# 7. CLIMATE

## No. 148.—CLIMATIC CONDITIONS: Selected Cities in the United States

Note.—The table presented herewith shows the more important facts concerning the weather at a number of points in the United States selected with a view to covering all the important climatic sections and including at least one from each State. The temperature extremes include the entire period of observations to Dec. 31, 1930. Other data are long-time averages covering periods ranging from 20 to more than 50 years. Temperatures are Fahrenheit

| Station | Jan. | Feb. | Mar. | Apr. | May | June | July | Aug. | Sept. | Oct. | Nov. | Dec. | Annual |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ALABAMA, MONTGOMERY | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 48.2 | 51.6 | 57.8 | 65.3 | 73.4 | 79.6 | 81.7 | 80.8 | 76.3 | 66.6 | 55.8 | 49.4 | 65.5 |
| Daily mean maximum | 57.5 | 60.6 | 67.9 | 75.6 | 83.3 | 89.6 | 90.9 | 89.9 | 86.2 | 76.3 | 66.0 | 58.2 | 75.2 |
| Daily mean minimum | 39.8 | 42.3 | 48.3 | 55.2 | 62.9 | 70.1 | 72.3 | 71.7 | 67.4 | 56.1 | 45.9 | 40.6 | 56.0 |
| Highest on record | 80 | 84 | 90 | 92 | 99 | 106 | 107 | 103 | 106 | 96 | 85 | 80 | 107 |
| Lowest on record | 5 | −5 | 21 | 30 | 43 | 48 | 61 | 58 | 45 | 31 | 18 | 8 | −5 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 5.20 | 5.45 | 5.99 | 4.30 | 3.84 | 3.80 | 4.86 | 4.23 | 2.99 | 2.46 | 3.23 | 4.84 | 51.19 |
| Days with 0.01 inch or more | 11 | 10 | 10 | 8 | 9 | 11 | 12 | 11 | 8 | 6 | 7 | 10 | 113 |
| Total snowfall, inches | 0.2 | 0.3 | (1) | (1) | 0 | 0 | 0 | 0 | 0 | 0 | (1) | 0.3 | 0.8 |
| Percentage of possible sunshine | 52 | 54 | 60 | 68 | 69 | 70 | 63 | 66 | 66 | 67 | 63 | 47 | 62 |
| Number of clear days | 9 | 9 | 12 | 12 | 13 | 9 | 8 | 9 | 13 | 16 | 13 | 10 | 133 |
| Hourly wind velocity, miles | 6.6 | 6.4 | 7.1 | 6.4 | 5.9 | 5.5 | 5.0 | 4.6 | 5.0 | 5.8 | 6.1 | 5.7 | 5.8 |
| ARIZONA, PHOENIX | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 51.2 | 55.1 | 60.7 | 67.0 | 75.0 | 84.5 | 89.8 | 88.5 | 82.7 | 70.6 | 59.7 | 52.0 | 69.7 |
| Daily mean maximum | 65.0 | 69.1 | 74.1 | 81.8 | 90.0 | 100.9 | 102.7 | 100.9 | 96.7 | 85.9 | 74.5 | 65.4 | 83.9 |
| Daily mean minimum | 38.7 | 43.0 | 46.7 | 52.3 | 59.5 | 68.7 | 76.5 | 75.3 | 68.4 | 55.6 | 45.2 | 38.5 | 55.7 |
| Highest on record | 84 | 92 | 95 | 103 | 114 | 118 | 118 | 113 | 112 | 105 | 96 | 80 | 118 |
| Lowest on record | 16 | 24 | 30 | 35 | 39 | 49 | 63 | 58 | 47 | 36 | 28 | 22 | 16 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 0.80 | 0.77 | 0.68 | 0.40 | 0.12 | 0.07 | 1.07 | 0.95 | 0.75 | 0.47 | 0.70 | 1.00 | 7.78 |
| Days with 0.01 inch or more | 4 | 4 | 4 | 2 | 1 | 1 | 5 | 6 | 3 | 2 | 3 | 4 | 39 |
| Total snowfall, inches | (1) | (1) | (1) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1) | (1) | (1) |
