.37	8.85	[5] 57.03	2.2	2.0	1.52	9.9	25.04	47.40	[6] 17.80
1942	36.11	9.98	[5] 58.72	2.2	2.3	1.50	9.9	25.18	48.91	[6] 19.11
1943	45.30	11.33	[5] 59.05	2.5	2.5	1.60	10.4	25.18	49.00	[6] 19.95
1944	50.28	12.29	[5] 67.52	2.7	2.6	1.95	10.7	25.87	50.45	[6] 21.52
1945 (prel.)	52.16	13.45	[5] 65.98	2.8	2.6	2.03	10.8	27.30	48.47	[6] 21.84
1946 (prel.)	61.43	14.59	[5] 75.21	3.5	2.7	2.00	11.7	27.15	53.23	[6] 21.61

[3] Excludes cabinet woods; includes clapboard beginning 1938.
[4] Unrefined copper.
[5] Tons of 2,000 pounds, air-dry weight.
[6] Short tons.

Source: Dept. of Commerce, Bur. of Foreign and Domestic Commerce through April 1941; Bur. of Census, thereafter; basic data published in annual report, Foreign Commerce and Navigation of the United States.

No. 337.—Annual Average Unit Values of Important Domestic Articles Exported: 1920 to 1946

[Values of goods required by law to represent market value at port of exportation. Headnote to table 336 also applies to this table]

Year	Lard, per lb.	Milk, condensed and evaporated, per lb.	Cheese, per lb.	Eggs, per doz.	Corn, per bu.	Rice, per lb.	Wheat, per bu.	Wheat flour, per bbl.	Sugar, per lb.	Tobacco leaf, per lb.	Cotton, per lb.[1]	Boards, planks, and scantlings, per M board feet: Softwoods	Boards, planks, and scantlings, per M board feet: Hardwoods
	Cts.	*Cts.*	*Cts.*	*Cts.*	*Dols.*	*Cts.*	*Dols.*	*Dols.*	*Cts.*	*Cts.*	*Cts.*	*Dols.*	*Dols.*
1920	23.4	15.6	31.0	50.6	1.49	9.5	2.73	11.31	10.3	52.4	36.0	52.96	120.10
1925	17.1	11.7	26.3	30.1	1.12	4.9	1.72	7.65	3.7	32.7	24.5	36.12	71.12
1926	15.5	12.1	28.6	28.8	.86	4.2	1.46	7.02	3.5	28.5	17.5	33.18	70.90
1927	13.5	12.3	30.1	27.0	.85	3.8	1.42	6.65	4.1	27.5	17.3	33.01	67.90
1928	13.0	12.2	30.7	30.4	1.02	3.5	1.25	6.23	3.5	26.8	20.4	31.20	63.68
1929	12.7	12.1	27.8	33.8	1.01	3.7	1.24	5.91	3.0	26.2	19.7	32.27	66.45
1930	11.4	11.5	25.7	27.2	.94	3.8	1.00	5.31	2.4	25.8	14.4	29.45	62.50
1931	9.0	10.5	22.4	22.7	.69	2.7	.62	3.57	2.1	21.8	9.0	22.91	50.96
1932	5.8	8.5	18.3	21.7	.36	1.9	.60	3.19	1.6	16.8	7.3	20.35	41.09
1933	5.9	6.8	18.5	20.6	.49	2.4	.54	3.49	1.6	19.5	9.0	22.16	43.98
1934	6.1	7.4	19.5	24.1	.76	3.2	.60	4.04	1.5	29.7	11.8	27.93	54.54
1935	12.3	7.4	22.0	29.7	1.50	3 0	.91	4.53	2.3	35.1	12.4	28.41	50.46
1936	12.1	7.8	23.5	28.0	1.05	3.1	.99	4.78	2.2	33.6	12.5	32.30	50.08
1937	11.8	8.5	24.2	27.4	.67	3.1	1.11	5.67	2.2	32.1	11.9	35.50	54.38
1938	8.9	7.8	20.9	29.7	.64	2.6	.90	4.44	2.1	32.8	9.8	33.78	51.45
1939	7.3	7.0	21.2	25.8	.62	3.0	.58	3.17	2.8	23.5	9.9	33.50	51.87
1940	6.3	7.4	22.2	23.3	.67	2.9	.78	3.70	3.1	20.1	10.9	35.01	57.73
1941	9.8	8.0	20.7	27.2	.87	3.9	.85	4.13	3.1	24.8	13.5	41.21	69.30
1942	13.3	9.5	25.1	38.4	.92	6.1	1.03	4.75	4.6	28.5	18.4	53.88	94.41
1943	16.4	9.9	26.9	48.1	1.20	6.4	1.37	5.87	4.4	43.3	22.4	80.79	109.82
1944	16.8	12.1	30.3	39.9	1.42	6.9	1.63	6.92	5.7	52.5	22.4	66.93	97.58
1945	16.1	13.1	31.9	46.4	1.42	6.8	1.86	7.16	6.1	50.8	21.9	61.53	100.83
1946	19.1	12.4	32.7	44.6	1.80	8.0	2.09	4.41	5.4	54.6	26.0	64.55	116.55

Year	Coal, per ton: Anthracite	Coal, per ton: Bituminous	Petroleum, crude, per gal.	Motor fuel, gasoline, and naphtha, per gal.	Kerosene, per gal.	Lubricating oils, per gal.	Iron and steel scrap, per ton	Tin plate and terneplate, per lb.	Copper, refined, per lb.	Motor-trucks, busses, and chassis, per unit	Passenger cars, per unit
	Dols.	*Dols.*	*Cts.*	*Cts.*	*Cts.*	*Cts.*	*Dols.*	*Cts.*	*Cts.*	*Dols.*	*Dols.*
1920	9.44	8.85	8.6	27.4	15.3	38.7	29.24	8.0	19.6	1,605.43	1,159.63
1925	11.19	4.39	4.4	15.3	9.5	22.6	16.68	5.1	14.5	643.13	756.78
1926	11.42	4.95	4.4	14.8	10.9	22.3	17.11	5.1	14.2	705.37	739.63
1927	11.09	4.44	3.9	11.5	9.8	22.2	15.74	5.1	13.6	665.01	746.07
1928	10.96	4.12	3.4	10.7	10.2	20.3	12.82	4.7	14.8	658.37	715.60
1929	10.71	4.22	3.4	10.6	10.1	23.2	13.91	4.9	18.0	566.35	690.21
1930	10.76	4.17	3.2	9.4	9.0	21.9	15.51	5.0	13.4	660.92	692.36
1931	10.75	4.01	1.9	5.9	6.6	18.9	14.38	4.1	9.4	521.16	611.14
1932	10.37	3.77	2.4	5.6	5.2	17.1	8.17	3.7	6.1	468.82	572.76
1933	9.79	3.54	2.1	5.3	5.2	16.3	8.89	3.6	6.8	462.14	498.87
1934	9.57	4.16	2.9	5.6	5.2	18.5	10.46	4.1	7.6	476.95	540.49
1935	9.18	4.05	2.8	5.7	5.6	17.7	10.15	4.3	7.7	510.64	547.66
1936	9.19	4.06	3.1	6.1	5.3	18.1	11.60	4.4	9.2	517.70	572.49
1937	8.66	4.16	3.4	6.7	5.7	19.0	18.91	4.9	13.0	604.50	587.46
1938	8.59	4.07	3.4	6.0	5.3	17.6	15.10	5.3	10.0	624.19	623.94
1939	8.61	4.13	3.1	6.2	4.7	18.3	15.40	4.7	11.0	606.15	614.06
1940	8.91	4.14	3.1	7.7	6.1	21.8	16.87	5.2	11.5	850.44	644.71
1941	9.18	4.64	3.4	[2] 8.5	5.5	21.4	18.74	5.4	11.3	1,007.19	742.58
1942	9.66	5.18	3.5	[2] 9.9	5.5	26.8	23.39	5.3	11.3	1,648.73	946.15
1943	10.24	5.43	3.7	[2] 11.8	6.5	20.6	18.66	5.2	10.5	1,060.71	1,159.25
1944	10.86	5.69	4.0	[2] 15.2	6.3	23.3	18.12	5.3	10.0	2,284.07	1,688.56
1945	11.05	5.93	3.9	[2] 13.3	4.6	20.2	17.38	5.3	10.7	2,448.40	1,200.15
1946	11.01	6.47	4.1	[2] 5.3	5.9	16.5	19.17	5.5	13.5	1,350.69	1,047.07

[1] Excludes linters.

[2] Includes mineral spirits not reported separately since 1940.

Source: Department of Commerce, Bureau of Foreign and Domestic Commerce through April 1941; Bureau of Census, thereafter; basic data published in annual report, Foreign Commerce and Navigation of the United States.

13. Elections

The conduct of elections in the United States for Federal, State, and local offices and on State and local issues, is regulated by State laws or, in some cities and a few counties, by local charters. An important exception is that the United States Constitution prescribes the basis of representation in Congress and the manner of electing the President of the United States and grants to Congress the right to regulate the times, places, and manner of electing Federal officers. Almost all of the more than 155 thousand governmental units in the United States conduct elections at various intervals—annual, biennial, quadrennial, or longer—for different types of offices and other purposes. No regular and complete system exists for reporting either the number of elections held or the numbers of votes cast for the multitude of candidates, except for Federal offices, and in most States, for State offices. Few States require central reporting on local elections. The numbers of governments holding elections and the numbers of voters participating vary between Presidential and the intervening Congressional election years, and between even-numbered and odd-numbered years.

The tables in this section give summary data, by State, on elections to Federal offices, and indicate the principal State offices filled by popular election in 1946 and 1947. The number of registered voters in 1942 in each city of 25,000 inhabitants or more is given in the Cities Supplement to the Statistical Abstract.

No. 338.—Vote for Presidential Electors, by Major Political Parties: 1888 to 1944

YEAR	Total [1]	Republican	Democratic	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	4, 826, 471	57, 551	[5] 36, 386
1928	36, 811, 717	21, 391, 381	15, 016, 443	289, 023	45, 994	20, 106	[5] 48, 770
1932	39, 751, 438	15, 761, 841	22, 821, 857	918, 057	64, 823	81, 869	102, 991
1936	45, 647, 117	16, 679, 583	27, 476, 673	196, 832	1, 176, 788	37, 082	80, 159
1940	49, 820, 312	[6] 22, 304, 400	[7] 26, 826, 742	110, 428	[6] [7] 472, 431	57, 732	48, 579
1944	47, 976, 263	22, 006, 285	[8] 24, 776, 864	106, 442	[8] 1, 011, 918	74, 754	----------

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

[2] For 1888, Union Labor Party; 1892, 1900, and 1904, Populist; 1896, National Democrat; 1908, Populist and Independent; 1912 and 1916, Progressive; 1920, Farmer-Labor; 1928 to 1944, miscellaneous. For 1924, votes for La Follette-Wheeler electors, variously designated as Independent Progressive, Progressive, Socialist, Socialist and Independent, Farmer-Labor, etc.

[3] Democrat-Populist.

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

[5] Workers.

[6] Included with miscellaneous are 798 Union votes cast in endorsement of Republican candidate.

[7] Included with miscellaneous are 417,418 American Labor votes cast in endorsement of Democratic candidate.

[8] Included with miscellaneous are 496,405 American Labor and 329,235 Liberal votes cast in endorsement of Democratic candidate.

Sources: 1888–1920, reports of State officials on file in Department of State. 1924, U. S. Congress, Clerk of the House; biennial report, Statistics of Presidential and Congressional Election. Thereafter, Dept. of Commerce, Bur. of Census; Elections, 1944: No. 5, Vote Cast in Presidential and Congressional Elections, 1928–1944.

No. 339.—Vote for Presidential Electors, by Major Political Parties, by States: 1940 and 1944

STATE	1940				1944			
	Total	Democratic	Republican	Other parties	Total	Democratic	Republican	Other parties
Total	**49,820,312**	[1] 26,826,742	[1] 22,304,400	689,170	47,976,263	[1] 24,776,864	22,006,285	1,193,114
Alabama	294,219	250,726	42,184	1,309	244,743	198,918	44,540	1,285
Arizona	150,039	95,267	54,030	742	137,634	80,926	56,287	421
Arkansas	201,838	158,622	42,122	1,094	212,956	148,965	63,551	440
California	3,268,791	1,877,618	1,351,419	39,754	3,520,875	1,988,564	1,512,965	19,346
Colorado	549,004	265,554	279,576	3,874	505,039	234,331	268,731	1,977
Connecticut	781,502	417,621	[2] 361,021	[2] 2,860	831,990	435,146	390,527	6,317
Delaware	136,374	74,599	61,440	335	125,361	68,166	56,747	448
Florida	485,492	359,334	126,158	----------	482,592	339,377	143,215	----------
Georgia	312,553	265,194	23,934	23,425	328,109	268,187	56,507	3,415
Idaho	235,168	127,842	106,553	773	208,321	107,399	100,137	785
Illinois	4,217,935	2,149,934	2,047,240	20,761	4,036,061	2,079,479	1,939,314	17,268
Indiana	1,782,747	874,063	899,466	9,218	1,672,091	781,403	875,891	14,797
Iowa	1,215,430	578,800	632,370	4,260	1,052,599	499,876	547,267	5,456
Kansas	860,297	364,725	489,169	6,403	733,776	287,458	442,096	4,222
Kentucky	970,063	557,222	410,384	2,457	867,921	472,589	392,448	2,884
Louisiana	372,305	319,751	52,446	108	349,383	281,564	67,750	69
Maine	320,840	156,478	163,951	411	296,400	140,631	155,434	335
Maryland	660,104	384,546	269,534	6,024	608,439	315,490	292,949	----------
Massachusetts	2,026,993	1,076,522	939,700	10,771	1,960,665	1,035,296	921,350	4,019
Michigan	2,085,929	1,032,991	1,039,917	13,021	2,205,223	1,106,899	1,084,423	13,901
Minnesota	1,251,188	644,196	596,274	10,718	1,125,529	589,864	527,416	8,249
Mississippi	175,824	168,267	2,814	4,743	180,080	158,515	3,742	17,823
Missouri	1,833,729	958,476	871,009	4,244	1,571,677	807,356	761,175	3,146
Montana	247,873	145,698	99,579	2,596	207,355	112,556	93,163	1,636
Nebraska	615,878	263,677	352,201	----------	563,126	233,246	329,880	----------
Nevada	53,174	31,945	21,229	----------	54,234	29,623	24,611	----------
New Hampshire	235,419	125,292	110,127	----------	229,625	119,663	109,916	46
New Jersey	1,974,920	1,016,442	945,478	13,000	1,963,761	987,874	961,335	14,552
New Mexico	183,014	103,699	79,315	----------	152,225	81,389	70,688	148
New York	6,301,596	[3] 2,834,500	3,027,478	[3] 439,618	6,316,790	[4] 2,478,598	2,987,647	[4] 850,545
North Carolina	822,648	609,015	213,633	----------	790,554	527,399	263,155	----------
North Dakota	280,775	124,036	154,590	2,149	220,171	100,144	118,535	1,492
Ohio	3,319,912	1,733,139	1,586,773	----------	3,153,056	1,570,763	1,582,293	----------
Oklahoma	826,212	474,313	348,872	3,027	722,636	401,549	319,424	1,663
Oregon	481,240	258,415	219,555	3,270	486,147	248,635	225,365	6,147
Pennsylvania	4,078,714	2,171,035	1,889,848	17,831	3,794,793	1,940,479	1,835,054	19,260
Rhode Island	321,148	182,182	138,653	313	299,276	175,356	123,487	433
South Carolina	99,830	95,470	1,727	2,633	103,375	90,601	4,547	8,227
South Dakota	308,427	131,362	177,065	----------	232,076	96,711	135,365	----------
Tennessee	522,823	351,601	169,153	2,069	510,692	308,707	200,311	1,674
Texas	1,041,168	840,151	199,152	1,865	1,150,326	821,605	191,425	137,296
Utah	247,819	154,277	93,151	391	248,319	150,088	97,891	340
Vermont	143,062	64,269	78,371	422	125,361	53,820	71,527	14
Virginia	346,607	235,961	109,363	1,283	388,485	242,276	145,243	966
Washington	793,833	462,145	322,123	9,565	856,328	486,774	361,689	7,865
West Virginia	868,076	495,662	372,414	----------	715,596	392,777	322,819	----------
Wisconsin	1,405,540	704,821	679,206	21,513	1,339,152	650,413	674,532	14,207
Wyoming	112,240	59,287	52,633	320	101,340	49,419	51,921	----------

[1] Excludes vote cast by endorsing parties in Connecticut and New York: see State detail in notes 2, 3, and 4 following.
[2] Included in "other" are 798 Union votes cast in endorsement of Republican candidate.
[3] Included in "other" are 417, 418 American Labor votes cast in endorsement of Democratic candidate.
[4] Included in "other" are 496,405 American Labor and 329,235 Liberal votes cast in endorsement of Democratic candidate.

Source: Department of Commerce, Bureau of the Census; Elections, 1944: No. 5, Vote Cast in Presidential and Congressional Elections, 1928–1944.

No. 340.—Electoral Vote for President, by Major Political Parties, by States: 1916 to 1944

STATE	1916		1920		1924		1928		1932		1936		1940		1944	
	Rep.	Dem.	Rep.	Dem.	Rep.	Dem.	Rep.	Dem.	Rep.	Dem.	Rep.	Dem.	Rep.	Dem.	Rep.	Dem.
Total	254	277	404	127	382	136	444	87	59	472	8	523	82	449	99	432
Plurality	-----	23	277	-----	246	-----	357	-----	-----	413	-----	515	-----	367	-----	333
Ala	-----	12	-----	12	-----	12	-----	12	-----	11	-----	11	-----	11	-----	11
Ariz	-----	3	3	-----	3	-----	3	-----	-----	3	-----	3	-----	3	-----	4
Ark	-----	9	-----	9	-----	9	-----	9	-----	9	-----	9	-----	9	-----	9
Calif	-----	13	13	-----	13	-----	13	-----	-----	22	-----	22	-----	22	-----	25
Colo	-----	6	6	-----	6	-----	6	-----	-----	6	-----	6	6	-----	6	-----
Conn	7	-----	7	-----	7	-----	7	-----	8	-----	-----	8	-----	8	-----	8
Del	3	-----	3	-----	3	-----	3	-----	3	-----	-----	3	-----	3	-----	3
Fla	-----	6	-----	6	-----	6	6	-----	-----	7	-----	7	-----	7	-----	8
Ga	-----	14	-----	14	-----	14	-----	14	-----	12	-----	12	-----	12	-----	12
Idaho	-----	4	4	-----	4	-----	4	-----	-----	4	-----	4	-----	4	-----	4
Ill	29	-----	29	-----	29	-----	29	-----	-----	29	-----	29	-----	29	-----	28
Ind	15	-----	15	-----	15	-----	15	-----	-----	14	-----	14	14	-----	13	-----
Iowa	13	-----	13	-----	13	-----	13	-----	-----	11	-----	11	11	-----	10	-----
Kans	-----	10	10	-----	10	-----	10	-----	-----	9	-----	9	9	-----	8	-----
Ky	-----	13	-----	13	13	-----	13	-----	-----	11	-----	11	-----	11	-----	11
La	-----	10	-----	10	-----	10	-----	10	-----	10	-----	10	-----	10	-----	10
Maine	6	-----	6	-----	6	-----	6	-----	5	-----	5	-----	5	-----	5	-----
Md	-----	8	8	-----	8	-----	8	-----	-----	8	-----	8	-----	8	-----	8
Mass	18	-----	18	-----	18	-----	-----	18	-----	17	-----	17	-----	17	-----	16
Mich	15	-----	15	-----	15	-----	15	-----	-----	19	-----	19	19	-----	-----	19
Minn	12	-----	12	-----	12	-----	12	-----	-----	11	-----	11	-----	11	-----	11
Miss	-----	10	-----	10	-----	10	-----	10	-----	9	-----	9	-----	9	-----	9
Mo	-----	18	18	-----	18	-----	18	-----	-----	15	-----	15	-----	15	-----	15
Mont	-----	4	4	-----	4	-----	4	-----	-----	4	-----	4	-----	4	-----	4
Nebr	-----	8	8	-----	8	-----	8	-----	-----	7	-----	7	7	-----	6	-----
Nev	-----	3	3	-----	3	-----	3	-----	-----	3	-----	3	-----	3	-----	3
N. H	-----	4	4	-----	4	-----	4	-----	4	-----	-----	4	-----	4	-----	4
N. J	14	-----	14	-----	14	-----	14	-----	-----	16	-----	16	-----	16	-----	16
N. M	-----	3	3	-----	3	-----	3	-----	-----	3	-----	3	-----	3	-----	4
N. Y	45	-----	45	-----	45	-----	45	-----	-----	47	-----	47	-----	47	-----	47
N. C	-----	12	-----	12	-----	12	12	-----	-----	13	-----	13	-----	13	-----	14
N. Dak	-----	5	5	-----	5	-----	5	-----	-----	4	-----	4	4	-----	4	-----
Ohio	-----	24	24	-----	24	-----	24	-----	-----	26	-----	26	-----	26	25	-----
Okla	-----	10	10	-----	-----	10	10	-----	-----	11	-----	11	-----	11	-----	10
Oreg	5	-----	5	-----	5	-----	5	-----	-----	5	-----	5	-----	5	-----	6
Pa	38	-----	38	-----	38	-----	38	-----	36	-----	-----	36	-----	36	-----	35
R. I	5	-----	5	-----	5	-----	-----	5	-----	4	-----	4	-----	4	-----	4
S. C	-----	9	-----	9	-----	9	-----	9	-----	8	-----	8	-----	8	-----	8
S. Dak	5	-----	5	-----	5	-----	5	-----	-----	4	-----	4	4	-----	4	-----
Tenn	-----	12	12	-----	-----	12	12	-----	-----	11	-----	11	-----	11	-----	12
Tex	-----	20	-----	20	-----	20	20	-----	-----	23	-----	23	-----	23	-----	23
Utah	-----	4	4	-----	4	-----	4	-----	-----	4	-----	4	-----	4	-----	4
Vt	4	-----	4	-----	4	-----	4	-----	3	-----	3	-----	3	-----	3	-----
Va	-----	12	-----	12	-----	12	12	-----	-----	11	-----	11	-----	11	-----	11
Wash	-----	7	7	-----	7	-----	7	-----	-----	8	-----	8	-----	8	-----	8
W. Va	7	1	8	-----	8	-----	8	-----	-----	8	-----	8	-----	8	-----	8
Wis	13	-----	13	-----	(1)	(1)	13	-----	-----	12	-----	12	-----	12	12	-----
Wyo	-----	3	3	-----	3	-----	3	-----	-----	3	-----	3	-----	3	3	-----

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

Sources: 1916 and 1920, Journal of the Senate, Washington, D. C.; 1924–44, U. S. Congress, Clerk of the House; biennial report, Statistics of Presidential and Congressional Election.

No. 341.—Apportionment of Congressional Representation, by States, From Adoption of Constitution to 1940

[Until 1940, population for apportionment purposes excluded Indians not taxed and, until 1870, two-fifths of slaves. In 1940, all Indians were held subject to Federal taxation. Until 1850, apportionment ratios chosen arbitrarily; 1850 to 1900, ratios were apportionment population of U. S. divided by number of Representatives; from 1910 on, apportionments computed from priority lists, not from ratios. No apportionment in 1920. For discussion of apportionment methods, see S. Doc. No. 304, 76th Cong., 3d sess., "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	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	6	5	4
Nevada									[6] 1	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; Sixteenth Census Reports, Population, Volume I.

No. 342.—Vote for United States Senators, by Major Political Parties, by States: 1944 and 1946

[Years in which no regular elections occur indicated by leaders. Elections to fill vacancies for unexpired terms excluded]

State	1944				1946			
	Total	Democratic	Republican	Other parties	Total	Democratic	Republican	Other parties
Alabama	247,749	202,604	41,983	3,162				
Arizona	130,226	90,335	39,891		116,239	80,415	35,022	802
Arkansas	214,441	182,499	31,942					
California	3,305,234	1,728,155	1,576,553	526	2,639,465	1,167,161	1,428,067	44,237
Colorado	494,888	214,335	277,410	3,143				
Connecticut	828,497	430,716	391,748	6,033	682,921	276,424	381,328	25,169
Delaware					113,513	50,910	62,603	
Florida	470,959	335,685	135,258	16	198,640	156,232	42,408	
Georgia	272,545	272,541		4				
Idaho	209,469	107,096	102,373					
Illinois	3,913,926	2,059,023	1,841,793	13,110				
Indiana	1,651,385	807,766	829,489	14,130	1,347,434	584,288	739,809	23,337
Iowa	1,021,687	494,229	523,963	3,495				
Kansas	669,191	272,053	387,090	10,048				
Kentucky	846,627	464,053	380,425	2,149				
Louisiana	287,391	287,365		26				
Maine					175,014	63,799	111,215	
Maryland	558,430	344,725	213,705		472,232	237,232	235,000	
Massachusetts					1,662,055	660,200	989,736	12,119
Michigan					1,618,720	517,923	1,085,570	15,227
Minnesota					878,731	[1] 349,520	517,775	11,436
Mississippi					46,747	46,747		
Missouri	1,557,103	776,790	778,778	1,535	1,086,241	511,544	572,556	2,141
Montana					190,566	86,476	101,901	2,189
Nebraska					382,958	111,750	271,208	
Nevada	52,411	30,595	21,816		50,354	22,553	27,801	
New Hampshire	217,057	106,508	110,549					
New Jersey					1,367,155	548,458	799,808	18,889
New Mexico					133,282	68,650	64,632	
New York	6,209,317	[2] 2,485,735	2,899,497	[2] 824,085	4,867,477	[3] 1,688,887	2,559,365	[3] 619,225
North Carolina	759,850	533,813	226,037					
North Dakota	210,422	95,102	69,530	45,790	165,382	38,368	88,210	38,804
Ohio	2,983,878	1,483,069	1,500,809		2,237,269	947,610	1,275,774	13,885
Oklahoma	702,394	390,851	309,222	2,321				
Oregon	443,235	174,140	269,095					
Pennsylvania	3,730,392	1,864,732	1,840,943	24,717	3,127,860	1,245,338	1,853,458	29,064
Rhode Island					273,528	150,748	122,780	
South Carolina	101,736	94,556	3,214	3,966				
South Dakota	227,447	82,199	145,248					
Tennessee					218,714	145,654	57,238	15,822
Texas					380,681	336,931	43,750	
Utah	248,280	148,748	99,532		197,399	96,257	101,142	
Vermont	123,248	42,136	81,094	18	73,340	18,594	54,729	17
Virginia					252,863	163,960	77,005	11,898
Washington	819,879	452,013	364,356	3,510	660,342	298,683	358,847	2,812
West Virginia					542,768	273,151	269,617	
Wisconsin	1,256,480	537,144	634,513	84,823	1,014,594	378,772	620,430	15,392
Wyoming					81,557	45,843	35,714	

[1] Democratic-Farmer-Labor party.
[2] Included in "other" are 483,785 American Labor and 325,056 Liberal votes cast in endorsement of Democratic candidate.
[3] Included in "other" are 435,846 American Labor and 183,379 Liberal votes cast in endorsement of Democratic candidate.

Sources: Department of Commerce, Bureau of the Census: Elections, 1944: No. 5, Vote Cast in Presidential and Congressional Elections, 1928-44; U. S. Congress, Clerk of the House; Statistics of the Congressional Election of Nov. 5, 1946, corrected to Feb. 13, 1947.

No. 343.—Vote for United States Representatives, by Major Political Parties, by States: 1944 and 1946

State	1944				1946			
	Total	Democratic	Republican	Other parties	Total	Democratic	Republican	Other parties
Alabama	[1] 222,338	200,462	21,876	----------	[1] 179,488	165,383	14,105	----------
Arizona	[2] 128,036	88,532	39,035	469	[2] 112,812	74,948	37,033	831
Arkansas	[1] 217,207	200,692	16,515	----------	[1] 151,333	143,252	2,881	5,200
California	3,007,499	[3] 1,519,190	[3] 1,479,443	8,866	2,335,262	[3] 1,105,646	[3] 1,203,346	26,270
Colorado	493,862	210,275	281,578	2,009	332,072	145,692	184,519	1,861
Connecticut	825,116	420,505	402,163	2,448	674,499	281,709	374,545	18,245
Delaware	126,440	63,649	62,378	413	112,621	49,105	63,516	----------
Florida	[1] 416,372	353,170	63,183	19	[1] 186,763	151,123	35,640	----------
Georgia	[1] 274,374	271,442	----------	2,932	[1] 161,578	141,961	----------	19,617
Idaho	205,579	105,830	99,749	----------	178,758	77,740	101,018	----------
Illinois	3,874,845	1,933,888	1,939,543	1,414	3,446,920	1,500,635	1,946,276	9
Indiana	1,651,216	767,157	872,720	11,339	1,332,648	588,644	725,622	18,382
Iowa	972,759	420,340	552,046	373	593,076	228,039	365,037	----------
Kansas	664,192	245,860	418,332	----------	554,860	223,173	328,642	3,045
Kentucky	843,843	459,936	381,552	2,355	[1] 583,302	271,480	311,502	320
Louisiana	[1] 282,569	282,569	----------	----------	[1] 106,009	100,357	5,651	1
Maine	183,771	53,861	129,910	----------	174,248	63,860	110,388	----------
Maryland	544,324	304,195	240,129	----------	444,955	232,498	212,457	----------
Massachusetts	1,889,753	887,982	1,001,660	111	[1] 1,617,314	744,765	863,274	9,275
Michigan	2,163,487	1,028,171	1,126,956	8,360	1,604,732	619,318	975,363	10,051
Minnesota	1,109,109	[4] 452,945	653,150	3,014	875,005	[4] 357,758	514,784	2,463
Mississippi	[1] 152,712	147,579	5,133	----------	[1] 50,037	50,037	----------	----------
Missouri	1,520,412	797,940	722,336	136	1,084,741	517,980	566,296	465
Montana	197,217	118,131	77,513	1,573	190,088	95,982	93,265	841
Nebraska	514,926	165,749	336,400	12,777	372,040	118,800	248,724	4,516
Nevada	51,744	32,648	19,096	----------	49,046	20,187	28,859	----------
New Hampshire	215,857	102,374	113,448	35	161,092	61,220	99,872	----------
New Jersey	1,859,425	860,326	988,108	10,991	1,381,993	553,964	815,261	12,768
New Mexico	[2] 151,888	85,244	66,644	----------	[2] 126,939	66,420	60,519	----------
New York	6,024,597	[5] 2,491,359	[5] 2,827,282	[5] 705,956	4,705,410	[6] 1,632,038	[6] 2,522,927	[6] 550,445
North Carolina	754,658	524,274	230,384	----------	[1] 452,222	277,277	174,945	----------
North Dakota	[2] 197,594	56,699	101,007	39,888	[2] 144,394	41,189	103,205	----------
Ohio	2,954,334	1,392,534	1,560,440	1,360	2,216,750	943,881	1,262,164	10,705
Oklahoma	684,560	401,232	282,279	1,049	492,141	287,978	204,163	----------
Oregon	442,476	170,264	272,212	----------	334,670	117,665	217,005	----------
Pennsylvania	3,712,570	[7] 1,880,631	1,827,055	[7] 4,884	3,111,987	1,306,723	1,795,552	9,712
Rhode Island	293,481	175,369	118,010	102	272,394	148,717	122,787	890
South Carolina	100,862	97,360	3,495	7	[1] 26,357	26,066	----------	291
South Dakota	225,738	78,850	146,888	----------	157,805	58,073	99,732	----------
Tennessee	[1] 398,622	260,694	131,714	6,214	[1] 193,448	126,530	58,704	8,214
Texas	[1] 1,058,419	996,013	62,304	102	[1] 347,395	330,368	16,998	29
Utah	247,681	149,599	98,082	----------	196,672	95,486	101,186	----------
Vermont	123,036	46,230	76,800	6	73,066	26,056	46,985	25
Virginia	[1] 342,980	239,347	71,604	32,029	[1] 253,864	167,919	81,626	4,319
Washington	803,093	426,036	375,554	1,503	644,930	267,187	375,715	2,028
West Virginia	718,509	389,738	328,771	----------	537,357	269,306	268,051	----------
Wisconsin	[1] 1,162,858	408,714	624,833	129,311	[1] 983,918	312,289	615,287	56,342
Wyoming	96,102	42,569	53,533	----------	79,438	34,956	44,482	----------

[1] In some districts one or the other of the major parties had no candidates.
[2] No representatives were elected from districts, but more than one was elected from the State at large in Arizona, New Mexico, and North Dakota. In these States each total is the sum of votes cast for that candidate of each party receiving the highest vote.
[3] In California a person may be the candidate of one or more parties for the same office, so that party votes for candidates are not segregable. The party vote shown is computed by assigning to a party the total of votes for candidates who are members of that party.
[4] Democratic-Farmer-Labor party.
[5] Included in "other" are 416,247 American Labor, 161,209 Liberal, and 4,457 Good Government votes cast for Democratic candidates, and 435 Jeffersonian votes cast for a Republican candidate.
[6] Included in "other" are 240,394 American Labor, 47,138 Liberal, 708 Veterans-Farmer votes cast for Democratic candidates; 7,267 American Labor, 571 Veteran Victory, 9,761 Liberal votes cast for Republican candidates. Included among Democratic votes are 27,341 Democratic votes cast for the American Labor candidate.
[7] Included in "other" are 86 independent votes cast for a Democratic candidate.

Sources: Department of Commerce, Bureau of the Census; Elections, 1944: No. 5, Vote Cast in Presidential and Congressional Elections, 1928–44; U. S. Congress, Clerk of the House; Statistics of the Congressional Election of Nov. 5, 1946, corrected to Feb. 13, 1947.

No. 344.—Congressional and Principal State Offices Elective in 1946 and 1947

[Excludes elections in 1946 and 1947 to fill unexpired terms. Asterisk (*) denotes office to be filled as of the expiration of the regular term; a letter replaces the asterisk in the auditor column. NE—Not an elective office]

State	U. S. Congress		State Legislature		Principal Executive and Administrative Offices							State Supreme (or highest) Court Justices [1]
	Senators	Representatives	Senators	Representatives	Governor	Lieut. Governor	Sec. of State	Attorney General	Treasurer	Auditor (A) Comptroller (C)	Supt. of Pub. Inst.	
1946												
Alabama	------	9	35	106	(*)	(*)	(*)	(*)	(*)	A	(*)	2 of 7
Arizona	1	2	19	58	(*)	NE	(*)	(*)	(*)	A	(*)	1 of 3
Arkansas	------	7	17 of 35	100	(*)	(*)	(*)	(*)	(*)	A	NE	1 of 7
California	1	23	20 of 40	80	(*)	(*)	(*)	(*)	(*)	C	(*)	[2] 2 of 7
Colorado	------	4	17 of 35	65	(*)	(*)	(*)	(*)	(*)	A	(*)	2 of 7
Connecticut	1	6	36	272	(*)	(*)	(*)	(*)	(*)	C	NE	NE
Delaware	1	1	7 of 17	35	------	------	NE	(*)	(*)	A	NE	NE
Florida	1	6	19 of 38	95	------	NE	------	------	------	------	------	2 of 7
Georgia	------	10	52	205	(*)	(*)	(*)	(*)	(*)	C	(*)	2 of 6
Idaho	------	2	44	59	(*)	(*)	(*)	(*)	(*)	A	(*)	2 of 5
Illinois	------	26	26 of 51	153	------	------	------	------	------	------	(*)	------
Indiana	1	11	25 of 50	100	------	------	(*)	------	(*)	A	(*)	1 of 5
Iowa	------	8	21 of 50	108	(*)	(*)	(*)	(*)	(*)	A	(*)	3 of 9
Kansas	------	6	------	125	(*)	(*)	(*)	(*)	(*)	A	(*)	2 of 7
Kentucky	------	9	------	------	------	------	------	------	------	------	------	[3] 1 of 7
Louisiana	------	8	------	------	------	------	------	------	------	------	------	[3] 1 of 7
Maine	1	3	33	151	(*)	NE	NE	NE	NE	NE	NE	NE
Maryland	1	6	29	123	(*)	(*)	NE	(*)	NE	C	NE	3 of 8
Massachusetts	1	14	40	240	(*)	(*)	(*)	(*)	(*)	A	NE	NE
Michigan	1	17	32	100	(*)	(*)	(*)	(*)	(*)	A	------	------
Minnesota	1	9	67	131	(*)	(*)	(*)	(*)	(*)	A	NE	2 of 7
Mississippi	1	7	------	------	------	------	------	------	------	------	------	------
Missouri	1	13	17 of 34	150	------	------	------	------	------	------	(*)	[2] 1 of 7
Montana	1	2	28 of 56	90	------	------	------	------	------	------	------	2 of 5
Nebraska	1	4	(4)	43	(*)	(*)	(*)	(*)	(*)	A	------	3 of 7
Nevada	1	1	10 of 17	40	(*)	(*)	(*)	(*)	(*)	C	(*)	1 of 3
New Hampshire	------	2	24	398	(*)	NE	NE	NE	NE	NE	NE	NE
New Jersey	1	14	7	60	(*)	NE	------	NE	NE	NE	NE	NE
New Mexico	1	2	------	49	(*)	(*)	(*)	(*)	(*)	A	(*)	2 of 5
New York	1	45	56	150	(*)	(*)	NE	(*)	NE	C	NE	1 of 7
North Carolina	------	12	50	120	------	------	------	------	------	------	------	2 of 7
North Dakota	1	2	25 of 49	113	(*)	(*)	(*)	(*)	(*)	A	(*)	1 of 5
Ohio	1	23	36	139	(*)	(*)	(*)	(*)	(*)	------	NE	2 of 7
Oklahoma	------	8	22 of 44	118	(*)	(*)	(*)	(*)	(*)	A	(*)	3 of 9
Oregon	------	4	15 of 30	60	(*)	NE	(*)	(*)	(*)	NE	(*)	1 of 7
Pennsylvania	1	33	25 of 50	208	(*)	(*)	NE	NE	------	------	NE	------
Rhode Island	1	2	44	100	(*)	(*)	(*)	(*)	(*)	NE	NE	NE
South Carolina	------	6	23 of 46	124	(*)	(*)	(*)	(*)	(*)	C	(*)	NE
South Dakota	------	2	35	75	(*)	(*)	(*)	(*)	(*)	A	(*)	2 of 5
Tennessee	1	10	33	99	(*)	NE	NE	NE	NE	NE	NE	------
Texas	1	21	15 of 31	150	(*)	(*)	NE	(*)	(*)	C	(*)	1 of 3
Utah	1	2	11 of 23	60	------	NE	------	------	------	------	------	1 of 5
Vermont	1	1	30	246	(*)	(*)	(*)	(*)	(*)	A	NE	NE
Virginia	1	9	------	------	------	------	NE	------	NE	NE	NE	NE
Washington	1	6	23 of 46	99	------	------	------	------	------	------	------	3 of 9
West Virginia	1	6	16 of 32	94	------	NE	------	------	------	------	------	------
Wisconsin	1	10	17 of 33	100	(*)	(*)	(*)	(*)	(*)	NE	------	1 of 7
Wyoming	1	1	13 of 27	56	(*)	NE	(*)	NE	(*)	A	(*)	------
1947												
Kentucky	------	------	19 of 38	100	(*)	(*)	(*)	(*)	(*)	A	(*)	------
Michigan	------	------	------	------	------	------	------	------	------	------	(*)	2 of 8
Mississippi	------	------	49	140	(*)	(*)	(*)	(*)	(*)	A	(*)	[3] 1 of 6
New Jersey	------	------	7 of 21	60	------	NE	NE	NE	NE	NE	NE	NE
Pennsylvania	------	------	------	------	------	------	NE	NE	------	------	NE	------
Virginia	------	------	40	100	------	------	NE	------	NE	NE	NE	NE
Wisconsin	------	------	------	------	------	------	------	------	------	NE	------	1 of 7

[1] Other judgeships elective from judicial districts larger than counties: In 1946 in Alabama, Arkansas, California, Colorado, Georgia, Idaho, Indiana, Kansas, Minnesota, Mississippi, Missouri, Nevada, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, South Dakota, Texas, Wisconsin, Wyoming; in 1947 in Michigan, Pennsylvania, Wisconsin.

[2] Confirmatory election only.

[3] In a Supreme Court district.

[4] Nebraska has a one-house legislature.

Source: Department of Commerce, Bureau of the Census; annual report, Elections Calendar.

14. National Government Finances

The Government's proposed budget for the ensuing fiscal year is transmitted to the Congress by the President in January, and contains the President's recommendations for appropriations for the maintenance of the various departments and establishments. The Treasury Department publishes a "Digest of Appropriations" each year, which summarizes appropriation legislation enacted by the Congress, and also publishes yearly the "Combined Statement of Receipts, Expenditures and Balances," which is an abstract of the books of the Treasury relating to all of the receipt and appropriation accounts of the Government.

The day-to-day financial operations of the Federal Government are reflected in the "Daily Statement of the United States Treasury," which covers all of the receipts and expenditures of the Government, including those arising under public debt operations, and also exhibits a "Statement of the Public Debt," as of the end of the month, on the first working day of the next month, and certain other special statements on the 15th day of each month. The "Treasury Bulletin," a monthly publication, contains analytical material on fiscal operations and related Treasury activities. The "Annual Report of the Secretary of the Treasury" is a convenient summary of yearly data relating to somewhat broader fields, and, in addition, contains texts of most of the public documents relating to fiscal policy and operations. The "Annual Report of the Commissioner of Internal Revenue" gives a detailed account of tax collections by kind of tax and by geographic area.

Two other special aspects of Federal finances are dealt with in the "Circulation Statement of United States Money" (monthly) and "Prices and Yields of Public Marketable Securities . . ." (monthly), both issued by the Treasury Department. See table 413–415, and 496, pp. 405–408, and 465.

Data from income tax returns are compiled by the Bureau of Internal Revenue of the Treasury Department in accordance with Section 63 of the Internal Revenue Code, which requires the preparation and publication annually of statistics reasonably available with respect to the operation of the income tax laws. The annual report, Statistics of Income, Part 1, is compiled from data reported on individual income tax returns, taxable fiduciary income tax returns, Federal estate tax returns, and gift tax returns. Statistics of Income, Part 2, also published annually, presents data from corporation income and declared value excess-profits tax returns, corporation excess-profits tax returns, and personal holding company returns. Data from these reports appear on pages 331–364.

ACCOUNTS THROUGH WHICH TREASURY OPERATIONS ARE EFFECTED

All receipts of the Government are covered into the General Fund of the Treasury, from which all expenditures are made. No money may be drawn from the Treasury except in accordance with appropriations made by law.

Receipts and expenditures are classified in the Treasury's records according to the class of accounts through which operations are effected. Transactions are segregated in order to exhibit separately those effected through general and special accounts, as contrasted with those effected through trust accounts. A brief description of the items handled through these accounts is as follows:

1. General accounts.—The principal categories of general account receipts are income taxes, miscellaneous internal revenue, employment taxes, customs, and miscellaneous receipts, such as proceeds from the sale of surplus property.

There are five classes of appropriations payable through the general accounts of the Treasury, namely: (a) annual appropriations, which are available for incurring obligations only during a specified fiscal year; (b) multiple-year appropriations, which are available for incurring obligations for a definite period in excess of one fiscal year; (c) continuing (no year) appropriations, which are available for incurring obligations

until the appropriation is exhausted or until the object for which appropriated has been accomplished; (d) permanent-specific appropriations, which are fixed amounts provided for each of a series of years by permanent legislation, without annual action of Congress; and (e) permanent-indefinite appropriations, which are indefinite amounts (so much as may be necessary) provided by permanent legislation without annual action of Congress, such as the indefinite appropriation to cover interest on the public debt.

2. **Special accounts.**—Receipts in these accounts are generally funds received under special authorization of law which may be expended only for the particular purposes specified therein, and not for general purposes. The larger items have been those receipts for the reclamation fund and receipts under the Mineral Leasing Act, the national forest funds, war contributions, and deposits for defense aid under lend-lease legislation.

3. **Trust accounts.**—Trust account receipts are those received for the benefit of individuals or groups of individuals and are to be used for the purposes specified in the trust, and are not, therefore, available for general expenditures. An example of a trust account is the Federal old-age and survivors insurance trust fund, to which amounts equivalent to the receipts from the taxes on employment levied for the support of old-age benefits are automatically appropriated.

BASIS OF TABLES

A number of different bases are used in compiling data relating to Federal finances, as explained below, and the basis used is noted at the head of each table.

Most tables at present dealing with Federal fiscal affairs are compiled on the basis of the Daily Treasury Statement. This statement is compiled from the latest daily financial reports received from Government depositaries and Treasury offices holding Government funds, and, because of the promptness with which the information is obtained and made public, it has come into general use as reflecting the Government's finances and the condition of the Treasury from day to day. Statements for a given period compiled from the records of the agents handling Government funds may differ from the Daily Treasury Statement because of the timing difference. The Daily Treasury Statement for a given period includes items for a previous period received too late for inclusion in the Statement for that period, and does not include, of course, items not received in time for publication in the current period.

Other tables are on bases reflecting the accounts or statistics of the various Treasury offices compiling them for the definite period under review. Such other bases are the following:

Public debt accounts.—Tables on this basis reflect the audited accounts of the Bureau of the Public Debt for the actual transactions of the period under review.

Warrants issued.—By law, warrants evidence the formal covering of receipts into the Treasury. The term when relating to expenditures merely refers to the advance of funds to disbursing officers for expenditure, and tables when compiled on this basis show expenditures considerably in advance of actual disbursement by disbursing officers.

Checks issued.—This term relates to expenditure statements made up on the basis of checks drawn by disbursing officers.

Collection basis.—Statements showing receipts on this basis are compiled from reports received by the various administrative offices from collecting officers in the field, such as actual collections recorded on their books by collectors of internal revenue and collectors of customs but without regard to the time of deposit of such collections to the credit of the Treasurer.

Further details with respect to Treasury accounting bases and procedures are shown on pages 265–267 of the Annual Report of the Secretary of the Treasury for the fiscal year 1947.

FIGURE L.—NET PUBLIC AND PRIVATE DEBT ON DECEMBER 31: 1916 TO 1946

[See table 376]

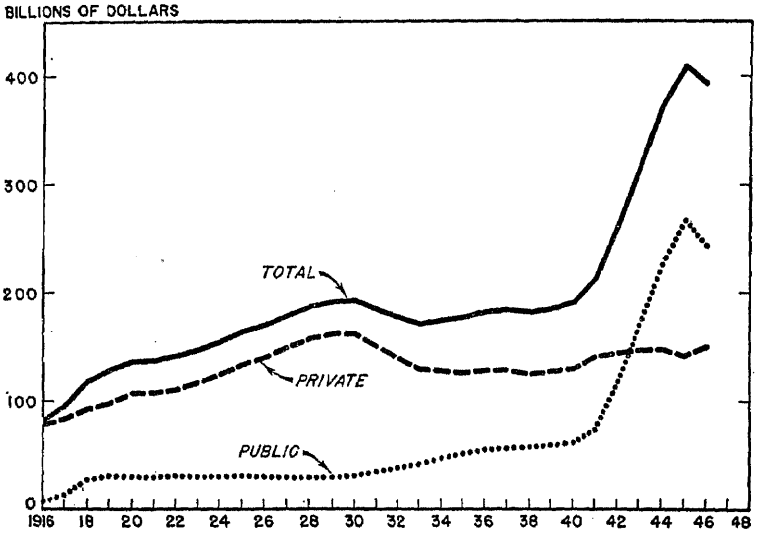
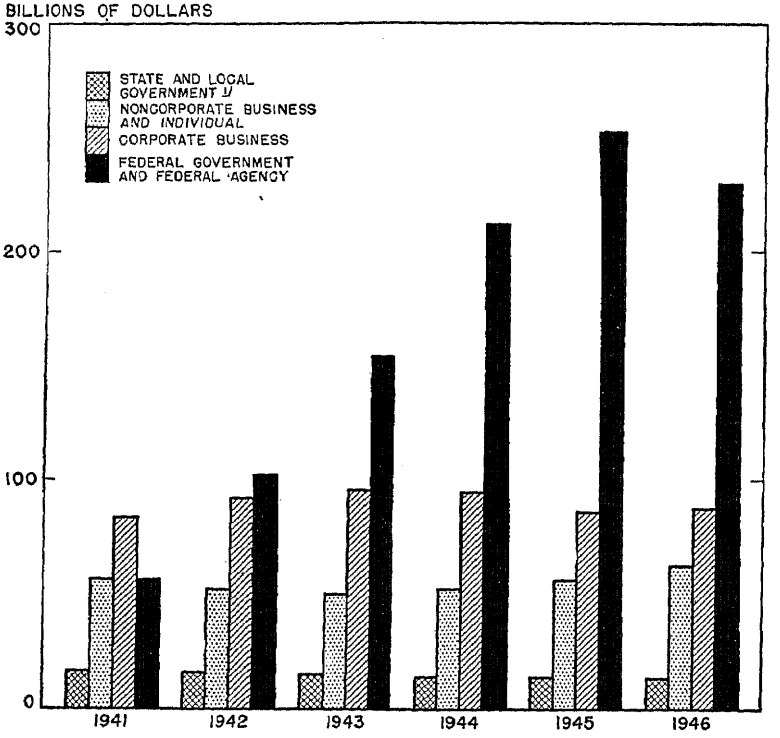


FIGURE M.—NET DEBT, BY COMPONENT PARTS, ON DECEMBER 31: 1941 TO 1946



[1] Data are as of June 30.

Source of figures L and M: Department of Commerce, Bureau of Foreign and Domestic Commerce.

No. 345.—Receipts, Expenditures, and Surplus or Deficit of the National Government: 1789 to 1947

[**In thousands of dollars.** On basis of warrants issued from 1789 through 1915, and thereafter on basis of daily Treasury statements except as noted. General, special, emergency, and trust accounts combined from 1789 through 1930; and thereafter trust accounts excluded. For explanation of bases and accounts, see general note on p. 318. For expenditures from trust accounts, etc., for 1946 and 1947, see table 346]

Yearly average or year ending June 30—	Receipts							Surplus (+) or deficit (−), receipts compared with expenditures
	Total	Customs [1]	Internal revenue		Sales of public lands [2]	Surplus postal receipts	Other receipts	
			Income and profits taxes	Other				
1789–1800 [3]	5,717	5,020	----------	[4] 375	[4] 9	[4] 30	283	−59
1801–1810 [5]	13,056	12,046	----------	201	457	[4] 22	330	+3,970
1811–1820 [5]	21,032	16,383	----------	1,545	1,624	51	1,430	−2,911
1821–1830 [5]	21,923	19,852	----------	32	1,389	(6)	650	+5,761
1831–1840 [5]	30,461	20,470	----------	5	7,452	(6)	2,533	+5,966
1841–1850 [5]	28,545	25,649	----------	[4] 1	2,085	----------	809	−5,553
1851–1860	60,237	54,498	----------	----------	4,583	----------	1,157	+74
1861–1865	160,907	68,989	[7] 28,005	[4] 54,566	555	----------	19,994	−522,878
1866–1870	447,301	178,903	50,604	171,316	2,110	----------	44,368	+69,659
1871–1875	336,830	186,200	7,760	112,217	2,223	----------	28,429	+49,370
1876–1880	288,124	146,594	(6)	116,697	1,025	----------	23,808	+32,526
1881–1885	366,961	201,963	[8] 29	132,102	6,086	----------	26,799	+109,270
1886–1890	375,448	216,557	----------	126,683	8,097	----------	24,111	+96,314
1891–1895	352,891	176,861	[9] 77	150,228	2,650	----------	23,136	−10,708
1896–1900	434,877	185,089	----------	206,623	1,526	----------	41,639	−22,574
1901–1905	559,481	260,117	----------	255,374	5,670	----------	38,321	+23,922
1906–1910	628,508	310,599	[10] 20,952	257,145	7,310	----------	49,265	−10,670
1911–1915	710,227	289,363	49,738	307,116	3,755	[11] 3,650	58,796	−10,025
1916–1920	3,433,553	225,301	1,952,471	893,212	1,813	[12] 37,237	381,065	−4,599,259
1921–1925	4,306,673	464,027	2,111,093	1,052,604	846	[13] 81,494	678,087	+293,211
1926	3,962,756	579,430	1,982,040	855,599	754	----------	544,932	+377,768
1927	4,129,394	605,500	2,224,993	644,422	621	----------	653,859	+635,810
1928	4,042,348	568,986	2,173,953	621,019	385	----------	678,006	+398,828
1929	4,033,250	602,263	2,330,712	607,308	315	----------	492,653	+184,787
1930	4,177,942	587,001	2,410,987	628,308	396	----------	551,250	+183,789
1931	3,189,639	378,354	1,860,394	569,387	230	----------	381,273	−901,959
1932	2,005,725	327,755	1,057,336	503,670	170	----------	116,794	−2,942,051
1933	2,079,697	250,750	746,206	858,218	103	----------	224,420	−2,245,453
1934	3,115,554	313,434	817,961	1,822,642	99	----------	161,417	−3,255,393
1935	3,800,467	343,353	1,099,119	2,178,571	87	----------	179,337	−3,782,966
1936	4,115,957	386,812	1,426,575	2,086,276	74	----------	216,219	−4,952,929
1937	[14] 5,028,840	486,357	2,163,414	[14] 2,168,726	71	----------	210,272	−3,252,540
1938	[14] 5,854,661	359,187	2,640,285	[14] 2,647,034	96	----------	208,060	−1,449,626
1939	[14] 5,164,824	318,837	2,188,757	[14] 2,469,464	248	----------	187,517	−3,600,514
1940	[14] 5,387,125	348,591	2,125,325	[14] 2,640,098	117	----------	272,995	−3,740,249
1941	[14] 7,607,212	391,870	3,469,638	[14] 3,230,736	178	----------	514,789	−5,167,678
1942	[14] 12,799,062	388,948	7,960,465	[14] 4,163,800	90	----------	285,759	−19,692,246
1943	[14] 22,281,643	324,291	16,093,669	[14] 4,947,297	129	----------	916,257	−55,900,706
1944	[14] 44,148,927	431,252	34,654,852	[14] 5,770,620	99	1,000	3,291,103	−49,594,588
1945	[14] 46,456,555	354,776	35,173,051	[14] 7,445,981	184	188,103	3,294,460	−53,948,042
1946	[14] 43,037,799	435,475	30,884,796	[14] 8,224,746	127	----------	3,492,655	−20,676,175
1947	[14] 43,258,833	494,078	29,305,568	[14] 8,629,970	143	12,000	4,817,074	+753,788

[1] Includes tonnage tax prior to 1932. Beginning 1932, tonnage tax is included in other receipts.
[2] On basis of warrants issued 1789 through 1930; thereafter, on basis of checks issued.
[3] Average for period Mar. 4, 1789, through Dec. 31, 1800.
[4] Averages are for entire period though there were no amounts under these items for certain years.
[5] Years ended Dec. 31, 1801, to 1842; average for 1841–50 is for period Jan. 1, 1841, through June 30, 1850.
[6] Less than $500.
[7] Average for 1863–65.
[8] Average for 1881 and 1884.
[9] One year only, 1895.
[10] One year only, 1910.
[11] Average for 1914 and 1915.
[12] Average for 1917–20.
[13] One year only, 1922.
[14] After deduction of net appropriations to Federal old-age and survivors insurance trust fund.

No. 345.—Receipts, Expenditures, and Surplus or Deficit of the National Government: 1789 to 1947—Continued

[In thousands of dollars]

Yearly average or year ending June 30—	Expenditures: Total	Civil and miscellaneous [15]	War department [15]	Navy department [15]	Indians [16]	Pensions [16] [17]	Postal deficiencies [18]	Interest on the public debt	Statutory debt retirements (sinking fund, etc.)
1789-1800 [19]	5,776	829	1,464	[20] 745	27	82	--------	2,629	--------
1801-1810 [19]	9,086	1,871	1,632	1,637	164	79	--------	3,704	--------
1811-1820 [19]	23,943	2,589	10,742	4,676	317	741	--------	4,877	--------
1821-1830 [19]	16,162	3,145	3,919	3,295	599	1,248	--------	3,956	--------
1831-1840 [19]	24,495	5,616	8,321	5,042	2,612	2,572	--------	[20] 331	--------
1841-1850 [19]	34,097	7,844	13,491	7,619	1,458	1,790	[20] 195	1,701	--------
1851-1860	60,163	21,233	15,784	11,997	3,267	1,531	[20] 3,574	2,776	--------
1861-1865	683,785	25,894	547,753	65,330	3,203	4,858	2,146	34,601	--------
1866-1870	377,642	54,525	127,816	28,383	4,488	23,428	[20] 3,562	135,441	--------
1871-1875	287,460	69,152	40,186	23,327	7,504	30,166	5,544	111,580	--------
1876-1880	255,598	56,819	37,170	15,990	5,405	35,051	4,972	100,191	--------
1881-1885	257,691	68,256	43,010	15,863	7,328	57,790	[20] 1,702	63,742	--------
1886-1890	279,134	82,365	40,085	17,872	6,429	82,657	5,699	44,027	--------
1891-1895	363,599	97,048	50,326	29,185	10,651	140,186	6,801	29,402	--------
1896-1900	457,451	97,171	111,278	48,086	11,832	141,642	9,279	38,164	--------
1901-1905	535,559	129,897	133,362	86,287	11,711	140,114	6,339	27,849	--------
1906-1910	639,178	155,679	169,050	112,872	15,338	151,329	12,237	22,673	--------
1911-1915	720,253	177,392	198,792	134,062	20,744	164,897	[21] 3,077	22,519	--------
1916-1920	8,082,912	3,375,797	3,212,420	882,132	30,833	187,143	[22] 2,045	375,371	[23] 29,298
1921-1925	4,013,462	1,297,889	540,176	427,748	42,125	244,784	52,571	973,696	434,473
1926	3,584,988	1,293,703	364,090	312,743	48,442	207,190	39,506	831,938	487,376
1927	3,493,585	1,204,376	369,114	318,909	36,792	230,556	27,263	787,020	519,555
1928	3,643,520	1,340,703	400,990	331,335	36,991	229,401	32,080	731,764	540,255
1929	3,848,463	1,471,453	425,947	364,562	34,087	229,781	94,700	678,330	549,604
1930	3,994,152	1,597,512	464,854	374,166	32,067	220,609	91,714	659,348	553,884
1931	4,091,598	1,800,641	478,419	354,071	26,779	234,403	145,644	611,560	440,082
1932	4,947,777	2,640,525	476,305	357,518	26,125	232,521	202,876	599,277	412,630
1933	4,325,150	2,015,093	434,621	349,373	22,722	234,990	117,380	689,365	461,605
1934	6,370,947	4,154,254	408,587	296,927	23,373	319,322	52,003	756,617	359,864
1935	7,583,434	4,798,994	487,995	436,266	27,919	373,805	63,970	820,926	573,558
1936	9,068,886	6,254,799	618,587	528,882	28,876	399,066	86,039	749,397	403,240
1937	8,281,380	5,651,369	628,104	556,674	36,933	396,047	41,897	866,384	103,971
1938	7,304,287	4,591,732	644,264	596,130	33,378	402,779	44,259	926,281	65,465
1939	8,765,338	5,893,651	695,256	672,722	46,964	416,721	41,237	940,540	58,246
1940	9,127,374	5,650,740	907,160	891,485	[24] 37,821	429,178	40,870	1,040,936	129,184
1941	12,774,890	4,851,136	3,938,943	2,313,058	[24] 33,588	433,148	30,064	1,110,693	64,261
1942	32,491,307	7,749,960	14,325,508	8,579,589	[24] 31,839	431,295	18,309	1,260,085	94,722
1943	78,182,349	12,475,133	42,525,563	20,888,349	[24] 24,665	442,394	14,621	1,808,160	3,463
1944	93,743,515	14,661,344	49,438,330	26,537,634	[24] 31,266	494,959	[25] *29,000*	2,608,980	2
1945	100,404,597	15,448,135	50,490,102	30,047,152	[24] 29,680	772,190	650	3,616,686	2
1946	[26] 63,713,973	[26] 14,387,007	27,986,769	15,160,754	[24] 35,495	1,261,415	160,572	4,721,958	4
1947	[26] 42,505,046	[26] 20,720,304	9,043,196	5,575,240	[24] 37,369	1,929,226	241,787	4,957,922	--------

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

[16] On basis of warrants issued from 1789 through 1930; thereafter on basis of checks issued.

[17] Includes only Army and Navy pensions for service prior to World War I, and fees for examining surgeons in Pension Bureau. Excludes payments made by War Risk Insurance Bureau and Veterans' Bureau to veterans of World War I and salaries under Bureau of Pensions, which are included in civil and miscellaneous expenditures.

[18] On basis of warrants issued prior to 1922. Excludes amounts transferred to civil service retirement and disability fund.

[19] See notes on corresponding periods, p. 321.

[20] See note 4, p. 321.

[21] Average for 1912, 1913, 1915.

[22] Average for 1916, 1918-20.

[23] Average for 1918-20.

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

[25] Excess of credits (deduct).

[26] Includes Government corporation (wholly owned), etc.

Source: Treasury Department, Annual Report of the Secretary; annual and current data appear in Daily Statement of the U. S. Treasury.

No. 346.—Receipts and Expenditures of the National Government, by Detailed Classifications: 1946 and 1947

[In thousands of dollars. For years ending June 30. On basis of daily Treasury statements. See general note, p. 318]

ITEM	1946	1947
BUDGET RECEIPTS AND EXPENDITURES		
Budget surplus (+) or deficit (−), including statutory debt retirements	−20,676,175	+753,788
Net budget receipts	43,037,799	43,258,833
Total budget expenditures, including statutory debt retirements	63,713,973	42,505,046
Budget receipts, total	**44,238,590**	**44,702,703**
Internal revenue	40,310,333	39,379,409
Income tax	30,884,796	29,305,568
Miscellaneous internal revenue	7,724,778	8,049,468
Social Security taxes	1,418,149	1,644,315
Taxes upon carriers and their employees	282,610	380,057
Railroad unemployment insurance contributions	12,912	14,174
Customs	435,475	494,078
Surplus property (act Oct. 3, 1944)	500,879	2,885,797
Principal and interest—foreign obligations	425	424
Proceeds of other government-owned securities	144,995	259,300
Panama Canal tolls, etc	20,654	21,234
Seigniorage	53,514	60,108
Surplus postal revenues		12,000
Other	2,759,405	1,576,179
Deduct net appropriations to Federal old-age and survivors insurance trust fund	1,200,792	1,443,870
Net budget receipts	43,037,799	43,258,833
Budget expenditures, total (including statutory debt retirements)	**63,713,973**	**42,505,046**
General budget expenditures, total	**14,558,511**	**24,322,825**
Agriculture Department	1,007,008	2,322,957
Farm Credit Administration and agencies	[1] *167,602*	[1] *137,488*
Federal Farm Mortgage Corporation	[1] *49,994*	[1] *49,000*
Federal land banks	[1] *114,987*	[1] *76,882*
Other	[1] *2,621*	[1] *11,606*
Farmers' Home Administration	30,369	43,936
Production and Marketing Administration	973,105	2,175,715
Administration of Sugar Act of 1937	57,281	57,159
Commodity Credit Corporation	500,000	1,563,289
Conservation and use of agricultural land resources	252,399	330,119
Exportation and domestic consumption of agricultural commodities	73,922	152,351
Federal Crop Insurance Act	33,334	24,563
Local Administration, Sec. 388, Agricultural Adjustment Act of 1938	28,300	22,000
National-State expenses, Sec. 392, Agricultural Adjustment Act of 1938	11,392	12,243
Parity Payments and Price Adjustment Act of 1938	7	288
Salaries and expenses, Marketing Service	16,429	13,663
Other	41	39
Rural Electrification Administration	11,190	9,053
Other	159,948	230,668
Unclassified	[1] *1*	1,074
Bretton Woods Agreements Act	158,750	1,426,250
Commerce Department	98,402	149,364
Civil Aeronautics activities	47,581	84,020
Other	50,821	65,344
Credit to United Kingdom		2,050,000
Export-Import Bank of Washington—capital stock	674,000	325,000
Federal Security Agency	624,131	911,376
Social Security Administration	515,784	716,300
Administrative expenses	29,341	12,425
Grants to States (social security)	486,444	703,870
Other		4
Other	108,346	195,076
Federal Works Agency	121,662	315,452
Public Buildings Administration	56,774	79,503
Public Roads Administration	46,349	187,409
Other	18,539	48,541
Interior Department	160,645	259,721
Reclamation projects	61,068	123,544
Other	99,576	136,177
Justice Department	72,161	101,017
Labor Department	22,403	107,340
National Housing Agency	40,315	385,127
Federal Public Housing Authority	37,044	377,160
Other	3,272	7,966
Panama Canal	17,622	19,633
Post Office Department (deficiency)	160,572	241,787
Current year	160,000	260,000
Prior years	572	[1] *18,213*
Railroad Retirement Board	5,881	8,752

For footnotes, see p. 325.

No. 346.—Receipts and Expenditures of the National Government, by Detailed Classifications: 1946 and 1947—Continued

[In thousands of dollars. For years ending June 30]

ITEM	1946	1947
BUDGET RECEIPTS AND EXPENDITURES—con.		
General budget expenditures—Continued		
River and harbor work and flood control	167,750	222,285
State Department	51,207	114,705
Tennessee Valley Authority	29,054	24,826
Treasury Department	8,099,067	8,532,321
Coast Guard [2]	----------	123,532
Interest on the public debt	4,721,958	4,957,922
Refunds of taxes and duties	3,034,464	3,049,575
Customs	11,225	17,480
Internal revenue	3,022,646	3,029,974
Processing tax on farm products	594	2,119
Unclassified	(3)	1
Other	342,645	401,292
Veterans' Administration	2,871,202	6,442,287
Benefits under Servicemen's Readjustment Act	1,266,601	3,593,503
Pensions and compensations	1,218,202	1,909,905
Other	386,398	938,878
Other agencies	176,679	362,625
Executive Office	3,148	5,444
Bureau of the Budget	2,521	3,576
Other	627	1,868
Independent offices and commissions	127,866	296,725
Judicial	14,815	17,324
Legislative establishment	22,816	39,698
Post Office Department (excluding deficiencies and expenditures from postal revenues)	8,598	3,818
Unclassified	[1] *641*	[1] *435*
Adjustment for disbursing officers' checks outstanding	77	51
National defense and related activities, total [4]	**48,541,675**	**17,141,692**
Agriculture Department [5]	1,041,499	[1] *174,416*
Navy Department	15,160,754	5,575,240
Payments for United Nations relief and rehabilitation	664,222	1,500,551
Selective Service (administrative expenses)	52,158	33,785
Surplus property disposal agencies	105,880	442,111
Treasury Department	695,400	158,243
United States Maritime Commission	693,666	271,329
War Department	27,799,829	8,798,700
War Shipping Administration	1,366,701	73,994
Other	961,566	462,156
Aid to China	119,594	----------
Commerce Department [5]	26,255	18,398
Executive Department	369,670	168,241
Office for Emergency Management	197,285	110,482
Other	172,384	57,759
Federal Security Agency [5]	59,767	16,451
Office of Education	[1] *1,019*	56
Other	60,786	16,395
Federal Works Agency [5]	91,180	39,753
Public Roads Administration	29,051	26,713
Public Works (community facilities)	57,021	16,105
Other	5,107	[1] *3,065*
Justice Department [5]	32,201	25,232
National Housing Agency [5]	79,784	99,304
Smaller War Plants Corporation—capital stock	9,328	----------
Other [5]	173,699	94,778
Transfers to trust accounts, etc., total	**1,918,442**	**1,354,885**
Employees retirement funds (United States share)	247,317	222,545
National service life insurance fund	1,381,406	816,662
Railroad retirement account	291,913	298,463
Other	[1] *2,194*	17,215
Federal contribution to District of Columbia	6,000	8,000
Railroad unemployment insurance administration fund transfers to unemployment trust fund (act Oct. 10, 1940)	9,618	9,215
Surplus commodity stamps, Agriculture	[1] *17,812*	----------
Government corporations (wholly owned), etc., (net), total [6]	[1] ***1,304,659***	[1] ***314,357***
Commodity Credit Corporation	[1] *1,044,035*	[1] *1,076,521*
Export-Import Bank of Washington	[1] *105,695*	613,305
Federal Housing Administration	[1] *19,565*	[1] *1,254*
Federal Public Housing Authority	835	1,038
Home Owners' Loan Corporation	[1] *275,298*	[1] *201,688*
Reconstruction Finance Corporation	304,931	353,096
Rural Electrification Administration	[1] *6,598*	[1] *30,168*
Other	[1] *159,235*	26,825
Statutory debt retirements: Estate taxes, forfeitures, gifts, etc	4	----------

For footnotes, see p. 325.

No. 346.—Receipts and Expenditures of the National Government, by Detailed Classifications: 1946 and 1947—Continued

[In thousands of dollars. For years ending June 30]

ITEM	1946	1947
TRUST ACCOUNTS, ETC.		
Excess of receipts (+) or expenditures (−)	−523, 587	−547, 818
Trust account receipts	7, 674, 854	6, 228, 405
Trust account expenditures	8, 198, 442	6, 776, 223
Receipts, total	7, 674, 854	6, 228, 405
Federal old-age and survivors insurance trust fund	1, 348, 557	1, 607, 336
National service life insurance fund	2, 350, 986	1, 504, 131
Railroad retirement account	311, 794	322, 650
Unemployment trust fund	1, 279, 779	1, 289, 398
Other trust accounts	2, 135, 902	1, 502, 880
Adjusted service certificate fund	560	504
Alaska Railroad retirement fund	588	635
Canal Zone retirement fund	2, 714	2, 744
Civil service retirement fund	609, 715	573, 048
District of Columbia	71, 725	79, 705
Foreign Service retirement fund	1, 426	1, 741
Government life insurance fund	102, 974	134, 028
Indian tribal funds	13, 381	10, 139
Insular possessions	152	140
Other	1, 332, 667	700, 196
Increment resulting from reduction in weight of gold dollar	99	80
Seigniorage	248, 298	----------
Unclassified	[1] *562*	1, 930
Expenditures, total	8, 198, 442	6, 776, 223
Federal old-age and survivors insurance trust fund [7]	1, 322, 963	1, 644, 348
National service life insurance fund	2, 332, 327	1, 515, 514
Railroad retirement account	308, 459	321, 777
Unemployment trust fund	1, 247, 743	1, 312, 474
Other trust accounts	2, 245, 382	1, 806, 539
Adjusted service certificate fund	1, 879	848
Alaska Railroad retirement fund	670	649
Canal Zone retirement fund	2, 743	2, 975
Civil service retirement fund	570, 692	600, 342
District of Columbia	77, 610	85, 337
Foreign Service retirement fund	1, 485	1, 729
Government life insurance fund	97, 494	127, 878
Indian tribal funds	6, 969	9, 977
Other	1, 485, 841	976, 804
Chargeable against increment on gold—Melting losses, etc.	1	1
Unclassified	1	6
Special deposits (net)	646, 653	371, 510
Sales and redemption of obligations of Government corporations, etc., in the market (net)	94, 912	358, 760
Guaranteed by the United States	160, 435	386, 865
Not guaranteed by the United States	[1] *65, 523*	[1] *28, 104*
Clearing account for outstanding checks	----------	[1] *554, 707*

[1] Deduct.
[2] Expenditures during fiscal year 1946 were included under Navy Department.
[3] Less than $500.
[4] Additional expenditures attributable to national defense and related activities, payable from funds which have supplemented regular appropriations of the civil establishment, are included under general expenditures. Also, with transition from war to peace, certain war-related expenditures formerly classified as war and defense activities in Daily Statements of United States Treasury, principally Coast Guard, which was part of Navy, and U. S. Employment Service, whose functions were exercised by War Manpower Commission during war years, are shown as general expenditures commencing July 1, 1946.
[5] Additional expenditures included in corresponding captions under general expenditures.
[6] Sales and redemptions in market of obligations of Government corporations and agencies are shown under trust accounts.
[7] Under Labor-Federal Security Appropriation Act, 1947, salaries for Bureau of Old-Age and Survivors Insurance are payable directly from Federal old-age and survivors insurance trust fund. Prior to July 1, 1946, such payments were included in general expenditures under "Federal Security Agency: Social Security Administration: administrative expenses," a corresponding amount being included as a deduction from appropriations to Federal old-age and survivors insurance trust fund.

Source: Treasury Department, Annual Report of the Secretary and Daily Statement for July 15, 1947.

No. 347.—Budget Receipts and Expenditures of the National Government, by Function: 1940 to 1947

[In millions of dollars. For years ending June 30]

SOURCE AND FUNCTION	1940	1941	1942	1943	1944	1945	1946	1947
Excess of budget expenditures	3,910	6,160	21,491	57,420	51,424	53,941	20,676	-------
Excess of budget receipts	-------	-------	-------	-------	-------	-------	-------	754
Total budget receipts	**5,387**	**7,607**	**12,799**	**22,282**	**44,149**	**46,457**	**43,038**	**43,259**
Total budget expenditures	**9,297**	**13,767**	**34,290**	**79,702**	**95,573**	**100,398**	**63,714**	**42,505**
BUDGET RECEIPTS								
Budget receipts, total	**5,387**	**7,607**	**12,799**	**22,282**	**44,149**	**46,457**	**43,038**	**43,259**
Direct taxes on individuals	1,342	1,824	3,696	6,958	20,290	19,789	19,008	20,408
Direct taxes on corporations	1,272	2,211	5,021	9,916	15,256	16,399	12,906	9,676
Excise taxes	1,875	2,390	3,128	3,777	4,400	5,934	6,696	7,270
Employment taxes	838	932	1,194	1,508	1,751	1,793	1,714	2,039
Customs	349	392	389	324	431	355	435	494
Miscellaneous receipts	279	536	304	934	3,313	3,497	3,517	4,831
Adjustment to daily Treasury statement basis	−18	+10	−37	-------	-------	-------	-------	-------
Deduct: Net appropriation to Federal old-age and survivors insurance trust fund	*550*	*688*	*898*	*1,130*	*1,292*	*1,310*	*1,288*	*1,459*
BUDGET EXPENDITURES								
Budget expenditures, total	**9,297**	**13,767**	**34,290**	**79,702**	**95,573**	**100,398**	**63,714**	**42,505**
National defense	1,497	6,369	26,846	70,048	83,735	84,530	45,102	14,280
Veterans' services and benefits	551	564	556	605	744	2,094	4,414	7,370
International affairs and finance	50	140	632	166	243	677	1,464	6,540
Social welfare, health, and security	3,147	2,624	1,990	1,438	1,054	1,083	1,112	1,379
Housing and community facilities	28	256	208	302	308	[1] *183*	[1] *181*	403
Education and general research	64	66	57	56	99	161	92	76
Agriculture and agricultural resources	1,574	1,315	1,498	603	1,204	1,611	749	1,248
Natural resources not primarily agricultural	352	358	440	406	325	246	256	628
Transportation and communication	556	492	1,136	3,601	4,344	3,407	824	587
Finance, commerce, and industry	-------	2	35	264	172	106	30	237
Labor	11	78	132	176	173	157	104	120
General government	343	394	329	341	656	919	884	1,318
Interest on the public debt	1,041	1,111	1,260	1,813	2,610	3,622	4,748	4,958
Refunds of receipts	91	90	95	80	295	1,817	3,119	2,897
Adjustment to daily Treasury statement basis	−8	−92	−924	−197	−389	+151	+997	+464

[1] Excess of credits (deduct).

Source: Bureau of the Budget. The Budget of the United States Government, 1949.

No. 348.—Appropriations for Federal Agencies and Appropriations Repealed or Carried to Surplus, by Organization Units: 1945, 1946, and 1947

In thousands of dollars. For years ending June 30. Repealed appropriations and amounts carried to surplus, while effective during period reported, are applicable to appropriations for prior fiscal years]

Organization unit	General and special accounts (excludes trust accounts)					
	Appropriations [1]			Appropriations repealed or carried to surplus		
	1945	1946	1947	1945	1946	1947
Grand total	69,564,079	69,118,529	37,969,869	7,168,130	56,914,526	4,069,167
Legislative branch	49,562	55,770	62,517	21,550		
The Judiciary	13,620	15,856	17,935	588		
Executive Office of the President and independent offices, total	14,267,280	11,100,234	12,348,064	3,215,499	5,542,782	984,031
Executive Office of the President	1,223,701	657,022	133,573	100,853	905,415	13,354
Funds appropriated to the President	4,022,471	4,448,386	2,457,459	5,021	3,401,561	2,500
Civil Service Commission	219,019	265,992	236,797	1,230	2,032	
General Accounting Office	38,480	41,964	40,300	1,175		
National Advisory Committee for Aeronautics	40,943	26,014	30,720	245	2,000	
Office of War Mobilization and Reconversion	1,198	(2)				
Railroad Retirement Board	324,580	307,623	317,384	197		
Selective Service System	62,502	52,000			4,058	
Tennessee Valley Authority		9,648	39,906			
United States Maritime Commission	6,766,000	437,583	144,747	3,100,000	1,175,028	877,982
Veterans' Administration	1,517,209	4,780,630	8,352,918	4,585		50,000
Other independent offices	51,178	73,372	594,259	2,143	52,688	40,195
Federal Security Agency	658,033	749,668	884,925	45,530	17,937	1,075
Federal Works Agency	200,623	256,755	422,445	116,957	22,693	7,950
Housing and Home Finance Agency	118,804	458,527	138,162	2,224	127,727	3,301
Department of Agriculture	720,137	776,717	778,908	81,747	33,567	49,720
Department of Commerce	88,313	108,469	200,112	20,587	5,011	75
Department of the Interior	170,574	248,817	290,408	7,093	6,768	960
Department of Justice	117,866	106,650	112,086	2,056	1,640	1,019
Department of Labor	71,589	82,289	140,490	398	8,175	2,212
Department of the Navy	29,514,080	23,010,931	4,150,609	3,497,344	15,476,402	1,534,169
Department of State	55,340	102,345	193,269	2,050	112	
Treasury Department, total	6,785,446	8,776,630	8,546,165	37,684	2,257,587	21,879
Refunds of receipts	1,873,436	3,115,558	2,928,386			
Interest on the public debt	3,621,948	4,747,492	4,958,027			
Other	1,290,062	913,580	659,752			
Department of the Army, total	15,552,794	21,871,130	8,377,339	73,889	33,376,698	1,462,776
Military functions	15,437,012	21,503,953	7,305,457	73,856	33,371,698	23,809
Civil functions	115,782	367,177	1,071,882	33	5,000	1,438,967
District of Columbia (Federal contributions)	6,000	6,000	8,000			
Post Office Department (appropriated from postal revenues)	1,174,019	[3] 1,391,741	[3] 1,298,435	16,034		
Reimbursement of administrative expenses, Social Security Act				26,950	37,427	

[1] Includes annual, continuing, and permanent appropriations; excludes contract authorizations, reappropriations, and, for 1946 and 1947, debt transactions.
[2] Included in Executive Office of the President, $213,955,000.
[3] Omits appropriation from general fund, for deficiency: 1946, $160,576,000; 1947, $260,080,000.

Source: Bureau of the Budget. Compiled from records of Bureau of Budget and Combined Statement of Receipts and Expenditures, etc., of Treasury Department.

No. 349.—Total Internal Revenue Collections: 1863 to 1947

[**In thousands of dollars.** For years ending June 30. Data differ from those in tables 345 and 346 which represent deposits of these collections in Treasury or depositories during fiscal years concerned, there being thus an overlapping of time]

YEAR	Amount	YEAR	Amount	YEAR	Amount	YEAR	Amount
1863 [1]	41,003	1885	112,421	1906	249,103	1927	2,865,683
1864	116,966	1886	116,903	1907	269,664	1928	2,790,536
1865	210,856	1887	118,837	1908	251,666	1929	2,939,054
1866	310,120	1888	124,326	1909	246,213	1930	3,040,146
1867	265,065	1889	130,894	1910	289,957	1931	2,428,229
1868	190,375	1890	142,595	1911	322,526	1932	1,557,729
1869	159,124	1891	146,035	1912	321,616	1933	1,619,839
1870	184,303	1892	153,858	1913	344,424	1934	2,672,239
1871	143,198	1893	161,005	1914	380,009	1935	3,299,436
1872	130,890	1894	147,168	1915	415,681	1936	3,520,208
1873	113,504	1895	143,246	1916	512,723	1937	4,653,195
1874	102,191	1896	146,831	1917	809,394	1938	5,658,765
1875	110,072	1897	146,620	1918	3,698,956	1939	5,181,574
1876	116,768	1898	170,867	1919	3,850,150	1940	5,340,452
1877	118,549	1899	273,485	1920	5,407,580	1941	7,370,108
1878	110,654	1900	295,316	1921	4,595,357	1942	13,047,869
1879	113,450	1901	306,872	1922	3,197,451	1943	22,371,386
1880	123,982	1902	271,868	1923	2,621,745	1944	40,121,760
1881	135,230	1903	230,741	1924	2,796,179	1945	43,800,388
1882	146,523	1904	232,904	1925	2,584,140	1946	40,672,097
1883	144,553	1905	234,188	1926	2,836,000	1947	39,108,386
1884	121,590						

[1] Period Sept. 1, 1862 to June 30, 1863.