| Percentage of possible sunshine | 75 | 79 | 81 | 87 | 92 | 94 | 82 | 84 | 89 | 89 | 83 | 77 | 84 |
| Number of clear days | 17 | 15 | 18 | 20 | 23 | 25 | 16 | 18 | 22 | 23 | 20 | 18 | 235 |
| Hourly wind velocity, miles | 4.0 | 4.5 | 5.0 | 5.3 | 5.4 | 5.1 | 5.1 | 4.6 | 4.4 | 4.2 | 3.9 | 3.9 | 4.6 |
| ARKANSAS, LITTLE ROCK | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 41.4 | 44.9 | 53.0 | 62.1 | 70.3 | 77.4 | 80.9 | 79.8 | 74.1 | 63.6 | 52.1 | 44.2 | 62.0 |
| Daily mean maximum | 49.9 | 53.5 | 62.6 | 72.0 | 79.0 | 86.8 | 90.0 | 89.1 | 83.7 | 73.4 | 61.4 | 52.2 | 71.1 |
| Daily mean minimum | 33.6 | 36.1 | 44.2 | 53.1 | 60.8 | 68.6 | 71.9 | 70.8 | 65.1 | 53.8 | 43.1 | 36.0 | 53.1 |
| Highest on record | 78 | 87 | 90 | 94 | 96 | 102 | 108 | 105 | 104 | 93 | 84 | 78 | 108 |
| Lowest on record | −8 | −12 | 14 | 28 | 39 | 51 | 58 | 52 | 41 | 27 | 10 | 5 | −12 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 4.73 | 3.84 | 4.62 | 5.19 | 4.78 | 3.76 | 3.50 | 3.75 | 3.17 | 2.71 | 4.19 | 4.14 | 48.38 |
| Days with 0.01 inch or more | 10 | 9 | 10 | 10 | 10 | 10 | 9 | 9 | 7 | 7 | 8 | 9 | 108 |
| Total snowfall, inches | 2.4 | 1.3 | 0.5 | (1) | 0 | 0 | 0 | 0 | 0 | (1) | 0.2 | 1.0 | 5.4 |
| Percentage of possible sunshine | 47 | 53 | 57 | 62 | 65 | 71 | 71 | 72 | 71 | 69 | 57 | 48 | 62 |
| Number of clear days | 11 | 9 | 11 | 11 | 11 | 11 | 12 | 14 | 14 | 17 | 13 | 11 | 145 |
| Hourly wind velocity, miles | 9.3 | 9.1 | 9.6 | 9.2 | 8.7 | 7.6 | 7.0 | 6.5 | 6.9 | 7.5 | 8.6 | 8.8 | 8.2 |
| CALIFORNIA, FRESNO | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 46.2 | 51.1 | 55.0 | 60.2 | 67.1 | 75.8 | 82.1 | 80.7 | 73.4 | 64.0 | 54.2 | 46.2 | 63.0 |
| Daily mean maximum | 54.3 | 61.4 | 66.0 | 73.6 | 81.3 | 91.2 | 99.0 | 97.3 | 88.9 | 78.2 | 66.4 | 54.7 | 76.0 |
| Daily mean minimum | 38.0 | 41.6 | 44.4 | 47.7 | 52.7 | 59.4 | 64.7 | 63.4 | 57.9 | 50.8 | 43.2 | 38.2 | 50.2 |
| Highest on record | 73 | 84 | 87 | 101 | 110 | 112 | 115 | 113 | 111 | 100 | 86 | 76 | 115 |
| Lowest on record | 17 | 24 | 28 | 34 | 38 | 42 | 50 | 51 | 42 | 36 | 27 | 23 | 17 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 1.73 | 1.43 | 1.58 | 0.95 | 0.44 | 0.08 | 0.01 | 0.01 | 0.21 | 0.57 | 0.93 | 1.45 | 9.39 |
| Days with 0.01 inch or more | 7 | 7 | 7 | 4 | 2 | 1 | 0 | 0 | 1 | 3 | 4 | 7 | 43 |
| Total snowfall, inches | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Percentage of possible sunshine | 44 | 63 | 70 | 82 | 87 | 94 | 96 | 96 | 91 | 86 | 72 | 49 | 78 |
| Number of clear days | 9 | 12 | 14 | 18 | 22 | 26 | 28 | 29 | 25 | 23 | 17 | 10 | 233 |
| Hourly wind velocity, miles | 4.4 | 4.9 | 5.7 | 6.8 | 8.0 | 8.4 | 7.5 | 6.9 | 6.0 | 4.8 | 4.1 | 4.1 | 6.0 |

[1] Trace.

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

| Station | Jan. | Feb. | Mar. | Apr. | May | June | July | Aug. | Sept. | Oct. | Nov. | Dec. | Annual |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| CALIFORNIA, LOS ANGELES | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 54.6 | 55.5 | 57.5 | 59.4 | 62.2 | 66.4 | 70.2 | 71.1 | 69.0 | 65.3 | 60.9 | 56.6 | 62.4 |
| Daily mean maximum | 64.6 | 65.5 | 67.0 | 69.4 | 71.6 | 76.5 | 81.2 | 82.1 | 80.6 | 76.2 | 72.5 | 66.8 | 72.8 |
| Daily mean minimum | 45.5 | 46.6 | 48.2 | 50.2 | 53.0 | 56.4 | 59.5 | 60.4 | 58.4 | 54.5 | 50.5 | 47.2 | 52.6 |
| Highest on record | 90 | 92 | 99 | 100 | 103 | 105 | 109 | 106 | 108 | 102 | 96 | 89 | 109 |
| Lowest on record | 28 | 36 | 39 | 41 | 41 | 49 | 54 | 52 | 50 | 44 | 37 | 36 | 28 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 3.16 | 3.07 | 2.78 | 1.04 | 0.45 | 0.08 | 0.01 | 0.02 | 0.17 | 0.68 | 1.20 | 2.63 | 15.23 |
| Days with 0.01 inch or more | 6 | 6 | 7 | 4 | 2 | 1 | 0 | 0 | 1 | 2 | 3 | 6 | 38 |
| Total snowfall, inches | (1) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1) | (1) | (1) |
| Percentage of possible sunshine | 68 | 68 | 67 | 68 | 63 | 70 | 77 | 79 | 77 | 76 | 78 | 73 | 72 |
| Number of clear days | 15 | 12 | 12 | 12 | 11 | 13 | 16 | 18 | 17 | 18 | 18 | 17 | 179 |
| Hourly wind velocity, miles | 5.2 | 5.4 | 5.5 | 5.4 | 5.2 | 5.2 | 5.0 | 4.6 | 4.6 | 4.6 | 4.8 | 5.1 | 5.0 |
| CALIFORNIA, SAN DIEGO | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 54.3 | 55.1 | 56.7 | 58.5 | 60.8 | 63.9 | 67.2 | 68.7 | 67.1 | 63.7 | 59.7 | 56.0 | 61.0 |
| Daily mean maximum | 62.4 | 62.9 | 63.8 | 65.1 | 66.2 | 69.2 | 72.4 | 73.9 | 73.0 | 70.4 | 68.2 | 64.5 | 67.7 |
| Daily mean minimum | 46.6 | 47.9 | 49.8 | 52.5 | 55.7 | 58.8 | 62.4 | 63.7 | 61.4 | 56.7 | 51.7 | 48.2 | 54.6 |
| Highest on record | 85 | 89 | 99 | 96 | 98 | 94 | 100 | 93 | 110 | 96 | 93 | 84 | 110 |
| Lowest on record | 25 | 34 | 36 | 39 | 45 | 50 | 54 | 54 | 50 | 44 | 36 | 32 | 25 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 2.06 | 2.03 | 1.72 | 0.77 | 0.35 | 0.05 | 0.03 | 0.04 | 0.08 | 0.54 | 0.76 | 1.87 | 10.30 |
| Days with 0.01 inch or more | 6 | 7 | 7 | 4 | 3 | 1 | 1 | 1 | 1 | 3 | 4 | 6 | 44 |
| Total snowfall, inches | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Percentage of possible sunshine | 67 | 67 | 67 | 68 | 59 | 62 | 68 | 72 | 73 | 72 | 77 | 73 | 69 |
| Number of clear days | 16 | 14 | 14 | 15 | 12 | 14 | 17 | 19 | 19 | 18 | 18 | 18 | 194 |
| Hourly wind velocity, miles | 5.3 | 5.9 | 6.3 | 6.5 | 6.5 | 6.2 | 6.0 | 5.9 | 5.8 | 5.5 | 5.2 | 5.2 | 5.9 |
| CALIFORNIA, SAN FRANCISCO | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 49.9 | 52.2 | 54.2 | 55.0 | 56.8 | 58.5 | 58.5 | 59.1 | 60.9 | 60.5 | 56.3 | 51.3 | 56.1 |
| Daily mean maximum | 54.9 | 58.3 | 60.4 | 62.0 | 63.1 | 63.9 | 65.0 | 65.1 | 68.1 | 67.5 | 62.5 | 56.2 | 62.2 |
| Daily mean minimum | 44.7 | 46.9 | 47.9 | 49.2 | 50.4 | 52.6 | 52.7 | 53.3 | 54.5 | 53.5 | 50.6 | 46.0 | 50.2 |
| Highest on record | 78 | 80 | 86 | 89 | 97 | 100 | 98 | 92 | 101 | 96 | 83 | 74 | 101 |