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

No. 350.—Internal Revenue Collections, by Tax Sources: 1919 to 1947

[**In thousands of dollars.** Excludes trust fund receipts, beginning 1935. See headnote, table 349 for difference in figures, tables 345 and 346]

YEAR ENDING JUNE 30	Total	INCOME AND PROFITS			Alcoholic beverage	Tobacco	Estate and gift	Manufacturers' excise [2]	All other
		Total [1]	Individual income	Corporation income, and excess profits (incl. unjust enrichment) [1]					
1919	3,850,150	2,600,784	(3)	(3)	483,051	206,003	82,030	79,400	398,882
1920	5,407,580	3,956,936	(3)	(3)	139,871	295,809	103,636	267,969	643,360
1921	4,595,357	3,228,138	(3)	(3)	82,623	255,219	154,043	229,398	645,935
1922	3,197,451	2,086,918	(3)	(3)	45,609	270,759	139,419	174,361	480,384
1923	2,621,745	1,691,090	(3)	(3)	30,358	309,015	126,705	185,117	279,460
1924	2,796,179	1,841,759	(3)	(3)	27,586	325,639	102,967	200,922	297,307
1925	2,584,140	1,761,659	845,426	916,233	25,905	345,247	108,940	140,877	201,512
1926	2,836,000	1,974,104	879,124	1,094,980	26,452	370,666	119,216	150,220	195,340
1927	2,865,683	2,219,952	911,940	1,308,013	21,196	376,170	100,340	66,850	81,175
1928	2,790,536	2,174,573	882,727	1,291,846	15,308	396,450	60,087	51,952	92,166
1929	2,939,054	2,331,274	1,095,541	1,235,733	12,777	434,445	61,897	5,724	92,938
1930	3,040,146	2,410,259	1,146,845	1,263,414	11,695	450,339	64,770	2,676	100,406
1931	2,428,229	1,860,040	833,648	1,026,393	10,432	444,277	48,078	150	65,252
1932	1,557,729	1,056,757	427,191	629,566	8,704	398,579	47,422	96	46,171
1933	1,619,839	746,791	352,574	394,218	43,174	402,739	34,310	243,600	149,224
1934	2,672,239	819,656	419,509	400,146	258,911	425,169	113,138	385,291	670,073
1935	3,266,315	1,105,788	527,113	578,675	410,926	458,776	212,112	342,145	736,569
1936	3,494,331	1,427,446	674,416	753,030	505,243	500,785	378,840	382,716	299,301
1937	4,634,308	2,179,828	1,091,741	1,088,087	593,831	551,923	305,548	449,854	553,325
1938	5,643,848	2,629,030	1,286,312	1,342,718	567,669	567,777	416,874	416,754	1,045,744
1939	5,162,364	2,185,114	1,028,834	1,156,281	587,605	579,784	360,715	396,891	1,052,254
1940	5,322,771	2,129,609	982,017	1,147,592	624,064	608,073	360,071	447,088	1,153,866
1941	7,351,534	3,471,124	1,417,655	2,053,469	819,869	697,712	407,058	617,373	1,338,397
1942	13,029,915	8,006,884	3,262,800	4,744,083	1,048,165	780,792	432,540	771,902	1,989,632
1943	22,368,724	16,298,888	6,629,932	9,668,956	1,423,480	923,857	447,496	504,746	2,770,256
1944	40,119,510	33,027,802	18,261,005	14,766,796	1,618,045	988,483	511,210	503,462	3,470,608
1945	43,800,388	35,061,526	19,034,313	16,027,213	2,309,864	932,145	643,055	782,511	4,071,237
1946	40,671,922	31,258,138	18,704,536	12,553,602	2,526,162	1,165,519	676,832	922,671	4,122,600
1947	39,108,273	29,020,054	19,343,297	9,676,757	2,474,756	1,237,768	779,291	1,425,395	4,171,009

[1] Includes income tax on Alaska Railroad except for 1935, 1936, and 1937, when these receipts were considered trust fund receipts.

[2] Includes taxes on adulterated, process, or renovated butter, mixed flour, and filled cheese. Excludes taxes on soft drinks.

[3] Not available separately.

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

No. 351.—Internal Revenue Collections, by Tax Sources in Detail: 1946 and 1947

[**In thousands of dollars.** For years ending June 30. Data differ from those in tables 345 and 346, which represent deposits of these collections in Treasury or depositories, during fiscal years concerned, there being thus an overlapping of time.]

Type of tax	1946	1947
Internal revenue collections, total	40,671,922	39,108,273
Adjustment for items in transit	−361,589	+271,136
Receipts on daily Treasury statement basis	40,310,333	39,379,409
Income and profits taxes, total	31,258,138	29,020,054
Individual income taxes, total	18,704,536	19,343,297
Withheld by employers	9,857,589	9,842,282
Other	8,846,947	9,501,015
Corporation taxes, total	12,553,602	9,676,757
Income	4,639,949	6,055,96
Excess profits (including unjust enrichment)	7,913,653	3,621,661
Employment taxes	1,700,828	2,024,365
Miscellaneous internal revenue, total	7,712,956	8,063,854
Capital stock tax	352,121	1,597
Estate tax	629,601	708,794
Gift tax	47,232	70,497
Alcoholic beverage taxes, total	2,526,162	2,474,756
Distilled spirits (imported, excise)	143,080	121,562
Distilled spirits (domestic, excise)	1,603,497	1,563,800
Distilled spirits rectification tax	41,880	43,485
Wines, cordials, etc. (imported, excise)	2,594	2,906
Wines, cordials, etc. (domestic, excise)	58,250	54,291
Dealers in distilled spirits; rectifiers; manufacturers of stills (special taxes)	8,061	9,443
Container stamps	13,309	13,282
Floor taxes	696	153
Fermented malt liquors	650,824	661,418
Brewers; dealers in malt liquors (special taxes)	3,106	3,662
Other	866	756
Tobacco taxes, total	1,165,519	1,237,768
Cigars (large and small)	41,454	48,354
Cigarettes (large and small)	1,072,971	1,145,268
Snuff	7,373	7,055
Tobacco (chewing and smoking)	41,961	36,548
Other	1,760	544
Stamp taxes	87,676	79,978
Misc. internal revenue—Continued		
Manufacturers' excise taxes, total	922,671	1,425,395
Lubricating oils	74,602	82,015
Gasoline	405,695	433,676
Tires and tubes	118,092	174,927
Automobile trucks and busses	37,144	62,099
Other automobiles and motorcycles	25,893	204,680
Parts and accessories for automobiles	68,871	99,932
Electrical energy	59,112	63,014
Electric, gas, and oil appliances	25,492	65,608
Electric light bulbs and tubes	17,781	23,180
Radio sets, phonographs, components, etc.	13,385	63,856
Phonograph records	3,902	8,492
Musical instruments	2,839	10,151
Mechanical refrigerators, air-conditioners, etc.	9,229	37,352
Matches	10,247	8,413
Business and store machines	15,792	25,183
Photographic apparatus	21,184	36,163
Sporting goods	7,878	17,054
Firearms, shells, cartridges	5,232	9,031
Pistols and revolvers	61	384
Other	241	184
Retailers' excise taxes, total	492,046	514,227
Furs	91,706	97,481
Jewelry	223,342	236,615
Luggage	81,423	84,588
Toilet preparations	95,574	95,542
Miscellaneous taxes, total	1,489,929	1,550,842
Sugar Act of 1937	56,732	59,152
Telephone, telegraph, radio, cable, leased wires, etc.	234,393	252,746
Local telephone service	145,689	164,944
Transportation of oil by pipe line	14,824	16,988
Transportation of persons	226,750	244,003
Transportation of property	220,121	275,701
Use of motor vehicles	115,960	285
Leases of safe deposit boxes	7,857	8,560
Admissions to theaters, etc.	343,191	392,373
Admissions to cabarets, etc.	72,077	63,350
Club dues and initiation fees	18,899	23,299
Bowling alleys, pool tables, etc.	4,011	4,458
Coin-operated devices	17,092	20,432
Oleomargarine, including special taxes	4,932	5,874
Coconut and other vegetable oils processed	6,272	17,208
Other	1,130	968

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

No. 352.—Internal Revenue Collections, by States and Territories: 1946 and 1947

[In thousands of dollars. For years ending June 30. See headnote, table 351. Tax receipts are credited to States in which collections made. Receipts in the various States do not indicate the tax burden of the respective States, since burden may eventually be borne by persons in other States]

Division, State, or Territory	Total [1]		Individual Income Taxes [2]		Corporation Income Taxes [3]		Employment Taxes	
	1946	1947	1946	1947	1946	1947	1946	1947
Total	*40,671,922*	*39,108,273*	*18,704,536*	*19,343,297*	*12,553,602*	*9,676,757*	*1,700,828*	*2,024,365*
New England	2,633,630	2,456,556	1,367,897	1,389,804	828,258	616,211	115,570	137,048
Maine	135,160	124,221	66,644	67,743	50,555	37,952	7,015	8,075
New Hampshire	77,378	82,266	44,837	48,596	18,797	20,359	3,730	4,978
Vermont	45,504	44,813	23,729	25,969	11,926	9,802	2,589	3,326
Massachusetts	1,450,519	1,342,585	766,914	746,993	427,024	343,627	60,420	71,551
Rhode Island	225,920	216,325	114,975	114,639	77,982	69,875	9,366	10,848
Connecticut	699,150	646,345	350,798	385,864	241,975	134,596	32,449	38,271
Middle Atlantic	12,595,126	11,977,327	5,717,543	5,798,088	4,256,277	3,421,526	549,434	647,994
New York	8,114,585	7,723,857	3,669,442	3,718,501	3,004,008	2,470,129	329,080	387,675
New Jersey	1,273,981	1,267,411	641,148	662,900	366,480	312,914	52,389	59,384
Pennsylvania	3,206,560	2,986,060	1,406,953	1,416,687	885,788	638,483	167,966	200,935
East North Central	9,862,335	9,316,853	4,135,304	4,348,459	3,493,657	2,422,965	417,967	501,408
Ohio	2,588,748	2,443,571	1,042,765	1,093,903	977,711	730,837	109,223	128,911
Indiana	916,260	916,678	331,364	378,696	225,161	156,643	26,123	31,602
Illinois	3,545,700	3,447,147	1,539,549	1,644,731	1,184,739	949,661	164,148	202,233
Michigan	1,970,094	1,779,426	903,108	895,040	740,401	356,672	89,193	105,252
Wisconsin	841,534	730,031	318,519	336,089	365,646	229,152	29,279	33,410
West North Central	2,769,086	2,787,585	1,277,476	1,409,985	913,064	728,469	136,017	167,101
Minnesota	599,959	612,200	285,824	311,068	190,215	164,986	34,471	43,139
Iowa	318,266	348,763	187,346	226,235	72,933	66,114	11,581	14,721
Missouri	1,090,439	1,061,845	432,814	471,614	428,055	345,653	51,369	63,570
North Dakota	44,138	50,304	34,599	39,978	4,636	5,196	1,100	1,501
South Dakota	45,619	51,902	32,811	39,591	4,794	6,162	1,328	1,745
Nebraska	281,059	296,312	140,819	148,812	52,165	50,556	17,906	20,771
Kansas	389,606	366,258	163,263	172,687	160,266	89,802	18,263	21,654
South Atlantic	4,653,574	4,608,997	1,792,483	1,876,564	1,197,889	980,930	154,225	190,681
Delaware	402,982	323,558	115,846	108,318	254,820	196,325	11,792	10,379
Maryland	722,418	678,157	273,799	276,406	183,139	121,357	28,513	34,478
Dist. of Columbia	509,938	485,876	371,678	382,341	89,238	50,452	16,206	22,715
Virginia	751,877	738,988	213,377	220,898	149,106	136,031	23,575	30,692
West Virginia	192,441	196,658	99,408	108,038	61,065	56,525	11,174	12,815
North Carolina	1,092,664	1,183,006	189,662	217,571	182,276	163,418	22,942	29,271
South Carolina	181,307	178,291	79,664	85,167	82,753	73,572	7,749	9,580
Georgia	405,373	410,737	197,231	216,600	125,398	108,914	18,348	23,111
Florida	394,575	413,726	251,818	261,225	70,093	74,335	13,928	17,641
East South Central	1,365,846	1,421,153	518,581	556,875	295,066	258,874	52,950	64,280
Kentucky	709,327	739,719	142,287	154,081	116,938	86,808	16,194	20,771
Tennessee	324,585	338,838	180,499	197,072	91,116	87,093	17,349	20,732
Alabama	239,047	244,286	138,369	144,000	66,020	63,444	15,097	17,215
Mississippi	92,887	98,310	57,426	61,723	20,993	21,529	4,309	5,563
West South Central	1,810,146	1,819,893	988,350	1,038,107	433,167	395,636	78,223	93,884
Arkansas	102,279	109,043	65,244	70,998	20,090	21,526	4,877	5,686
Louisiana	342,820	325,137	168,821	166,242	86,800	76,002	12,804	14,677
Oklahoma	290,740	300,033	144,255	147,274	63,852	63,396	11,690	13,761
Texas	1,074,306	1,085,680	610,030	653,593	262,426	234,712	48,852	59,760
Mountain	636,109	682,051	399,418	431,053	116,625	115,856	25,290	32,618
Montana	59,329	68,533	40,922	46,764	9,271	11,111	1,958	2,651
Idaho	60,211	65,990	41,986	46,370	9,270	9,858	2,706	3,427
Wyoming	30,834	32,589	21,890	23,821	3,401	3,853	1,137	1,338
Colorado	243,241	263,879	131,388	144,843	57,947	53,609	10,342	13,220
New Mexico	45,945	48,116	32,704	36,203	4,188	4,679	1,554	2,226
Arizona	76,248	75,952	52,518	54,957	11,869	10,091	2,713	3,629
Utah	81,942	84,224	48,847	48,954	16,574	18,001	3,714	4,635
Nevada	38,359	42,768	29,163	29,141	4,106	4,655	1,167	1,491
Pacific	4,186,836	3,912,965	2,409,029	2,413,014	983,885	712,177	167,199	184,675
Washington	*543,604*	*484,389*	*323,833*	*305,834*	*137,073*	*107,905*	*21,654*	*22,379*
Oregon	273,908	284,193	178,720	191,750	57,201	55,408	13,404	15,142
California	3,369,324	3,144,384	1,906,477	1,915,430	789,612	548,864	132,140	147,154
Alaska	15,188	15,831	12,639	12,757	801	1,016	490	660
Hawaii	141,554	106,314	85,783	68,569	34,913	23,097	3,463	4,017
Puerto Rico	2,493	2,745	32	23	----------	----------	----------	----------

[1] Includes miscellaneous taxes in the following amounts: 1946, $7,712,956,000; 1947, $8,063,854,000.
[2] Includes taxes withheld on salaries and wages.
[3] Includes excess profits and unjust enrichment taxes.

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

No. 353.—Income Tax Returns, Individual and Taxable Fiduciary—Summary: 1913 to 1945

[Includes data for Alaska, District of Columbia, and Hawaii; based on returns as filed, unaudited except to insure proper execution. Under revenue laws, individuals are required to file returns as follows: (1) Single or married, for 1913–16, those with net income of $3,000 or over; (2) single, or married and not living with husband or wife, for 1917–24, $1,000 or over; 1925–31, $1,500 or over; 1932–39, $1,000 or over; for 1940, those with gross income of $800 or over, for 1941, $750 or over; and for 1942 and 1943, $500 or over regardless of amount of net income; (3) married and living with husband or wife, filing a *joint return*, for 1917–23, those with net income of $2,000 or over; 1924, $2,500 or over; 1925–31, $3,500 or over; 1932–39, $2,500 or over; for 1940, those with gross income of $2,000 or over; for 1941, $1,500 or over; for 1942, $1,200 or over; and for 1943, if gross income exceeds $624, regardless of amount of net income; also for 1943, a return is required of any person liable for tax for 1942, regardless of amount of gross income for 1943; (4) every individual with gross income of $5,000 or over for 1921–39, and as stated above for 1940–43. For 1944 and 1945, every citizen or resident having gross income of $500 or more is required to file a return. For refund purposes, returns are also required with respect to gross incomes under $500 from which taxes have been withheld. *Data for returns showing no net income, filed in accordance with these latter provisions are not included in statistics shown.* Fiduciaries are required to file returns on same basis as single individuals except that a return is required for every estate or trust of which any beneficiary is a nonresident alien, and for 1938–45, a return is required for every trust having a net income of $100 or over. Partnership net profit or net loss is reported on individual returns of copartners according to their shares]

[All money figures in thousands of dollars]

CALENDAR YEAR	RETURNS WITH NET INCOME				
	Number of returns			Net income [1]	Total tax
	Total	Taxable	Nontaxable		
1913	357, 598	----------	----------	3, 900, 000	28, 254
1914	357, 515	----------	----------	4, 000, 000	41, 046
1915	336, 652	----------	----------	4, 600, 000	67, 944
1916	437, 036	362, 970	74, 066	6, 298, 578	173, 387
1917	3, 472, 890	2, 707, 234	765, 656	13, 652, 383	[2] 795, 381
1918	4, 425, 114	3, 392, 863	1, 032, 251	15, 924, 639	1, 127, 722
1919	5, 332, 760	4, 231, 181	1, 101, 579	19, 859, 491	1, 269, 630
1920	7, 259, 944	5, 518, 310	1, 741, 634	23, 735, 629	1, 075, 054
1921	6, 662, 176	3, 589, 985	3, 072, 191	19, 577, 213	719, 387
1922	6, 787, 481	3, 681, 249	3, 106, 232	21, 336, 213	861, 057
1923	7, 698, 321	4, 270, 121	3, 428, 200	24, 777, 466	[3] 661, 666
1924	7, 369, 788	4, 489, 698	2, 880, 090	25, 656, 153	704, 265
1925	4, 171, 051	2, 501, 166	1, 669, 885	21, 894, 576	734, 555
1926	4, 138, 092	2, 470, 990	1, 667, 102	21, 958, 506	732, 471
1927	4, 101, 547	2, 440, 941	1, 660, 606	22, 545, 091	830, 639
1928	4, 070, 851	2, 523, 063	1, 547, 788	25, 226, 327	1, 164, 254
1929	4, 044, 327	2, 458, 049	1, 586, 278	24, 800, 736	1, 001, 938
1930	3, 707, 509	2, 037, 645	1, 669, 864	18, 118, 635	476, 715
1931	3, 225, 924	1, 525, 546	1, 700, 378	13, 604, 996	246, 127
1932	3, 877, 430	1, 936, 095	1, 941, 335	11, 655, 909	329, 962
1933	3, 723, 558	1, 747, 740	1, 975, 818	11, 008, 638	374, 120
1934	4, 094, 420	1, 795, 920	2, 298, 500	12, 796, 802	511, 400
1935	4, 575, 012	2, 110, 890	2, 464, 122	14, 909, 812	657, 439
1936	5, 413, 499	2, 861, 108	2, 552, 391	19, 240, 110	1, 214, 017
1937	6, 350, 148	3, 371, 443	2, 978, 705	21, 238, 574	1, 141, 569
1938	6, 203, 657	3, 048, 545	3, 155, 112	18, 897, 374	[4] 765, 218
1939	7, 633, 199	3, 959, 297	3, 673, 902	23, 191, 871	[4] 928, 394
1940	14, 665, 462	7, 504, 649	7, 160, 813	36, 588, 546	[4 5] 1, 495, 930
1941	25, 854, 973	17, 587, 471	8, 267, 502	58, 868, 025	[4 5] 3, 905, 625
1942	36, 537, 593	27, 718, 534	8, 819, 059	78, 889, 362	[6] 8, 926, 712
1943	43, 602, 456	40, 318, 602	3, 283, 854	99, 585, 627	[6] 14, 589, 324
1944	47, 011, 959	42, 446, 837	4, 565, 122	117, 370, 359	[6] 16, 347, 479
1945 (preliminary)	49, 864, 551	42, 764, 062	7, 100, 489	121, 157, 725	[6] 17, 225, 983

[1] Net income for 1913–43 is total income less statutory deductions, but before deduction of exemption or credits allowable in computing amount subject to tax. For 1944 and 1945, *adjusted gross income* (defined as gross income minus allowable trade and business deductions, expenses of travel and lodging in connection with employment, reimbursed expenses in connection with employment, deductions attributable to rents and royalties, certain deductions of life tenants and income beneficiaries of property held in trust, and allowable losses from sales of property) is shown instead of net income.

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

[3] Tax after 25 percent reduction provided by Revenue Act of 1924.

[4] Excludes amount of alternative tax on returns reporting deficit due to net long-term capital loss, which tax amounted to $615,000 for 1938; $300,000 for 1939; $473,000 for 1940; and $2,326,000 for 1941.

[5] Includes defense tax 1940, $128,350,000; 1941, $1,150,000, not shown separately. Defense tax, applicable only to taxable years beginning in 1940, is 10 percent of total income tax before deducting any credit, but not in excess of 10 percent of amount by which net income exceeds such income tax.

[6] Tax for 1942 and 1943 computed on net income for respective year without regard to adjustments provided by Current Tax Payment Act of 1943. Tax for 1942 (as in prior years) is before deduction of credits for tax paid at source and tax paid to a foreign country or possession of United States, while amount of tax for 1943–45 is after deduction of such credits. Total income and victory tax resulting from merging of 1942 and 1943 tax liabilities, as provided by Current Tax Payment Act of 1943, reported on 1943 returns with net income, is $17,114,112,000. This amount excludes $31,800,000 tax reported on returns with no net income.

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

No. 354.—Income Tax Returns, Individual and Taxable Fiduciary—Analysis: 1941 to 1945

[All money figures, except as indicated, in millions of dollars. See headnote, table 353]

DISTRIBUTION	1941	1942	1943	1944	1945 (prel.)		
					Total	Individual	Fiduciary
Adjusted gross income [1]	63,544	85,802	106,617	117,370	121,158	120,301	857
Salaries, wages, commissions, etc.[2]	47,082	65,558	82,714	91,095	91,658	91,658	-------
Dividends, domestic and foreign [3]	3,603	3,099	3,070				
Interest received: [4]							
Partially tax-exempt Govt. obligations	113	104	85	4,295	4,360	3,906	454
Taxable Govt. obligations	16	45	76				
Bank deposits, notes, etc	988	917	797				
Annuities and pensions [5]	162	139	125	180	195	195	-------
Rents and royalties: Net profit [6]	1,739	1,957	1,846	1,831	1,837	1,758	79
Net loss [6]	78	99	157	158	178	176	2
Business and profession:							
Net profit [7]	6,456	9,286	11,064	12,126	12,611	12,572	39
Net loss [7]	124	182	214	301	351	350	1
Partnership: Net profit [8]	2,292	3,502	5,138	5,817	7,258	7,196	62
Net loss [8]	32	38	42	57	87	87	([13])
Sales or exchanges of capital assets: [9]							
Net gain	505	362	882	1,223	2,476	2,276	200
Net loss	702	244	193	215	184	182	2
Sales or exchanges of property other than capital assets: Net gain [10]	68	63	78	66	65	64	1
Net loss [10]	62	83	75	74	71	70	1
Income from estates and trusts [11]	770	778	834	930	957	946	11
Miscellaneous income [12]	747	640	591	612	613	596	17
Total tax	3,906	8,927	14,589	16,347	17,226	17,050	176
Number of returns (thousands)	25,855	36,538	43,602	47,012	49,865	49,751	114
Average adjusted gross income per return	$2,461	$2,351	$2,449	$2,497	$2,430	$2,418	$7,540
Average tax per return	$151	$244	$335	$348	$345	$343	$1,546

[1] For 1941–43, represents total income adjusted by subtracting therefrom net losses from rents and royalties, from business and profession, from partnerships, and from sales or exchanges of property; for 1944–45, see note 1, table 353.

[2] Salaries and wages include annuities, pensions, and retirement pay not reported in schedule for annuities and pensions, but for 1944–45 exclude wages of less than $100 per return from which no tax is withheld, reported on Form W-2 (see note 12).

[3] Excludes those received through partnerships and fiduciaries; for 1941–43, excludes those reported on Form 1040A; for 1944–45, excludes those reported on Form W-2. (See note 12.)

[4] Excludes that reported on Form 1040A for 1941–43 and on Form W-2 for 1944–45 (see note 12). Partially tax-exempt interest consists of amounts received directly, or through partnerships and fiduciaries, representing interest on certain Government obligations issued prior to Mar. 1, 1941, and dividends on Federal savings and loan association shares issued prior to Mar. 28, 1942. For 1941, includes taxable interest on Government obligations reported on nontaxable returns. Taxable interest, Government and other, excludes that received through partnerships and fiduciaries, except that on fiduciary returns; taxable interest on Government obligations includes that received through partnerships and fiduciaries. For 1941, taxable Government interest is only that reported on taxable returns.

[5] Represents only taxable portion of amounts received. Amounts received to extent of 3 percent of cost are reported annually, until aggregate of amounts received and excluded from income in this and prior years equals cost. Thereafter, entire amounts received are taxable and must be included in income. For 1941–43, excludes annuities reported on Form 1040A (see note 12); for 1944–45, annuities, etc., from which tax is withheld may be reported as salaries and wages.

[6] Net profit from rents and royalties is excess of gross rents over depreciation, repairs, interest, taxes, and other rent expenses and excess of gross royalities over depletion and other royalty expenses. Conversely, net loss from these sources is excess of expenses over gross receipts. For 1941, excludes rents and royalties reported on Form 1040A (see note 12).

[7] Net profit from business is excess of gross receipts over business expenses and, for 1944–45, net operating loss deduction due to a net operating loss from business, partnership, and common trust funds for two preceding years. Conversely, net loss from business is excess of business expenses and, for 1944–45, net operating loss deduction over gross receipts from business.

[8] Excludes partially tax-exempt interest on Government obligations, dividends on Federal savings and loan association shares issued prior to Mar. 28, 1942, and net gain or loss from sales of capital assets. In computing partnership profit or loss, charitable contributions are not deductible nor is net operating loss deduction allowed.

[9] Capital assets consist of all property held by taxpayer *other than* (1) stock in trade or other property held primarily for sale to customers, or (2) kinds of property specified in note 11. Net gain or loss reported is a combination of current year capital gains and losses to be taken into account (including those from partnerships or common trust funds in which taxpayer participates) and capital loss carry-over, except that, for 1941, a net short-term capital loss is not allowable in current year, and for 1942–45, allowable net loss is limited to amount of such loss, or to net income (adjusted gross income if taxes under Supplement T in 1944–45) computed without regard to gains and losses from sales of capital assets, or to $1,000, whichever is smallest. For details as to portion of gains and losses taken into account, description of capital loss carry-over, and special treatment of certain gains and losses, see source.

[10] Sales of (1) property used in trade or business of a character which is subject to allowance for depreciation, (2) Government obligations issued on or after Mar. 1, 1941, on a discount basis and payable, without interest, within 1 year from issue, and (3) for 1942–45, also includes real property used in trade or business.

[11] Excludes partially tax-exempt interest on Government obligations and dividends on Federal savings and loan association shares issued prior to Mar. 28, 1942. Such income is reported in partially tax-exempt interest.

[12] Includes all taxable income not accounted for elsewhere in this table; also includes for 1941–43, dividends, interest, annuities, and (for 1941 only) rents and royalties reported on Form 1040A; and for 1944–45, wages not subject to withholding, dividends, and interest, not exceeding in total $100 per return reported on Form W-2.

[13] Less than $500,000.

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

No. 355.—Income Tax Returns, Individual, By Adjusted Gross Income Classes: 1944 and 1945

[All money figures in thousands of dollars. See headnote, table 353]

ADJUSTED GROSS INCOME CLASS [1]	NUMBER OF RETURNS		ADJUSTED GROSS INCOME [1]		TOTAL TAX		EFFECTIVE TAX RATE, PERCENT	
	1944	1945 [2]	1944	1945 [2]	1944	1945 [2]	1944	1945 [2]
Total	**46,919,590**	**49,750,991**	**116,714,736**	**120,301,131**	**16,216,401**	**17,050,378**	**13.89**	**14.17**
Under 0.5	3,260,590	5,452,051	947,548	1,498,401	----------	----------	----------	----------
0.5-1	6,068,006	6,213,141	4,594,223	4,660,978	146,361	138,405	3.19	2.97
1-1.5	7,222,582	7,319,124	9,082,812	9,213,989	584,939	575,916	6.44	6.25
1.5-2	6,863,662	7,175,731	11,988,824	12,537,887	1,026,126	1,071,730	8.56	8.55
2-2.5	6,000,454	6,348,181	13,454,630	14,236,038	1,264,429	1,344,942	9.40	9.45
2.5-3	5,301,072	5,252,169	14,530,659	14,394,603	1,455,234	1,424,862	10.01	9.90
3-4	6,918,693	6,737,442	23,773,010	23,142,517	2,662,163	2,569,494	11.20	11.10
4-5	2,816,977	2,612,825	12,432,205	11,541,980	1,626,139	1,507,599	13.08	13.06
5-10	1,834,433	1,885,471	11,735,064	12,273,236	1,997,510	2,119,569	17.02	17.27
10-15	298,478	353,346	3,602,112	4,267,146	866,922	1,025,393	24.07	24.03
15-20	129,466	155,308	2,224,022	2,668,955	647,519	775,181	29.11	29.04
20-25	67,537	83,229	1,504,311	1,853,715	505,473	619,816	33.60	33.43
25-50	100,467	120,220	3,388,703	4,052,666	1,412,266	1,669,629	41.67	41.20
50-100	28,963	33,495	1,926,020	2,232,799	1,021,998	1,156,298	53.06	51.79
100-150	4,873	5,530	584,702	661,464	360,446	387,962	61.65	58.65
150-300	2,581	2,871	510,236	569,597	337,501	350,103	66.15	61.46
300-500	473	528	177,026	202,032	121,513	123,617	68.64	61.18
500-1,000	221	258	149,017	169,744	103,804	109,962	69.66	64.78
1,000 and over	62	71	109,611	123,384	76,058	79,900	69.38	64.75

[1] See note 1, table 353.
[2] Preliminary.

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

No. 356.—Income Tax Returns, Individual, by Family Relationship: 1940 to 1945

[See headnote, table 353]

FAMILY RELATIONSHIP	1940	1941	1942	1943	1944	1945 [1]
Number of returns	**14,598,074**	**25,770,089**	**36,456,110**	**43,506,553**	**46,919,590**	**49,750,991**
Joint returns of husbands and wives	7,456,432	14,138,753	20,230,892	22,231,629	24,042,777	24,586,056
Separate returns of husbands and wives:						
Men [2]	184,983	492,621	988,890	1,778,379	1,828,569	1,932,840
Women [2]	170,070	394,013	1,100,643	2,042,144	2,037,356	1,993,196
Heads of families:						
Men [3]	773,207	1,490,898	1,360,991	1,268,241	----------	----------
Women [3]	491,273	730,482	1,140,781	1,558,534	----------	----------
Not heads of families:						
Men [3]	3,131,177	4,712,353	5,326,465	5,421,119	7,489,589	8,790,401
Women [3]	2,235,498	3,496,913	5,551,000	7,313,912	10,246,100	10,423,650
Community property returns	155,434	314,056	756,448	1,892,595	1,275,209	2,024,848
Net income (1,000 dollars) [4]	**36,309,719**	**58,527,217**	**78,589,729**	**99,209,862**	**116,714,736**	**120,301,131**
Joint returns of husbands and wives	21,213,046	35,177,228	48,818,442	57,323,889	68,814,105	68,726,636
Separate returns of husbands and wives:						
Men	2,118,585	3,278,706	4,859,582	7,723,044	8,932,900	9,405,380
Women	795,394	1,212,803	2,160,896	3,838,856	4,516,423	4,541,274
Heads of families:						
Men [3]	1,738,209	3,190,711	2,720,801	2,836,538	----------	----------
Women [3]	942,366	1,215,360	1,707,977	2,519,820	----------	----------
Not heads of families:						
Men [3]	5,053,307	7,779,280	8,397,631	8,808,275	14,035,945	14,526,588
Women [3]	3,481,851	4,986,278	6,941,577	9,712,335	15,165,369	15,315,523
Community property returns	966,961	1,686,851	2,982,822	6,447,105	5,249,993	7,785,728

[1] Preliminary.
[2] An unequal number of returns of husbands and wives results from use of sampling in certain net income areas.
[3] Single persons or married persons not living with husbands or wives.
[4] See note 1, table 353.

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

No. 357.—Income Tax Returns, Individual—Income Distributed by Source, by Adjusted Gross Income Classes: 1945

[In thousands of dollars. Data are preliminary]

Adjusted gross income class [1]	Salaries, wages, etc.[2]	Dividends and interest [3] [4]	Annuities and pensions [5]	Rents and royalties [6]		Business and profession [7]		Partnership [8]	
				Net profit	Net loss	Net profit	Net loss	Net profit	Net loss
AMOUNT									
Total	**91,653,219**	**3,906,025**	**194,685**	**1,758,131**	**175,992**	**12,572,022**	**350,118**	**7,195,884**	**86,503**
Under 0.5	1,345,897	18,105	2,269	37,485	5,430	104,131	21,915	9,765	4,299
0.5–1	3,772,828	104,805	18,509	126,918	8,894	537,936	29,483	67,731	2,997
1–1.5	7,821,516	140,581	33,720	144,965	14,038	891,498	37,565	126,003	9,537
1.5–2	11,021,435	141,074	22,937	128,525	15,497	969,473	28,571	162,895	3,428
2–2.5	12,690,817	147,936	16,224	127,946	19,857	959,734	26,111	198,665	4,168
2.5–3	12,886,552	138,186	16,761	126,403	21,422	895,152	20,053	232,466	4,208
3–4	20,620,539	249,705	22,639	208,136	28,492	1,427,700	28,632	416,415	5,749
4–5	9,676,760	178,271	11,368	131,424	13,738	1,000,881	12,453	369,608	3,342
5–10	7,067,600	625,912	21,048	290,757	21,635	2,456,694	38,161	1,315,963	13,727
10–15	1,524,071	365,025	8,231	123,609	8,238	1,105,146	21,499	864,155	8,559
15–20	854,804	263,073	4,395	75,518	4,697	642,021	13,851	639,952	4,941
20–25	564,235	200,835	2,701	49,596	3,212	411,499	11,019	480,515	3,111
25–50	1,117,279	512,082	7,260	99,995	5,779	731,841	26,372	1,198,595	8,942
50–100	490,434	372,534	3,992	50,391	2,960	296,036	17,006	716,221	5,670
100–150	108,853	141,410	1,195	15,063	827	68,579	7,310	197,847	1,510
150–300	70,076	140,808	780	13,455	530	52,543	4,971	132,283	1,306
300–500	15,226	53,871	222	4,493	238	10,131	2,212	34,644	581
500–1,000	7,545	58,476	255	1,257	253	6,327	1,696	24,013	293
1,000 and over	1,752	53,336	179	2,195	255	4,700	1,238	8,148	135
PERCENT	ITEMS OF INCOME AND LOSS FROM EACH SOURCE AS A PERCENTAGE OF AGGREGATE POSITIVE INCOME								
Total	**75.65**	**3.22**	**0.16**	**1.45**	**0.15**	**10.38**	**0.29**	**5.94**	**0.07**
Under 0.5	87.38	1.17	.15	2.43	.35	6.76	1.42	.63	.28
0.5–1	79.98	2.22	.39	2.69	.19	11.41	.63	1.44	.06
1–1.5	84.15	1.51	.36	1.56	.15	9.59	.40	1.36	.10
1.5–2	87.47	1.12	.18	1.02	.12	7.69	.23	1.29	.03
2–2.5	88.71	1.03	.11	.90	.14	6.71	.18	1.39	.03
2.5–3	89.13	.96	.12	.87	.15	6.19	.14	1.61	.03
3–4	88.75	1.07	.10	.90	.12	6.14	.12	1.79	.02
4–5	83.50	1.54	.10	1.13	.12	8.64	.11	3.19	.03
5–10	57.05	5.05	.17	2.35	.17	19.83	.31	10.62	.11
10–15	35.24	8.44	.19	2.86	.19	25.55	.50	19.98	.20
15–20	31.61	9.73	.16	2.79	.17	23.74	.51	23.66	.18
20–25	30.04	10.69	.14	2.64	.17	21.91	.59	25.58	.17
25–50	27.20	12.46	.18	2.43	.14	17.81	.64	29.18	.22
50–100	21.65	16.44	.18	2.22	.13	13.07	.75	31.62	.25
100–150	16.17	21.01	.18	2.24	.12	10.19	1.09	29.39	.22
150–300	12.12	24.34	.13	2.33	.09	9.08	.86	22.87	.23
300–500	7.40	26.19	.11	2.18	.12	4.93	1.08	16.84	.28
500–1,000	4.37	33.89	.15	.73	.15	3.66	.98	13.92	.17
1,000 and over	1.39	42.36	.14	1.74	.20	3.73	.98	6.47	.11

See footnotes at end of tables.

No. 357.—Income Tax Returns, Individual—Income Distributed by Source, by Adjusted Gross Income Classes: 1945—Continued

[In thousands of dollars]

Adjusted gross income class [1]	Sale or exchanges of capital assets [9]		Sales or exchanges of property other than capital assets [10]		Income from estates and trusts [11]	Miscellaneous income [12]	Aggregate		Adjusted gross income [1]
	Net gain	Net loss	Net gain	Net loss			Positive income	Negative income	
AMOUNT									
Total	**2,275,701**	**182,068**	**63,922**	**69,963**	**945,594**	**595,585**	**121,165,768**	**864,644**	**120,301,131**
Under 0.5	9,836	8,125	558	2,116	1,326	10,914	1,540,286	41,885	1,498,401
0.5-1	33,351	11,089	3,008	3,547	11,630	40,270	4,716,986	56,010	4,660,978
1-1.5	58,792	14,413	3,738	5,307	17,922	56,105	9,294,840	80,860	9,213,989
1.5-2	71,069	12,397	3,747	3,071	18,731	60,965	12,600,851	62,964	12,537,887
2-2.5	79,066	14,533	3,601	4,734	22,565	58,887	14,305,441	69,403	14,236,038
2.5-3	83,988	13,430	4,854	3,742	18,386	54,706	14,457,454	62,855	14,394,603
3-4	166,522	24,887	9,644	5,659	37,294	77,340	23,235,934	93,419	23,142,517
4-5	127,745	13,725	7,059	3,226	40,255	45,092	11,588,463	46,484	11,541,980
5-10	374,528	29,462	15,788	11,839	137,151	82,628	12,388,069	114,824	12,273,236
10-15	196,905	13,877	5,332	5,868	92,785	39,927	4,325,186	58,041	4,267,146
15-20	132,803	7,972	2,137	4,234	69,552	20,396	2,704,651	35,695	2,668,955
20-25	97,538	5,194	1,533	2,331	54,890	15,241	1,878,583	24,867	1,853,715
25-50	262,861	8,414	1,961	5,879	157,429	18,751	4,108,054	55,386	4,052,666
50-100	212,681	3,478	683	3,344	113,063	9,224	2,265,259	32,458	2,232,799
100-150	92,131	624	248	1,433	45,324	2,519	673,169	11,704	661,464
150-300	118,203	339	29	1,663	48,125	2,103	578,405	8,809	569,597
300-500	67,098	54	2	564	19,744	250	205,681	3,649	202,032
500-1,000	53,502	41	--------	516	20,983	186	172,544	2,799	169,744
1,000 and over	37,082	14	--------	890	18,439	81	125,912	2,532	123,384
PERCENT	Items of income and loss from each source as a percentage of aggregate positive income								
Total	**1.88**	**0.15**	**0.05**	**0.06**	**0.78**	**0.49**	**100**		
Under 0.5	.64	.53	.04	.14	.09	.71	100		
0.5-1	.71	.24	.06	.08	.25	.85	100		
1-1.5	.63	.16	.04	.06	.19	.61	100		
1.5-2	.57	.10	.03	.02	.15	.48	100		
2-2.5	.55	.10	.03	.03	.16	.41	100		
2.5-3	.58	.09	.03	.03	.13	.38	100		
3-4	.72	.11	.04	.02	.16	.33	100		
4-5	1.10	.12	.06	.03	.35	.39	100		
5-10	3.02	.24	.13	.10	1.11	.67	100		
10-15	4.55	.32	.12	.14	2.15	.92	100		
15-20	4.91	.29	.08	.16	2.57	.75	100		
20-25	5.19	.28	.08	.12	2.92	.81	100		
25-50	6.40	.20	.05	.14	3.83	.46	100		
50-100	9.39	.15	.03	.15	4.99	.41	100		
100-150	13.68	.09	.04	.21	6.73	.37	100		
150-300	20.44	.06	.01	.29	8.32	.36	100		
300-500	32.62	.03	(13)	.27	9.60	.12	100		
500-1,000	31.01	.02	--------	.30	12.16	.11	100		
1,000 and over	29.45	.01	--------	.71	14.65	.07	100		

[1] See note 1, table 353.
For footnotes 2 through 12, see footnotes 2 through 12, table 354.
[13] Less than 0.005 percent.

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

No. 358.—Income Tax Returns, Individual, by

[All money figures, except average per return

Division, State, or Territory	1943			1944			1945 [2]	
	Number of returns	Net income [1]	Tax	Number of returns	Adjusted gross income [1]	Tax	Number of returns	Adjusted gross income [1]
Total [3]	43,460,746	99,106,440	14,447,787	46,919,590	116,406,018	16,034,025	49,773,085	120,241,365
New England	3,328,861	7,671,495	1,139,463	3,483,135	8,704,980	1,223,574	3,632,263	8,742,287
Maine	261,798	557,956	67,210	288,359	608,188	69,985	311,807	618,253
N. Hampshire	165,995	333,779	38,072	184,451	369,059	39,289	194,999	392,882
Vermont	92,014	172,897	18,899	106,967	205,539	21,791	113,448	214,858
Massachusetts	1,718,101	3,895,261	573,821	1,784,053	4,466,782	624,644	1,858,647	4,594,761
Rhode Island	286,443	649,868	94,544	297,295	730,029	103,401	315,963	742,636
Connecticut	804,510	2,061,734	346,917	822,010	2,325,383	364,464	837,399	2,178,897
Middle Atlantic	10,279,380	24,582,436	3,817,995	11,127,556	29,717,075	4,367,111	11,917,651	31,229,666
New York	5,253,541	12,846,919	2,139,270	5,599,607	15,653,778	2,435,681	6,063,750	16,816,795
New Jersey	1,726,498	4,180,454	612,592	1,829,218	4,955,529	703,308	1,981,047	5,225,042
Pennsylvania	3,299,341	7,555,063	1,066,133	3,698,731	9,107,768	1,228,122	3,872,854	9,187,829
E. N. Central	10,056,463	23,947,190	3,497,122	10,770,648	28,019,561	3,946,308	11,247,617	27,936,164
Ohio	2,685,725	6,398,743	915,433	2,874,184	7,474,899	1,035,280	2,953,543	7,287,283
Indiana	1,186,198	2,637,290	342,290	1,294,198	3,144,033	402,950	1,338,572	3,160,005
Illinois	3,087,295	7,292,243	1,123,585	3,281,341	8,702,045	1,297,781	3,471,774	9,026,694
Michigan	2,038,605	5,468,728	853,930	2,215,631	6,237,693	909,432	2,273,787	5,748,698
Wisconsin	1,058,640	2,150,186	261,884	1,105,294	2,460,891	300,865	1,209,941	2,713,484
W. N. Central	3,927,562	7,930,893	974,652	4,223,967	9,109,120	1,103,860	4,603,558	9,769,293
Minnesota	871,233	1,728,329	207,874	897,451	1,890,787	237,630	992,060	2,146,778
Iowa	746,273	1,489,660	174,199	782,428	1,663,934	190,061	837,040	1,775,146
Missouri	1,102,999	2,288,569	306,905	1,199,251	2,723,663	357,419	1,308,035	2,820,759
North Dakota	156,798	291,410	30,152	160,511	332,683	32,856	175,955	350,589
South Dakota	133,601	241,096	25,018	159,583	277,578	25,124	192,316	347,498
Nebraska	391,503	791,262	94,351	415,774	860,093	97,511	460,076	980,087
Kansas	525,155	1,100,567	136,153	608,969	1,360,382	163,259	638,076	1,348,436
South Atlantic	4,608,478	9,640,528	1,308,768	5,051,576	11,419,649	1,479,041	5,420,571	11,955,796
Delaware	95,381	260,262	54,638	118,873	339,264	68,106	107,709	299,012
Maryland	840,308	1,958,112	287,119	867,185	2,211,779	310,888	873,857	2,148,457
Dist. of Col.	353,511	836,306	138,448	373,654	956,456	151,273	386,412	993,047
Virginia	709,903	1,474,740	187,945	775,479	1,709,021	208,124	821,029	1,767,397
West Virginia	444,235	893,793	88,001	480,479	1,072,958	112,127	545,803	1,143,302
N. Carolina	667,295	1,183,692	140,137	761,289	1,483,498	163,057	842,833	1,623,637
S. Carolina	335,454	592,451	65,299	372,504	691,338	64,716	400,838	765,464
Georgia	616,065	1,213,051	157,416	682,269	1,421,316	177,956	751,585	1,546,107
Florida	546,326	1,228,121	189,765	619,844	1,534,019	222,794	690,505	1,669,373
E. S. Central	1,902,027	3,816,824	486,923	2,130,599	4,344,054	484,425	2,236,693	4,489,360
Kentucky	538,781	1,158,102	157,396	602,755	1,228,999	134,683	636,487	1,294,558
Tennessee	615,451	1,204,095	152,519	694,233	1,406,248	159,812	695,825	1,413,075
Alabama	524,278	1,025,051	122,671	572,002	1,185,411	130,232	605,871	1,210,859
Mississippi	223,517	429,576	54,337	261,609	523,396	59,698	298,510	570,868
W. S. Central	2,977,946	6,120,744	817,324	3,345,544	7,366,637	926,005	3,506,404	7,656,840
Arkansas	255,218	468,672	55,055	294,518	581,338	65,437	310,517	592,339
Louisiana	547,614	1,118,049	146,569	603,200	1,318,078	167,444	635,463	1,360,598
Oklahoma	458,186	915,858	109,460	500,026	1,115,362	133,151	571,796	1,211,284
Texas	1,716,928	3,618,165	506,240	1,947,800	4,351,859	559,973	1,988,628	4,492,619
Mountain	1,253,153	2,743,600	358,177	1,293,082	2,989,027	364,167	1,456,870	3,306,168
Montana	163,172	357,467	43,927	167,008	373,608	43,542	185,907	409,214
Idaho	153,131	320,963	37,126	163,667	351,087	37,034	180,678	376,559
Wyoming	78,909	182,907	23,743	78,948	197,078	26,006	82,206	198,750
Colorado	335,369	733,582	101,669	350,109	824,968	110,086	403,785	949,265
New Mexico	103,933	219,270	27,510	122,992	245,781	23,433	140,033	294,776
Arizona	161,787	346,981	48,412	160,413	384,422	48,930	184,246	426,052
Utah	188,252	424,337	49,851	194,344	457,892	49,717	214,841	474,067
Nevada	68,600	158,093	25,939	55,601	154,191	25,419	65,174	177,485
Pacific	4,971,354	12,234,243	1,975,123	5,320,621	14,259,819	2,066,884	5,561,027	14,633,721
Washington [4]	937,440	2,196,594	324,438	896,870	2,301,808	331,918	959,667	2,329,276
Oregon	457,853	1,169,032	182,580	488,183	1,308,151	190,522	518,109	1,314,582
California	3,576,061	8,868,617	1,468,105	3,935,568	10,649,860	1,544,444	4,083,251	10,989,863
Hawaii	155,522	418,490	72,237	172,862	476,099	72,651	190,431	522,070

[1] See note 1, table 353.

[2] Preliminary.

[3] Aggregates shown in this table do not precisely agree with corresponding United States totals in other tables prepared from income tax returns of individuals, due to the use of different samples for national data and for State data.

STATES AND TERRITORIES: 1943, 1944, AND 1945

and tax per capita, in thousands of dollars]

1945 [2]—Continued									
Tax	Average per return		Tax per capita of total population	Percent of population filing returns	Percent of U. S. total				DIVISION, STATE, OR TERRITORY
	Adjusted gross income	Tax			Population	Returns	Adjusted gross income	Tax	
17,020,899	$2,415.79	$341.97	$128.45	37.56	100.00	100.00	100.00	100.00	**Total** [3]
1,259,557	2,406.84	346.77	152.19	43.89	6.24	7.30	7.27	7.40	**New England.**
72,621	1,982.81	232.90	92.39	39.67	.59	.63	.51	.43	Maine.
47,393	2,014.79	243.04	104.85	43.14	.34	.39	.33	.28	New Hampshire.
24,229	1,893.89	213.57	78.16	36.60	.23	.23	.18	.14	Vermont.
665,426	2,472.10	358.02	159.08	44.43	3.16	3.74	3.82	3.91	Massachusetts.
108,643	2,350.39	343.85	143.33	41.68	.57	.63	.62	.64	Rhode Island.
341,245	2,601.98	407.51	191.07	46.89	1.35	1.68	1.81	2.00	Connecticut.
4,757,001	2,620.45	399.16	183.10	45.87	19.61	23.94	25.97	27.95	**Middle Atlantic.**
2,743,072	2,773.33	452.37	217.96	48.18	9.50	12.18	13.98	16.11	New York.
737,972	2,637.52	372.52	175.67	47.16	3.17	3.98	4.35	4.34	New Jersey.
1,275,957	2,372.37	329.46	138.78	42.12	6.94	7.78	7.64	7.50	Pennsylvania.
3,921,790	2,483.74	348.68	148.24	42.51	19.96	22.60	23.23	23.04	**East North Central.**
1,015,220	2,467.30	343.73	147.71	42.97	5.19	5.93	6.06	5.96	Ohio.
404,739	2,360.73	302.37	117.73	38.93	2.59	2.69	2.63	2.38	Indiana.
1,359,845	2,600.02	391.69	176.12	44.97	5.82	6.98	7.51	7.99	Illinois.
804,959	2,528.25	354.02	147.11	41.55	4.13	4.57	4.78	4.73	Michigan.
337,027	2,242.66	278.55	114.17	40.99	2.23	2.43	2.25	1.98	Wisconsin.
1,223,245	2,122.12	265.72	99.22	37.34	9.30	9.25	8.13	7.19	**West North Central.**
273,639	2,163.96	275.83	109.59	39.73	1.88	1.99	1.79	1.61	Minnesota.
209,777	2,120.74	250.62	92.82	37.04	1.71	1.68	1.48	1.23	Iowa.
378,768	2,156.49	289.57	106.49	36.77	2.69	2.63	2.34	2.23	Missouri.
36,705	1,992.49	208.60	70.45	33.77	.39	.35	.29	.22	North Dakota.
34,801	1,806.91	180.96	62.70	34.65	.42	.39	.29	.20	South Dakota.
123,919	2,130.27	269.34	103.44	38.40	.90	.93	.82	.73	Nebraska.
165,636	2,113.28	259.59	95.19	36.67	1.31	1.28	1.12	.97	Kansas.
1,565,083	2,205.63	288.73	81.76	28.32	14.45	10.89	9.94	9.19	**South Atlantic.**
62,637	2,776.11	581.54	218.25	37.53	.22	.22	.25	.37	Delaware.
301,693	2,458.59	345.24	141.97	41.12	1.60	1.75	1.79	1.77	Maryland.
158,284.	2,569.92	409.62	168.75	41.20	.71	.78	.82	.93	Dist. of Col.
226,178	2,152.66	275.48	73.43	26.66	2.32	1.65	1.47	1.33	Virginia.
113,312	2,094.72	207.61	65.69	31.64	1.30	1.10	.95	.67	West Virginia.
181,173	1,926.40	214.96	51.69	24.05	2.65	1.69	1.35	1.06	North Carolina.
78,998	1,909.66	197.08	41.45	21.03	1.44	.80	.64	.46	South Carolina.
186,806	2,057.13	248.55	58.52	23.55	2.41	1.51	1.28	1.10	Georgia.
256,002	2,417.61	370.75	107.29	28.94	1.80	1.39	1.39	1.50	Florida.
517,206	2,007.14	231.24	49.97	21.61	7.81	4.49	3.73	3.04	**East South Central.**
145,151	2,033.91	228.05	56.30	24.69	1.95	1.28	1.08	.85	Kentucky.
173,584	2,030.79	249.47	60.29	24.17	2.17	1.39	1.17	1.02	Tennessee.
134,976	1,998.54	222.78	48.00	21.55	2.12	1.22	1.01	.80	Alabama.
63,495	1,912.39	212.71	30.53	14.35	1.57	.60	.47	.37	Mississippi.
986,428	2,183.67	281.32	75.55	26.85	9.85	7.05	6.37	5.80	**West South Central.**
68,215	1,907.59	219.68	38.32	17.44	1.34	.62	.49	.40	Arkansas.
171,090	2,141.11	269.24	69.66	25.87	1.85	1.28	1.13	1.01	Louisiana.
137,486	2,118.38	240.45	67.59	28.11	1.54	1.15	1.01	.81	Oklahoma.
609,637	2,259.16	306.56	89.82	29.30	5.12	4.00	3.74	3.58	Texas.
419,426	2,269.36	287.90	98.30	34.14	3.22	2.93	2.75	2.46	**Mountain.**
48,520	2,201.18	260.99	105.94	40.59	.35	.38	.34	.29	Montana.
41,488	2,084.14	229.62	82.98	36.14	.38	.36	.31	.24	Idaho.
25,603	2,417.71	311.45	103.66	33.28	.19	.17	.17	.15	Wyoming.
131,725	2,350.92	326.23	117.51	36.02	.85	.81	.79	.77	Colorado.
34,844	2,105.05	248.83	65.13	26.17	.40	.28	.25	.21	New Mexico.
55,000	2,312.41	298.51	87.30	29.25	.47	.37	.35	.32	Arizona.
51,680	2,206.59	240.55	83.76	34.82	.46	.43	.39	.30	Utah.
30,566	2,723.25	468.99	191.04	40.73	.12	.13	.15	.18	Nevada.
2,286,833	2,631.48	411.22	187.46	45.59	9.21	11.17	12.17	13.43	**Pacific.**
328,913	2,427.17	342.74	151.57	44.22	1.64	1.93	1.94	1.93	Washington.[4]
193,654	2,537.27	379.77	160.58	42.96	.91	1.04	1.09	1.14	Oregon.
1,764,266	2,691.45	432.07	199.96	46.28	6.66	8.20	9.14	10.36	California.
84,330	2,741.52	442.84	184.13	41.58	.35	.38	.44	.50	Hawaii.

[4] Includes Alaska.

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

No. 359.—Income Tax Returns, Individual—Analysis, by Adjusted Gross Income Classes: 1945

[All money figures, except average tax per return, in thousands of dollars. Data are preliminary]

Adjusted gross income class [1]	Number of returns	Adjusted gross income [1]	Surtax exemptions [2]	Total tax	Distribution of tax: Normal tax and surtax	Distribution of tax: Alternative tax
Total	**49,750,991**	**120,301,131**	**57,813,757**	**17,050,378**	**15,049,607**	**2,000,771**
Under $500 nontaxable	5,452,051	1,498,401	3,779,778			
$500 to $1,000 taxable	4,842,819	3,794,336	4,212,946	138,405	138,405	
$500 to $1,000 nontaxable	1,370,322	866,642	1,454,809			
$1,000 to $1,500 taxable	7,041,008	8,839,562	7,078,084	575,916	575,916	
$1,000 to $1,500 nontaxable [3]	278,116	374,427	391,598			
$1,500 to $2,000 taxable	7,175,731	12,537,887	7,836,502	1,071,730	1,071,730	
$2,000 to $2,500	6,348,181	14,236,038	7,880,467	1,344,942	1,344,942	
$2,500 to $3,000	5,252,169	14,394,603	7,356,351	1,424,862	1,424,862	
$3,000 to $4,000	6,737,442	23,142,517	10,255,126	2,569,494	2,569,494	
$4,000 to $5,000	2,612,825	11,541,980	4,018,386	1,507,599	1,507,599	
$5,000 to $10,000	1,885,471	12,273,236	2,617,351	2,119,569	2,119,569	
$10,000 to $15,000	353,346	4,267,146	448,497	1,025,393	1,025,393	
$15,000 to $20,000	155,308	2,668,955	192,702	775,181	735,896	39,285
$20,000 to $25,000	83,229	1,853,715	103,070	619,816	480,465	139,351
$25,000 to $50,000	120,220	4,052,666	142,476	1,669,629	1,080,974	588,655
$50,000 to $100,000	33,495	2,232,799	36,633	1,156,298	595,075	561,223
$100,000 to $150,000	5,530	661,464	5,488	387,962	163,580	224,382
$150,000 to $300,000	2,871	569,597	2,692	350,103	123,748	226,355
$300,000 to $500,000	528	202,032	492	123,617	31,745	91,872
$500,000 to $1,000,000	258	169,744	238	109,962	37,171	72,791
$1,000,000 and over	71	123,384	71	79,900	23,043	56,857

Adjusted gross income class [1]	Average total tax per return	Effective tax rate on adjusted gross income	Percent distribution: Returns	Percent distribution: Adjusted gross income	Percent distribution: Tax
Total	**$343**	**14.17**	**100.00**	**100.00**	**100.00**
Under $500 nontaxable			10.96	1.25	
$500 to $1,000 taxable	29	3.65	9.73	3.15	.81
$500 to $1,000 nontaxable			2.75	.72	
$1,000 to $1,500 taxable	82	6.52	14.15	7.35	3.38
$1,000 to $1,500 nontaxable [3]			.56	.31	
$1,500 to $2,000 taxable	149	8.55	14.42	10.42	6.29
$2,000 to $2,500	212	9.45	12.76	11.83	7.89
$2,500 to $3,000	271	9.90	10.56	11.97	8.36
$3,000 to $4,000	381	11.10	13.54	19.24	15.07
$4,000 to $5,000	577	13.06	5.25	9.59	8.84
$5,000 to $10,000	1,124	17.27	3.79	10.20	12.43
$10,000 to $15,000	2,902	24.03	.71	3.55	6.01
$15,000 to $20,000	4,991	29.04	.31	2.22	4.55
$20,000 to $25,000	7,447	33.44	.17	1.54	3.64
$25,000 to $50,000	13,888	41.20	.24	3.37	9.79
$50,000 to $100,000	34,522	51.79	.07	1.86	6.78
$100,000 to $150,000	70,156	58.65	.01	.55	2.28
$150,000 to $300,000	121,945	61.47	.01	.47	2.05
$300,000 to $500,000	234,123	61.19	(4)	.17	.72
$500,000 to $1,000,000	426,209	64.78	(4)	.14	.64
$1,000,000 and over	1,125,352	64.76	(4)	.10	.47

[1] See note 1, table 353.
[2] Surtax exemption is $500 for taxpayer, $500 for taxpayer's spouse if not dependent upon another person, and $500 for each dependent with respect to whom a surtax exemption may be claimed. Such dependents must have received from taxpayer more than half their support for year and must have had less than $500 gross income during year. Dependents include only close relatives which are specified by law.
[3] Includes a negligible number of returns in excess of $1,500.
[4] Less than 0.005 percent.

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

No. 360.—Income Tax Returns, Corporation—Summary: 1916 to 1945

[Includes data for Alaska, District of Columbia, and Hawaii; based on returns as filed, prior to audit adjustments and, for 1940-45, prior to changes resulting from carry-backs, relief granted under section 722 of Internal Revenue Code, recomputation of amortization of emergency facilities, or renegotiation of war contracts, after returns were filed. (Changes in profits and taxes due to renegotiation of war contracts after returns were filed are shown in Statistics of Income, Part 2, for 1942-45.) All corporations are required to file returns except those specifically exempt, such as mutual, fraternal, civic, and charitable organizations not operating for profit. Under Revenue Act of 1934, privilege of filing a consolidated return for a group of affiliated corporations was limited to common carriers by railroad and their related leasing and holding companies. Revenue Act of 1936 extended this privilege to street, suburban, and interurban electric railway corporations. These changes result in marked differences between returns for 1934 through 1941, and those for 1933 and prior years, in net-income or deficit classification and in size of total assets, as well as in distribution by industries. Beginning 1942, consolidated-return privilege again extended, in general, to all corporations. Corporations are classified industrially on one business activity which accounts for largest percentage of total receipts. Therefore, industrial groups do not reflect pure industry classifications. As a result of application of Standard Industrial Classification, number of major and minor industrial groups for 1938 and subsequent years has been increased over that for 1937 and prior years. Changes in contents of groups are listed in Statistics of Income for 1938, Part 2, subsequent changes appear in later volumes]

[All money figures in thousands of dollars]

Calendar year	Number of returns: Total	Number of returns: Reporting net income	Number of returns: Reporting no net income [1]	Number of returns: Inactive corporations [1]	Net income [2]	Deficit [2]	Tax: Total	Tax: Income tax [3]	Tax: War- and excess-profits taxes [4]
1916	341,253	206,984	134,269	----------	8,765,909	656,904	171,805	171,805	----------
1917	351,426	232,079	119,347	----------	10,730,360	629,608	2,142,446	503,698	1,638,748
1918	317,579	202,061	115,518	----------	8,361,511	689,772	3,158,764	653,198	2,505,566
1919	320,198	209,634	110,564	----------	9,411,418	995,546	2,175,342	743,536	1,431,806
1920	345,595	203,233	142,362	----------	7,902,655	2,029,424	1,625,235	636,508	988,726
1921	356,397	171,239	185,158	----------	4,336,048	3,878,219	701,576	366,444	335,132
1922	382,883	212,535	170,348	----------	6,963,811	2,193,776	783,776	775,310	8,466
1923	398,033	233,339	165,594	----------	8,321,529	2,013,555	937,106	937,106	----------
1924	417,421	236,389	181,032	----------	7,586,652	2,223,926	881,550	881,550	----------
1925	430,072	252,334	177,738	----------	9,583,684	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	2,391,124	1,184,142	1,184,142	----------
1929	509,436	269,430	186,591	53,415	11,653,886	2,914,128	1,193,436	1,193,436	----------
1930	518,736	221,420	241,616	55,700	6,428,813	4,877,595	711,704	711,704	----------
1931	516,404	175,898	283,806	56,700	3,683,368	6,970,913	398,994	398,994	----------
1932	508,636	82,646	369,238	56,752	2,153,113	7,796,687	285,576	285,576	----------
1933	504,080	109,786	337,056	57,238	2,985,972	5,533,339	423,068	416,093	6,976
1934	528,898	145,101	324,703	59,094	4,275,197	4,181,027	596,048	588,375	7,673
1935	533,631	164,231	312,882	56,518	5,164,723	3,468,774	735,125	710,156	24,969
1936	530,779	203,161	275,696	51,922	9,478,241	2,152,024	[5] 1,191,378	[5] 1,169,765	21,613
1937	529,097	192,028	285,810	51,259	9,634,837	2,280,846	[5] 1,276,172	[5] 1,232,837	43,335
1938	520,501	169,884	301,148	49,469	6,525,979	2,853,098	[5] 859,566	[5] 853,578	5,988
1939	515,960	199,479	270,138	46,343	8,826,713	2,092,148	1,232,256	1,216,450	15,806
1940	516,783	220,977	252,065	43,741	11,203,224	2,283,795	[6] 2,548,546	2,144,292	404,254
1941	509,066	264,628	204,278	40,160	18,111,095	1,778,553	[6] 7,167,902	3,744,568	3,423,334
1942 [7]	479,677	269,942	172,723	37,012	24,052,358	1,000,746	12,256,396	4,337,728	7,918,668
1943 [7]	455,894	283,735	136,786	35,373	28,717,966	898,722	15,925,582	4,479,166	11,446,417
1944 [7]	446,796	288,904	123,563	34,329	27,123,741	819,260	14,884,050	4,353,620	10,530,430
1945 [7] (prel.)	454,462	303,021	118,106	33,335	22,165,385	1,026,250	10,793,111	4,181,694	6,611,417

[1] Returns of inactive corporations prior to 1927 are included in those reporting no net income.

[2] For 1922-32, and for 1940-45, net income tabulated is amount before deduction due to net operating loss of prior years. (For amounts of such deductions, see table 365, p. 351.) For 1935 and prior years, net income or deficit is amount reported for income tax computation. For 1936-45, net income or deficit is amount reported for declared value excess-profits tax computation, except that, for 1944 and 1945, amount shown includes Government interest subject to surtax only and continues to include excess of net long-term capital gain over net short-term capital loss, even though such excess was made exempt from declared value excess-profits tax beginning 1944. Beginning 1936, net income or deficit includes dividends received on stock of domestic corporations subject to taxation under effective tax law and interest received on certain Government obligations subject to excess-profits tax. For 1936 and later years, contributions or gifts are deductible in arriving at net income and are limited to 5 percent of net income before deduction.

[3] Tax credit for taxes paid to foreign countries, allowable for 1918 and subsequent years, has *not* been deducted from amounts of income tax as tabulated.

[4] War-profits and excess-profits taxes provided by Revenue Acts of 1917, 1918, and 1921 were in effect 1917-21; amount shown for 1922 was reported on returns with fiscal years beginning in 1921; and (declared value) excess-profits tax was in effect for 1933 and subsequent years. Figures for 1940-45 also include excess profits tax under Second Revenue Act of 1940, shown separately in table 361, amounts of such tax being *after* credit for debt retirement and net postwar refund (1942-44), 10 percent credit (1945), and relief adjustments claimed on returns when filed.

[5] For 1936-38, includes surtax on undistributed profits according to provision of Revenue Act of 1936. Amount included for 1938 is that reported on fiscal year returns with taxable year beginning in 1937.

[6] Includes income and declared value excess-profits defense taxes. Amount included for 1941 is from returns with fiscal years beginning in 1940.

[7] Beginning 1942, instead of deductions for reserve earnings, deferred dividends, and interest paid, which were previously allowable to life insurance companies in arriving at net income, there is allowable a "reserve and other policy liability credit" against net income. As a consequence, there is an increase in both number of returns reporting net income and in amount of net income reported.

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

No. 361.—Income Tax Returns, Corporation—Number of Returns, Total Compiled Receipts, Net Income or Deficit, Tax, and Dividends Paid: 1935 to 1945

[All money figures in thousands of dollars. See headnote and footnotes, table 360]

ITEM	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945 [1]
All income and declared value excess-profits tax returns:											
Number of returns (excluding returns of inactive corporations)	477,113	478,857	477,838	471,032	469,617	473,042	468,906	442,665	420,521	412,467	421,127
Total compiled receipts [2]	114,649,717	132,722,602	142,443,379	120,453,946	132,878,224	148,236,787	190,432,017	217,680,512	249,592,493	262,200,531	255,318,339
Net income less deficit	1,695,950	7,326,218	7,353,991	3,672,882	6,734,565	8,919,429	16,332,542	23,051,611	27,819,245	26,304,481	21,139,136
Total tax liability	735,125	1,191,378	1,276,172	859,566	1,232,256	[3] 2,548,546	[3] 7,167,902	12,256,396	15,925,582	14,884,050	10,793,111
Income tax	710,156	1,169,765	1,232,837	853,578	1,216,450	2,144,292	3,744,568	4,337,728	4,479,166	4,353,620	4,181,694
Declared value excess-profits tax	24,969	21,613	43,335	5,988	15,806	30,744	64,149	66,854	154,934	98,668	54,888
Excess profits tax	----------	----------	----------	----------	----------	373,511	3,359,186	7,851,814	11,291,483	10,431,762	6,556,529
Dividends paid in cash and assets other than own stock	5,940,620	7,379,333	7,514,017	5,013,433	5,746,739	6,088,781	6,700,787	5,607,085	5,727,676	6,057,043	6,068,507
Returns with net income:											
Number of returns	164,231	203,161	192,028	169,884	199,479	220,977	264,628	269,942	283,735	288,904	303,021
Total compiled receipts [2]	77,638,952	105,011,693	109,202,739	80,267,477	105,658,338	125,180,472	175,181,820	206,160,215	240,676,898	252,962,944	238,916,192
Net income	5,164,723	9,478,241	9,634,837	6,525,979	8,826,713	11,203,224	18,111,095	24,052,358	28,717,966	27,123,741	22,165,385
Total tax liability	735,125	1,191,378	1,276,172	859,566	1,232,256	[3] 2,548,546	[3] 7,167,902	12,256,396	15,925,582	14,884,050	10,793,111
Income tax	710,156	1,169,765	1,232,837	853,578	1,216,450	2,144,292	3,744,568	4,337,728	4,479,166	4,353,620	4,181,694
Declared value excess-profits tax	24,969	21,613	43,335	5,988	15,806	30,744	64,149	66,854	154,934	98,668	54,888
Excess profits tax	----------	----------	----------	----------	----------	373,511	3,359,186	7,851,814	11,291,483	10,431,762	6,556,529
Dividends paid in cash and assets other than own stock	4,651,002	7,179,220	7,308,774	4,780,202	5,562,273	5,888,325	6,518,177	5,490,167	5,631,023	5,968,526	5,888,730
Returns with no net income:											
Number of returns	312,882	275,696	285,810	301,148	270,138	252,065	204,278	172,723	136,786	123,563	118,106
Total compiled receipts [2]	37,010,765	27,710,909	33,240,640	40,186,469	27,219,886	23,056,316	15,250,197	11,520,297	8,915,595	9,237,587	16,402,147
Deficit	3,468,774	2,152,024	2,280,846	2,853,098	2,092,148	2,283,795	1,778,553	1,000,746	898,722	819,260	1,026,250
Dividends paid in cash and assets other than own stock	1,289,618	200,112	205,243	233,231	184,466	200,457	182,610	116,918	96,653	88,517	179,777
Number of returns of inactive corporations	56,518	51,922	51,259	49,469	46,343	43,741	40,160	37,012	35,373	34,329	33,335
Taxable excess profits tax returns: [4]											
Number of returns	----------	----------	----------	----------	----------	13,440	42,412	54,002	68,202	55,912	52,098
Excess profits net income	----------	----------	----------	----------	----------	2,997,937	12,072,516	17,084,370	22,306,883	20,471,652	14,165,550
Adjusted excess profits net income	----------	----------	----------	----------	----------	911,603	6,334,864	10,494,667	14,552,878	12,935,510	8,368,073

[1] Preliminary.
[2] For items included, see table 366.
[3] Includes income and declared value excess-profits defense taxes. Amount included for 1941 is reported on returns with fiscal years beginning in 1940.
[4] For tax reported on these returns, see "Excess profits tax" above. See also note 4, table 360.

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

No. 362.—Income Tax Returns, Corporation—Total Number of Returns and Summary for Returns With Net Income, by States and Territories: 1944

[All money figures in thousands of dollars. See headnote and footnotes, table 360]

Division, state, or territory	Total number of returns [1]	Returns with net income					
		Number of returns	Net income	Total tax	Income tax	Excess profits taxes	Dividends paid in cash and assets other than own stock
Total	446,796	288,904	27,123,741	14,884,050	4,353,620	10,530,430	5,968,526
New England	40,299	27,227	2,019,666	1,042,084	300,626	741,459	379,824
Maine	3,134	1,934	94,070	53,530	14,290	39,240	16,385
New Hampshire	1,445	1,004	36,632	19,897	6,271	13,627	6,339
Vermont	1,091	692	34,163	13,606	5,753	7,853	4,511
Massachusetts	22,749	15,900	1,086,861	550,596	168,154	382,443	229,564
Rhode Island	3,290	2,118	149,154	89,432	23,451	65,980	28,755
Connecticut	8,590	5,579	618,786	315,023	82,707	232,316	94,270
Middle Atlantic	160,176	96,931	9,881,240	5,021,415	1,620,312	3,401,103	2,493,099
New York	113,236	68,195	6,886,656	3,446,886	1,147,709	2,299,176	1,841,120
New Jersey	26,188	14,918	975,133	417,562	141,638	275,925	197,008
Pennsylvania	20,752	13,818	2,019,451	1,156,967	330,965	826,002	454,971
East North Central	87,217	59,425	7,099,542	4,293,151	1,086,466	3,206,685	1,295,016
Ohio	21,773	15,619	1,992,356	1,234,510	276,946	957,565	331,503
Indiana	10,650	7,079	447,515	261,965	67,421	194,543	63,872
Illinois	28,939	19,343	2,342,739	1,397,633	390,914	1,006,719	469,732
Michigan	12,863	8,779	1,649,135	999,214	279,010	720,204	355,281
Wisconsin	12,992	8,605	667,797	399,829	72,175	327,654	74,628
West North Central	36,783	25,018	1,814,081	1,052,272	291,261	761,010	305,689
Minnesota	8,638	5,529	412,807	227,466	76,177	151,290	75,159
Iowa	6,132	4,241	171,685	83,636	28,469	55,166	26,083
Missouri	11,845	8,117	802,520	472,905	132,049	340,855	142,090
North Dakota	1,585	1,103	12,076	4,439	2,198	2,241	1,873
South Dakota	1,702	1,129	11,493	4,476	2,553	1,923	2,549
Nebraska	3,398	2,366	106,368	57,172	18,778	38,394	21,689
Kansas	3,483	2,533	297,132	202,178	31,037	171,141	36,246
South Atlantic	41,647	29,226	2,457,260	1,331,245	410,606	920,638	634,954
Delaware	2,395	1,502	608,359	278,654	104,128	174,526	284,019
Maryland	5,356	3,479	377,221	207,714	61,958	145,755	71,743
District of Columbia	2,363	1,644	190,572	112,475	28,430	84,046	38,683
Virginia	6,181	4,519	329,669	192,323	54,411	137,912	57,865
West Virginia	4,404	2,968	120,457	63,547	23,427	40,120	28,169
North Carolina	5,750	4,485	335,571	190,450	58,096	132,354	59,476
South Carolina	2,866	2,131	127,107	79,861	15,961	63,900	15,082
Georgia	4,688	3,552	228,876	134,526	39,336	95,190	48,117
Florida	7,644	4,946	139,428	71,695	24,859	46,835	31,800
East South Central	12,749	9,455	556,662	318,922	86,087	232,836	105,063
Kentucky	3,842	2,847	215,444	130,602	29,663	100,940	44,771
Tennessee	4,062	3,082	176,323	99,023	29,073	69,950	31,528
Alabama	2,813	2,040	124,929	69,156	19,639	49,517	21,866
Mississippi	2,032	1,486	39,966	20,141	7,712	12,429	6,898
West South Central	22,748	14,956	913,522	464,431	192,898	271,533	249,332
Arkansas	2,141	1,458	40,962	19,946	8,396	11,549	9,287
Louisiana	4,786	3,206	149,624	82,102	26,077	56,025	40,134
Oklahoma	3,874	2,566	143,470	66,987	36,503	30,485	40,407
Texas	11,947	7,726	579,466	295,396	121,922	173,474	159,504
Mountain	13,087	7,556	251,392	119,989	55,069	64,921	65,343
Montana	1,976	1,202	24,417	11,484	5,007	6,477	6,675
Idaho	1,641	718	23,130	9,872	5,540	4,332	8,808
Wyoming	939	600	9,021	3,166	2,201	965	3,368
Colorado	3,894	2,280	117,004	58,978	26,430	32,549	29,131
New Mexico	748	480	9,039	4,133	1,905	2,228	2,138
Arizona	1,053	690	23,417	12,009	4,009	8,000	3,291
Utah	2,152	1,257	36,834	16,942	8,144	8,798	9,782
Nevada	684	329	8,530	3,405	1,833	1,572	2,150
Pacific	31,236	18,452	2,052,853	1,199,458	296,148	903,310	419,432
Washington	7,956	4,323	276,532	157,330	38,273	119,057	51,420
Oregon	3,529	2,197	110,860	61,556	18,666	42,890	18,061
California	19,751	11,932	1,665,461	980,572	239,209	741,363	349,951
Alaska	180	88	2,663	1,280	547	733	487
Hawaii	674	570	74,859	39,801	13,602	26,199	20,287

[1] Comprises returns of all corporations, including inactive corporations.

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

No. 363.—Income Tax Returns, Corporation, by Industrial Groups: 1937 to 1944

[All money figures in thousands of dollars. See headnote and footnotes, table 360]

Year	Returns with net income: Number	Returns with net income: Net income	Returns with net income: Total tax	Returns with no net income: Number	Returns with no net income: Deficit	Returns with net income: Number	Returns with net income: Net income	Returns with net income: Total tax	Returns with no net income: Number	Returns with no net income: Deficit
	All corporations					Agriculture and related industries [1]				
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	6,525,979	859,566	301,148	2,853,098	2,862	31,820	4,413	6,936	38,336
1939	199,479	8,826,713	1,232,256	270,138	2,092,148	3,090	41,506	5,974	6,365	30,225
1940	220,977	11,203,224	2,548,546	252,065	2,283,795	3,642	51,165	10,058	6,103	36,032
1941	264,628	18,111,095	7,167,902	204,278	1,778,553	4,431	84,395	23,592	4,814	24,241
1942	269,942	24,052,358	[2] 12,256,396	172,723	1,000,746	4,607	97,175	40,488	3,922	17,419
1943	283,735	28,717,966	15,925,582	136,786	898,722	4,882	132,319	63,914	3,257	16,807
1944	288,904	27,123,741	14,884,050	123,563	819,260	4,541	139,862	64,909	3,085	18,924
	Mining and quarrying [1]					Manufacturing—Total [1]				
1937	5,083	427,621	60,859	8,484	128,368	41,974	4,127,465	652,271	50,005	424,344
1937 [1]						*42,060*	*4,137,323*	*653,938*	*50,124*	*427,390*
1938	4,470	210,354	30,091	8,699	161,041	34,034	2,421,385	376,531	54,033	831,871
1939	4,687	265,786	39,551	8,238	123,663	43,002	3,948,328	634,077	43,181	380,572
1940	5,076	335,226	72,157	7,702	116,286	47,168	5,631,949	1,552,895	38,420	325,409
1941	5,708	485,056	155,581	6,380	76,938	58,042	10,601,366	4,945,848	26,389	171,951
1942	5,709	473,296	208,742	5,541	58,054	59,723	13,809,135	8,228,017	22,451	159,033
1943	5,390	416,456	181,618	4,959	51,056	61,705	16,728,107	10,543,083	17,011	146,210
1944	5,174	380,528	162,095	4,668	58,942	61,044	15,007,518	9,391,328	15,575	156,579
	Manufacturing—Continued									
	Food products [1]					Liquors and beverages				
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	6,616	80,785	1,506	127,758	21,827	1,509	18,262
1939	5,615	427,819	69,313	5,218	35,079	1,656	150,967	25,781	1,321	17,027
1940	5,315	444,317	98,525	4,934	36,523	1,641	151,993	35,304	1,320	20,159
1941	6,220	660,150	232,546	3,546	21,239	1,908	204,161	71,618	984	10,954
1942	7,086	942,299	472,196	2,394	14,173	2,285	280,974	139,821	528	4,922
1943	7,270	1,131,445	638,401	1,749	12,278	2,303	367,057	209,507	384	2,850
1944	6,958	1,124,592	661,806	1,816	13,398	2,188	386,946	233,805	410	3,604
	Tobacco products					Textile-mill products [1]				
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
1939	116	129,169	21,155	181	1,187	2,510	197,221	34,242	2,164	38,257
1940	124	145,279	34,591	162	5,230	2,555	245,798	60,618	1,937	36,888
1941	137	166,640	62,722	117	1,187	3,508	592,584	256,661	916	10,866
1942	141	179,255	86,903	84	303	3,582	906,714	559,914	708	7,343
1943	160	184,275	92,135	53	160	3,687	867,096	563,051	494	6,212
1944	170	166,400	79,855	37	104	3,601	817,362	527,764	414	5,132
	Clothing and apparel [1]					Leather and its manufactures				
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
1939	3,799	54,611	9,117	4,766	17,961	1,080	46,506	7,734	1,050	10,449
1940	4,342	62,967	13,352	4,412	16,314	1,139	48,074	10,007	979	10,330
1941	5,998	141,314	51,704	3,103	8,412	1,562	94,632	32,195	523	5,044
1942	6,730	220,757	121,259	2,289	7,482	1,667	140,449	77,108	358	2,261
1943	7,200	264,557	157,375	1,134	2,851	1,814	151,376	89,756	218	1,336
1944	6,335	268,477	162,928	1,107	3,658	1,698	140,996	82,089	263	1,162

[1] To improve historical comparability, figures for 1938 through 1944 are adjusted by transferring certain minor groups from classification in which shown in tables 364 and 366 to the classification in which shown here for 1937 (figures in roman). Figures for 1937 in italics show adjusted amounts which would have resulted if industrial classification of 1938 and subsequent years had been in effect.

[2] Total tax for 1942 includes $15,723,000 excess profits tax not distributed by industrial groups.

No. 363.—Income Tax Returns, Corporation, by Industrial Groups: 1937 to 1944—Continued

[All money figures in thousands of dollars]

Year	Returns with net income: Number	Returns with net income: Net income	Returns with net income: Total tax	Returns with no net income: Number	Returns with no net income: Deficit	Returns with net income: Number	Returns with net income: Net income	Returns with net income: Total tax	Returns with no net income: Number	Returns with no net income: Deficit
	Manufacturing—Continued									
	Rubber, bone, celluloid, and ivory products [1] [3]					Forest products [1]				
1937	320	47,454	6,372	294	3,712	3,102	93,569	14,485	3,373	25,640
1937 [1]	*280*	*43,579*	*5,724*	*221*	*3,502*					
1938	283	26,325	4,380	257	3,966	2,681	50,090	7,795	4,903	56,379
1939	326	64,766	10,570	219	1,687	3,443	92,524	15,115	3,933	35,710
1940	339	72,712	16,042	247	1,997	4,009	148,435	36,427	3,125	29,140
1941	419	153,378	64,640	119	3,055	4,934	306,031	127,985	1,956	13,163
1942	404	153,826	85,120	93	640	4,789	337,031	184,788	1,877	11,734
1943	360	364,968	255,279	77	379	4,692	315,282	179,803	1,673	13,111
1944	372	330,265	233,120	63	839	4,611	325,613	178,797	1,552	14,747
	Paper, pulp, and products					Printing, publishing, and allied industries				
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
1939	1,423	120,417	19,877	744	19,828	4,817	157,999	24,041	6,511	29,454
1940	1,469	190,143	51,884	713	8,872	5,612	178,515	39,840	5,819	30,325
1941	1,892	355,895	169,809	311	3,974	6,201	214,593	69,597	4,930	23,697
1942	1,730	358,395	205,699	359	3,447	5,978	251,055	115,594	4,574	19,327
1943	1,838	397,647	240,269	273	3,136	7,168	450,934	252,706	2,963	9,933
1944	1,860	416,711	259,816	202	3,266	7,904	577,262	347,195	2,065	6,275
	Chemicals and allied products [1]					Petroleum and other mineral oil products				
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	3,890	27,606	315	146,406	15,031	398	88,121
1939	3,301	541,314	84,156	3,349	17,457	350	196,590	20,533	323	16,828
1940	3,437	658,036	175,040	3,313	16,636	334	267,700	49,486	321	19,885
1941	4,167	981,722	441,075	2,344	11,475	412	556,282	137,092	207	6,154
1942	4,199	1,088,135	567,964	2,066	13,093	389	544,700	218,991	186	2,128
1943	4,466	1,218,599	695,560	1,678	11,129	332	761,438	312,248	150	2,205
1944	4,349	1,255,441	714,425	1,601	10,424	332	652,071	254,870	114	2,948
	Stone, clay, and glass products					Metal and its products [1]				
1937	1,684	161,524	25,486	2,263	17,416	10,491	1,381,350	240,821	8,775	70,727
1937 [1]						*10,738*	*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
1939	1,771	157,643	26,160	1,752	11,793	9,766	1,097,876	183,730	7,885	94,276
1940	1,940	213,456	57,366	1,550	12,244	11,435	2,065,689	650,862	6,091	54,646
1941	2,155	346,059	159,380	1,123	8,568	13,631	4,631,584	2,473,705	3,587	28,418
1942	1,841	376,320	223,874	1,200	11,873	14,150	7,173,360	4,646,503	3,648	47,343
1943	1,721	318,067	191,496	1,114	16,338	13,862	8,872,988	5,978,398	3,569	54,641
1944	1,722	257,592	150,417	983	14,247	13,894	7,364,895	4,899,972	3,230	62,110

[1] To improve historical comparability, figures for 1938 through 1944 are adjusted by transferring certain minor groups from classification in which shown in tables 364 and 366 to the classification in which shown here for 1937 (figures in roman). Figures for 1937 in italics show adjusted amounts which would have resulted if industrial classification of 1938 and subsequent years had been in effect.