| Lowest on record | 29 | 33 | 33 | 40 | 42 | 46 | 47 | 46 | 47 | 45 | 38 | 34 | 29 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 4.54 | 3.85 | 3.14 | 1.61 | 0.80 | 0.18 | 0.02 | 0.01 | 0.45 | 1.12 | 2.35 | 3.95 | 22.02 |
| Days with 0.01 inch or more | 11 | 11 | 8 | 6 | 4 | 2 | 1 | 0 | 2 | 4 | 7 | 10 | 66 |
| Total snowfall, inches | (1) | (1) | (1) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1) | (1) |
| Percentage of possible sunshine | 52 | 58 | 62 | 70 | 70 | 75 | 69 | 63 | 70 | 70 | 61 | 55 | 65 |
| Number of clear days | 11 | 11 | 13 | 14 | 15 | 18 | 15 | 13 | 16 | 17 | 13 | 12 | 168 |
| Hourly wind velocity, miles | 7.0 | 7.3 | 8.5 | 9.8 | 10.9 | 11.9 | 12.4 | 11.6 | 9.5 | 7.4 | 6.5 | 6.7 | 9.1 |
| COLORADO, DENVER | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 29.8 | 32.7 | 39.3 | 47.1 | 56.2 | 66.3 | 72.2 | 70.7 | 62.9 | 51.2 | 39.8 | 32.3 | 50.0 |
| Daily mean maximum | 42.6 | 44.6 | 51.4 | 59.6 | 68.9 | 80.1 | 85.3 | 84.2 | 76.4 | 64.3 | 52.4 | 44.0 | 62.8 |
| Daily mean minimum | 17.8 | 20.6 | 26.9 | 35.2 | 44.1 | 52.9 | 58.8 | 57.7 | 48.7 | 37.7 | 27.4 | 19.7 | 37.3 |
| Highest on record | 76 | 77 | 82 | 86 | 92 | 99 | 102 | 105 | 97 | 90 | 79 | 74 | 105 |
| Lowest on record | −29 | −22 | −11 | 4 | 19 | 32 | 42 | 40 | 21 | −2 | −18 | −25 | −29 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 0.40 | 0.53 | 1.04 | 2.06 | 2.21 | 1.38 | 1.68 | 1.43 | 0.99 | 1.05 | 0.35 | 0.73 | 14.05 |
| Days with 0.01 inch or more | 5 | 6 | 8 | 9 | 10 | 7 | 9 | 9 | 6 | 6 | 5 | 5 | 85 |
| Total snowfall, inches | 4.9 | 7.4 | 10.5 | 9.3 | 2.1 | (1) | 0 | 0 | 0.5 | 4.7 | 6.4 | 9.5 | 55.3 |
| Percentage of possible sunshine | 67 | 66 | 64 | 63 | 61 | 69 | 67 | 67 | 70 | 70 | 67 | 65 | 66 |
| Number of clear days | 15 | 12 | 11 | 9 | 9 | 12 | 11 | 11 | 15 | 16 | 15 | 15 | 151 |
| Hourly wind velocity, miles | 7.6 | 7.6 | 8.2 | 8.3 | 7.7 | 7.3 | 6.8 | 6.5 | 6.6 | 7.0 | 7.2 | 7.2 | 7.3 |
| CONNECTICUT, HARTFORD | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 27.8 | 27.2 | 37.2 | 47.5 | 58.4 | 65.8 | 72.6 | 70.2 | 63.7 | 53.2 | 41.8 | 30.8 | 49.7 |
| Daily mean maximum | 35.4 | 35.2 | 45.7 | 56.9 | 68.4 | 74.2 | 82.2 | 79.7 | 73.3 | 62.9 | 49.5 | 37.7 | 58.4 |
| Daily mean minimum | 20.1 | 19.1 | 28.6 | 38.1 | 48.5 | 57.3 | 63.1 | 60.7 | 54.1 | 43.6 | 34.1 | 23.9 | 40.9 |
| Highest on record | 67 | 69 | 82 | 90 | 94 | 98 | 101 | 100 | 95 | 90 | 77 | 67 | 101 |
| Lowest on record | −12 | −14 | 4 | 11 | 32 | 40 | 48 | 43 | 32 | 25 | 6 | −18 | −18 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 3.94 | 3.83 | 3.90 | 3.36 | 3.60 | 3.08 | 4.37 | 4.29 | 3.49 | 3.52 | 3.55 | 3.97 | 44.90 |
| Days with 0.01 inch or more | 12 | 10 | 11 | 12 | 12 | 11 | 11 | 10 | 9 | 8 | 10 | 10 | 126 |
| Total snowfall, inches | 9.8 | 12.4 | 5.6 | 1.7 | (1) | 0 | 0 | 0 | 0 | (1) | 1.0 | 7.8 | 38.3 |
| Percentage of possible sunshine | 44 | 53 | 55 | 52 | 54 | 56 | 56 | 55 | 54 | 52 | 46 | 43 | 52 |
| Number of clear days | 9 | 10 | 11 | 9 | 10 | 10 | 9 | 10 | 11 | 12 | 8 | 9 | 118 |
| Hourly wind velocity, miles | 8.0 | 8.1 | 8.7 | 8.7 | 7.9 | 7.1 | 6.9 | 6.4 | 6.2 | 6.6 | 7.7 | 7.5 | 7.5 |

[1] Trace.