[3] Bone, celluloid, and ivory products are included in "Manufacturing—All other," for 1938 and subsequent years.

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No. 363.—Income Tax Returns, Corporation, by Industrial Groups: 1937 to 1944—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	Total tax	Number	Deficit	Number	Net income	Total tax	Number	Deficit
	Manufacturing—Continued									
	Motor vehicles, complete or parts [1]					Manufacturing—All other [1] [3]				
1937	381	415,814	65,726	426	13,047	2,166	136,668	23,270	3,319	20,430
1937 [1]						*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
1939	443	384,005	60,706	397	17,786	2,586	128,902	21,845	3,368	15,793
1940	498	576,796	178,785	310	9,411	2,979	162,038	44,766	3,187	16,810
1941	546	864,547	439,780	193	3,494	4,352	331,792	155,339	2,430	12,252
1942	514	413,212	255,696	148	933	4,238	442,652	266,587	1,939	12,032
1943	477	415,677	263,487	100	576	4,355	646,700	423,613	1,382	9,076
1944	461	340,072	231,189	86	628	4,589	582,821	373,282	1,632	14,037
	Construction [1]					Transportation and other public utilities [1]				
1937	6,103	84,463	14,617	10,761	36,890	10,856	1,503,021	198,179	13,816	410,004
1937 [1]	*6,017*	*74,605*	*12,951*	*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
1939	5,836	79,700	12,793	10,861	41,228	10,857	1,577,495	225,662	11,623	362,263
1940	6,988	112,920	25,487	9,388	36,884	11,799	1,650,824	375,607	10,777	283,362
1941	8,452	210,208	85,537	7,117	25,380	13,301	2,143,036	725,315	9,143	162,221
1942	8,445	364,220	209,424	5,744	21,675	13,234	3,778,128	1,602,611	7,564	97,690
1943	7,716	306,114	179,341	4,852	29,978	13,510	4,674,935	2,433,435	6,343	131,257
1944	7,442	199,907	102,248	4,520	34,590	13,386	4,338,021	2,416,215	6,373	147,919
	Trade [1]					Service [1]				
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
1939	62,381	1,020,385	164,756	71,881	209,654	14,907	190,860	29,042	30,068	108,930
1940	70,361	1,257,497	293,308	63,668	178,545	17,496	215,990	41,188	29,709	104,706
1941	87,155	2,205,242	858,739	44,947	133,668	21,431	276,800	80,094	25,664	85,024
1942	86,468	2,630,797	1,389,690	36,151	84,933	23,666	442,811	194,547	21,133	62,896
1943	89,892	3,096,000	1,751,852	24,712	62,125	26,355	655,334	342,494	15,515	50,881
1944	88,791	3,261,335	1,879,601	22,000	59,863	26,473	683,027	351,915	14,811	52,443
	Finance—Banking, insurance, etc. [1] [4]					Nature of business not given				
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
1939	53,823	1,697,124	119,636	84,533	823,317	896	5,530	764	3,388	12,296
1940	56,847	1,938,757	176,334	80,865	1,144,612	1,600	8,897	1,512	5,433	57,959
1941	63,932	2,086,042	288,055	74,701	1,060,812	2,176	18,349	5,140	5,123	38,317
1942	66,046	2,434,510	358,669	66,237	470,815	2,044	22,286	8,484	3,980	28,231
1943	72,388	2,683,656	420,516	56,782	393,030	1,897	25,046	9,331	3,355	17,378
1944	80,229	3,095,669	508,837	49,254	280,889	1,824	17,875	6,903	3,277	9,111

[1] To improve historical comparability, figures for 1938 through 1944 are adjusted by transferring certain minor groups from classification in which shown in tables 364 and 366 to the classification in which shown here for 1937 (figures in roman). Figures for 1937 in italics show adjusted amounts which would have resulted if industrial classification of 1938 and subsequent years had been in effect.

[3] Bone, celluloid, and ivory products are included in "Manufacturing—All other," for 1938 and subsequent years.

[4] See note 7, table 360.

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

No. 364.—Income Tax Returns, Corporation, by Major and Minor Industrial Groups: 1944

[All money figures in thousands of dollars. See headnote and footnotes, table 360]

Major and minor industrial groups	Returns with net income				Returns with no net income		
	Number of returns	Total compiled receipts [1]	Net income	Total tax	Number of returns	Total compiled receipts [1]	Deficit
All industrial groups	**288,904**	**252,962,944**	**27,123,741**	**14,884,050**	**123,563**	**9,237,587**	**819,260**
Mining and quarrying, aggregate	**3,796**	**3,480,815**	**368,801**	**157,527**	**3,824**	**546,781**	**51,427**
Metal mining, total	222	709,244	110,481	42,269	645	68,863	10,823
Iron	36	156,411	11,471	4,934	41	36,374	1,842
Copper	16	250,488	57,629	22,425	36	11,854	1,240
Lead and zinc	62	163,045	16,969	6,554	80	5,822	1,138
Gold and silver	40	19,899	3,616	1,146	289	5,683	2,720
Other metal mining	32	63,051	16,241	5,862	81	3,056	1,614
Metal mining not allocable	36	56,351	4,555	1,348	118	6,076	2,268
Anthracite mining	79	327,128	15,682	6,092	67	66,589	1,797
Bituminous coal, lignite, peat, etc.	932	1,425,746	101,000	48,926	652	177,377	8,263
Crude petroleum and natural gas production, total	1,894	695,385	97,974	37,906	1,629	178,237	22,608
Crude petroleum, natural gas, and natural gasoline production	1,612	489,580	70,805	25,834	1,463	163,261	21,623
Field service operations	282	205,806	27,169	12,072	166	14,976	986
Nonmetallic mining and quarrying, total	650	314,164	42,797	21,995	661	53,527	6,957
Stone, sand, and gravel	516	192,981	20,010	9,586	490	40,675	4,756
Other nonmetallic mining and quarrying	127	120,541	22,733	12,396	164	12,373	2,154
Nonmetallic mining and quarrying not allocable	7	642	54	13	7	479	47
Mining and quarrying not allocable	19	9,147	868	339	170	2,187	978
Manufacturing, aggregate	**61,044**	**151,218,292**	**15,007,518**	**9,391,328**	**15,575**	**2,997,101**	**156,579**
Food and kindred products, total	6,958	19,487,146	1,124,592	661,806	1,816	432,889	13,398
Bakery products	1,101	1,577,872	127,738	77,224	350	59,088	1,331
Confectionery	475	865,163	129,674	84,774	47	1,817	288
Canning fruits, vegetables, and sea foods	956	1,711,053	154,151	90,933	243	52,908	2,812
Meat products	675	7,209,926	174,458	110,768	145	106,631	1,317
Grain mill products, except cereal preparations	713	2,433,566	84,276	47,712	159	42,987	1,261
Cereal preparations	24	379,934	30,442	17,922	10	595	12
Dairy products	1,280	2,440,498	152,877	97,025	431	75,191	978
Sugar	103	833,669	55,522	23,326	28	46,949	2,647
Other food, including ice and flavoring sirups	1,361	1,363,337	158,025	79,731	334	33,340	2,064
Food and kindred products not allocable	270	672,129	57,428	32,391	69	13,384	690
Beverages, total	2,188	3,723,064	386,946	233,805	410	75,787	3,604
Malt liquors and malt	427	1,804,494	184,931	111,920	32	14,258	513
Distilled, rectified, and blended liquors	157	1,271,320	94,936	61,397	38	36,374	1,071
Wine	116	111,646	21,019	14,449	33	3,209	242
Nonalcoholic beverages	1,465	500,567	82,538	43,766	302	21,780	1,760
Beverages not allocable	23	35,037	3,523	2,273	5	165	19
Tobacco manufactures	170	2,130,376	166,400	79,855	37	5,442	104
Cotton manufactures	744	2,755,759	277,723	183,781	65	31,862	1,352
Textile-mill products, except cotton, total	3,029	4,873,342	516,388	327,787	374	70,297	3,807
Woolen and worsted manufactures, including dyeing and finishing	474	1,385,382	155,433	105,521	48	13,096	748
Rayon and silk manufactures	360	740,122	79,118	48,850	35	2,931	184
Knit goods	1,021	1,051,782	108,599	67,751	77	6,496	221
Hats, except cloth and millinery	178	161,337	11,501	6,128	28	3,641	64
Carpets and other floor coverings	81	293,987	21,808	11,016	26	4,657	328
Dyeing and finishing textiles, except woolen and worsted	398	471,382	61,246	39,892	61	8,801	527
Other textile-mill products	304	382,589	39,126	23,147	63	23,013	1,290
Textile-mill products, except cotton, not allocable	213	386,762	39,557	25,482	36	7,662	444
Apparel and products made from fabrics, total	6,157	3,828,425	256,976	156,800	1,079	109,817	3,593
Men's clothing	1,310	1,337,566	99,991	62,643	151	21,428	648
Women's clothing	2,617	1,421,148	83,798	50,282	355	31,631	772
Fur garments and accessories	366	94,029	2,166	673	241	26,696	835
Millinery	295	66,667	2,801	1,171	61	3,818	71
Other apparel and products made from fabrics	1,232	728,496	55,166	34,084	204	20,800	947
Apparel and products made from fabrics not allocable	337	180,520	13,053	7,947	67	5,444	321

For footnotes, see p. 350.

No. 364.—Income Tax Returns, Corporation, by Major and Minor Industrial Groups: 1944—Continued

[All money figures in thousands of dollars]

Major and minor industrial groups	Returns with net income				Returns with no net income		
	Number of returns	Total compiled receipts [1]	Net income	Total tax	Number of returns	Total compiled receipts [1]	Deficit
Manufacturing—Continued.							
Leather and products, total	1,698	2,096,768	140,996	82,089	263	42,719	1,162
Leather, tanned, curried, and finished	284	543,413	44,234	26,943	30	1,997	129
Footwear, except rubber	801	1,254,458	74,782	42,388	114	29,846	626
Other leather products	587	277,620	20,099	11,784	110	9,771	351
Leather and products not allocable	26	21,277	1,882	974	9	1,104	55
Rubber products, total	372	3,346,732	330,265	233,120	63	9,875	839
Tires and inner tubes	33	2,772,524	265,551	189,716	2	32	21
Other rubber products, including *rubberized fabrics and clothing*	*339*	*574,208*	*64,714*	*43,404*	61	*9,844*	819
Lumber and timber basic products, total	1,645	1,526,322	164,459	84,863	731	132,699	9,463
Logging camps and sawmills	1,066	1,131,970	128,509	62,748	545	101,182	7,005
Planing mills	579	394,351	35,950	22,115	186	31,517	2,457
Furniture and finished lumber products, total	2,963	1,909,176	169,937	99,239	817	96,542	5,262
Furniture (wood and metal)	1,326	828,940	73,130	42,306	327	43,799	2,428
Partitions and fixtures	264	99,097	9,897	6,204	71	6,739	332
Wooden containers	414	296,014	25,948	15,497	90	15,094	488
Matches	14	77,003	9,313	5,573	2	27	2
Other finished lumber products, including cork products	837	529,220	44,848	25,509	280	27,394	1,733
Furniture and finished lumber products not allocable	108	78,902	6,801	4,150	47	3,490	278
Paper and allied products, total	1,860	3,432,114	416,711	259,816	202	60,885	3,266
Pulp, paper, and paperboard	378	1,890,561	225,705	134,968	47	31,210	1,397
Pulp goods and converted paper products	1,479	1,540,371	190,908	124,809	150	29,008	1,838
Paper and allied products not allocable	3	1,182	98	38	5	667	32
Printing and publishing industries, total	7,904	3,391,074	577,262	347,195	2,065	90,812	6,275
Newspapers	1,858	1,149,800	260,258	158,528	462	20,684	1,737
Periodicals	715	561,997	116,912	76,246	204	6,356	1,963
Books and music	533	339,195	51,871	30,362	201	9,708	591
Commercial printing	2,365	785,068	92,024	53,400	540	25,280	803
Other printing and publishing	1,137	259,150	27,458	14,261	197	7,679	308
Printing and publishing industries not allocable	1,296	295,865	28,739	14,400	461	21,104	872
Chemicals and allied products, total	4,408	9,795,876	1,302,047	745,069	1,636	156,741	10,864
Paints, varnishes, and colors	666	1,025,183	71,662	39,049	132	14,653	670
Soap and glycerin	126	746,428	71,593	34,733	47	1,393	83
Drugs, toilet preparations, etc	1,470	1,331,339	240,765	144,799	734	27,999	2,160
Rayon (raw material) and allied *products*	*6*	*183,507*	*34,752*	*22,324*	*3*	*22*	*33*
Fertilizers	220	281,501	25,219	14,148	33	3,557	430
Oils, animal and vegetable, except lubricants and cooking oils	186	744,982	41,266	26,490	50	41,094	2,377
Plastic materials	67	165,797	21,168	13,894	34	3,914	404
Industrial chemicals	466	3,922,638	625,891	344,410	138	25,534	2,360
Other chemical products	707	496,791	46,199	27,682	287	26,616	1,233
Chemicals and allied products not allocable	494	897,710	123,533	77,539	178	11,960	1,109
Petroleum and coal products, total	332	9,835,765	652,071	254,870	114	196,350	2,948
Petroleum refining	233	9,340,651	621,873	238,373	75	175,557	2,110
Other petroleum and coal products	98	495,054	30,189	16,495	36	20,750	827
Petroleum and coal products not allocable	1	60	9	2	3	43	10
Stone, clay, and glass products, total	1,722	2,152,474	257,592	150,417	983	158,096	14,247
Cut-stone products	205	34,604	3,392	1,598	106	5,898	724
Structural clay products	275	167,026	12,790	5,299	347	51,925	4,218
Pottery and porcelain products	167	172,293	16,387	9,705	46	11,161	919
Glass and glass products	321	734,011	95,798	57,541	61	14,544	928
Cement	45	119,573	14,360	6,003	41	41,834	4,408
Concrete and gypsum products, wallboard	384	217,083	17,952	8,295	269	20,902	2,047
Abrasives and asbestos products	285	681,529	95,578	61,454	98	11,088	870
Stone, clay, and glass products not allocable	40	26,355	1,333	523	15	744	133

For footnotes, see p. 350.

No. 364.—Income Tax Returns, Corporation, by Major and Minor Industrial Groups: 1944—Continued

[All money figures in thousands of dollars]

Major and minor industrial groups	Returns with net income				Returns with no net income		
	Number of returns	Total compiled receipts [1]	Net income	Total tax	Number of returns	Total compiled receipts [1]	Deficit
Manufacturing—Continued							
Iron, steel, and products, total	5,171	20,537,914	2,165,784	1,406,771	1,065	541,483	29,264
Blast furnaces and rolling mills	92	7,248,567	451,694	254,464	23	167,214	4,922
Structural steel, fabricated; ornamental metal work	612	606,163	82,904	56,291	125	14,372	639
Tin cans and other tinware	61	490,473	37,805	17,420	9	13,288	2,158
Hand tools, cutlery, and hardware	511	654,934	105,337	69,360	130	17,051	1,093
Heating apparatus, except electrical; and plumbers' supplies	768	1,477,726	199,752	133,076	194	50,639	2,939
Firearms, guns, howitzers, mortars, and related equipment	77	995,366	113,135	79,554	10	53,658	7,482
Ammunition	152	2,321,425	293,501	205,017	9	23,085	779
Tanks	9	637,979	80,148	58,130	5	2,481	406
Sighting and fire-control equipment, except optical	20	448,753	62,435	34,292	3	954	171
Ordnance and accessories, not elsewhere classified	58	93,997	11,780	8,167	11	69,415	1,056
Other iron, steel, and products not classified below	2,444	4,168,724	545,854	364,293	507	114,427	6,640
Iron, steel, and products not allocable	367	1,393,808	181,438	126,706	39	14,899	979
Nonferrous metals and their products, total	1,779	4,350,328	476,784	295,653	424	77,470	3,789
Nonferrous metal basic products	202	1,583,757	153,775	88,793	64	24,504	1,043
Clocks and watches	43	176,724	23,304	15,115	11	226	17
Jewelry (except costume), silverware, plated ware	476	311,551	39,530	25,872	79	9,075	201
Other manufactures of nonferrous metals and their alloys	*1,051*	*1,923,071*	*230,398*	*157,112*	*267*	*43,599*	*2,521*
Nonferrous metals and products not allocable	7	355,225	29,777	8,760	3	66	7
Electrical machinery and equipment, total	1,392	8,051,196	986,711	672,326	323	74,919	4,029
Electrical equipment for public utility, manufacturing, mining, transportation (except automotive), and construction use	570	3,104,884	390,562	260,389	97	33,284	1,574
Automotive electrical equipment	56	275,996	49,180	35,098	21	8,367	551
Communication equipment and phonographs	356	2,998,743	338,617	231,286	65	12,451	1,019
Electrical appliances	89	86,751	11,172	7,240	37	12,726	139
Other electrical machinery and equipment	181	435,021	47,469	31,812	76	6,464	581
Electrical machinery and equipment not allocable	140	1,149,801	149,712	106,501	27	1,627	165
Machinery, except transportation equipment and electrical, total	4,721	11,111,627	1,630,889	1,106,643	1,147	213,115	15,275
Special industry machinery	759	844,348	117,797	72,052	191	40,519	3,803
General industry machinery	1,302	2,616,318	431,780	300,649	352	61,424	3,494
Metal-working machinery, including machine tools	1,273	1,994,330	333,561	229,735	324	56,068	4,298
Engines and turbines	75	1,092,371	144,568	103,854	7	2,792	358
Construction and mining machinery	281	1,127,661	165,940	114,462	57	7,475	302
Agricultural machinery	211	1,771,715	193,975	123,233	52	8,516	547
Office and store machines	127	348,645	65,444	42,190	41	9,655	369
Household and service-industry machines	213	272,975	31,313	19,196	53	5,674	412
Machinery, except transportation equipment and electrical, not allocable	480	1,043,263	146,511	101,272	70	20,993	1,691
Automobiles and equipment, except electrical, total	461	3,715,880	340,072	231,189	86	10,880	628
Automobiles and trucks, including bodies and industrial trailers	223	2,820,852	212,445	141,195	33	2,952	127
Automobile accessories, parts (except electrical), and passenger trailers	235	894,461	127,604	89,987	48	7,387	477
Automobiles and equipment, except electrical, not allocable	3	567	24	6	5	540	23

For footnotes, see p. 350.

No. 364.—Income Tax Returns, Corporation, by Major and Minor Industrial Groups: 1944—Continued

[All money figures in thousands of dollars]

Major and minor industrial groups	Returns with net income				Returns with no net income		
	Number of returns	Total compiled receipts [1]	Net income	Total tax	Number of returns	Total compiled receipts [1]	Deficit
Manufacturing—Continued							
Transportation equipment, except automobiles, total	860	24,533,777	2,110,031	1,421,996	284	244,050	10,558
Railroad and railway equipment	60	1,055,788	153,827	105,110	16	7,674	267
Aircraft and parts	391	18,102,603	1,606,929	1,075,438	101	147,802	4,943
Ship and boat building	378	5,334,259	343,957	238,031	153	82,683	4,544
Motorcycles and bicycles	12	34,703	4,776	3,149	7	5,486	780
Other transportation equipment, except automobiles	17	5,960	529	268	6	406	24
Transportation equipment, except automobiles, not allocable	2	464	13	(2)	1		(2)
Other manufacturing	2,683	2,729,020	339,344	220,091	828	76,026	6,575
Manufacturing not allocable	1,827	1,904,137	217,534	136,148	763	88,346	6,278
Public utilities, aggregate	13,067	21,635,269	4,277,770	2,389,327	6,175	862,140	136,892
Transportation, total	8,693	14,113,400	2,571,867	1,591,819	4,042	705,799	115,549
Railroads, switching, terminal, and passenger car service companies	386	10,015,759	1,943,697	1,251,491	236	137,611	63,695
Railway express companies	1	255,756	11	4	3	1	5
Railways, street, suburban, and interurban, including bus lines operated in conjunction therewith	90	499,675	66,643	34,836	24	121,655	30,641
Taxicab companies	427	136,364	15,595	9,584	142	8,934	314
Other highway passenger transportation	1,365	691,384	186,429	120,271	398	25,394	1,932
Highway freight transportation, warehousing, and storage	4,519	926,603	74,448	33,184	2,195	283,451	11,290
Air transportation and allied services	79	259,423	40,627	18,393	179	9,026	846
Pipe line transportation	108	251,325	65,047	29,465	37	4,737	488
Water transportation	826	721,818	110,712	55,631	354	34,854	3,076
Services incidental to transportation	796	317,499	62,547	35,367	416	76,120	2,561
Transportation not allocable	96	37,795	6,112	3,594	58	4,016	703
Communication, total	2,299	2,695,741	731,259	343,251	1,261	30,973	2,099
Telephone (wire and radio)	1,719	2,183,510	648,945	293,255	1,177	12,081	1,794
Telegraph (wire and radio) and cable	13	220,169	15,114	7,151	9	80	9
Radio broadcasting and television	565	291,995	67,198	42,844	73	18,795	293
Other communication	2	67	3	1	2	17	3
Other public utilities, total	2,075	4,826,129	974,643	454,257	872	125,368	19,244
Electric light and power	596	3,784,573	768,453	361,279	141	90,009	13,530
Gas, distribution and manufacture	409	932,555	180,442	82,261	179	28,442	4,597
Water	953	90,314	23,582	9,835	452	4,051	769
Public utilities not elsewhere classified	88	13,209	1,375	604	75	2,423	307
Other public utilities not allocable	29	5,476	790	278	25	443	41
Trade, aggregate	93,166	59,074,935	3,318,799	1,910,157	24,197	2,648,827	65,537
Wholesale, total	27,045	28,636,230	1,241,747	710,542	5,563	1,360,070	26,783
Commission merchants	3,715	1,487,997	93,712	47,462	1,420	123,556	2,905
Other wholesalers, total	23,330	27,148,233	1,148,035	663,080	5,143	1,236,514	23,878
Food, including market milk dealers	4,759	6,668,679	183,407	101,171	1,004	394,732	4,563
Alcoholic beverages	932	2,092,169	129,334	87,561	165	39,571	689
Apparel and dry goods	2,450	2,105,129	132,449	83,114	342	37,043	966
Chemicals, paints, and drugs	1,084	1,402,552	90,805	55,817	325	40,676	848
Hardware, electrical goods, plumbing and heating equipment	1,868	1,799,591	100,731	56,756	458	54,134	1,891
Lumber and millwork	768	633,647	21,624	10,681	191	31,367	791
Wholesalers, not elsewhere classified	9,939	10,683,252	416,569	227,862	2,340	587,082	13,018
Wholesalers, not allocable	1,530	1,763,215	73,116	40,118	318	51,910	1,113

For footnotes, see p. 350.

No. 364.—Income Tax Returns, Corporation, by Major and Minor Industrial Groups: 1944—Continued

[All money figures in thousands of dollars]

Major and minor industrial groups	Returns with net income				Returns with no net income		
	Number of returns	Total compiled receipts [1]	Net income	Total tax	Number of returns	Total compiled receipts [1]	Deficit
Trade—Continued							
Retail, total	54,965	25,725,219	1,815,432	1,070,764	14,181	986,318	28,331
General merchandise, total	4,682	9,081,878	931,564	618,934	657	35,848	1,269
Department, dry goods, other general merchandise	4,333	7,428,016	754,615	502,991	547	32,266	1,098
Limited-price variety stores	242	1,489,439	166,180	109,273	47	2,403	58
Mail-order houses	107	164,423	10,769	6,670	63	1,179	113
Food stores, including market milk dealers	3,876	5,548,165	148,007	80,688	1,453	178,196	2,540
Package liquor stores	1,416	168,306	6,915	2,352	275	15,561	344
Drug stores	3,375	884,133	53,186	29,464	822	41,520	794
Apparel and accessories	8,701	3,049,428	234,408	137,454	1,267	75,785	2,505
Furniture and house furnishings	3,532	793,975	86,341	41,067	804	45,963	2,132
Eating and drinking places	6,209	1,154,871	66,255	33,532	3,353	225,898	7,715
Automotive dealers, total	5,950	1,148,622	65,443	25,858	1,397	77,416	2,327
Automobiles and trucks	5,394	979,537	56,020	21,577	1,293	71,787	2,171
Accessories, parts, etc	556	169,084	9,422	4,281	104	5,629	156
Filling stations	1,029	189,284	11,648	6,134	664	37,963	1,180
Hardware	1,811	189,441	14,164	5,426	269	8,348	319
Building materials, fuel, and ice	5,398	1,214,602	68,966	28,321	1,347	108,849	3,622
Other retail trade	5,424	1,309,857	88,161	44,456	1,230	71,707	2,295
Retail trade not allocable	3,562	992,659	40,375	17,078	643	63,263	1,289
Trade not allocable	11,156	4,713,486	261,620	128,851	3,453	302,439	10,422
Service, aggregate	**22,098**	**5,053,519**	**625,563**	**321,359**	**12,614**	**583,536**	**46,770**
Hotels and other lodging places	2,900	924,574	103,983	48,765	1,243	94,999	10,192
Personal service, total	5,652	789,425	61,632	25,778	2,308	120,451	5,007
Laundries, cleaners, and dyers	3,035	584,086	39,177	16,143	1,088	91,969	3,543
Photographic studios	553	57,456	6,616	3,201	137	4,360	249
Other personal service	2,059	147,380	15,803	6,425	1,079	23,979	1,200
Personal service not allocable	5	503	36	9	4	143	14
Business service, total	3,960	940,552	79,979	38,402	2,453	95,985	7,146
Advertising	1,161	547,316	36,375	18,811	398	27,776	788
Other business service	2,790	391,146	43,343	19,450	2,051	68,151	6,356
Business service not allocable	9	2,090	260	141	4	59	2
Automotive repair services and garages	1,834	127,484	8,791	2,976	1,156	38,737	2,041
Miscellaneous repair services, hand trades	1,027	142,809	16,078	9,200	476	17,746	1,480
Motion pictures, total	3,039	1,493,404	269,044	146,978	829	79,509	4,903
Motion-picture production	306	670,860	116,549	58,780	248	41,939	3,652
Motion-picture theatres	2,733	822,544	152,495	88,198	581	37,570	1,250
Amusement, except motion pictures	1,722	263,026	51,194	30,642	1,959	61,043	8,924
Other service, including schools	1,901	360,850	33,830	18,166	2,133	70,756	6,935
Service not allocable	63	11,396	1,032	452	57	4,310	142
Finance, insurance, real estate, and lessors of real property, aggregate	**82,837**	**8,834,643**	**3,200,226**	**553,966**	**51,042**	**992,161**	**304,810**
Finance, total	24,616	3,507,998	1,358,673	293,637	8,339	128,012	89,774
Banks and trust companies	13,679	2,385,516	729,658	203,447	1,241	69,055	20,324
Long-term credit agencies, mortgage companies, except banks	1,497	24,874	6,330	1,829	1,609	6,050	6,025
Short-term credit agencies, except banks, total	2,280	197,093	54,995	21,177	998	10,384	2,137
Sales finance and industrial credit	929	62,892	19,267	7,530	454	5,463	935
Personal credit	1,020	125,278	33,538	12,905	370	4,033	687
Other short-term credit agencies	77	1,085	282	73	48	242	310
Short-term credit agencies, except banks, not allocable	254	7,838	1,908	668	126	646	205
Investment trusts and investment companies, total [3]	2,476	261,608	196,958	10,971	889	4,570	7,805
Management type	339	131,831	104,184	2,878	71	906	463
Fixed or semifixed type	63	17,007	15,568	1,124	12	45	676
Installment investment plans and guaranteed face-amount certificates	48	18,004	1,833	194	10	343	32
Mineral, oil, and gas royalty companies	83	4,969	1,327	502	54	748	350
Investment trusts and investment companies not allocable	1,943	89,798	74,046	6,273	742	2,528	6,284

For footnotes, see p. 350.

No. 364.—Income Tax Returns, Corporation, by Major and Minor Industrial Groups: 1944—Continued

[All money figures in thousands of dollars]

Major and minor industrial groups	Returns with net income				Returns with no net income		
	Number of returns	Total compiled receipts [1]	Net income	Total tax	Number of returns	Total compiled receipts [1]	Deficit
Finance, insurance, real estate, and lessors of real property—Con.							
Finance—Continued							
Other investment companies, including holding companies, total	1,493	423,919	308,705	36,419	569	10,954	18,227
Holding companies [4]	670	247,320	214,024	20,551	247	4,658	12,508
Operating-holding companies [5]	823	176,599	94,680	15,868	322	6,296	5,719
Security and commodity-exchange brokers and dealers	889	126,350	29,912	7,999	340	11,830	1,849
Other finance companies	635	52,633	21,514	8,774	686	9,951	19,260
Finance not allocable	1,667	35,706	10,600	3,022	2,007	5,218	14,146
Insurance carriers, agents, etc., total	5,331	3,478,155	1,396,996	110,137	2,178	296,220	24,621
Insurance carriers, total	1,582	3,273,765	1,365,349	98,215	327	262,277	22,635
Life insurance companies [6]	589	1,372,996	1,157,272	34,462	59	1,476	158
Mutual insurance, except life or marine or fire insurance companies issuing perpetual policies	416	24,193	18,834	6,263	30	712	97
Other insurance carriers	577	1,876,576	189,242	57,489	238	260,088	22,380
Insurance agents, brokers, etc	3,749	204,390	31,647	11,922	1,851	33,944	1,986
Real estate, including lessors of buildings, total	49,372	1,617,801	334,830	103,182	37,414	533,423	163,105
Owner-operators and lessors of buildings	41,770	1,385,285	288,675	89,577	30,145	465,039	127,056
Lessee operators of buildings	1,385	55,286	7,404	2,551	1,030	28,057	2,833
Owners for improvement	1,592	34,406	9,507	2,400	1,913	10,564	9,711
Trading for own account	1,221	15,120	5,541	1,417	1,260	3,651	7,528
Real estate agents, brokers, etc	1,797	73,790	10,185	3,009	1,076	12,949	1,181
Title abstract companies	785	30,362	6,849	2,434	400	4,260	223
Real estate, including lessors of buildings, not allocable	822	23,552	6,668	1,795	1,590	8,904	14,574
Lessors of real property, except buildings, total	3,518	230,988	109,728	47,011	3,111	34,505	27,310
Agricultural, forest, etc., properties	629	11,199	5,409	1,602	580	2,363	4,394
Mining, oil, etc., properties	1,660	84,173	38,896	16,640	1,010	7,674	8,500
Railroad properties	223	104,815	52,001	23,613	133	22,126	4,059
Public-utility properties	96	20,536	8,250	3,275	65	735	6,968
Other real property, except buildings	795	7,123	3,186	974	1,219	1,307	2,929
Lessors of real property, except buildings, not allocable	115	3,142	1,986	908	104	302	459
Construction, aggregate	**7,160**	**2,699,979**	**172,738**	**90,176**	**4,354**	**481,986**	**33,664**
General contractors	2,944	1,786,905	111,141	57,542	2,117	344,406	24,318
Special trade contractors	4,164	905,716	61,129	32,451	2,105	132,479	8,946
Construction not allocable	52	7,359	468	183	132	5,101	341
Agriculture, forestry, and fishery, aggregate	**3,912**	**822,592**	**134,453**	**63,306**	**2,505**	**107,035**	**14,530**
Agriculture and services	3,603	788,951	128,679	61,336	2,227	97,779	12,591
Forestry	178	16,309	3,333	766	163	3,783	1,464
Fishery	131	17,332	2,441	1,204	115	5,473	475
Nature of business not allocable	1,824	142,901	17,875	6,903	3,277	18,021	9,111

[1] For items included in "compiled receipts," see table 366.
[2] Less than $500.
[3] Corporations which derived 90 percent or more of receipts from investments and which at *no* time during taxable year had investments in corporations in which they owned 50 percent or more of voting stock.
[4] Corporations which derived 90 percent or more of receipts from investments and which at *some* time during taxable year had investments in corporations in which they owned 50 percent or more of voting stock.
[5] Corporations which derived less than 90 percent but more than 50 percent of receipts from investments.
[6] See note 7, table 360.

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

No. 365.—Income Tax Returns, Corporation—Receipts, Deductions, Profits, and Tax: 1931 to 1944

[See headnote and footnotes, table 360. Data represent combined totals for returns reporting net income and those reporting no net income. For number of returns, see table 360]

[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 Government obligations [4]	Total compiled deductions	Cost of goods sold	Cost of operations [5]	Interest paid
1931	108,057	75,494	21,945	8,107	1,969	542	108,834	58,774	--------	4,492
1932	81,638	53,294	19,584	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	5,753	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	66,279	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
1939	132,878	101,576	22,296	[6] 8,243	(6)	763	[7] 125,700	77,272	11,128	2,797
1940	148,237	114,642	24,483	[6] 8,329	(6)	783	[7] 138,889	86,739	12,297	2,701
1941	190,432	151,325	29,379	[6] 8,918	(6)	809	[7] 173,757	113,317	15,141	2,624
1942	217,681	173,375	35,282	[6] 8,329	(6)	695	[7] 194,292	130,303	18,809	2,459
1943	249,592	199,814	40,390	[6] 8,728	(6)	660	[7] 221,466	151,799	22,460	2,331
1944	262,201	209,536	42,696	[6] 9,376	(6)	592	[7] 235,654	161,198	24,312	2,288

YEAR	COMPILED DEDUCTIONS—con.			Compiled net profit or loss [9]	Net income or deficit [10]	Deduction due to net loss for prior year [11]	Total tax [12]	Compiled net profit less total tax	DIVIDENDS PAID	
	Taxes paid [5]	Depreciation and depletion	Other deductions						Cash	Stock
1931	2,231	4,270	39,067	[13] *777*	[13] *3,288*	136	399	[13] *1,176*	6,151	164
1932	2,087	3,940	33,967	[13] *3,829*	[13] *5,644*	88	286	[13] *4,115*	3,886	143
1933	2,124	3,742	22,741	[13] *930*	[13] *2,547*	--------	423	[13] *1,353*	3,127	102
1934	2,162	3,674	23,133	2,970	94	--------	596	2,374	4,859	215
1935	2,628	3,701	24,167	5,423	1,696	--------	735	4,688	5,941	136
1936	2,958	3,723	26,308	7,771	7,326	--------	1,191	6,580	7,379	345
1937	3,666	3,866	27,679	7,830	7,354	--------	1,276	6,554	7,514	189
1938	3,765	3,789	25,822	4,131	3,673	--------	860	3,271	5,013	85
1939	3,995	3,880	26,628	7,178	6,735	--------	1,232	5,946	5,747	90
1940	4,317	[14] 4,003	28,832	9,348	8,919	123	2,549	6,800	6,089	140
1941	5,025	[14] 4,423	33,227	16,675	16,333	330	7,168	9,507	6,701	179
1942	5,194	[14] 4,904	32,623	23,389	23,052	378	12,256	11,132	5,607	73
1943	5,699	[14] 5,251	33,926	28,126	27,819	225	15,926	12,201	5,728	225
1944	5,965	[14] 5,643	36,249	26,547	26,304	149	14,884	11,663	6,057	247

[1] For items included in "Total compiled receipts" see table 366.
[2] Gross sales, less returns and allowances, 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.
[4] For 1931–33 consists of wholly tax-exempt interest on obligations of States, Territories, or political subdivisions thereof, or the District of Columbia; securities issued under the Federal Farm Loan Act or such act as amended; and obligations of the United States or its possessions; for 1934 through 1944 includes in addition to the wholly tax-exempt interest, that which is partially tax-exempt. Interest on Treasury notes issued on or after Dec. 1, 1940, and obligations issued on or after Mar. 1, 1941, by the United States or any agency or instrumentality thereof, is wholly taxable and is included in "Other receipts" for 1941–44.
[5] Included in "Other deductions" prior to 1933.
[6] Beginning 1936 "Dividends from domestic corporations" are taxable income tabulated with "Other receipts."
[7] Includes contributions or gifts (limited to 5 percent of net income before deduction of contributions or gifts).
[8] See note 13, table 366.
[9] Compiled receipts less compiled deductions.
[10] See note 2, table 360; and note 4, table 370.
[11] Deducted by corporations reporting net income.
[12] In addition to income tax, includes: declared value excess-profits tax for 1933 and subsequent years; surtax on undistributed profits, 1936 through 1938, the amount for 1938 being that reported on returns with fiscal year beginning in 1937; for 1940–44, excess profits tax under provisions of Second Revenue Act of 1940; and also for 1940 and 1941, defense tax. Defense tax for 1941 is that reported on returns with fiscal years beginning in 1940.
[13] Deficit.
[14] Includes amortization of emergency facilities for 1940 and later years.

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

No. 366.—Income Tax Returns, Corporation—Receipts,

[All money figures in millions

	Item	All industrial groups	Mining and quarrying: Total mining and quarrying	Metal mining	Anthracite mining	Bituminous coal lignite peat, etc.	Crude petroleum and natural gas production	Nonmetallic mining and quarrying	Mining and quarrying not allocable	Manufacturing: Total manufacturing
1	Number of returns[1]	412,467	7,620	867	146	1,584	3,523	1,311	189	76,619
2	**Compiled receipts, total[2]**	**262,200.5**	**4,027.6**	**778.1**	**393.7**	**1,603.1**	**873.6**	**367.7**	**11.3**	**154,215.4**
3	Gross sales[3]	209,536.3	3,430.4	725.2	343.9	1,455.5	563.0	334.1	8.8	144,044.0
4	Gross receipts from operations.[4]	42,696.3	445.1	17.3	33.3	112.5	255.6	24.1	2.3	8,340.9
	Interest on Government obligations (less amortizable bond premium):									
5	Wholly taxable[5]	1,100.2	4.6	2.5	.3	.9	.7	.3	(6)	89.4
6	Subject to declared value excess-profit tax and surtax.[7]	331.6	1.0	.3	.1	.2	.2	.2	(6)	11.0
7	Subject to surtax only[8]	18.5	(6)	(6)	(6)	(6)	(6)	(6)	--------	1.1
8	Wholly tax-exempt[9]	242.1	.5	.2	(6)	.1	.2	(6)	--------	13.4
9	Other interest	2,187.2	6.4	1.1	.2	1.9	2.9	.3	(6)	116.6
10	Rents	2,115.1	23.3	1.5	4.4	12.3	2.8	2.2	(6)	210.4
11	Royalties	246.5	28.3	2.5	8.3	7.8	9.1	.6	(6)	84.3
12	Excess, net short-term capital gain over net long-term capital loss.[10]	25.1	1.1	.1	(6)	.1	.8	.1	(6)	3.7
13	Excess, net long-term capital gain over net short-term capital loss.[10]	402.7	19.8	1.4	.2	1.8	15.3	1.2	.1	109.7
14	Net gain, sales other than capital assets.[11]	139.7	2.9	.1	(6)	.4	2.1	.3	(6)	6.2
15	Dividends, domestic corporations.	1,429.4	31.9	17.3	.9	2.7	9.7	1.3	(6)	393.5
16	Dividends, foreign corporations.	145.2	.6	.4	(6)	.1	(6)	(6)	--------	92.0
17	Other receipts	1,584.5	31.7	8.2	2.1	7.0	11.3	3.1	.1	699.2
18	**Compiled deductions, total**	**235,653.9**	**3,709.7**	**678.3**	**379.8**	**1,510.3**	**798.1**	**331.8**	**11.4**	**139,351.1**
19	Cost of goods sold[12]	161,197.6	2,418.1	495.3	287.2	1,138.0	282.3	208.9	6.4	110,161.7
20	Cost of operations[12]	24,311.8	297.8	11.4	24.2	78.6	167.4	14.6	1.5	6,474.0
21	Compensation of officers	3,759.1	51.5	4.1	2.8	14.9	17.8	11.6	.3	1,599.1
22	Rent paid on business property.	2,487.4	23.2	3.2	2.2	5.9	9.4	2.4	.1	588.5
23	Repairs	2,575.2	61.6	5.4	8.9	30.4	5.3	11.5	.1	2,077.3
24	Bad debts	335.6	5.0	.1	1.8	1.4	1.3	.4	(6)	87.3
25	Interest paid	2,288.2	31.1	4.0	5.9	6.1	12.4	2.6	.2	445.2
26	Taxes paid[13]	5,964.7	115.9	28.2	11.4	38.9	27.0	10.2	.2	3,084.2
27	Contributions or gifts[14]	234.2	3.4	1.2	.1	1.0	.8	.3	(6)	142.1
28	Depreciation	3,950.1	146.0	24.2	7.8	40.4	58.1	15.3	.3	1,825.0
29	Depletion	711.7	230.8	59.7	8.6	44.6	104.6	12.7	.6	423.9
30	Amortization	981.2	14.1	7.7	.4	1.6	2.9	1.4	.1	740.7
31	Net loss, sales other than capital assets.[11]	504.2	14.0	2.6	.7	4.6	4.5	1.3	.3	112.7
32	Other deductions	26,352.9	297.4	31.1	17.6	104.1	104.3	38.7	1.5	11,589.4
33	**Compiled net profit or net loss**	**26,546.6**	**317.9**	**99.8**	**13.9**	**92.8**	**75.6**	**35.9**	**[16] .1**	**14,864.3**
34	Deduct tax-exempt interest.	242.1	.5	.2	(6)	.1	.2	(6)	--------	13.4
35	Net income or deficit	26,304.5	317.4	99.7	13.9	92.7	75.4	35.8	[16] .1	14,850.9
36	Net operating loss deduction.[15]	148.8	6.7	.6	1.2	1.6	2.9	.4	(6)	47.9
37	Adjusted excess profits net income.	12,841.7	68.2	16.5	1.4	24.0	12.7	13.6	(6)	8,851.2
38	Income tax	4,353.6	99.1	28.2	4.9	28.4	26.9	10.4	.3	2,199.8
39	Declared value excess-profits tax.	98.7	.6	(6)	(6)	.1	.3	.1	(6)	70.5
40	Excess profits tax	10,431.8	57.9	14.0	1.2	20.4	10.7	11.6	(6)	7,121.0
41	**Total tax**	**14,884.1**	**157.5**	**42.3**	**6.1**	**48.9**	**37.9**	**22.0**	**.3**	**9,391.3**
42	Compiled net profit less total tax.	11,662.6	160.3	57.6	7.8	43.9	37.7	13.9	[16] .5	5,473.0

[1] Excludes returns of inactive corporations.
[2] Excludes nontaxable income other than tax-exempt interest on Government obligatons.
[3] Gross sales less returns and allowances where inventories are an income-determining factor. For "Cost of goods sold," see "Compiled deductions."
[4] Gross receipts from operations where inventories are not an income-determining factor. For "Cost of operations" see "Compiled deductions."
[5] Interest on Treasury notes issued on or after Dec. 1, 1940, and obligations issued on or after Mar. 1, 1941 by U. S. or any agency or instrumentality thereof.

DEDUCTIONS, PROFITS, AND TAX, BY MAJOR INDUSTRIAL GROUPS: 1944

of dollars. See headnote and footnotes, table 360]

MANUFACTURING—continued													
Food and kindred products	Beverages	Tobacco manufactures	Cotton manufactures	Textile-mill products, except cotton	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	
8,774	2,598	207	809	3,403	7,236	1,961	435	2,376	3,780	2,062	9,969	6,044	1
19,920.0	**3,798.9**	**2,135.8**	**2,787.6**	**4,943.6**	**3,938.2**	**2,139.5**	**3,356.6**	**1,659.0**	**2,005.7**	**3,493.0**	**3,481.9**	**9,952.6**	2
19,639.0	3,751.9	2,115.9	2,734.5	4,744.4	3,811.6	2,113.4	3,283.2	1,566.8	1,970.3	3,440.3	3,189.2	9,198.2	3
112.1	13.5	4.5	25.3	153.8	101.2	10.6	40.7	27.2	14.2	7.3	217.4	555.4	4
4.4	1.4	.2	1.8	3.4	1.1	1.2	1.6	1.3	1.0	2.7	2.9	7.4	5
.6	.1	.2	.1	.1	.1	.1	.1	.1	.1	.5	1.0	1.0	6
.1	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	.1	7
.8	.2	.1	.1	.3	(6)	.1	(6)	.1	.3	.3	.6	.9	8
11.9	2.5	3.0	1.5	3.2	1.2	.8	1.8	1.8	.9	3.4	3.1	8.4	9
18.5	5.1	2.8	7.2	6.1	2.4	1.4	4.1	6.3	2.7	6.8	10.9	15.5	10
2.8	.5	(6)	.2	.9	4.7	.1	2.2	1.6	.2	2.2	6.0	12.6	11
.2	.2	(6)	.1	.1	.1	(6)	(6)	.2	(6)	.1	.1	.1	12
10.6	2.1	1.6	2.7	3.2	.8	.6	.4	34.3	2.3	3.7	3.2	6.8	13
1.0	.3	(6)	.1	.4	.1	.1	.1	1.0	.2	.1	.3	.5	14
21.1	3.9	4.7	1.9	5.5	1.7	1.4	2.1	3.4	1.9	6.3	13.8	104.1	15
8.7	(6)	.9	(6)	.8	(6)	(6)	6.0	(6)	.3	1.7	.9	11.3	16
88.4	17.0	2.0	12.1	21.4	13.3	9.5	14.4	15.0	11.4	17.6	32.2	30.3	17
18,808.0	**3,415.3**	**1,969.4**	**2,511.1**	**4,430.7**	**3,684.8**	**1,999.5**	**3,027.2**	**1,504.0**	**1,840.8**	**3,079.3**	**2,910.3**	**8,660.6**	18
16,292.6	2,299.0	1,725.8	2,214.4	3,705.1	3,014.0	1,734.7	2,537.7	1,165.3	1,488.5	2,479.4	1,912.6	6,262.4	19
47.8	3.8	.7	11.0	102.7	76.5	3.4	.4	15.6	9.6	1.9	113.5	488.6	20
133.7	39.8	5.9	22.6	84.8	118.8	41.5	15.6	31.0	55.4	58.9	125.3	113.1	21
46.0	8.0	1.6	2.2	14.9	28.4	10.1	9.0	4.2	10.5	14.3	34.0	34.0	22
172.9	30.0	2.6	31.8	51.2	8.3	14.2	44.6	16.9	22.8	74.7	15.5	131.7	23
6.8	2.2	.1	.7	1.9	1.6	.7	2.2	2.5	1.7	1.8	8.8	6.0	24
42.3	11.2	10.7	5.3	11.6	6.7	3.3	9.7	6.2	4.3	13.8	11.9	23.8	25
220.5	580.0	99.6	43.1	76.4	49.6	26.8	67.3	30.1	34.8	62.7	69.9	154.5	26
11.2	5.1	.7	4.2	7.6	5.6	2.5	1.5	1.3	2.1	4.4	7.4	8.3	27
153.2	43.6	6.7	38.8	59.0	14.1	10.8	34.2	32.9	20.7	72.9	44.8	169.8	28
.5	.2	-------	(6)	(6)	(6)	(6)	.2	42.4	.9	3.7	(6)	12.9	29
7.1	1.2	-------	2.9	2.3	.4	.2	12.0	1.5	1.1	8.5	.2	73.4	30
15.0	3.6	.2	2.9	5.7	.9	.5	4.8	3.7	1.2	4.4	4.8	5.3	31
1,658.5	387.9	114.9	131.1	307.5	360.0	150.8	288.1	150.2	187.1	278.0	561.6	1,176.7	32
1,112.0	**383.5**	**166.4**	**276.5**	**512.9**	**253.4**	**139.9**	**329.4**	**155.1**	**165.0**	**413.7**	**571.6**	**1,292.1**	33
.8	.2	.1	.1	.3	(6)	.1	(6)	.1	.3	.3	.6	.9	34
1,111.2	383.3	166.3	276.4	512.6	253.4	139.8	329.4	155.0	164.7	413.4	571.0	1,291.2	35
3.1	1.8	(6)	.2	1.8	1.2	.8	.1	.9	1.6	.8	5.4	2.1	36
528.2	199.4	33.9	178.3	300.3	142.2	65.1	249.5	61.0	82.2	228.7	302.7	598.2	37
218.9	69.9	50.9	37.8	78.9	36.6	26.9	30.8	33.3	29.6	69.5	94.7	239.6	38
3.3	.5	.1	.6	2.4	3.1	.6	1.5	.4	1.3	1.1	2.5	3.0	39
439.5	163.4	28.8	145.5	246.5	117.0	54.6	200.8	51.2	68.3	189.2	250.1	502.4	40
661.8	233.8	79.9	183.8	327.8	156.8	82.1	233.1	84.9	99.2	259.8	347.2	745.1	41
450.2	149.7	86.5	92.7	185.1	96.6	57.9	96.3	70.2	65.7	153.9	224.4	547.0	42

[6] Less than $50,000.;

[7] Interest on U. S. savings bonds and Treasury bonds owned in principal amount of over $5,000 issued prior to Mar. 1, 1941.

[8] Interest on obligations of instrumentalities of U. S. (other than obligations of Federal land banks, joint-stock land banks, and Federal intermediate credit banks) issued prior to Mar. 1, 1941.

[9] Interest on obligations of States, Territories, or political subdivisions thereof, District of Columbia, and U. S. possessions; obligations of U. S. issued on or before Sept. 1, 1917; all postal savings bonds; Treasury notes issued prior to Dec. 1, 1940, and Treasury bills issued prior to Mar. 1, 1941; obligations issued prior to Mar. 1, 1941, by Federal land banks, joint-stock land banks, and Federal intermediate credit banks; and U. S. savings bonds and Treasury bonds owned in principal amount of $5,000 or less, issued prior to Mar. 1, 1941.

No. 366.—Income Tax Returns, Corporation—Receipts, Deduc-

[All money figures in

	ITEM	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	*Other manufacturing*
1	Number of returns [1]	446	2,705	6,236	2,203	1,715	5,868	547	1,144	3,511
2	**Compiled receipts, total** [2]	10,032.1	2,310.6	21,079.4	4,427.8	8,126.1	11,324.7	3,726.8	24,777.8	2,805.0
3	Gross sales [3]	9,218.1	2,261.3	20,132.3	4,273.2	8,001.1	11,084.5	3,707.5	19,104.3	2,759.4
4	Gross receipts from operations [4]	509.5	12.9	725.5	100.9	36.4	139.0	.9	5,489.2	17.5
	Interest on Government obligations (less amortizable bond premium):									
5	Wholly taxable [5]	4.1	2.1	17.9	2.8	4.6	9.8	1.5	13.4	1.9
6	Subject to declared value excess-profits tax and surtax.[7]	.9	.5	1.5	.2	1.1	1.3	.1	.9	.4
7	Subject to surtax only [8]	.2	(6)	.1	(6)	.4	.1	(6)	.1	(6)
8	Wholly tax-exempt [9]	1.0	.6	.8	.1	5.5	.9	(6)	.5	.1
9	Other interest	24.9	1.7	16.1	1.5	6.9	5.4	1.5	12.4	1.6
10	Rents	45.7	3.4	37.9	3.9	4.9	7.4	2.6	7.5	3.0
11	Royalties	8.6	2.4	10.9	1.6	11.3	5.8	1.1	6.0	1.4
12	Excess, net short-term capital gain over net long-term capital loss.[10]	.2	.2	.3	(6)	.7	.3	(6)	.3	.2
13	Excess, net long-term capital gain over net short-term capital loss.[10]	8.8	1.9	6.4	1.4	2.1	4.3	.7	6.4	1.5
14	Net gain, sales other than capital assets.[11]	.1	.3	.5	.1	.1	.4	(6)	.2	.2
15	Dividends, domestic corporations.	102.8	4.3	35.7	14.4	20.1	11.0	.4	28.2	3.6
16	Dividends, foreign corporations	26.4	6.2	3.2	2.1	7.3	4.7	3.0	5.3	2.8
17	Other receipts	80.9	13.0	90.3	25.4	23.5	49.7	7.4	103.2	11.5
18	**Compiled deductions, total**	9,382.0	2,066.6	18,942.1	3,954.7	7,137.9	9,708.2	3,387.3	22,677.9	2,472.2
19	Cost of goods sold [12]	6,694.8	1,576.6	15,435.4	3,259.9	6,108.3	7,940.7	2,970.1	15,980.7	1,925.6
20	Cost of operations [12]	262.2	6.5	498.1	58.8	3.0	11.8	.4	4,744.3	9.1
21	Compensation of officers	19.6	42.4	211.7	56.1	62.0	174.3	17.4	56.3	62.5
22	Rent paid on business property	80.6	8.0	90.6	38.6	27.3	39.5	7.9	54.5	15.4
23	Repairs	163.1	49.8	526.9	63.2	91.9	187.7	86.6	244.4	25.6
24	Bad debts	11.5	2.0	11.2	5.3	1.9	6.0	6.2	3.4	1.4
25	Interest paid	70.7	6.2	83.0	11.3	25.1	24.4	5.7	43.7	7.9
26	Taxes paid [13]	274.1	43.1	367.0	80.7	135.3	192.9	47.5	330.8	65.6
27	Contributions or gifts [14]	11.6	2.4	20.1	4.7	6.0	14.0	5.3	10.8	3.5
28	Depreciation	332.6	51.5	312.3	66.1	66.2	108.3	32.8	109.2	26.6
29	Depletion	307.9	1.7	26.2	25.3	.1	.5	.6	.6	(6)
30	Amortization	138.6	8.2	196.7	53.7	37.9	73.6	19.8	88.2	7.4
31	Net loss, sales other than capital assets.[11]	10.5	2.7	23.5	1.7	.9	6.3	1.9	7.1	1.8
32	Other deductions	1,004.1	265.5	1,139.4	229.5	572.1	928.4	185.1	1,004.0	319.7
33	**Compiled net profit or net loss**	650.1	243.9	2,137.3	473.1	988.2	1,616.5	339.5	2,099.9	332.9
34	Deduct tax-exempt interest	1.0	.6	.8	.1	5.5	.9	(6)	.5	.1
35	Net income or deficit	649.1	243.3	2,136.5	473.0	982.7	1,615.6	339.4	2,099.5	332.8
36	Net operating loss deduction [15]	.4	1.2	4.6	.8	11.5	2.8	.2	2.7	2.1
37	Adjusted excess profits net income.	79.2	118.5	1,394.3	275.1	715.7	1,170.7	244.0	1,536.2	217.2
38	Income tax	187.6	51.6	285.7	69.9	93.4	168.1	36.2	216.6	42.9
39	Declared value excess-profits tax.	.1	.7	10.9	2.5	5.2	11.4	3.0	12.2	2.0
40	Excess profits tax	67.1	98.1	1,110.1	223.3	573.7	927.2	192.0	1,193.3	175.2
41	**Total tax**	254.9	150.4	1,406.8	295.7	672.3	1,106.6	231.2	1,422.0	220.1
42	Compiled net profit less total tax.	395.2	93.5	730.5	177.5	315.9	509.9	108.3	678.0	112.8

[10] Capital gain or loss is amount of gain or loss arising from sale or exchange of capital assets, defined to consist of property *other than* (1) stock in trade, (2) other property held primarily for sale to customers, (3) depreciable and real property used in taxpayer's trade or business, and (4) certain short-term Government obligations issued on a discount basis. Such gain or loss is classed as "short-term" if assets were held six months or less, "long-term" if period held was over six months. A net loss from this source is not deductible for current year but may be carried over and applied against capital gains in five succeeding taxable years. (See Statistics of Income, Part 2, for special treatment accorded gain or loss arising from sale or exchange of business property held for more than six months.)

[11] Net gain or loss, sales other than capital assets, consists generally of gain or loss arising from sale or exchange of depreciable and real property used in trade or business and certain short-term Government obligations issued on a discount basis. Exceptions to this rule result from special treatment of certain gains and losses mentioned in note 10.

TIONS, PROFITS, AND TAX, BY MAJOR INDUSTRIAL GROUPS: 1944—Continued

millions of dollars]

MFG.—con.	PUBLIC UTILITIES				TRADE								
						Wholesale			Retail				
Manufacturing not allocable	Total public utilities	Transportation	Communication	Other public utilities	Total trade	Total wholesale	Commission merchants	Other wholesalers	Total retail	General merchandise	Food stores, including market milk dealers	Package liquor stores	
2,590	19,242	12,735	3,560	2,947	117,363	33,608	5,135	28,473	69,146	5,339	5,329	1,691	1
1,992.5	**22,497.4**	**14,819.2**	**2,726.7**	**4,951.5**	**61,723.8**	**29,996.3**	**1,611.6**	**28,384.7**	**26,711.5**	**9,117.7**	**5,726.4**	**183.9**	2
1,943.4	208.8	154.2	3.7	50.8	59,765.9	28,981.7	1,188.5	27,793.2	25,935.3	8,888.4	5,671.6	178.6	3
26.0	21,419.0	14,162.2	2,511.7	4,745.1	1,129.4	741.1	389.2	351.9	298.3	27.4	36.0	4.9	4
1.1	24.0	14.2	3.4	6.4	22.6	7.3	.6	6.7	13.8	9.2	.4	(6)	5
.2	2.2	1.7	(6)	.4	1.3	.5	(6)	.5	.7	.3	.1	(6)	6
(6)	.1	.1	(6)	(6)	.3	.1	(6)	.1	.2	.1	(6)	(6)	7
.1	7.0	2.2	.1	4.7	1.4	.5	.1	.5	.8	.3	.1	(6)	8
.9	107.4	60.9	3.0	43.5	45.9	23.4	5.1	18.3	18.3	6.7	.9	(6)	9
4.3	319.6	273.3	23.4	22.8	132.1	25.0	2.1	22.9	92.8	46.6	4.2	.1	10
1.0	5.6	4.7	.6	.3	6.9	3.4	.2	3.2	2.7	1.2	.5	-------	11
.3	.9	.7	.1	.1	1.4	.6	.1	.6	.5	.1	(6)	(6)	12
3.9	26.6	23.9	.5	2.2	25.1	10.7	.8	9.9	10.5	2.9	.8	.1	13
.2	2.9	2.7	.1	.1	6.0	2.5	.1	2.4	2.7	.1	.8	.1	14
1.2	306.3	76.0	172.5	57.8	47.0	26.3	7.5	18.7	17.6	8.7	1.2	(6)	15
.2	6.1	1.0	1.6	3.5	22.2	8.3	.2	8.2	3.7	3.7	(6)	-------	16
9.7	61.1	41.5	5.9	13.7	516.3	164.9	17.1	147.8	313.5	121.9	9.8	.2	17
1,781.1	**18,349.6**	**12,360.7**	**1,997.5**	**3,991.4**	**58,469.1**	**28,780.8**	**1,520.7**	**27,260.1**	**24,923.7**	**8,187.1**	**5,580.8**	**177.3**	18
1,438.1	144.6	107.7	2.3	34.6	47,105.2	25,137.9	1,111.2	24,026.7	18,132.0	5,797.6	4,581.1	144.1	19
4.3	12,072.6	8,798.3	1,211.0	2,063.4	530.8	321.0	137.8	183.2	162.3	10.7	22.5	4.0	20
50.6	154.8	113.6	12.6	28.7	1,091.6	473.5	59.1	414.4	499.2	78.5	37.8	8.5	21
9.0	682.0	607.1	49.1	25.8	771.0	99.2	9.4	89.8	626.5	198.4	64.1	3.2	22
21.0	32.1	28.0	2.5	1.7	174.0	42.2	1.3	40.9	114.1	39.1	19.0	.3	23
1.1	28.9	6.9	5.9	16.1	64.4	19.2	1.8	17.4	37.0	9.1	2.1	(6)	24
6.4	977.5	550.5	63.2	363.8	105.7	45.9	5.7	40.2	50.8	22.6	5.3	.3	25
31.7	1,377.8	779.4	170.9	427.5	578.8	175.8	12.8	162.9	352.9	143.9	43.2	3.1	26
1.9	18.2	7.0	4.5	6.7	44.9	15.3	1.7	13.7	26.5	14.4	2.3	.1	27
18.2	1,124.3	420.8	242.8	460.7	283.5	69.4	3.2	66.2	184.6	65.6	34.0	.6	28
.4	26.4	8.9	(6)	17.5	3.2	2.5	(6)	2.5	.5	.1	(6)	(6)	29
5.9	218.7	173.0	.8	44.8	3.7	2.9	.2	2.7	.7	.1	.1	(6)	30
3.4	90.7	54.0	2.6	34.1	31.3	9.2	.9	8.2	19.7	5.3	2.1	(6)	31
189.0	1,401.1	705.3	229.5	466.2	7,680.9	2,366.8	175.5	2,191.3	4,716.8	1,801.7	767.2	13.1	32
211.3	**4,147.8**	**2,458.5**	**729.2**	**960.1**	**3,254.7**	**1,215.5**	**90.9**	**1,124.6**	**1,787.9**	**930.6**	**145.6**	**6.6**	33
.1	7.0	2.2	.1	4.7	1.4	.5	.1	.5	.8	.3	.1	(6)	34
211.3	4,140.9	2,456.3	729.2	955.4	3,253.3	1,215.0	90.8	1,124.2	1,787.1	930.3	145.5	6.6	35
1.7	14.8	13.7	.6	.5	18.1	6.3	1.2	5.1	9.3	.4	1.3	.1	36
130.3	1,891.3	1,418.2	248.0	225.1	1,602.5	606.1	36.9	569.3	912.0	584.8	55.7	.9	37
30.4	816.3	422.8	131.8	261.7	565.2	207.9	16.3	191.7	300.8	128.3	33.2	1.5	38
2.1	2.9	2.5	.3	.1	17.9	5.9	.4	5.5	10.2	4.6	.6	.1	39
103.6	1,570.2	1,166.5	211.2	192.5	1,327.1	496.7	30.8	465.9	759.8	486.0	46.9	.8	40
136.1	**2,389.3**	**1,591.8**	**343.3**	**454.3**	**1,910.2**	**710.5**	**47.5**	**663.1**	**1,070.8**	**618.9**	**80.7**	**2.4**	41
75.2	1,758.5	866.7	386.0	505.8	1,344.5	505.0	43.4	461.5	717.1	311.7	64.9	4.2	42

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

[13] Excludes (1) Federal income tax and Federal excess-profits taxes; (2) estate, inheritance, legacy, succession, and gift taxes; (3) income taxes paid to a foreign country or possession of U. S. if any portion is claimed as a tax credit; (4) taxes assessed against local benefits; (5) Federal taxes paid on tax-free covenant bonds; and (6) taxes reported in "Cost of goods sold" and "Cost of operations."

[14] Limited to 5 percent of net income as computed without benefit of this deduction.

[15] Deduction due to net operating loss carry-over from two preceding taxable years.

[16] Compiled net loss or deficit.

No. 366.—Income Tax Returns, Corporation—Receipts, Deduc-

[All money figures in

		TRADE—continued							
		Retail—Continued							
		Drug stores	Apparel and accessories	Furniture and house-furnishings	Eating and drinking places	Automotive dealers	Filling stations	Hardware	Building materials, fuel, and ice
1	Number of returns [1]	4,197	9,068	4,336	9,562	7,347	1,693	2,080	6,745
2	**Compiled receipts, total [2]**	925.7	3,125.2	839.9	1,380.8	1,226.0	227.2	197.8	1,323.5
3	Gross sales [3]	907.0	3,024.9	769.1	1,287.3	1,161.0	219.4	192.6	1,277.1
4	Gross receipts from operations [4]	7.4	22.1	9.5	78.5	45.2	4.2	1.9	23.0
	Interest on Government obligations (less amortizable bond premium):								
5	Wholly taxable [5]	.1	1.1	.8	.3	.4	(6)	.1	.5
6	Subject to declared value excess-profits tax and surtax.[7]	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)
7	Subject to surtax only [8]	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)
8	Wholly tax-exempt [9]	(6)	(6)	(6)	(6)	(6)	(6)	(6)	.1
9	Other interest	.4	1.3	1.4	.3	2.0	.1	.3	2.0
10	Rents	1.7	16.6	3.1	5.0	3.7	1.8	.5	4.3
11	Royalties	.3	.3	(6)	.1	.2	(6)	(6)	.1
12	Excess, net short-term capital gain over net long-term capital loss.[10]	(6)	(6)	(6)	.1	(6)	(6)	(6)	.1
13	Excess, net long-term capital gain over net short-term capital loss.[10]	.3	.5	.4	1.6	1.1	.1	.1	1.4
14	Net gain, sales other than capital assets.[11]	.1	.1	.1	.4	.2	.1	(6)	.5
15	Dividends, domestic corporations.	1.0	2.7	.7	.4	.5	.1	.1	1.1
16	Dividends, foreign corporations	--------	(6)	(6)	(6)	(6)	(6)	(6)	(6)
17	Other receipts	7.3	55.4	54.8	6.8	11.4	1.4	2.4	13.3
18	**Compiled deductions, total**	873.3	2,893.3	755.7	1,322.2	1,162.9	216.8	183.9	1,258.0
19	Cost of goods sold [12]	620.3	1,974.7	414.0	730.0	829.9	163.0	138.3	961.0
20	Cost of operations [12]	3.9	9.3	2.3	49.5	24.6	2.5	1.1	15.9
21	Compensation of officers	21.5	83.8	40.0	44.7	57.9	4.5	10.6	44.2
22	Rent paid on business property	33.5	150.4	27.1	64.4	22.6	3.4	3.4	7.2
23	Repairs	4.1	10.2	3.0	15.7	5.8	1.5	.4	8.2
24	Bad debts	.3	6.9	4.7	.7	2.7	.2	.5	4.5
25	Interest paid	1.1	4.1	2.1	2.8	4.1	.5	.4	3.3
26	Taxes paid [13]	11.5	35.4	14.5	33.2	14.8	3.7	2.5	16.5
27	Contributions or gifts [14]	.5	3.8	1.1	.7	.8	.1	.2	.9
28	Depreciation	6.4	16.3	5.0	18.9	8.3	3.8	1.0	11.4
29	Depletion	(6)	(6)	(6)	(6)	(6)	(6)	(6)	.1
30	Amortization	(6)	(6)	(6)	.1	.1	(6)	--------	.2
31	Net loss, sales other than capital assets.[11]	.3	3.9	.8	4.0	.6	.2	.1	1.3
32	Other deductions	160.9	594.3	241.1	357.4	190.6	33.4	25.5	183.3
33	**Compiled net profit or net loss**	52.4	231.9	84.2	58.6	63.2	10.5	13.8	65.5
34	Deduct tax-exempt interest	(6)	(6)	(6)	(6)	(6)	(6)	(6)	.1
35	Net income or deficit	52.4	231.9	84.2	58.5	63.1	10.5	13.8	65.3
36	Net operating loss deduction [15]	.3	1.1	.5	1.5	.9	.1	.1	.9
37	Adjusted excess profits net income.	24.1	122.5	23.1	25.2	12.6	4.2	2.5	13.6
38	Income tax	8.9	34.3	21.1	11.9	14.8	2.5	3.1	16.2
39	Declared value excess-profits tax	.3	1.6	.4	.5	.4	.1	.2	.5
40	Excess profits tax	20.2	101.6	19.6	21.1	10.7	3.6	2.2	11.6
41	**Total tax**	29.5	137.5	41.1	33.5	25.9	6.1	5.4	28.3
42	Compiled net profit less total tax	22.9	94.5	43.2	25.0	37.3	4.3	8.4	37.2

[1] Excludes returns of inactive corporations.
[2] Excludes nontaxable income other than tax-exempt interest on Government obligations.
[3] Gross sales less returns and allowances where inventories are an income-determining factor. For "Cost of goods sold," see "Compiled deductions."
[4] Gross receipts from operations where inventories are not an income-determining factor. For "Cost of operations" see "Compiled deductions."
[5] Interest on Treasury notes issued on or after Dec. 1, 1940, and obligations issued on or after Mar. 1, 1941, by U. S. or any agency or instrumentality thereof.

TIONS, PROFITS, AND TAX, BY MAJOR INDUSTRIAL GROUPS: 1944—Continued

millions of dollars]

TRADE—continued			SERVICE										
Retail—Con.													
Other retail trade	Retail trade not allocable	Trade not allocable	Total service	Hotels and other lodging places	Personal service	Business service	Automotive repair services, and garages	Miscellaneous repair services, hand trades	Motion pictures	Amusement, except motion pictures	Other service, including schools	Service not allocable	
6,654	4,205	14,609	34,712	4,143	7,960	6,413	2,990	1,503	3,868	3,681	4,034	120	1
1,381.6	**1,055.9**	**5,015.9**	**5,637.1**	**1,019.6**	**909.9**	**1,036.5**	**166.2**	**160.6**	**1,572.9**	**324.1**	**431.6**	**15.7**	2
1,332.6	1,025.9	4,848.9	762.6	338.4	159.9	67.5	72.8	47.8	20.2	28.9	25.5	1.5	3
27.0	11.3	90.0	4,650.5	623.9	740.3	944.8	85.5	110.6	1,458.3	280.2	392.9	13.9	4
.4	.3	1.5	3.0	1.3	.2	.4	(6)	(6)	.7	.2	.2	(6)	5
(6)	(6)	.1	.2	(6)	(6)	.1	(6)	(6)	(3)	(3)	(3)	-------	6
(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(3)	(3)	(3)	-------	7
(6)	(6)	.1	.1	(6)	(6)	(6)	(6)	(6)	(3)	(3)	(3)	-------	8
1.9	1.1	4.1	7.5	1.3	.4	1.1	.1	.1	4.0	.3	.3	(6)	9
2.7	2.5	14.3	33.9	38.2	2.2	6.7	5.1	.2	24.4	5.3	1.7	.1	10
(6)	(6)	.7	3.5	.4	.1	1.6	(6)	(6)	.8	.2	.3	(6)	11
(6)	(6)	.2	.5	.1	.1	.1	(6)	(6)	.1	(3)	(3)	(6)	12
.9	.4	3.8	12.8	5.7	1.0	1.8	.5	.4	2.0	.6	.8	(6)	13
.1	.1	.8	2.5	.4	.4	.4	.2	(6)	.6	.2	.4	(6)	14
.6	.5	3.1	31.9	1.9	.6	2.8	(6)	(6)	25.8	.5	.3	.1	15
(6)	(6)	10.2	5.7	.1	(6)	.2	-------	-------	5.4	(3)	(3)	-------	16
15.1	13.7	38.0	72.3	7.8	4.9	9.0	1.8	1.4	30.7	7.7	8.9	.1	17
1,295.7	**1,016.8**	**4,764.6**	**5,058.1**	**925.8**	**853.2**	**963.7**	**159.5**	**146.0**	**1,308.7**	**281.8**	**404.7**	**14.8**	18
946.1	831.9	3,835.3	433.5	178.1	85.8	47.1	46.7	30.6	12.9	15.9	15.4	1.0	19
10.4	5.7	47.4	2,513.9	232.9	435.2	564.1	46.2	75.9	767.8	140.6	245.3	6.0	20
47.3	19.9	118.8	226.1	19.0	54.0	65.3	10.8	10.7	26.0	14.1	25.2	1.0	21
36.8	12.0	45.3	221.1	50.6	25.9	17.5	14.6	2.0	82.7	13.1	14.2	.6	22
3.7	3.0	17.7	85.8	37.9	13.4	5.8	1.9	1.1	16.0	6.2	3.2	.1	23
3.0	2.3	8.2	11.5	3.2	2.5	2.0	.4	.2	1.4	.7	1.1	(5)	24
2.4	1.7	9.0	54.2	27.8	3.5	2.2	1.5	.4	14.8	2.5	1.4	.1	25
21.0	9.7	50.1	148.2	46.4	21.5	16.1	4.4	2.8	35.4	13.3	7.9	.3	26
1.1	.5	3.1	6.1	1.0	.8	1.0	.1	.1	1.8	1.0	.3	(6)	27
7.2	6.0	29.5	138.3	46.7	22.0	15.0	5.7	2.3	29.3	10.1	6.9	.2	28
(6)	.2	.2	.4	(6)	.3	(6)	(6)	(6)	(6)	(6)	(6)	-------	29
.1	(6)	.1	1.2	.4	.1	.2	(6)	.2	.1	(3)	.3	(6)	30
1.0	.2	2.5	20.7	6.7	1.3	1.7	.4	.2	8.5	1.5	.4	(6)	31
215.7	123.7	597.3	1,197.3	275.1	187.0	225.7	26.9	19.5	312.1	62.7	82.9	5.5	32
85.9	**39.1**	**251.3**	**578.9**	**93.8**	**56.6**	**72.9**	**6.8**	**14.6**	**264.2**	**42.3**	**26.9**	**.9**	33
(6)	(6)	.1	.1	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	-------	34
85.9	39.1	251.2	578.8	93.8	56.6	72.8	6.8	14.6	264.1	42.3	26.9	.9	35
1.7	.5	2.5	12.5	5.9	1.5	1.2	.4	.3	.9	1.5	.8	(6)	36
33.7	9.0	84.3	243.8	30.7	14.2	23.9	1.2	8.8	119.7	29.2	15.8	.3	37
15.9	9.2	56.5	117.4	22.8	13.3	18.1	1.9	1.9	46.8	7.0	5.4	.2	38
.6	.4	1.8	2.1	.2	.4	.4	.1	.3	.3	.2	.2	(6)	39
28.0	7.6	70.6	201.9	25.8	12.1	19.9	1.0	7.1	99.9	23.4	12.5	.2	40
44.5	**17.1**	**128.9**	**321.4**	**48.8**	**25.8**	**38.4**	**3.0**	**9.2**	**147.0**	**30.6**	**18.2**	**.5**	41
41.4	22.0	122.5	257.6	45.0	30.9	34.5	3.8	5.4	117.2	11.6	8.8	.4	42

[6] Less than $50,000.

[7] Interest on U. S. savings bonds and Treasury bonds owned in principal amount of over $5,000 issued prior to Mar. 1, 1941.

[8] Interest on obligations of instrumentalities of U. S. (other than obligations of Federal land banks, joint-stock land banks, and Federal intermediate credit banks) issued prior to Mar. 1, 1941.

[9] Interest on obligations of States, Territories, or political subdivisions thereof, District of Columbia, and U. S. possessions; obligations of U. S. issued on or before Sept. 1, 1917; all postal savings bonds; Treasury notes issued prior to Dec. 1, 1940, and Treasury bills issued prior to Mar. 1, 1941; obligations issued prior to Mar. 1, 1941, by Federal land banks, joint-stock land banks, and Federal intermediate credit banks; and U. S. savings bonds and Treasury bonds owned in principal amount of $5,000 or less, issued prior to Mar. 1, 1941.

No. 366.—Income Tax Returns, Corporation—Receipts, Deductions,

All money figures in

	ITEM	FINANCE, INSURANCE, REAL ESTATE, AND LESSORS OF REAL PROPERTY							
		Total finance, insurance, real estate, and lessors of real property	Finance						
			Total finance	Banks and trust companies	Long-term credit agencies, mortgage companies, except banks	Short-term credit agencies, except banks	Investment trusts and investment companies [17]	Other investment companies, including holding companies [18]	Security and commodity-exchange brokers and dealers
1	Number of returns [1]	133,879	32,955	14,920	3,106	3,278	3,365	2,062	1,229
2	**Compiled receipts, total** [2]	**9,826.8**	**3,635.7**	**2,454.6**	**30.9**	**207.5**	**266.2**	**434.9**	**138.2**
3	Gross sales [3]	63.4	26.7	------	------	------	------	17.7	------
4	Gross receipts from operations [4]	3,839.5	618.6	382.7	14.5	98.6	------	41.5	54.8
	Interest on Government obligations (less amortizable bond premium):								
5	Wholly taxable [5]	953.9	658.1	638.5	.1	1.1	5.6	3.1	7.9
6	Subject to declared value excess-profits tax and surtax.[7]	315.1	241.4	236.2	(6)	(6)	.9	.5	3.6
7	Subject to surtax only [8]	16.9	14.0	13.2	(6)	(6)	(6)	(6)	.7
8	Wholly tax-exempt [9]	219.2	153.6	147.6	(6)	.1	1.3	.8	2.9
9	Other interest	1,897.0	995.2	796.3	9.5	92.9	26.1	54.6	4.0
10	Rents	1,318.9	109.8	88.4	1.6	1.2	.7	8.8	1.4
11	Royalties	114.2	41.5	1.2	.1	(6)	6.0	1.4	.1
12	Excess, net short-term capital gain over net long-term capital loss.[10]	16.8	13.3	7.8	.2	.4	2.8	.6	.8
13	Excess, net long-term capital gain over net short-term capital loss.[10]	187.8	142.6	74.1	1.7	1.2	46.3	11.1	3.9
14	Net gain, sales other than capital assets.[11]	114.5	59.3	3.1	.6	.4	6.5	1.0	46.4
15	Dividends, domestic corporations.	605.3	467.4	17.7	.2	2.2	162.8	274.4	7.7
16	Dividends, foreign corporations	18.4	15.8	.8	(6)	(6)	3.9	11.0	.1
17	Other receipts	145.8	78.6	46.9	2.4	9.3	3.1	8.3	3.9
18	**Compiled deductions, total**	**6,712.2**	**2,213.2**	**1,597.6**	**30.6**	**154.5**	**75.7**	**143.6**	**107.2**
19	Cost of goods sold [12]	40.5	19.9	------	------	------	------	12.3	------
20	Cost of operations [12]	98.8	22.4	.4	.9	9.3	------	2.1	7.2
21	Compensation of officers	466.8	293.3	222.7	5.1	16.6	6.8	10.1	24.6
22	Rent paid on business property	173.5	55.1	40.1	.7	6.7	.7	1.6	3.9
23	Repairs	110.9	15.5	12.5	.2	.3	.1	.9	.5
24	Bad debts	130.1	113.3	75.2	1.3	11.3	4.7	5.3	.6
25	Interest paid	654.8	304.5	208.7	4.9	19.1	18.3	38.2	6.4
26	Taxes paid [13]	593.4	150.4	116.4	1.8	6.8	5.0	10.9	6.0
27	Contributions or gifts [14]	16.3	12.2	10.2	.1	.5	.4	.7	.3
28	Depreciation	365.1	61.2	48.1	.5	2.1	.6	3.8	1.3
29	Depletion	25.1	4.1	.2	(6)	(6)	2.8	1.0	(6)
30	Amortization	1.4	.1	------	(6)	(6)	------	.1	------
31	Net loss, sales other than capital assets.[11]	221.6	92.7	71.5	3.0	.5	.9	5.2	1.5
32	Other deductions	3,813.8	1,068.3	791.7	12.1	81.3	35.5	51.3	54.9
33	**Compiled net profit or net loss**	**3,114.7**	**1,422.5**	**856.9**	**.3**	**52.9**	**190.5**	**291.3**	**31.9**
34	Deduct tax-exempt interest	219.2	153.6	147.6	(6)	.1	1.3	.8	2.9
35	Net income or deficit	2,895.4	1,268.9	709.3	.3	52.9	189.2	290.5	28.1
36	Net operating loss deduction [16]	41.2	13.0	8.4	.4	.4	.4	1.3	1.3
37	Adjusted excess profits net income.	67.8	12.9	5.4	.1	3.4	.1	.5	.9
38	Income tax	493.4	281.3	198.1	1.7	18.3	10.8	35.7	7.2
39	Declared value excess-profits tax	2.8	1.3	.8	(6)	(6)	(6)	.3	.1
40	Excess-profits tax	57.8	11.0	4.6	.1	2.9	.1	.4	.7
41	**Total tax**	554.0	293.6	203.4	1.8	21.2	11.0	36.4	8.0
42	Compiled net profit less total tax	2,560.7	1,128.8	653.5	[16] *1.5*	31.8	179.5	254.8	23.0

[10] Capital gain or loss is the amount of gain or loss arising from the sale or exchange of capital assets, defined to consist of property *other than* (1) stock in trade, (2) other property held primarily for sale to customers; (3) depreciable and real property used in the taxpayer's trade or business, and (4) certain short-term Government obligations issued on a discount basis. Such gain or loss is classed as "short-term" if the assets were held six months or less, "long-term" if the period held was over six months. A net loss from this source is not deductible for the current year but may be carried over and applied against capital gains in the five succeeding taxable years. (See Statistics of Income, Part 2, for special treatment accorded the gain or loss arising from the sale or exchange of business property held for more than six months.)

[11] Net gain or loss, sales other than capital assets, consists generally of gain or loss arising from the sale or exchange of depreciable and real property used in trade or business and certain short-term Government obligations issued on a discount basis. Exceptions to this rule result from special treatment of certain gains and losses, mentioned in note 10.