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

| Station | Jan. | Feb. | Mar. | Apr. | May | June | July | Aug. | Sept. | Oct. | Nov. | Dec. | Annual |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| DELAWARE, WILMINGTON [2] | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 32.7 | 32.3 | 42.6 | 52.9 | 63.4 | 71.8 | 76.5 | 74.3 | 68.2 | 57.1 | 45.3 | 35.0 | 54.3 |
| Daily mean maximum | 40.0 | 39.5 | 51.2 | 63.1 | 74.2 | 81.8 | 86.1 | 83.6 | 77.2 | 66.3 | 53.3 | 41.7 | 63.2 |
| Daily mean minimum | 25.3 | 24.3 | 33.0 | 42.8 | 53.4 | 61.3 | 67.5 | 65.6 | 58.9 | 48.4 | 37.5 | 27.8 | 45.5 |
| Highest on record | 70 | 69 | 80 | 97 | 98 | 102 | 106 | 107 | 98 | 90 | 77 | 70 | 107 |
| Lowest on record | −10 | −12 | 6 | 11 | 31 | 42 | 49 | 47 | 33 | 25 | 11 | −7 | −12 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 3.46 | 3.28 | 3.54 | 3.42 | 3.57 | 3.84 | 5.06 | 4.64 | 3.45 | 3.08 | 2.82 | 3.67 | 43.83 |
| Days with 0.01 inch or more | 9 | 8 | 9 | 9 | 9 | 9 | 9 | 9 | 6 | 6 | 7 | 8 | 98 |
| Total snowfall, inches | 6.4 | 6.2 | 4.1 | 1.1 | 0 | 0 | 0 | 0 | 0 | (1) | 0.4 | 4.7 | 22.9 |
| D. C., WASHINGTON | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 33.4 | 35.3 | 42.6 | 53.3 | 63.7 | 72.2 | 76.8 | 75.0 | 68.1 | 57.4 | 45.2 | 36.6 | 55.0 |
| Daily mean maximum | 41.7 | 43.5 | 52.3 | 63.5 | 74.4 | 82.2 | 86.4 | 83.9 | 78.1 | 66.9 | 54.2 | 44.2 | 64.3 |
| Daily mean minimum | 26.1 | 27.2 | 34.3 | 43.8 | 53.9 | 62.7 | 67.5 | 65.6 | 59.0 | 47.3 | 37.0 | 29.1 | 46.1 |
| Highest on record | 76 | 84 | 93 | 95 | 96 | 102 | 106 | 106 | 104 | 93 | 83 | 74 | 106 |
| Lowest on record | −14 | −15 | 4 | 15 | 33 | 43 | 52 | 49 | 36 | 26 | 11 | −13 | −15 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 3.55 | 3.27 | 3.75 | 3.27 | 3.70 | 4.13 | 4.71 | 4.01 | 3.24 | 2.84 | 2.37 | 3.32 | 42.16 |
| Days with 0.01 inch or more | 11 | 10 | 12 | 11 | 12 | 11 | 11 | 11 | 8 | 8 | 9 | 10 | 124 |
| Total snowfall, inches | 6.8 | 6.2 | 4.0 | 0.6 | (1) | 0 | 0 | 0 | 0 | 0.1 | 0.8 | 3.2 | 21.7 |
| Percentage of possible sunshine | 47 | 54 | 56 | 58 | 61 | 63 | 64 | 61 | 62 | 62 | 54 | 48 | 58 |
| Number of clear days | 9 | 9 | 10 | 10 | 11 | 11 | 11 | 11 | 12 | 14 | 10 | 10 | 128 |
| Hourly wind velocity, miles | 7.0 | 7.7 | 8.5 | 8.0 | 6.4 | 5.6 | 5.2 | 4.8 | 5.1 | 5.7 | 6.5 | 6.7 | 6.4 |
| FLORIDA, JACKSONVILLE | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 55.4 | 58.0 | 62.6 | 68.7 | 75.0 | 79.9 | 82.1 | 81.7 | 78.3 | 71.1 | 62.2 | 56.3 | 69.3 |
| Daily mean maximum | 64.4 | 66.6 | 72.0 | 77.4 | 83.3 | 87.9 | 89.8 | 89.3 | 85.5 | 78.2 | 70.8 | 65.0 | 77.5 |
| Daily mean minimum | 47.1 | 49.1 | 54.2 | 59.8 | 66.3 | 71.9 | 73.8 | 73.7 | 71.4 | 63.4 | 54.1 | 47.7 | 61.0 |
| Highest on record | 83 | 86 | 91 | 92 | 98 | 101 | 104 | 101 | 99 | 95 | 86 | 83 | 104 |
| Lowest on record | 15 | 10 | 26 | 34 | 46 | 54 | 66 | 64 | 49 | 37 | 26 | 14 | 10 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 2.80 | 2.97 | 2.91 | 2.38 | 4.02 | 5.33 | 6.71 | 5.81 | 7.35 | 4.46 | 1.98 | 3.02 | 49.74 |