PROFITS, AND TAX, BY MAJOR INDUSTRIAL GROUPS: 1944—Continued

millions of dollars]

FINANCE, INSURANCE, REAL ESTATE AND LESSORS OF REAL PROPERTY—continued								AGRICULTURE, FORESTRY, AND FISHERY					
Finance—Continued		Insurance carriers, agents, etc.											
Other finance companies	Finance not allocable	Total insurance carriers, agents, etc.	Insurance carriers	Insurance agents, brokers, etc.	Real estate, including lessors of buildings	Lessors of real property, except buildings	Construction	Total agriculture, forestry, and fishery	Agriculture and services	Forestry	Fishery	Nature of business not allocable	
1,321	3,674	7,509	1,909	5,600	86,786	6,629	11,514	6,417	5,830	341	246	5,101	1
62.6	40.9	3,774.4	3,536.0	238.3	2,151.2	265.5	3,182.0	929.6	886.7	20.1	22.8	160.9	2
9.0	-------	-------	-------	-------	30.4	6.3	416.2	763.1	738.6	10.1	14.4	81.9	3
7.5	19.0	2,193.6	1,970.4	223.2	1,027.3	-------	2,694.9	115.9	102.8	5.5	7.6	61.3	4
.1	1.7	200.8	200.6	.3	4.4	.6	1.7	.9	.9	(6)	(6)	.1	5
.1	.1	72.6	72.6	(6)	.9	.1	.2	.5	.5	(6)	(6)	(6)	6
(6)	(6)	2.8	2.8	(6)	.1	(6)	(6)	(6)	(6)	-------	-------	(6)	7
.1	.7	64.6	64.6	(6)	.9	.1	.3	.2	.2	(6)	(6)	(6)	8
2.7	9.0	871.4	870.2	1.1	28.6	1.9	2.2	2.3	2.0	.3	(6)	2.0	9
6.5	1.2	136.5	135.2	1.3	912.3	160.3	11.8	10.9	10.5	.3	.1	4.3	10
32.1	.6	.2	.1	.1	2.4	70.2	.3	2.6	2.5	.2	(6)	.8	11
(6)	.6	.5	.5	.1	2.7	.3	.3	.3	.3	(6)	(6)	.2	12
.4	3.8	8.3	7.6	.6	31.7	5.3	10.6	8.5	6.2	2.2	(6)	1.8	13
.5	.9	.4	.1	.2	53.7	1.1	1.7	1.9	.9	.9	.1	1.1	14
1.2	1.1	119.4	115.9	3.5	16.8	1.7	5.0	7.3	7.2	.1	.1	1.1	15
(6)	(6)	1.3	1.0	.2	.2	1.2	.1	(6)	(6)	(6)	(6)	(6)	16
2.5	2.2	12.2	4.5	7.7	38.7	16.3	36.7	15.2	14.2	.5	.5	6.2	17
60.2	43.7	2,337.4	2,128.7	208.6	1,978.6	183.0	3,042.5	809.5	770.5	18.2	20.8	152.1	18
7.6	-------	-------	-------	-------	15.8	4.8	314.0	513.5	493.9	8.6	11.0	66.5	19
1.7	.8	28.7	.6	28.1	47.7	-------	2,255.2	46.1	39.4	2.5	4.2	22.6	20
3.4	4.1	59.5	11.3	48.1	108.9	5.1	128.9	25.6	24.0	.7	.9	14.6	21
.5	.8	24.0	16.6	7.4	90.9	3.6	13.5	12.2	11.9	.1	.2	2.4	22
.8	.1	1.7	1.3	.3	92.3	1.5	17.9	14.1	13.2	.1	.8	1.5	23
9.7	5.4	2.3	1.3	1.0	13.5	1.0	3.8	3.8	3.7	.1	(6)	.9	24
3.5	5.2	2.6	1.5	1.0	286.8	60.9	8.4	9.0	8.1	.8	.1	2.4	25
1.7	1.9	95.0	90.1	4.9	327.4	20.5	39.0	23.6	22.4	.8	.4	3.9	26
.1	(6)	1.5	1.0	.5	2.4	.2	2.2	.9	.9	(6)	(6)	.2	27
4.0	.8	27.6	26.0	1.6	266.4	10.0	37.1	27.7	26.7	.4	.6	3.1	28
.1	(6)	(6)	(6)	(6)	.6	20.4	.2	1.5	.6	.9	-------	.2	29
-------	-------	(6)	-------	(6)	.8	.5	1.3	.1	(6)	(6)	-------	(6)	30
7.3	2.8	7.1	7.0	.1	103.6	18.2	3.5	5.9	5.1	.9	(6)	3.8	31
19.8	21.6	2,087.5	1,972.0	115.5	621.6	36.3	217.6	125.5	120.6	2.3	2.6	30.0	32
2.3	[16] 2.8	1,437.0	1,407.3	29.7	172.7	82.5	139.4	120.1	116.3	1.9	2.0	8.8	33
.1	.7	64.6	64.6	(6)	.9	.1	.3	.2	.2	(6)	(6)	(6)	34
2.3	[16] 3.5	1,372.4	1,342.7	29.7	171.7	82.4	139.1	119.9	116.1	1.9	2.0	8.8	35
.2	.6	2.3	1.9	.4	24.6	1.3	3.8	2.8	2.3	.5	.1	1.0	36
2.0	.6	20.6	15.7	4.9	19.4	14.8	73.5	39.8	38.8	(6)	1.0	3.7	37
7.0	2.5	92.5	84.8	7.6	85.1	34.5	29.5	29.3	28.2	.7	.4	3.8	38
(6)	(6)	.1	(6)	.1	1.3	.1	1.0	.8	.8	(6)	(6)	.1	39
1.7	.5	17.6	13.4	4.2	16.8	12.4	59.7	33.2	32.4	(6)	.8	3.0	40
8.8	3.0	110.1	98.2	11.9	103.2	47.0	90.2	63.3	61.3	.8	1.2	6.9	41
[16] 6.4	[16] 5.8	1,326.8	1,309.1	17.8	69.5	35.5	49.3	56.8	54.9	1.1	.8	1.9	42

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

[13] Excludes (1) Federal income tax and Federal excess-profits taxes; (2) estate, inheritance, legacy, succession and gift taxes; (3) income taxes paid to a foreign country or possession of U. S. if any portion is claimed as a tax credit; (4) taxes assessed against local benefits; (5) Federal taxes paid on tax-free covenant bonds; and (6) taxes reported in "Cost of goods sold" and "Cost of operations."

[14] Limited to 5 percent of net income as computed without benefit of this deduction.

[15] Deduction due to net operating loss carry-over from two preceding taxable years.

[16] Compiled net loss or deficit.

[17] See note 3, table 364.

[18] See notes 4 and 5, table 364.

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

No. 367.—Gross Income of Corporations, by Industrial Groups: 1937 to 1944

[In millions of dollars. Gross income is less than total compiled receipts by amount of wholly tax-exempt interest on Government obligations for 1940 and prior years, and by sum of wholly tax-exempt interest and interest subject to surtax only, for 1941-44. For items comprising "total compiled receipts," see table 366. See also headnote, table 360]

INDUSTRIAL GROUP	1937	1938	1939	1940	1941	1942	1943	1944
Total	141,967	119,996	132,435	147,808	190,090	217,343	249,285	261,940
Agriculture and related industries [1]	783	610	617	652	763	814	880	943
Mining and quarrying [1]	3,580	2,689	2,828	3,214	3,859	3,975	3,683	3,898
Manufacturing, total [1]	62,457	51,128	58,294	66,980	93,432	119,431	146,368	154,201
Food products [1]	10,879	9,988	10,258	10,609	13,516	17,884	19,072	19,919
Liquors and beverages	1,822	1,615	1,696	1,833	2,266	2,695	3,287	3,799
Tobacco products	1,301	1,290	1,324	1,420	1,584	1,800	2,090	2,136
Textile-mill products [1]	4,532	3,214	3,918	4,234	6,067	7,699	8,063	7,749
Clothing and apparel [1]	2,250	2,180	2,426	2,620	3,517	4,090	4,259	4,103
Leather and its manufactures	1,332	1,126	1,241	1,290	1,778	2,114	2,158	2,139
Rubber, bone, celluloid, and ivory [2]	1,107	858	1,084	1,166	1,696	1,891	2,984	3,357
Forest products [1]	1,930	1,750	2,117	2,441	3,272	3,568	3,558	3,594
Paper, pulp, and products	1,888	1,524	1,771	2,047	2,805	2,895	3,285	3,493
Printing, publishing, etc	2,438	2,195	2,268	2,411	2,618	2,702	3,125	3,481
Chemicals and allied products [1]	4,220	3,626	4,243	4,741	6,311	7,111	8,461	9,675
Petroleum and other mineral oil products	5,287	5,098	5,410	5,684	6,895	7,635	8,650	10,031
Stone, clay, and glass products	1,536	1,222	1,505	1,714	2,301	2,347	2,382	2,310
Metal and its products [1]	15,343	10,795	13,908	18,280	29,543	47,613	66,569	69,681
Motor vehicles, complete or parts [1]	4,753	3,046	3,662	4,796	6,587	4,090	3,862	3,727
All other manufacturing [1] [2]	1,839	1,601	1,463	1,694	2,677	3,298	4,561	5,007
Construction [1]	2,462	2,083	2,366	2,659	3,671	4,897	4,479	3,402
Transportation and public utilities [1]	13,449	12,262	13,196	13,836	16,076	18,786	21,469	22,638
Trade [1]	45,437	38,582	42,223	46,590	57,038	55,012	57,247	60,508
Service [1]	4,837	4,021	4,190	4,470	4,919	5,526	6,258	6,851
Finance—Banking, insurance, etc. [1]	8,953	8,414	8,610	9,282	10,138	8,683	8,675	9,337
Nature of business not given	9	206	110	124	193	218	227	161

[1] See note 1, table 363. [2] See note 3, table 363.

No. 368.—Dividends Paid, According to Income Tax Returns of Corporations, by Industrial Groups: 1941 to 1944

[In millions of dollars. For totals for earlier years, see table 365. See also headnote, table 360]

INDUSTRIAL GROUP	1941		1942		1943		1944	
	Cash	Stock	Cash	Stock	Cash	Stock	Cash	Stock
Total	6,700.8	178.9	5,607.1	72.7	5,727.7	224.8	6,057.0	247.2
Agriculture and related industries [1]	33.4	1.0	27.8	.2	33.3	.7	34.5	.7
Mining and quarrying [1]	368.0	1.6	291.7	.9	227.6	4.9	213.9	1.5
Manufacturing, total [1]	2,835.5	76.1	2,511.2	35.6	2,631.7	114.4	2,848.3	134.9
Food products [1]	273.5	2.6	241.5	2.1	249.5	6.4	258.5	23.4
Liquors and beverages	69.6	.7	67.4	.2	85.2	13.4	69.9	2.6
Tobacco products	94.8	-------	70.8	-------	67.5	.1	73.2	-------
Textile-mill products [1]	120.8	5.0	114.7	4.6	119.3	29.6	125.2	16.7
Clothing and apparel [1]	25.9	3.2	23.7	2.2	30.3	5.6	30.5	5.7
Leather and its manufactures	28.6	1.1	26.5	.6	28.3	.8	27.7	2.6
Rubber	36.3	.2	25.8	.1	34.7	.2	38.5	.3
Forest products [1]	83.5	2.9	70.2	2.1	62.9	5.5	62.2	5.5
Paper, pulp, and products	91.4	2.0	71.4	.6	76.9	2.8	73.2	6.9
Printing, publishing, etc	89.7	4.2	74.1	.6	88.4	2.6	106.8	2.6
Chemicals and allied products [1]	325.1	14.2	303.5	2.9	311.8	6.6	369.3	16.5
Petroleum and other mineral oil products	293.5	15.8	308.6	5.6	318.4	11.1	388.8	10.7
Stone, clay, and glass products	108.4	1.8	71.5	1.7	68.9	2.6	59.7	2.0
Metal and its products [1]	854.7	16.7	932.5	10.9	977.6	22.4	1,056.8	25.3
Motor vehicles, complete or parts [1]	257.1	.5	46.4	.2	28.7	.8	32.0	1.6
All other manufacturing [1]	82.6	5.2	62.6	1.3	83.2	3.8	75.9	12.6
Construction [1]	35.5	2.9	36.0	1.8	33.5	2.3	28.0	5.4
Transportation and other public utilities [1]	1,129.4	5.2	1,166.8	4.2	1,207.1	7.1	1,261.7	22.2
Trade [1]	580.6	24.3	492.0	12.4	534.9	30.4	541.4	43.8
Service [1]	105.1	4.7	94.8	1.5	114.1	3.1	125.8	3.5
Finance—Banking, insurance, etc. [1]	1,597.0	62.9	975.8	15.9	939.1	60.7	998.0	35.0
Nature of business not given	16.2	.2	10.9	.2	6.4	.9	5.3	.2

[1] See note 1, table 363.

Source of tables 367 and 368: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 2.

No. 369.—Assets and Liabilities of Corporations: 1931 to 1944

[All money figures in millions of dollars. See headnote, table 360]

Dec. 31 (or at close of fiscal year nearest thereto)	Number of returns of active corporations	Number of balance sheets [1]	Total assets or total liabilities [2]	Assets: Cash [3]	Notes and accounts receivable [4]	Inventories	Investments, Government obligations [5]	Other investments	Capital assets (less depreciation and depletion reserves)
1931	459,704	381,088	296,497	15,880	48,667	15,140	10,667	75,305	114,303
1932	451,884	392,021	280,083	15,917	39,564	12,372	11,917	75,630	108,553
1933	446,842	388,564	268,206	15,236	35,835	13,597	13,571	70,474	104,958
1934	469,804	410,626	301,307	19,961	40,529	14,311	19,084	90,573	102,751
1935	477,113	415,205	303,150	23,664	38,690	14,788	21,863	90,163	100,480
1936	478,857	415,654	303,180	26,102	40,219	16,584	24,313	86,208	97,873
1937	477,838	416,902	303,357	24,346	40,329	18,515	23,988	85,065	100,320
1938	471,032	411,941	300,022	27,973	37,763	16,582	25,527	82,701	99,299
1939	469,617	412,759	306,801	34,054	39,451	17,718	27,353	81,155	100,226
1940	473,042	413,716	320,478	41,423	42,864	19,463	29,570	80,429	100,214
1941	468,906	407,053	340,452	41,629	49,255	25,058	36,548	80,354	100,698
1942	442,665	383,534	360,018	46,464	46,155	26,832	61,191	70,899	99,772
1943	420,521	366,870	389,524	50,271	45,728	27,187	86,655	72,064	97,728
1944	412,467	363,056	418,324	52,783	47,894	26,476	111,219	74,392	95,128

Dec. 31 (or at close of fiscal year nearest thereto)	Assets—con.: Other assets	Liabilities: Notes and accounts payable	Bonded debt and mortgages	Other liabilities	Capital stock [6]: Preferred	Capital stock [6]: Common	Surplus and undivided profits	Deficit	Net surplus
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	[7] 87,276	18,364	77,339	[8] 58,524	[9] 12,594	45,930
1938	10,176	21,851	50,278	[7] 90,455	18,108	74,792	[8] 57,669	[9] 13,131	44,537
1939	6,846	22,533	49,388	[7] 98,016	17,213	73,482	[8] 59,191	[9] 13,022	46,169
1940	6,514	22,683	49,199	[7] 110,210	17,138	72,292	[8] 61,633	[9] 12,676	48,957
1941	6,911	25,592	49,542	[7] 122,728	16,214	71,577	[8] 66,658	[9] 11,858	54,800
1942	8,706	24,260	45,040	[7] 151,088	15,473	65,828	[8] 68,782	[9] 10,454	58,328
1943	9,889	24,265	43,735	[7] 175,859	15,067	64,481	[8] 75,837	[9] 9,720	66,117
1944	10,431	24,861	42,454	[7] 200,550	15,112	64,785	[8] 79,757	[9] 9,195	70,562

[1] Excludes returns with fragmentary balance sheet data.
[2] Adjustments are made in tabulating data as follows: (1) Reserves for depreciation, depletion, amortization, and bad debts, when reported under liabilities are used to reduce corresponding asset account, and "Total assets" and "Total liabilities" are decreased by amount of such reserves; and (2) a deficit in surplus, reported under assets, is transferred to liabilities, and "Total assets" and "Total liabilities" are decreased by amount of deficit.
[3] Cash in till and deposits in banks.
[4] Less reserve for bad debts. Includes loans and discounts of banks.
[5] Consists of obligations of United States or any agency or instrumentality thereof; obligations of States, Territories, and political subdivisions thereof, District of Columbia, and United States possessions.
[6] For balance sheets in which common and preferred stock are not reported separately, combined amount is tabulated as "Common stock."
[7] Beginning 1937, excludes "Surplus reserves."
[8] Consists of sum of positive amounts of "Paid-in or capital surplus," "Earned surplus and undivided profits," and "Surplus reserves."
[9] Consists of negative amounts for "Earned surplus and undivided profits."

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

No. 370.—Income Tax Returns, Corporation, by Total-Assets Classes, by Industrial Groups: 1944

[All money figures (except assets classes) in millions of dollars. See headnote table 360]

Total-assets class (thousands of dollars)	Number of returns [1]	Total assets or liabilities [2]	Total compiled receipts [3]	Net income or deficit [4]	Total tax	Number of returns [1]	Total assets or liabilities [2]	Total compiled receipts [3]	Net income or deficit [4]	Total tax
	All industrial groups					Mining and quarrying				
Total	**363,056**	**418,324.1**	**258,879.6**	**26,212.8**	**14,769.1**	**6,581**	**5,480.4**	**3,969.2**	**318.0**	**155.8**
Under 50	176,212	3,528.2	9,003.8	256.9	105.7	2,577	51.6	91.1	[5] 2.8	1.1
50-100	56,831	4,050.3	7,929.5	350.3	147.7	989	71.3	101.2	.8	1.5
100-250	56,782	8,964.2	15,586.9	847.4	432.7	1,190	191.9	237.8	6.3	5.2
250-500	26,496	9,322.2	14,777.8	993.3	587.8	627	223.9	253.0	13.2	8.3
500-1,000	17,625	12,390.9	16,544.9	1,300.6	816.6	495	346.3	368.3	22.6	13.6
1,000-5,000	21,590	46,107.1	41,475.9	3,992.2	2,510.7	522	1,099.9	916.1	64.3	36.6
5,000-10,000	3,646	25,285.4	18,684.0	2,057.1	1,292.2	85	612.3	410.7	36.2	15.0
10,000-50,000	2,942	60,260.4	40,606.2	4,730.5	2,855.2	84	1,661.5	1,011.8	87.8	36.0
50,000 and over	932	248,415.3	94,270.8	11,684.4	6,020.5	12	1,221.6	579.1	89.6	38.5
	Manufacturing					Public utilities				
Total	**72,170**	**95,998.8**	**152,673.3**	**14,740.3**	**9,318.4**	**16,183**	**64,957.7**	**22,328.2**	**4,181.2**	**2,381.7**
Under 50	27,043	572.0	1,837.7	57.3	23.3	8,558	154.3	334.9	13.3	5.4
50-100	10,981	789.3	2,174.3	101.7	45.5	2,104	150.0	243.2	16.0	7.2
100-250	13,039	2,093.5	5,166.6	328.5	180.0	2,208	350.4	510.1	44.8	25.2
250-500	7,697	2,727.2	6,235.3	490.2	305.9	1,100	389.5	487.8	51.0	29.9
500-1,000	5,349	3,775.1	8,251.7	754.2	494.6	716	504.8	502.1	57.8	37.4
1,000-5,000	5,973	12,595.4	24,075.6	2,572.1	1,713.4	824	1,738.7	1,158.0	173.1	104.2
5,000-10,000	1,013	7,081.9	11,798.3	1,401.5	925.4	212	1,505.8	664.3	88.9	59.5
10,000-50,000	839	17,210.9	27,830.9	3,202.9	2,128.8	259	6,050.2	2,166.9	483.6	260.4
50,000 and over	236	49,153.5	65,302.9	5,831.9	3,501.6	202	54,113.9	16,260.8	3,252.6	1,852.4
	Trade					Service				
Total	**106,193**	**22,674.1**	**60,660.5**	**3,226.4**	**1,895.4**	**29,389**	**4,738.6**	**5,480.6**	**575.0**	**316.8**
Under 50	60,737	1,253.1	5,104.9	140.8	45.9	19,955	324.7	870.8	33.2	14.5
50-100	18,219	1,291.4	4,339.8	162.7	61.3	3,717	262.2	487.8	33.9	15.2
100-250	15,566	2,420.9	7,830.2	317.6	151.7	3,105	480.2	713.3	61.7	31.2
250-500	5,999	2,081.8	6,319.9	294.7	168.1	1,191	416.8	561.4	58.7	33.9
500-1,000	3,008	2,071.8	6,006.3	303.4	187.5	696	479.2	508.9	57.2	34.0
1,000-5,000	2,208	4,341.3	11,928.3	672.8	430.7	627	1,232.0	1,201.8	158.4	97.9
5,000-10,000	261	1,823.2	4,478.8	320.5	208.9	66	432.1	364.5	47.3	28.9
10,000-50,000	168	3,292.2	6,989.0	450.9	289.2	27	516.5	434.8	50.2	25.3
50,000 and over	27	4,098.5	7,663.3	562.9	352.3	5	594.8	337.3	74.4	35.9
	Finance, insurance, real estate, and lessors of real property					Construction				
Total	**113,221**	**221,042.8**	**9,614.4**	**2,905.0**	**544.0**	**10,326**	**1,628.7**	**3,105.8**	**138.2**	**88.7**
Under 50	46,072	977.9	329.9	8.6	11.0	6,167	108.5	323.5	4.6	2.7
50-100	17,971	1,283.2	252.7	23.6	11.2	1,556	111.3	251.8	6.5	3.4
100-250	18,836	2,983.6	494.8	61.3	23.1	1,490	234.3	486.5	14.0	9.5
250-500	8,716	3,076.2	414.3	57.6	23.9	562	196.3	389.2	14.4	10.3
500-1,000	6,700	4,757.0	425.1	72.3	28.4	294	203.1	376.3	14.2	10.6
1,000-5,000	10,964	24,190.7	1,257.7	278.4	83.0	221	422.7	704.9	44.4	27.9
5,000-10,000	1,965	13,524.6	698.7	138.6	41.1	26	174.1	219.7	15.1	8.5
10,000-50,000	1,548	31,235.2	1,744.0	415.4	92.7	10	178.4	354.0	24.9	15.7
50,000 and over	449	139,014.3	3,997.3	1,849.2	229.6	----	----	----	----	----
	Agriculture, forestry, and fishery					Nature of business not allocable				
Total	**5,224**	**1,435.7**	**896.4**	**119.2**	**62.1**	**3,769**	**367.3**	**151.2**	**9.7**	**6.2**
Under 50	2,344	50.6	85.1	1.6	1.1	2,759	35.4	25.9	.3	.6
50-100	910	64.7	62.9	4.2	1.9	384	27.0	15.9	.9	.6
100-250	1,029	160.0	119.7	11.3	5.8	319	49.3	27.7	1.9	1.0
250-500	438	152.1	103.0	12.0	6.8	166	58.4	13.9	1.6	.8
500-1,000	288	198.7	91.4	17.6	9.8	79	55.0	14.7	1.3	.6
1,000-5,000	193	377.3	189.7	25.7	14.5	58	109.1	43.8	3.1	2.5
5,000-10,000	14	98.4	39.8	8.3	4.6	4	33.1	9.3	.7	.2
10,000-50,000	7	115.4	74.8	14.6	7.1	----	----	----	----	----
50,000 and over	1	218.6	130.0	23.9	10.4	----	----	----	----	----

[1] Returns of active corporations submitting balance sheets.
[2] See note 2, table 369.
[3] For items included in "Total compiled receipts," see table 366.
[4] Compiled receipts (exclusive of wholly tax-exempt interest) less compiled deductions. See note 2, table 360.
[5] Deficit.

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

No. 371.—Gift Tax Returns, Federal—Summary: 1940 to 1943

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

ITEM	TOTAL				1943: TAXABLE RETURNS—NET GIFT CLASSES					1943 Nontaxable returns, no net gifts
	1940	1941	1942	1943	Under 50	50-200	200-600	600-1,000	1,000 and over	
Number of returns [1]	15,623	25,788	16,906	16,987	4,201	383	58	9	5	12,331
Total gifts before exclusions	570,042	1,081,482	480,223	412,655	113,567	42,700	20,071	7,587	24,813	203,916
Real estate	54,585	104,945	66,000	53,486	16,778	2,730	554	-------	2,163	31,261
Stocks and bonds	322,212	668,668	240,610	198,263	49,808	22,431	15,750	4,110	20,720	85,443
Cash	104,002	178,663	86,619	84,910	24,380	9,810	2,039	2,558	1,900	44,223
Insurance	22,178	22,374	10,389	7,156	3,776	251	531	-------	28	2,570
Miscellaneous	67,066	106,832	76,605	68,840	18,826	7,478	1,195	919	4	40,418
Exclusions [2]	88,693	149,576	96,480	80,721	24,870	3,318	633	105	237	51,558
Total gifts after exclusions	481,349	931,906	383,743	331,934	88,697	39,382	19,438	7,482	24,576	152,358
Deductions	255,378	447,588	263,091	207,997	45,031	5,230	647	261	4,470	152,358
Charitable gifts after exclusions	72,901	63,238	40,281	37,359	7,194	1,299	217	201	4,470	23,978
Specific exemptions [3]	182,477	384,350	222,809	170,639	37,838	3,932	429	60	-------	128,380
Net gifts	225,972	484,319	120,653	123,936	43,666	34,152	18,791	7,220	20,107	--------
Tax	[4] 34,445	[4] 69,819	24,665	29,637	5,311	6,920	4,528	2,069	10,809	--------

[1] For 1940-42, return is required of every citizen or resident of U. S. who transferred by gift during calendar year to any one donee, property exceeding $4,000 in value or who, regardless of value, made a gift of future interest in property or a gift in trust; for 1943, return is required for transfer of property by gift, including gifts in trust, exceeding $3,000, or for gift of future interest in property, regardless of value. A nonresident alien is similarly required to file return if gift consists of property situated in United States.

[2] There is allowed exclusion of first $4,000 of gifts made to any one donee during any calendar year 1940-42, except gifts in trust or of future interest in property; for 1943, there is allowed exclusion of first $3,000 of gifts made to any one donee during calendar year except gifts of future interest in property.

[3] Specific exemption of $40,000 for 1940-42 or of $30,000 for 1943 may be taken in 1 year or spread over a period of years at option of donor. The specific exemption allowed each year is $40,000 (for 1940-42) or $30,000 (for 1943) less the sum of amounts claimed and allowed in prior years. [4] Includes defense tax.

No. 372.—Estate Tax Returns, Federal—Summary: 1929 to 1944

[All money figures in thousands of dollars. An estate tax return is required to be filed (1) for estate of every citizen and resident alien who died (*a*) in period Sept. 9, 1916, through 10:24 a. m., Feb. 26, 1926, or in period 5 p. m., June 6, 1932, through Aug. 30, 1935, the value of whose gross estate exceeds $50,000; (*b*) in period 10:25 a. m., Feb. 26, 1926, through 4:59 p. m., June 6, 1932, the value of whose gross estate exceeds $100,000; (*c*) in period Aug. 31, 1935 through Oct. 21, 1942, the value of whose gross estate exceeds $40,000; and (*d*) on or after Oct. 22, 1942, the value of whose gross estate exceeds $60,000; and (2) for estate of every nonresident alien who died (*a*) prior to Oct. 22, 1942, any part of whose estate is situated in U. S., at date of death; and (*b*) on or after Oct. 22, 1942, only if gross estate situated in U. S., at date of death exceeds $2,000. The estate of an individual who died after 5 p. m., June 6, 1932, is subject to 2 Federal estate taxes—basic tax and additional tax. Basic tax is computed at rates provided by Revenue Act of 1926, which rates are embodied in Internal Revenue Code as basic estate tax. Additional tax is excess of tentative tax computed at rates provided by act in force at date of death, over basic tax]

FILING PERIOD	RETURNS FILED		GROSS ESTATE		NET TAXABLE ESTATE		TAX	
	Citizens [1] and resident aliens	Nonresident aliens [2]	Citizens [1] and resident aliens	Nonresident aliens [2]	Citizens [1] and resident aliens	Nonresident aliens [2]	Citizens [1] and resident aliens	Nonresident aliens [2]
1929	8,582	1,761	3,843,514	49,732	2,268,323	45,653	43,303	1,085
1930	8,798	1,584	4,108,517	57,106	2,376,973	50,481	39,003	2,614
1931	8,333	1,556	4,042,381	33,195	2,327,319	29,013	44,540	660
1932	7,113	1,394	2,795,818	34,570	1,391,569	31,868	22,364	1,310
1933 [3]	8,727	1,548	2,026,931	34,025	970,868	30,056	59,429	1,986
1934 [3]	10,353	1,500	2,244,107	23,178	1,150,533	20,033	95,228	988
1935 [3]	11,110	1,614	2,435,282	24,609	1,316,838	22,888	153,763	1,703
1936 [3]	11,605	1,716	2,296,257	16,163	1,245,395	14,627	195,301	1,069
1937 [3]	15,037	1,995	2,767,739	26,019	1,622,618	23,995	305,784	2,665
1938 [3]	15,932	1,710	3,046,977	22,648	1,724,589	20,670	314,620	2,182
1939 [3]	15,221	1,705	2,746,143	21,745	1,537,975	20,347	276,707	2,231
1940 [3]	15,435	1,441	2,632,659	15,540	1,479,268	13,916	250,360	1,196
1941 [3]	15,977	1,145	2,777,657	15,783	1,561,215	14,553	291,758	1,641
1942 [3]	16,215	1,181	2,724,513	12,620	1,524,881	11,455	308,342	1,349
1943 [3]	15,187	846	2,627,367	10,471	1,396,697	8,703	362,164	1,212
1944 [3]	14,303	554	2,907,620	8,712	1,508,953	7,272	404,635	1,146

[1] Excludes returns for estates of nonresident citizens who died prior to May 11, 1934.

[2] Includes returns for estates of nonresident citizens who died prior to May 11, 1934.

[3] Net taxable estate for 1933 and subsequent years is net estate for additional tax plus regular net estate for returns filed under the 1926 and prior acts. Tax shown is total net estate tax liability—the sum of net basic tax and net additional tax—and includes defense tax (10 percent of net tax) effective only for estates of individuals who died in period June 26, 1940 through Sept. 20, 1941.

Source of tables 371 and 372: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 1.

No. 373.—Estate Tax Returns for Estates of Citizens [1] and Resident Aliens Filed During 1941 to 1944

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

Item	1941	1942	1943	Total 1944	Nontaxable 1944	Taxable, 1944: Taxed under 1935 and subsequent acts, by net estate before specific exemption classes [2]: 40–50	50–200	200–600	600–1,000	1,000–5,000	5,000 and over	Taxed under 1934 and prior acts
Number of returns	15,977	16,215	15,187	14,303	2,149	196	9,639	1,831	252	208	11	17
Gross estate, total	2,777,657	2,724,513	2,627,367	2,907,620	187,620	11,191	1,162,095	687,926	226,898	430,517	198,701	2,673
Real estate	438,416	465,274	427,615	440,268	55,601	4,091	247,165	83,543	18,102	24,449	6,269	1,046
Bonds, exempt or partially exempt [3]	350,214	326,739	298,085	260,726	9,530	551	58,194	55,135	29,621	74,655	33,035	4
Bonds, taxable [3]	251	7,914	63,328	100,862	5,592	92	39,582	25,473	8,991	19,223	1,907	----------
Corporation and other bonds	146,901	140,868	131,071	129,430	7,512	237	52,142	40,462	11,117	15,738	2,136	85
Capital stock of corporations	1,147,934	1,061,758	988,175	1,142,620	43,472	2,317	347,450	288,698	108,294	209,980	141,924	485
Mortgages, notes, cash, etc	465,214	472,226	444,136	417,264	32,115	2,472	204,751	95,269	27,333	47,805	7,075	443
Insurance, taxable	70,359	73,314	96,763	201,779	15,512	195	112,832	52,854	10,548	9,669	156	13
All other property	158,367	176,421	178,194	214,672	18,286	1,235	99,978	46,491	12,892	28,997	6,198	596
Deductions, total	1,275,618	1,251,795	1,299,349	1,437,313	224,281	10,239	776,496	219,011	51,520	79,329	74,608	1,829
Funeral and administrative expenses	131,967	131,701	123,988	125,023	10,489	615	51,627	28,837	9,704	16,054	7,327	370
Debts, mortgages, and liens	269,178	259,309	264,851	218,312	49,016	1,229	84,550	42,520	13,102	23,013	4,529	352
Losses during administration	389	334	226	339	211	10	100	18	----------	(4)	----------	----------
Support of dependents	11,377	11,320	11,295	12,732	1,068	63	6,215	2,915	1,074	1,129	250	18
Charitable, public, and similar bequests	175,072	154,633	185,581	201,897	38,316	155	43,316	26,889	10,920	24,817	57,480	4
Property previously taxed, net deduction	47,284	44,748	42,778	39,161	621	326	20,948	8,912	1,761	2,075	4,382	135
Specific exemption [5]	640,350	649,750	670,630	839,850	124,560	7,840	569,740	108,920	14,960	12,240	640	950
Disallowed deductions [6]	----------	----------	116	5,871	3,886	----------	1,596	389	----------	----------	----------	----------
Allowable deductions	----------	----------	1,299,233	1,431,442	220,395	10,239	774,900	218,622	51,520	79,329	74,608	1,829
Net estate before exemption [7]	2,142,389	2,122,468	1,998,765	2,316,028	91,786	8,792	956,934	578,223	190,338	363,427	124,733	1,795
Net estate for basic tax [8]	1,116,090	1,077,143	981,019	1,168,503	----------	4	140,589	395,925	165,231	342,682	123,653	419
Net estate, for additional tax [9]	1,560,650	1,524,634	1,396,316	1,508,768	----------	952	387,194	469,303	175,378	351,187	124,093	660
Basic tax before tax credits	68,473	60,449	46,306	58,710	----------	(4)	1,671	10,054	6,577	22,242	18,160	6
Additional tax before tax credits	268,056	270,224	351,888	393,501	----------	33	60,991	115,261	47,548	109,340	60,303	25
Total tax before tax credits	336,529	330,673	398,194	452,211	----------	33	62,662	125,315	54,125	131,582	78,463	31
Tax credits [10]	54,349	45,969	36,312	47,588	----------	(4)	1,351	8,035	5,158	17,731	15,311	3
Net tax	282,181	284,705	361,882	404,624	----------	33	61,312	117,280	48,968	113,851	63,152	28
Defense tax	9,578	23,637	282	11	----------	(4)	8	2	----------	----------	----------	----------
Total tax liability	291,758	308,342	362,164	404,635	----------	34	61,320	117,282	48,968	113,851	63,152	28

[1] See note 1, table 372.

[2] Net estate classes are based on amount of net estate for additional tax plus specific exemption. (See note 5.)

[3] Federal Government obligations and State and municipal bonds are classified on basis of taxability of interest thereon for Federal income tax purposes; however, entire principal amount is taxable for Federal estate tax.

[4] Less than $500.

[5] The specific exemption tabulated for estates of (*a*) individuals subject to additional tax is $60,000 under 1942 act; $40,000 under 1941, 1940, and 1935 acts; $50,000 under 1934 and 1932 acts; and (*b*) individuals subject to earlier acts is $100,000 under 1926 act; and $50,000 under 1924 and prior acts.

[6] Represents excess of total amount of funeral and administrative expenses, debts of decedents, mortgages and liens, and support of dependents, over value of property includible in gross estate subject to claims.

[7] Excess of gross estate over allowable deductions, exclusive of specific exemption.

[8] Net estate after deducting specific exemption of $100,000, except for returns filed under 1924 or prior acts for which specific exemption is $50,000.

[9] Applies only to estates of individuals who died subsequent to June 6, 1932.

[10] Credits for (1) estate, inheritance, legacy, or succession taxes paid to States, etc., and (2) gift taxes paid to the Federal Government.

Source: Treasury Dept., Bur. of Internal Revenue; Statistics of Income, Part 1.

No. 374.—Public Debt of the United States: 1800 to 1947

[All figures except per capita in millions of dollars. On basis of public debt accounts prior to 1920, and on basis of daily Treasury statements for 1920 and thereafter]

JUNE [1] 30—	GROSS DEBT Amount	GROSS DEBT Per capita [2]	Interest bearing [3]	Matured	Non-interest bearing [4]	JUNE [1] 30—	GROSS DEBT Amount	GROSS DEBT Per capita [2]	Interest bearing [3]	Matured	Non-interest bearing [4]
1800	83	$15.87	--------	--------	--------	1912	1,194	$12.52	964	2	228
1810	53	7.46	--------	--------	--------	1913	1,193	12.27	966	2	226
1820	91	9.58	--------	--------	--------	1914	1,188	11.99	968	2	219
1830	49	3.83	--------	--------	--------	1915	1,191	11.85	970	2	220
1840	4	.21	--------	--------	--------	1916	1,225	12.02	972	1	252
1850	63	2.77	--------	--------	--------	1917	2,976	28.77	2,713	14	249
1855	36	1.30	35	(5)	--------	1918	12,244	117.11	11,986	20	238
1860	65	2.06	65	(5)	--------	1919	25,482	242.54	25,234	11	236
1865	2,678	75.01	2,218	2	458	1920	24,299	228.23	24,063	7	230
1870	2,436	61.06	2,036	4	397	1921	23,977	220.91	23,739	11	228
1875	2,156	47.84	1,709	11	436	1922	22,963	208.65	22,710	25	228
1880	2,091	41.60	1,710	8	373	1923	22,350	199.64	22,007	99	244
1885	1,579	27.86	1,182	4	392	1924	21,251	186.23	20,981	30	239
1889	1,249	20.23	816	2	432	1925	20,516	177.12	20,211	30	275
1890	1,122	17.80	711	2	409	1926	19,643	167.32	19,384	13	246
1891	1,006	15.63	611	2	394	1927	18,512	155.51	18,253	15	245
1892	968	14.74	585	3	380	1928	17,604	146.09	17,318	45	241
1893	961	14.36	585	2	374	1929	16,931	139.04	16,639	51	241
1894	1,017	14.89	635	2	380	1930	16,185	131.51	15,922	32	232
1895	1,097	15.76	716	2	379	1931	16,801	135.45	16,520	52	230
1896	1,223	17.25	847	2	374	1932	19,487	156.10	19,161	60	266
1897	1,227	16.99	847	1	378	1933	22,539	179.48	22,158	66	315
1898	1,233	16.77	847	1	384	1934	27,053	214.07	26,480	54	518
1899	1,437	19.21	1,046	1	389	1935	28,701	225.55	27,645	231	825
1900	1,263	16.60	1,023	1	239	1936	33,779	263.79	32,989	169	620
1901	1,222	15.74	987	1	233	1937	36,425	282.75	35,800	119	506
1902	1,178	14.88	931	1	246	1938	37,165	286.27	36,576	141	447
1903	1,159	14.38	915	1	244	1939	40,440	308.98	39,886	142	411
1904	1,136	13.83	895	2	239	1940	42,968	325.62	42,376	205	386
1905	1,132	13.51	895	1	236	1941	48,961	367.97	48,387	205	369
1906	1,143	13.37	895	1	246	1942	72,422	541.39	71,968	98	356
1907	1,147	13.19	895	1	251	1943	136,696	1,020.38	135,380	141	1,175
1908	1,178	13.28	898	4	276	1944	201,003	1,455.67	199,543	201	1,259
1909	1,148	12.69	913	3	232	1945	258,682	1,852.74	256,357	269	2,057
1910	1,147	12.41	913	2	231	1946	269,422	1,907.70	268,111	376	935
1911	1,154	12.29	915	2	237	1947	258,286	1,793.87	255,113	231	2,942

DATE	Total gross debt	INTEREST-BEARING DEBT: Total	Bonds: U. S. savings	Bonds: Other	Notes [6]	Certificates of indebtedness, Treasury bills	Special issues to Govt. agencies and trust funds	Matured debt on which interest has ceased	Debt bearing no interest
1920—June 30	24,299	24,063	--------	16,218	5,075	2,769	--------	7	230
1925—June 30	20,516	20,211	--------	16,842	2,740	533	95	30	275
1930—June 30	16,185	15,922	--------	12,111	1,626	1,420	764	32	232
1935—June 30	28,701	27,645	62	14,874	10,023	2,053	633	231	825
1936—June 30	33,779	32,989	316	18,312	11,381	2,354	626	169	620
1937—June 30	36,425	35,800	800	20,522	10,617	2,303	1,558	119	506
1938—June 30	37,165	36,576	1,238	22,361	9,147	1,154	2,676	141	447
1939—June 30	40,440	39,886	1,868	25,698	7,243	1,308	3,770	142	411
1940—June 30	42,968	42,376	2,905	27,012	6,383	1,302	4,775	205	386
1941—June 30	48,961	48,387	4,314	30,652	5,698	1,603	6,120	205	369
1942—June 30	72,422	71,968	10,188	38,588	9,703	5,604	7,885	98	356
1943—June 30	136,696	135,380	21,256	58,164	16,663	28,425	10,871	141	1,175
1944—June 30	201,003	199,543	34,606	80,132	26,962	43,557	14,287	201	1,259
1945—June 30	258,682	256,357	45,586	107,149	33,633	51,177	18,812	269	2,057
1946—June 30	269,422	268,111	49,035	119,929	24,972	51,843	22,332	376	935
Dec. 31	259,149	257,649	49,776	120,452	15,815	47,020	24,585	395	1,105
1947—June 30	258,286	255,113	51,367	121,607	13,702	41,071	27,366	231	2,942
Dec. 31	256,900	254,205	52,053	120,083	16,758	36,356	28,955	401	2,293

[1] Figures for 1800–50 are as of Jan. 1.
[2] Revised in accordance with Bureau of Census estimated population for continental United States as of July 1 of each year beginning 1850.
[3] Excludes bonds issued to Pacific railways and Navy pension fund.
[4] Includes old demand notes; U. S. notes (gold reserve deducted since 1900); postal currency and fractional currency less amounts officially estimated to have been destroyed; and also deposits held by Treasury for various purposes. Excludes gold, silver and currency certificates, and Treasury notes of 1890 for redemption of which an exact equivalent of the respective kinds of money or bullion was held in the Treasury.
[5] Less than $500,000. [6] Includes old Treasury (war) saving securities for 1920 and 1925.

Source: Treasury Department; Annual Report of the Secretary and Statement of the Public Debt published in Daily Statement of the U. S. Treasury.

No. 375.—Gross Public and Private Debt: 1929 to 1946

[In billions of dollars. See headnote, table 376]

Year	Public and private, total	Public			Private						
		Total	Federal	State and local	Total	Corporate		Individual and noncorporate			
								Mortgage		Nonmortgage	
						Long-term	Short-term	Farm	Urban (nonfarm) [1]	Farm [2]	Nonfarm [3]
1929	214.8	34.8	17.5	17.2	180.0	56.6	50.4	9.6	32.1	2.6	28.7
1930	215.2	35.8	17.3	18.5	179.5	61.1	46.3	9.4	33.1	2.4	27.1
1931	204.7	38.6	19.1	19.5	166.1	60.1	40.3	9.1	32.4	2.0	22.3
1932	196.6	42.4	22.8	19.6	154.2	58.8	37.3	8.5	30.5	1.6	17.5
1933	191.9	47.5	27.7	19.8	144.4	57.2	35.2	7.7	27.8	1.4	15.2
1934	198.7	57.0	37.9	19.2	141.7	53.2	37.4	7.6	27.1	1.3	15.1
1935	201.5	61.0	41.7	19.3	140.5	52.0	37.8	7.4	26.2	1.5	15.6
1936	207.1	64.7	45.1	19.6	142.4	50.5	40.4	7.2	25.8	1.4	17.1
1937	209.9	67.4	47.8	19.6	142.5	51.6	38.7	7.0	25.8	1.7	17.8
1938	205.0	67.0	47.4	19.6	138.0	52.8	33.9	6.8	26.0	2.2	16.2
1939	209.1	70.1	50.1	20.0	139.0	52.1	34.7	6.6	26.4	2.3	16.8
1940	217.0	73.8	53.6	20.2	143.2	51.2	37.7	6.5	27.3	2.6	17.7
1941	243.3	89.2	69.0	20.2	154.3	51.2	46.3	6.5	28.6	2.9	18.6
1942	301.1	142.9	123.2	19.7	158.2	50.2	56.2	6.1	28.0	3.1	14.9
1943	365.7	205.4	186.7	18.7	160.3	48.4	62.0	5.6	27.3	3.0	14.0
1944	432.8	271.2	253.7	17.5	161.6	47.0	62.2	5.3	27.2	3.2	16.8
1945	464.9	309.2	292.6	16.6	155.7	46.8	52.8	5.1	27.9	2.7	20.5
1946	453.3	288.1	272.1	15.9	165.2	48.7	54.2	5.3	33.5	2.8	20.9

[1] Data are for noncorporate borrowers only.
[2] Comprises nonreal-estate farm debt contracted for productive purposes and owed to institutional lenders.
[3] Comprises debt incurred for commercial (nonfarm), financial and consumer purposes, including debt owed by farmers for financial and consumer purposes.