| Days with 0.01 inch or more | 9 | 8 | 8 | 7 | 9 | 13 | 15 | 15 | 13 | 10 | 7 | 8 | 122 |
| Total snowfall, inches | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Percentage of possible sunshine | 56 | 59 | 67 | 73 | 71 | 63 | 63 | 64 | 61 | 58 | 62 | 53 | 62 |
| Number of clear days | 10 | 10 | 13 | 13 | 12 | 8 | 8 | 8 | 9 | 12 | 12 | 11 | 126 |
| Hourly wind velocity, miles | 8.7 | 9.2 | 9.5 | 9.4 | 8.7 | 8.3 | 8.1 | 7.7 | 8.1 | 8.8 | 8.4 | 8.4 | 8.6 |
| FLORIDA, MIAMI | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 67.6 | 68.0 | 71.3 | 73.9 | 77.5 | 80.2 | 81.6 | 82.0 | 81.0 | 77.6 | 72.7 | 68.5 | 75.2 |
| Daily mean maximum | 74.3 | 74.8 | 76.8 | 79.7 | 82.5 | 85.4 | 86.9 | 87.3 | 86.0 | 82.8 | 77.6 | 75.2 | 80.8 |
| Daily mean minimum | 62.1 | 61.1 | 64.0 | 67.8 | 71.1 | 74.5 | 75.8 | 76.4 | 75.4 | 72.5 | 66.6 | 62.5 | 69.2 |
| Highest on record | 85 | 88 | 92 | 93 | 94 | 94 | 96 | 96 | 95 | 93 | 88 | 91 | 96 |
| Lowest on record | 29 | 27 | 34 | 45 | 50 | 61 | 66 | 67 | 62 | 52 | 36 | 32 | 27 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 2.52 | 1.83 | 2.17 | 3.09 | 6.23 | 6.86 | 5.42 | 6.17 | 8.34 | 8.44 | 2.91 | 1.69 | 55.66 |
| Days with 0.01 inch or more | 9 | 6 | 7 | 7 | 12 | 13 | 15 | 15 | 18 | 16 | 10 | 7 | 135 |
| Total, snowfall, inches | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Percentage of possible sunshine | 65 | 71 | 73 | 72 | 67 | 62 | 66 | 69 | 65 | 63 | 64 | 66 | 67 |
| Number of clear days | 10 | 11 | 12 | 10 | 7 | 5 | 5 | 6 | 6 | 7 | 9 | 10 | 98 |
| Hourly wind velocity, miles | 9.0 | 8.9 | 9.5 | 9.5 | 8.7 | 7.4 | 7.0 | 7.4 | 8.0 | 8.9 | 10.3 | 8.6 | 8.6 |
| FLORIDA, TAMPA | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 60.4 | 61.9 | 66.8 | 70.9 | 76.3 | 80.2 | 81.2 | 81.5 | 79.9 | 74.3 | 66.9 | 61.1 | 71.8 |
| Daily mean maximum | 69.7 | 71.1 | 76.1 | 80.4 | 85.4 | 88.6 | 89.2 | 89.5 | 88.2 | 82.4 | 75.9 | 70.4 | 80.6 |
| Daily mean minimum | 52.1 | 53.5 | 57.9 | 61.9 | 67.5 | 71.9 | 73.6 | 73.8 | 72.2 | 66.1 | 58.2 | 52.8 | 63.5 |
| Highest on record | 83 | 86 | 92 | 91 | 94 | 98 | 96 | 97 | 96 | 93 | 88 | 84 | 98 |
| Lowest on record | 23 | 22 | 32 | 38 | 52 | 59 | 65 | 66 | 54 | 43 | 32 | 19 | 19 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 2.69 | 2.56 | 2.43 | 2.01 | 2.99 | 7.25 | 7.95 | 8.18 | 6.42 | 3.09 | 1.72 | 2.07 | 49.36 |
| Days with 0.01 inch or more | 8 | 7 | 6 | 5 | 7 | 14 | 17 | 17 | 15 | 8 | 5 | 7 | 116 |
| Total snowfall, inches | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Percentage of possible sunshine | 59 | 65 | 70 | 74 | 73 | 66 | 62 | 65 | 65 | 65 | 65 | 59 | 66 |
| Number of clear days | 11 | 11 | 14 | 13 | 11 | 7 | 5 | 5 | 7 | 12 | 13 | 12 | 121 |
| Hourly wind velocity, miles | 6.8 | 7.2 | 7.4 | 7.3 | 6.8 | 6.1 | 5.6 | 5.4 | 6.3 | 7.2 | 6.9 | 6.6 | 6.6 |

[1] Trace.