Source: Department of Commerce, Bureau of Foreign and Domestic Commerce (based upon data from various governmental agencies); Survey of Current Business, September 1947.

No. 376.—Net Debt in the United States: 1916 to 1946

[Net public and private debt outstanding is a comprehensive aggregate of indebtedness of borrowers after elimination of certain duplicating governmental and corporate debt. This measure of indebtedness provides a more significant indication of trends in debt structure than does gross debt, since effects of nominal changes in financial practices and organization are largely removed. To obtain net figures, gross or total debt is adjusted for specific types of duplications pertaining to the following sectors of the economy: (1) Federal Government and its corporations and agencies generally; (2) State and local governments treated as a single entity; and (3) within the corporate area, those affiliated but legally distinct corporations which operate under a single management, treated here as a unit. In the noncorporate private area, data are gross throughout with no adjustments for duplications. Gross debt, as defined in this study, consists of all classes of legal indebtedness except the following: (1) Deposit liability of banks and the amount of bank notes in circulation; (2) value of outstanding policies and annuities of life insurance carriers; (3) short-term debts among individuals and unincorporated nonfinancial business firms; and (4) nominal debt of corporations, such as bonds which are authorized but unissued or outstanding but reacquired. The net debt concept for each of the four sectors can be summarized as follows: Federal Government net debt is that owed to all other sectors of the economy except the Federal Government proper and its corporations and agencies; State and local government net debt is that owed to all other economic entities except State and local governments; corporate net debt is that owed to all other entities (including corporations) except to corporate members of an affiliated system; and private noncorporate net (or gross) debt is summation of all forms of legal indebtedness except that among individuals and unincorporated nonfinancial business firms. Data represent balances of debts outstanding at end of calendar years, except data for State and local governments which are for June 30 of each year]

[In billions of dollars]

YEAR	Public and private, total	PUBLIC			PRIVATE						
		Total	Federal	State and local	Total	Corporate		Individual and noncorporate			
								Mortgage		Nonmortgage	
						Long-term	Short-term	Farm	Urban (nonfarm) [1]	Farm [2]	Nonfarm [3]
1916	82.2	5.6	1.2	4.4	76.6	29.1	11.1	5.8	8.6	2.0	20.0
1917	94.5	12.0	7.3	4.7	82.5	29.7	14.0	6.5	9.5	2.5	20.3
1918	117.5	25.9	20.9	5.0	91.6	30.2	16.8	7.1	9.9	2.7	24.9
1919	128.1	30.8	25.6	5.2	97.3	31.0	22.3	8.4	10.4	3.5	21.7
1920	135.6	29.6	23.7	5.9	106.0	32.6	25.1	10.2	12.1	3.9	22.1
1921	136.0	29.6	23.1	6.5	106.4	33.8	23.2	10.7	13.2	3.3	22.2
1922	140.2	30.5	22.8	7.7	109.7	34.4	24.2	10.8	14.5	3.1	22.7
1923	146.6	30.0	21.8	8.2	116.6	36.2	26.4	10.7	16.8	3.0	23.5
1924	153.3	30.0	21.0	9.0	123.3	38.5	28.7	9.9	19.1	2.7	24.4
1925	163.0	30.3	20.3	10.0	132.7	39.7	33.0	9.7	21.9	2.8	25.6
1926	169.3	29.9	19.2	10.7	139.4	41.7	34.5	9.7	24.7	2.6	26.2
1927	177.8	29.7	18.2	11.5	148.1	44.4	36.8	9.8	27.6	2.6	26.9
1928	186.6	29.8	17.5	12.3	156.8	46.1	40.0	9.8	30.5	2.7	27.7
1929	191.5	29.7	16.5	13.2	161.9	47.3	41.6	9.6	32.1	2.6	28.7
1930	191.9	30.6	16.5	14.1	161.3	51.1	38.2	9.4	33.1	2.4	27.1
1931	183.2	34.0	18.5	15.5	149.2	50.3	33.2	9.1	32.4	2.0	22.3
1932	176.0	37.9	21.3	16.6	138.1	49.2	30.8	8.5	30.5	1.6	17.5
1933	170.0	41.0	24.3	16.7	129.0	47.9	29.1	7.7	27.8	1.4	15.2
1934	172.9	46.3	30.4	15.9	126.5	44.6	30.9	7.6	27.1	1.3	15.1
1935	176.0	50.5	34.4	16.0	125.6	43.6	31.2	7.4	26.2	1.5	15.6
1936	181.5	53.9	37.7	16.2	127.6	42.5	33.5	7.2	25.8	1.4	17.1
1937	183.4	55.3	39.2	16.1	128.1	43.5	32.3	7.0	25.8	1.7	17.8
1938	181.0	56.5	40.5	16.0	124.5	44.8	28.4	6.8	26.0	2.2	16.2
1939	184.6	58.9	42.6	16.3	125.7	44.4	29.2	6.6	26.4	2.3	16.8
1940	191.1	61.3	44.8	16.5	129.8	43.7	31.9	6.5	27.3	2.6	17.7
1941	212.8	72.6	56.3	16.3	140.2	43.6	39.8	6.5	28.6	2.9	18.9
1942	261.0	117.5	101.7	15.8	143.5	42.7	49.0	6.1	28.0	3.1	14.6
1943	314.8	169.3	154.4	14.9	145.5	41.0	54.5	5.6	27.3	3.0	14.0
1944	372.9	226.0	211.9	14.1	146.9	39.8	54.7	5.3	27.2	3.2	16.8
1945	408.1	266.5	252.7	13.7	141.6	39.5	46.0	5.1	27.9	2.7	20.5
1946	393.4	243.3	229.7	13.6	150.0	41.0	46.6	5.3	33.5	2.8	20.9

[1] Data are for noncorporate borrowers only.
[2] Comprises nonreal-estate farm debt contracted for productive purposes.
[3] Comprises debt incurred for commercial (nonfarm), financial and consumer purposes, including debt owed by farmers for financial and consumer purposes.

Source: Department of Commerce, Bureau of Foreign and Domestic Commerce (based upon data from various governmental agencies); Survey of Current Business, September 1947.

No. 377.—Public Debt and Guaranteed Obligations of the United States—Computed Rate of Interest: 1913 to 1947

[In millions of dollars. Based on Public Debt accounts through 1919 and thereafter on Daily Treasury Statement. Data include securities fully guaranteed by United States, except those held by Treasury]

JUNE 30—	Interest-bearing debt [1]	Computed annual interest charge [1]	Computed annual rate of interest (percent)	JUNE 30—	Interest-bearing debt [1]	Computed annual interest charge [1]	Computed annual rate of interest (percent)
1913	966	23	2.36	1931	16,520	589	3.57
1914	968	23	2.36	1932	19,161	672	3.50
1915	970	23	2.36	1933	22,158	742	3.35
1916	972	23	2.38	1934	27,161	861	3.17
1917	2,713	84	3.12	1935	31,768	863	2.72
1918	11,986	469	3.91	1936	37,707	970	2.57
1919	25,234	1,054	4.18	1937	40,465	1,047	2.59
1920	24,062	1,017	4.22	1938	41,428	1,068	2.58
1921	23,739	1,030	4.34	1939	45,336	1,149	2.53
1922	22,710	963	4.24	1940	47,874	1,203	2.51
1923	22,007	927	4.21	1941	54,747	1,335	2.44
1924	20,981	877	4.18	1942	76,517	1,729	2.26
1925	20,211	830	4.10	1943	139,472	2,759	1.98
1926	19,384	793	4.09	1944	201,059	3,869	1.92
1927	18,253	723	3.96	1945	256,766	4,969	1.94
1928	17,318	671	3.88	1946	268,578	5,357	2.00
1929	16,639	657	3.95	1947	255,197	5,376	2.11
1930	15,922	606	3.81				

[1] For purpose of calculating computed annual interest charge, discount value of Treasury bills is used; United States savings bonds, Series A–E, considered to yield 2.90 percent per annum; Series F considered to yield 2.53 percent.

Source: Treasury Department; Annual Report of the Secretary and Treasury Bulletin.

No. 378.—U. S. Savings Bonds—Total Sales and Redemptions of all Series From Inception of Program Through Dec. 31, 1947

[In millions of dollars. On basis of Daily Treasury Statement. Sales at issue price; redemptions and amount outstanding at current redemption values. Series A–D bonds sold from March 1935 through April 1941; Series E, F, and G bonds sold since May 1, 1941]

SERIES	Sales [1]	Accrued discount	Sales plus accrued discount	Redemptions [2]	AMOUNTS OUTSTANDING		Percent of redemptions to sales plus accrued discount
					Matured debt	Interest-bearing debt	
Total, Series A–G	**72,475**	**2,633**	**75,108**	**22,934**	**122**	**52,053**	**30.53**
Series A	204	52	255	247	8	----------	(3)
Series B	370	93	463	442	21	----------	(3)
Series C	1,010	248	1,259	657	92	510	52.17
Series D	2,365	413	2,778	546	----------	2,232	19.65
Series E	48,230	1,687	49,918	18,921	----------	30,997	37.90
Series F	3,640	139	3,779	617	----------	3,162	16.33
Series G	16,656	----------	16,656	1,504	----------	15,152	9.03

[1] Beginning with June 1947, Series E sales include small amounts of unclassified sales consisting of Series E, F, and G. Prior to June 1947, it was possible to distribute by series all sales reported as unclassified in Daily Treasury Statement.

[2] Series E redemptions include small amounts of unclassified Series A–D redemptions beginning with October 1944, and small amounts also of unclassified F and G redemptions, beginning with June 1947.

[3] Not calculated for matured series.

Source: Treasury Department; Treasury Bulletin, February 1948.

No. 379.—U. S. Savings Bonds—Sales of Series E, F, and G, by States: 1941 to 1947

[In thousands of dollars. Data are for calendar years and represent issue price on basis of Daily Treasury Statement]

STATE	SERIES E SAVINGS BONDS				SERIES F AND G SAVINGS BONDS			
	1941–47, total	1945	1946	1947	1941–47, total	1945	1946	1947
Total	48,230,484	9,822,064	4,465,684	4,084,965	20,295,486	3,114,899	2,961,509	2,609,194
Alabama	558,994	136,932	48,937	34,744	150,441	23,796	20,948	17,615
Arizona	172,109	39,178	15,553	13,795	47,292	8,241	6,071	6,442
Arkansas	308,261	65,819	28,803	25,403	92,286	13,811	12,317	11,509
California	3,852,348	805,446	350,297	296,598	1,319,902	206,809	192,029	175,805
Colorado	379,344	76,509	41,574	39,297	169,675	24,924	26,201	25,542
Connecticut	872,801	172,854	64,768	52,102	383,805	56,530	51,458	36,156
Delaware	114,128	23,355	10,725	8,599	74,404	13,392	11,959	6,872
District of Columbia	602,995	126,928	79,461	66,028	174,710	24,422	24,669	23,455
Florida	588,224	134,374	58,128	44,572	223,322	34,981	38,884	29,938
Georgia	597,897	133,922	59,318	44,640	191,002	30,588	25,975	20,708
Idaho	155,539	31,074	11,271	13,462	47,302	6,077	7,036	7,993
Illinois	3,546,810	732,055	389,724	363,170	1,581,080	236,282	241,338	243,571
Indiana	1,274,367	269,161	118,713	109,030	471,896	77,577	77,395	74,315
Iowa	1,151,864	220,294	123,553	167,141	521,216	78,819	85,152	112,855
Kansas	697,081	143,861	75,793	89,062	241,728	43,267	38,526	45,990
Kentucky	517,814	105,396	54,180	45,805	255,400	37,516	43,262	40,140
Louisiana	539,920	108,615	47,465	38,892	198,511	31,341	24,787	21,150
Maine	212,863	41,614	17,659	13,880	119,231	20,621	17,355	12,855
Maryland	628,609	130,398	60,531	43,105	297,104	42,633	46,200	37,177
Massachusetts	1,591,887	324,246	147,516	106,282	975,488	151,803	164,242	112,068
Michigan	2,531,550	498,858	187,789	172,585	584,492	100,803	83,388	73,079
Minnesota	1,023,216	196,736	97,138	102,513	413,949	59,120	68,397	63,470
Mississippi	329,719	72,796	27,653	24,307	105,465	15,344	14,226	13,323
Missouri	1,212,070	244,211	125,688	121,763	557,427	84,396	93,327	81,738
Montana	236,152	46,178	23,198	26,394	68,960	11,288	9,682	12,025
Nebraska	567,798	116,012	68,497	91,610	231,271	37,115	39,994	53,363
Nevada	58,132	11,943	4,741	4,387	20,301	2,618	2,696	2,565
New Hampshire	135,755	26,905	11,834	8,568	82,215	13,435	12,160	9,792
New Jersey	1,752,415	353,696	155,448	131,067	638,160	84,986	92,013	79,988
New Mexico	112,642	24,592	10,930	9,594	38,753	4,665	4,482	4,103
New York	5,820,172	1,223,372	531,097	454,856	3,256,406	416,217	463,037	381,636
North Carolina	638,782	134,770	61,661	54,645	232,889	36,490	36,532	30,640
North Dakota	244,592	50,781	24,028	32,456	82,812	13,641	13,134	15,131
Ohio	2,895,015	600,474	269,817	230,520	1,115,251	172,798	188,146	148,269
Oklahoma	573,596	125,134	60,856	62,319	149,373	22,056	24,076	24,079
Oregon	601,413	127,970	41,488	39,163	165,025	24,970	21,640	21,459
Pennsylvania	3,631,423	741,094	355,844	306,352	1,622,882	220,952	274,899	196,705
Rhode Island	266,490	53,537	22,863	17,757	154,366	19,456	20,190	16,945
South Carolina	314,144	66,743	30,740	24,230	109,143	17,139	16,956	13,657
South Dakota	242,612	44,545	29,251	43,251	75,356	10,722	13,536	19,551
Tennessee	586,031	126,807	53,483	43,313	201,940	32,145	29,517	27,079
Texas	1,892,527	403,188	171,041	134,650	551,219	83,337	69,633	68,245
Utah	211,688	49,227	18,947	15,378	41,985	6,195	5,877	5,579
Vermont	78,365	15,538	7,097	5,290	45,367	7,506	6,844	5,608
Virginia	840,869	183,611	84,874	72,767	273,112	44,144	39,452	34,328
Washington	960,057	201,610	76,017	63,778	278,520	46,708	38,453	36,212
West Virginia	415,917	87,052	48,363	44,791	108,374	15,736	17,500	17,776
Wisconsin	1,073,863	222,834	107,664	101,693	522,005	86,896	85,807	83,603
Wyoming	98,660	19,126	9,572	9,281	34,488	5,278	4,910	5,562
Alaska	[1] 30,075	5,929	2,630	690	[1] 5,349	958	218	33
Canal Zone	30,333	8,316	3,366	3,194	6,630	1,182	352	354
Hawaii	263,910	67,492	14,020	10,480	59,924	8,414	7,318	5,520
Puerto Rico	37,541	10,613	2,711	1,710	13,699	2,622	375	148
Virgin Islands	1,832	213	51	50	812	136	(2)	- - - - -
Other possessions	1,500	126	742	519	905	100	20	2
Sales to commercial banks [3]	----------	----------	----------	----------	895,480	441,273	----------	----------
Adjustment to Daily Treasury Statement	+155,765	−161,994	−79,426	+3,441	+15,385	−199,373	+918	−4,528

[1] Cumulative through Mar. 31, 1947.
[2] Less than $500.
[3] Commercial banks were eligible to purchase Series F and G for limited amounts during certain months. Sales not distributed by States.

Source: Treasury Department; Annual Report of the Secretary and Treasury Bulletin.

No. 380.—U. S. Savings Bonds—Amounts Outstanding, Sales, and Redemptions and Maturities, by Quarters: September 1941 to December 1947

[In millions of dollars]

Year and quarter ending—	Amount outstanding at end of period	Funds received from sales during quarter				Redemptions and maturities during quarter (all series)
		All series	Series E	Series F	Series G	
1941—December	6,140	[1] 3,036	1,145	208	1,185	168
1942—June	10,188	4,120	2,685	294	1,242	119
December	15,050	5,037	3,404	358	1,274	230
1943—June	21,256	6,752	4,867	400	1,485	618
December	27,363	6,977	5,477	345	1,155	967
1944—March	31,974	5,189	3,763	307	1,119	641
June	34,606	3,331	2,580	150	602	764
September	37,323	3,420	2,777	135	508	789
December	40,361	4,104	3,261	181	663	1,148
1945—March	42,159	2,811	2,169	99	543	1,128
June	45,586	4,556	3,347	264	945	1,233
September	46,741	2,508	2,023	87	398	1,488
December	48,183	3,062	2,283	145	634	1,709
1946—March	48,733	2,208	1,379	98	731	1,829
June	49,035	1,833	1,054	78	702	1,691
September	49,545	1,837	1,043	76	718	1,497
December	49,776	1,548	990	73	485	1,410
1947—March	50,945	2,280	1,300	128	851	1,329
June	51,367	1,542	954	82	506	1,309
September	51,759	1,485	937	68	480	1,292
December	52,053	1,337	893	64	430	1,196

[1] Including $499,000,000 Series "D".

Source: Board of Governors of the Federal Reserve System; monthly data are published currently in Federal Reserve Bulletin.

No. 381.—Ownership of U. S. Government Securities, Direct and Fully Guaranteed: 1920 to 1947

[Par value. In millions of dollars. Estimates of Treasury Department]

End of month	Total interest-bearing securities	Held by banks			Held by nonbank investors							
		Total	Commercial	Federal Reserve	Total	Mutual savings banks	Insurance companies	Individuals	Other corporations and associations	State and local governments	U. S. Government agencies and trust funds	
											Special issues	Public issues
1920—June	24,063	4,089	3,748	341	19,974	835	(1)	(1)	(1)	(1)	-------	245
1925—June	20,211	4,985	4,632	353	15,226	1,128	(1)	(1)	(1)	(1)	95	434
1930—June	15,922	5,568	4,977	591	10,354	519	(1)	(1)	(1)	(1)	764	237
1935—June	31,768	15,149	12,716	2,433	16,619	1,542	2,600	(1)	(1)	(1)	633	1,389
1940—June	47,874	18,566	16,100	2,466	29,308	3,100	6,500	9,700	2,500	400	4,775	2,305
1941—June	54,747	21,884	19,700	2,184	32,863	3,400	7,100	10,900	2,400	600	6,120	2,375
1942—June	76,517	28,645	26,000	2,645	47,872	3,900	9,200	17,900	5,400	900	7,885	2,737
1943—June	139,472	59,402	52,200	7,202	80,070	5,300	13,100	30,300	15,500	1,500	10,871	3,451
1944—June	201,059	83,301	68,400	14,901	117,758	7,300	17,300	45,100	25,800	3,200	14,287	4,810
Dec.	230,361	96,546	77,700	18,846	133,815	8,300	19,600	52,200	27,600	4,300	16,326	5,348
1945—June	256,766	105,992	84,200	21,792	150,774	9,600	22,700	58,500	29,800	5,300	18,812	6,128
Dec.	276,246	115,062	90,800	24,262	161,184	10,700	24,400	63,500	29,100	6,500	20,000	7,048
1946—June	268,578	108,183	84,400	23,783	160,395	11,500	25,300	62,900	25,200	6,500	22,332	6,798
Dec.	257,980	97,850	74,500	23,350	160,130	11,800	25,300	63,600	22,100	6,300	24,585	6,338
1947—June	255,197	91,872	70,000	21,872	163,325	12,100	25,000	66,100	20,100	7,100	27,366	5,445
Dec.	254,281	91,159	68,600	22,559	163,122	12,000	24,300	65,300	19,900	7,300	28,955	5,397

[1] Not available separately. Combined total of these items as follows: 1920, $18,894,000,000; 1925, $13,569,000,000; 1930, $8,834,000,000; and 1935, $10,455,000,000.

Sources: 1920-1935, Board of Governors, Federal Reserve System; Banking and Monetary Statistics. 1940-1947, Treasury Department; monthly data published currently in Treasury Bulletin and Federal Reserve Bulletin.

No. 382.—Interest-Bearing Governmental Securities—Estimated Ownership Outstanding, by Issuer: 1939 to 1947

[Figures represent par values with following exceptions: (1) Holdings of commercial and mutual savings banks of securities of Federal instrumentalities not guaranteed by U. S. and of State and local governments, Territories, and possessions are book values, (2) holdings of these securities by individuals are residuals, and so deviate from par values in those cases where figures for commercial and mutual savings banks are book values, (3) in the case of data which include U. S. savings bonds, Series A-D, E, and F, figures for these bonds represent current redemption values]

[Par value. In billions of dollars]

JUNE 30—	Total amount outstanding	HELD BY BANKS			HELD BY NONBANK INVESTORS						
		Total	Commercial banks	Federal Reserve Banks	Total	Individuals [1]	Insurance companies	Mutual savings banks	Other corporations and associations [2]	State and local governments [3]	U. S. Government agencies and trust funds
	Total all governmental securities										
1939	67.4	21.5	18.9	2.6	45.8	19.1	7.9	3.6	4.0	4.1	7.2
1940	70.1	22.7	20.2	2.5	47.5	18.6	8.7	3.7	3.9	4.2	8.4
1941	77.0	26.1	24.0	2.2	50.8	19.4	9.3	3.9	3.7	4.5	10.0
1942	98.2	33.0	30.3	2.6	65.2	26.1	11.4	4.3	6.6	4.7	12.2
1943	159.9	63.5	56.3	7.2	96.3	38.4	14.8	5.5	16.7	5.3	15.5
1944	219.8	87.4	72.5	14.9	132.4	52.8	18.9	7.5	26.9	6.6	19.9
1945	274.2	110.3	88.5	21.8	164.0	65.8	24.1	9.7	30.7	8.2	25.4
1946	285.4	113.3	89.5	23.8	172.1	69.8	26.5	11.5	25.9	8.8	29.6
1947	273.0	97.9	76.0	21.9	175.1	73.1	26.1	12.2	20.8	9.5	33.3
	Securities of U. S. Government and Federal instrumentalities guaranteed by U. S.[4]										
1939	45.3	17.9	15.3	2.6	27.4	9.8	5.9	3.0	2.5	0.4	5.9
1940	47.9	18.6	16.1	2.5	29.3	9.7	6.5	3.1	2.5	.4	7.1
1941	54.7	21.8	19.7	2.2	32.9	10.9	7.1	3.4	2.4	.6	8.5
1942	76.5	28.7	26.0	2.6	47.8	17.9	9.2	3.9	5.4	.9	10.6
1943	139.5	59.4	52.2	7.2	80.0	30.3	13.1	5.3	15.5	1.5	14.3
1944	201.1	83.3	68.4	14.9	117.7	45.1	17.3	7.3	25.8	3.2	19.1
1945	256.8	106.0	84.2	21.8	150.8	58.5	22.7	9.6	29.8	5.3	24.9
1946	268.6	108.2	84.4	23.8	160.4	62.9	25.3	11.5	25.2	6.5	29.1
1947	255.2	91.9	70.0	21.9	163.3	66.1	25.0	12.1	20.1	7.1	32.8
	Securities of Federal instrumentalities not guaranteed by United States										
1939	2.3	0.4	0.4	--------	1.9	0.8	(5)	(5)	0.2	--------	0.8
1940	2.2	.5	.5	--------	1.8	.7	(5)	(5)	.2	--------	.8
1941	2.2	.6	.6	--------	1.6	.6	(5)	(5)	.2	--------	.8
1942	2.2	.7	.7	--------	1.5	.6	(5)	(5)	.1	--------	.8
1943	1.9	.6	.6	--------	1.3	.6	(5)	(5)	.1	--------	.6
1944	1.5	.6	.6	--------	.9	.6	(5)	(5)	.1	--------	.2
1945	1.0	.5	.5	--------	.5	.4	(5)	(5)	.1	--------	(5)
1946	1.1	1.0	1.0	--------	.1	.1	(5)	(5)	(5)	--------	--------
1947	1.2	1.0	1.0	--------	.2	.2	(5)	(5)	(5)	--------	--------
	Securities of State and local governments, Territories, and possessions										
1939	19.8	3.2	3.2	--------	16.5	8.5	2.0	0.6	1.3	3.7	0.4
1940	20.0	3.6	3.6	--------	16.4	8.2	2.2	.6	1.2	3.8	.5
1941	20.0	3.7	3.7	--------	16.3	7.9	2.2	.5	1.1	3.9	.7
1942	19.5	3.6	3.6	--------	15.9	7.6	2.2	.4	1.1	3.9	.7
1943	18.5	3.5	3.5	--------	15.0	7.5	1.7	.2	1.1	3.8	.6
1944	17.3	3.5	3.5	--------	13.8	7.1	1.6	.2	1.0	3.4	.6
1945	16.4	3.8	3.8	--------	12.6	6.9	1.4	.1	.8	2.9	.5
1946	15.7	4.1	4.1	--------	11.6	6.8	1.2	.1	.7	2.4	.5
1947 [6]	16.6	5.0	5.0	--------	11.6	6.8	1.1	.1	.7	2.4	.5

[1] Includes partnerships, personal trust accounts.
[2] Includes savings and loan associations, dealers and brokers, and investments of foreign balances in this country.
[3] Comprises trust, sinking, and investment funds of State and local governments, Territories, and possessions.
[4] Data on daily Treasury statement basis. Includes special issues to Federal agencies and trust funds, and excludes guaranteed securities held by Treasury and transactions in Commodity Credit Corporation demand obligations which had not been reported in time for inclusion in statement published in Daily Treasury Statement for fiscal year.
[5] Less than $50 million. [6] Excludes obligations of the Philippine Islands.

Source: Treasury Department, Annual Report of the Secretary.

No. 383.—Interest-Bearing Securities Issued by All Governmental Units in the United States—Estimated Amounts Outstanding, by Tax Status and Issuer: 1913 to 1947

[U. S. Govt. data on basis of public debt accounts prior to 1920; beginning 1920, on basis of Daily Treasury Statement. "Total amount outstanding" of securities of the several issuers differs from gross indebtedness of these issuers in that former excludes noninterest-bearing debt. "Total privately held securities" differs from net indebtedness of borrowers in several additional respects. Former derived by deducting from total amount of interest-bearing securities outstanding the amount of such securities held by Federal agencies, Federal Reserve Banks, and by public sinking, trust, and investment funds. Net indebtedness derived by deducting from gross indebtedness an amount equivalent to total volume of sinking fund assets of respective borrowers, with no allowance for any other public assets. For exceptions to par value, see table 382]

[Par value. In millions of dollars]

June 30—	Total	Tax status: Tax-exempt: Total	Tax-exempt: Wholly [1]	Tax-exempt: Partially [2]	Taxable [3]	U. S. Govt. special issues	Issuer: U. S. Govt.	Federal instrumentalities: Guaranteed [4]	Federal instrumentalities: Non-guaranteed [5]	State local, and territorial governments [6]
TOTAL AMOUNT OUTSTANDING										
1913	5,523	5,523	5,523	--------	--------	--------	966	--------	--------	4,557
1915	6,420	6,420	6,420	--------	--------	--------	970	--------	--------	5,450
1920	32,253	32,253	11,303	20,950	--------	--------	24,063	--------	401	7,790
1925	34,681	34,586	16,645	17,941	--------	95	20,211	--------	1,506	12,964
1930	35,943	35,179	23,606	11,573	--------	764	15,922	--------	1,871	18,150
1935	53,283	52,650	34,446	18,204	--------	633	27,645	4,123	2,399	19,116
1936	59,383	58,757	36,554	22,202	1	626	32,989	4,718	2,319	19,357
1937	62,020	60,459	35,034	25,425	3	1,558	35,800	4,665	2,257	19,298
1938	63,001	60,320	32,278	28,042	6	2,676	36,576	4,853	2,262	19,310
1939	67,362	63,583	30,873	32,710	9	3,770	39,886	5,450	2,265	19,761
1940	70,117	65,327	30,240	35,087	15	4,775	42,376	5,498	2,199	20,044
1941	76,954	62,855	26,823	36,032	7,979	6,120	48,387	6,360	2,200	20,007
1942	98,244	58,594	25,498	33,096	31,766	7,885	71,968	4,549	2,210	19,517
1943	159,858	55,322	23,052	32,270	93,665	10,871	135,380	4,092	1,852	18,534
1944	219,826	47,326	19,837	27,489	158,213	14,287	199,543	1,516	1,453	17,314
1945	274,191	42,847	17,191	25,655	212,532	18,812	256,357	409	1,008	16,417
1946	285,407	37,250	15,916	21,335	225,824	22,332	268,111	467	1,093	15,736
1947	272,973	37,685	16,746	20,939	207,921	27,366	255,197	(7)	1,196	16,580
PRIVATELY HELD SECURITIES										
a. 1913–36: Includes holdings by trust and investment funds of States, localities, territories, and possessions.										
1913	4,902	4,902	4,902	--------	--------	--------	966	--------	--------	3,936
1915	5,675	5,675	5,675	--------	--------	--------	961	--------	--------	4,714
1920	30,420	30,420	10,024	20,396	--------	--------	23,476	--------	235	6,709
1925	31,914	31,914	14,748	17,167	--------	--------	19,328	--------	1,384	11,202
1930	31,786	31,786	20,714	11,072	--------	--------	14,303	--------	1,765	15,718
1935	45,782	45,782	29,172	16,610	--------	--------	23,502	3,757	1,471	17,052
1936	51,479	51,479	31,211	20,267	1	--------	28,545	4,341	1,400	17,193
b. 1937–46: Excludes holdings by trust and investment funds of States, localities, territories, and possessions.										
1937	50,759	50,756	28,255	22,501	3	--------	29,774	4,302	1,422	15,261
1938	50,340	50,335	25,351	24,984	6	--------	29,249	4,528	1,415	15,148
1939	53,553	53,545	24,166	29,379	9	--------	31,344	5,164	1,421	15,624
1940	55,005	54,989	23,884	31,105	15	--------	32,691	5,212	1,355	15,746
1941	60,229	52,614	20,568	32,046	7,615	--------	37,364	6,086	1,385	15,394
1942	78,671	48,800	19,398	29,402	29,873	--------	58,113	4,261	1,386	14,911
1943	131,846	46,588	17,688	28,900	85,258	--------	112,682	3,806	1,292	14,068
1944	178,440	40,342	15,555	24,788	138,098	--------	162,535	1,335	1,267	13,302
1945	218,815	37,080	13,770	23,310	181,735	--------	204,374	403	1,007	13,030
1946	223,191	32,710	13,035	19,675	190,481	--------	208,748	458	1,093	12,892
1947	208,276	(8)	13,804	(8)	(8)	--------	193,406	(7)	1,196	13,674

[1] Securities the income from which is exempt from both normal and surtax rates of Federal income tax.
[2] Securities the income from which is exempt only from normal rates of Federal income tax.
[3] Securities the income from which is subject to both normal and surtax rates of Federal income tax.
[4] Guaranteed securities consist of Commodity Credit Corporation notes, Home Owners' Loan Corporation bonds (including those guaranteed as to interest only), Reconstruction Finance Corporation notes, Tennessee Valley Authority bonds, Federal Public Housing Authority (formerly United States Housing Authority) notes, Federal Farm Mortgage Corporation bonds, and Federal Housing Administration debentures. Excludes stocks, interagency loans, and securities held by Treasury.
[5] Includes Electric Home and Farm Authority notes, Federal intermediate credit bank debentures, Federal land bank bonds (both those issued by the individual banks and the consolidated series), Federal National Mortgage Association notes, home loan bank debentures, War Finance Corporation bonds (World War I), and joint-stock land bank bonds. Excludes stocks and interagency loans.
[6] Wholly tax-exempt.
[7] Included with U. S. Govt.
[8] Not available.

Source: Treasury Department, Annual Report of the Secretary.

No. 384.—Securities Other Than World War I Obligations of Foreign Governments Owned by the U. S. Government: June 30, 1947

[**All figures in thousands of dollars.** On basis of face value of securities received by United States, with due allowance for repayments. To extent that securities are not held in the custody of Treasury, statement is made from reports received from other Government departments and establishments]

SECURITY	Amount
Total face amount	20,754,706
Capital stock	2,556,652
Banks for cooperatives	178,500
Commodity Credit Corporation	100,000
Defense Homes Corporation	10,000
Export-Import Bank of Washington	1,000,000
Federal Crop Insurance Corporation	90,000
Federal Deposit Insurance Corporation	150,000
Federal Farm Mortgage Corporation	1,000
Federal home loan banks [1]	122,672
Federal intermediate credit banks	60,000
Federal National Mortgage Assoc.[1]	10,000
Federal Public Housing Authority	1,000
Federal Savings and Loan Insurance Corporation [2]	100,000
Home Owners' Loan Corporation	200,000
Inland Waterways Corporation	12,000
Institute of Inter-American Transportation	[3] 78
Panama Railroad Company	7,000
Production credit corporations	92,550
Reconstruction Finance Corporation	325,000
RFC Mortgage Company, The [1]	25,000
Regional Agricultural Credit Corporation of Washington, D. C	100
Smaller War Plants Corporation	64,400
Tenn. Valley Assoc. Cooperatives, Inc	1
U. S. Commercial Company [1]	5,000
Virgin Islands Company, The	(4)
War Damage Corporation [1]	1,000
Warrior River Terminal Company, Inc.[5]	1,250
Paid-in surplus: [6]	
Federal National Mortgage Association [1]	1,000
Bonds and notes	11,945,841
Commodity Credit Corporation	510,000
Export-Import Bank of Washington	516,200
Federal Farm Mortgage Corporation	21,000
Federal Public Housing Authority	347,000
Home Owners' Loan Corporation	529,000
Reconstruction Finance Corporation	9,966,141
Tennessee Valley Authority	56,500
Other securities	7,068,352
Farm Credit Administration: Loans from Agricultural Marketing Act revolving fund	74,456
Farmers' Home Administration: [7]	
Emergency crop and feed loans	111,478
Rural rehabilitation loans to farmers, etc.[8]	489,554
Federal Housing Administration:	
Mortgage notes and contracts on sales of acquired real estate	26,470
Other securities—Continued.	
Federal Housing Administration—Con.	
Stock in rental and war housing corpns	31
Title I defaulted notes	11,634
Federal Public Housing Authority:	
Public war housing program	2,684
Farm Security Administration program	3,720
Homes conversion program	25
Fed. Sec. Agency: Student war loans	2,019
Federal Works Agency:	
Loans to States, municipalities, railroads, and others	70,686
Community facilities loans	4,958
Interior Department: Indian loans	6,008
Navy Department:	
Sale of surplus property (World War I)	1,665
Guaranteed loans (World War II)	1,641
Puerto Rico Reconstruction Adm.:	
Loans	5,560
Certificates of Cafeteros de Puerto Rico	2
Rural Electrification Administration:	
Advances to cooperatives, States, and private utilities [9]	629,666
TVA: Counties and municipalities	248
Treasury Department:	
Counties and municipalities	11
Federal savings and loan assoc	939
Railroads	20,904
Securities recd. by Bur. Int. Rev. in settlements of tax liabilities	66
Advances to Federal Reserve Banks	27,546
Subscriptions to International Bank for Reconstruction and Development and to International Monetary Fund	3,385,000
Credit to United Kingdom	2,050,000
U. S. Maritime Commission: Ship construction and reconditioning loans, ship sales notes, etc	134,544
War Department: Guaranteed loans (World War II)	6,837
Less:	
Face amount of above securities acquired by Government corporations from corporate funds or by exchange for corporate obligations	817,139
Capital stock:	
Inland Waterways Corporation	1,250
Home Owners' Loan Corpn.[2]	100,000
RFC [1]	163,672
Paid-in surplus: RFC [1]	1,000
Other securities: RFC [6 9]	551,217

Amount due U. S. from central branch Union Pacific Railroad on account of bonds issued (Pacific Railroad Aid Bonds Acts, approved July 1, 1862, July 2, 1864, and May 7, 1878):

Principal	1,600
Interest	1,534
Total	3,134

[1] Reconstruction Finance Corporation funds.
[2] Home Owners' Loan Corporation obligations issued to Federal Savings and Loan Insurance Corporation for capital stock subscription.
[3] Net of return to U. S. Treasury of excess capital funds amounting to $22,000.
[4] Less than $500.
[5] Inland Waterways Corporation funds.
[6] Excludes net payments from Treasury, or transfer of assets authorized by law, for which no formal receipts or other evidences of payments are held by Secretary of the Treasury in stock and nonstock corporations amounting to $3,541,631,000.
[7] All assets and liabilities of Emergency Crop and Feed Loan Section of Farm Credit Administration and assets and liabilities of Farm Security Administration transferred to this new activity as of Oct. 31, 1946.
[8] Includes RFC funds amounting to $40,368,000.
[9] Includes RFC funds amounting to $510,849,000.

Source: Treasury Department, Annual Report of the Secretary.

No. 385.—Government Corporations and Credit Agencies—Principal Assets and Liabilities as of September 30, 1947

[In millions of dollars]

Corporation or agency	Assets, other than interagency items [1]: Total	Cash	Loans receivable	Commodities, supplies, and materials	Investments: U. S. Govt. securities	Investments: Other securities [2]	Land structures, and equipment	Deferred and undistributed charges	Other assets	Liabilities, other than interagency items: Bonds, notes, and debentures payable: Fully guaranteed by U. S.	Bonds, notes, and debentures payable: Other	Other liabilities	U. S. government interest	Privately owned interest
Total	31,037	1,556	9,212	1,093	1,725	3,553	12,662	283	953	84	667	2,144	28,005	138
Department of Agriculture:														
Farm Credit Administration:														
Banks for cooperatives	296	17	235		43		(3)	(3)	1		43	1	238	14
Federal intermediate credit banks	475	37	391		43			(3)	4		399	3	73	
Production credit corporations	109	1			67	40		(3)	1			(3)	109	
Regional Agricultural Credit Corp	14	14	1					(3)	(3)			(3)	14	
Agricultural Marketing Act Revolving Fund	1		(3)						1				1	
Federal Farm Mortgage Corp	125	6	95					(3)	24	2		3	120	
Rural Electrification Administration	712	27	678				(3)		7			(3)	712	
Commodity Credit Corp	1,272	467	161	410			2	4	229	45		653	574	
Farmers' Home Administration	449	63	316	(3)			6	6	58			11	438	
Federal Crop Insurance Corp	41	16		10					15			9	32	
Housing and Home Finance Agency:														
Home Loan Bank Board:														
Federal home loan banks	542	22	336		182			(3)	1		225	71	123	123
Federal Savings and Loan Insurance Corp	185	1			181			(3)	3			3	181	
Home Owners' Loan Corp	548	15	503		12	8	2	(3)	2	4	(3)	19	525	
Public Housing Administration and affiliate:														
Public Housing Administration	504	5	278	(3)	8		204	3	6	(3)		11	493	
Defense Homes Corp	55	2		(3)			53	(3)	(3)			1	55	
Federal Housing Administration	199	36	26	(3)	126	(3)	1	(3)	11	33		3	162	
Federal National Mortgage Association	5		5					(3)	(3)			(3)	5	
Reconstruction Finance Corp.[4]	1,836	19	899	541		116	35	115	110	(3)		334	1,503	
Export-Import Bank	1,803	1	1,789				(3)		13			189	1,613	
Federal Deposit Insurance Corp	1,080	31	(3)	(3)	1,041			(3)	8			32	1,048	
Federal Works Agency	220	2	75				142	(3)	2			(3)	220	
Tennessee Valley Authority	783	22	(3)	9			747	(3)	4			12	771	
U. S. Maritime Commission:														
Maritime Commission functions [5]	4,192	560	1	81		3	3,305	29	212			393	3,799	
War Shipping Adm. functions [6]	7,003	163		27			6,507	115	191			333	6,670	
All other [7]	8,589	31	3,420	15	22	3,386	1,657	10	49		(3)	63	8,525	

[1] Assets shown on a net basis, i. e., after reserve for losses.
[2] Includes investment of the U. S. in stock of International Bank for Reconstruction and Development, $635 million; International Monetary Fund Quota, $2,750 million.
[3] Less than $500,000.
[4] Includes U. S. Commercial Co. and War Damage Corp.
[5] As of Mar. 31, 1947.
[6] As of Feb. 28, 1947, except for lend-lease and UNRRA activities as of Mar. 31, 1947.
[7] As of dates other than September 30 for three small agencies included herein.

Source: Board of Governors of the Federal Reserve System; Federal Reserve Bulletin, January 1948.