[2] Data through 1929, except monthly mean temperature and precipitation, which is corrected through 1930.

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

| Station | Jan. | Feb. | Mar. | Apr. | May | June | July | Aug. | Sept. | Oct. | Nov. | Dec. | Annual |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| GEORGIA, ATLANTA | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 42.6 | 45.3 | 52.0 | 61.0 | 69.9 | 76.0 | 78.1 | 77.0 | 72.4 | 63.0 | 52.1 | 44.7 | 61.2 |
| Daily mean maximum | 51.1 | 53.9 | 61.8 | 70.3 | 78.5 | 85.0 | 86.8 | 85.7 | 81.5 | 71.3 | 60.3 | 52.2 | 69.9 |
| Daily mean minimum | 35.2 | 37.3 | 43.7 | 51.6 | 60.1 | 67.1 | 69.6 | 68.9 | 64.6 | 53.9 | 43.6 | 36.9 | 52.7 |
| Highest on record | 76 | 78 | 87 | 93 | 97 | 100 | 103 | 100 | 102 | 94 | 82 | 73 | 103 |
| Lowest on record | −2 | −8 | 8 | 25 | 38 | 39 | 58 | 55 | 43 | 28 | 14 | 1 | −8 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 4.95 | 4.79 | 5.30 | 3.61 | 3.47 | 3.74 | 4.65 | 4.45 | 2.99 | 2.59 | 3.03 | 4.70 | 48.27 |
| Days with 0.01 inch or more | 12 | 11 | 11 | 10 | 10 | 11 | 13 | 12 | 8 | 7 | 8 | 11 | 124 |
| Total snowfall, inches | 1.0 | 0.9 | 0.2 | 0.1 | 0 | 0 | 0 | 0 | 0 | (1) | 0.1 | 0.5 | 2.8 |
| Percentage of possible sunshine [3] | 47 | 53 | 56 | 64 | 68 | 69 | 60 | 58 | 66 | 65 | 63 | 47 | 60 |
| Number of clear days | 10 | 9 | 12 | 12 | 11 | 10 | 8 | 9 | 13 | 16 | 13 | 11 | 134 |
| Hourly wind velocity, miles | 11.2 | 11.5 | 11.2 | 10.2 | 9.0 | 8.2 | 7.9 | 7.5 | 8.3 | 9.4 | 10.3 | 10.7 | 9.6 |
| IDAHO, BOISE | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 29.8 | 34.8 | 42.7 | 50.4 | 57.1 | 65.3 | 72.9 | 71.8 | 61.9 | 51.1 | 41.0 | 32.1 | 50.9 |
| Daily mean maximum | 37.1 | 43.3 | 52.8 | 62.4 | 70.4 | 79.5 | 89.5 | 88.3 | 76.2 | 60.9 | 50.0 | 39.6 | 62.5 |
| Daily mean minimum | 21.6 | 26.7 | 32.8 | 38.4 | 44.8 | 51.1 | 57.6 | 56.3 | 47.2 | 39.0 | 31.0 | 24.4 | 39.2 |
| Highest on record | 62 | 69 | 83 | 92 | 100 | 107 | 113 | 121 | 103 | 95 | 85 | 67 | 121 |
| Lowest on record | −28 | −12 | −5 | 17 | 25 | 30 | 40 | 32 | 23 | 14 | −10 | −18 | −28 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 1.73 | 1.44 | 1.35 | 1.18 | 1.43 | 0.92 | 0.24 | 0.19 | 0.53 | 1.24 | 1.28 | 1.57 | 13.10 |
| Days with 0.01 inch or more | 13 | 11 | 10 | 8 | 7 | 6 | 2 | 2 | 4 | 6 | 9 | 11 | 89 |
| Total snowfall, inches | 8.2 | 5.3 | 3.0 | 0.8 | (1) | (1) | 0 | 0 | 0 | 0.1 | 1.4 | 5.6 | 24.4 |
| Percentage of possible sunshine | 37 | 51 | 59 | 67 | 72 | 79 | 87 | 86 | 78 | 68 | 50 | 41 | 65 |
| Number of clear days | 5 | 6 | 8 | 9 | 11 | 14 | 21 | 21 | 18 | 14 | 8 | 6 | 141 |
| Hourly wind velocity, miles | 4.6 | 5.1 | 5.9 | 6.1 | 5.9 | 5.2 | 4.8 | 4.5 | 4.4 | 4.2 | 4.4 | 4.3 | 5.0 |
| ILLINOIS, CHICAGO | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 23.7 | 26.3 | 35.3 | 46.9 | 57.5 | 67.3 | 72.5 | 71.6 | 65.2 | 54.0 | 40.1 | 28.8 | 49.1 |
| Daily mean maximum | 30.3 | 33.1 | 42.2 | 54.5 | 65.8 | 75.4 | 80.2 | 79.2 | 73.3 | 61.9 | 46.8 | 35.0 | 56.5 |
| Daily mean minimum | 17.1 | 19.6 | 28.3 | 39.3 | 49.3 | 59.0 | 64.8 | 64.1 | 57.2 | 46.1 | 33.3 | 22.2 | 41.7 |
| Highest on record | 65 | 68 | 81 | 90 | 94 | 99 | 103 | 102 | 98 | 87 | 75 | 68 | 103 |
| Lowest on record | −20 | −21 | −12 | 17 | 27 | 40 | 50 | 47 | 32 | 14 | −2 | −23 | −23 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 1.90 | 2.14 | 2.58 | 2.78 | 3.54 | 3.30 | 3.33 | 3.21 | 3.14 | 2.53 | 2.37 | 2.04 | 32.86 |
| Days with 0.01 inch or more | 11 | 10 | 12 | 11 | 12 | 11 | 9 | 9 | 9 | 9 | 10 | 11 | 124 |
| Total snowfall, inches | 9.6 | 8.8 | 5.7 | 1.0 | (1) | (1) | 0 | 0 | (1) | 0.1 | 1.7 | 6.6 | 33.5 |
| Percentage of possible sunshine | 45 | 50 | 54 | 59 | 64 | 70 | 73 | 69 | 64 | 59 | 47 | 40 | 58 |
| Number of clear days | 8 | 8 | 8 | 9 | 10 | 10 | 13 | 13 | 12 | 12 | 8 | 7 | 118 |
| Hourly wind velocity, miles | 11.8 | 11.4 | 12.8 | 12.1 | 10.2 | 9.5 | 8.6 | 8.6 | 9.1 | 9.9 | 11.4 | 11.2 | 10.6 |
| INDIANA, INDIANAPOLIS | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 28.4 | 31.1 | 40.0 | 52.1 | 62.9 | 71.6 | 75.7 | 73.7 | 66.9 | 55.7 | 42.3 | 32.2 | 52.7 |
| Daily mean maximum | 35.8 | 38.5 | 48.8 | 61.1 | 72.2 | 81.1 | 85.4 | 83.3 | 76.7 | 64.5 | 49.7 | 38.9 | 61.3 |
| Daily mean minimum | 21.1 | 23.1 | 32.2 | 43.2 | 53.4 | 62.5 | 66.5 | 64.4 | 57.6 | 46.3 | 34.6 | 25.4 | 44.2 |
| Highest on record | 70 | 72 | 84 | 90 | 96 | 100 | 106 | 103 | 98 | 89 | 76 | 68 | 106 |
| Lowest on record | −25 | −18 | 0 | 19 | 31 | 39 | 48 | 44 | 30 | 22 | −5 | −15 | −25 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 2.95 | 2.73 | 3.93 | 3.62 | 3.89 | 3.62 | 3.34 | 3.31 | 3.40 | 2.78 | 3.35 | 2.98 | 39.90 |
| Days with 0.01 inch or more | 13 | 11 | 13 | 12 | 13 | 11 | 10 | 9 | 9 | 9 | 11 | 12 | 133 |
| Total snowfall, inches | 6.7 | 5.0 | 3.7 | 0.8 | 0.1 | 0 | 0 | 0 | 0 | 0.1 | 1.1 | 4.8 | 22.3 |
| Percentage of possible sunshine | 43 | 47 | 49 | 54 | 60 | 66 | 71 | 67 | 67 | 61 | 50 | 40 | 56 |
| Number of clear days | 6 | 6 | 7 | 8 | 9 | 8 | 10 | 11 | 12 | 12 | 8 | 6 | 103 |
| Hourly wind velocity, miles | 11.2 | 11.3 | 11.9 | 11.2 | 9.9 | 8.8 | 8.0 | 7.9 | 8.5 | 9.2 | 10.8 | 10.5 | 9.9 |
| IOWA, DES MOINES | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 20.1 | 23.7 | 35.9 | 50.1 | 61.3 | 70.6 | 75.4 | 73.1 | 65.6 | 53.4 | 38.4 | 26.0 | 49.5 |
| Daily mean maximum | 29.5 | 33.2 | 46.0 | 60.6 | 71.4 | 80.2 | 85.9 | 83.7 | 75.5 | 63.7 | 47.5 | 34.1 | 59.3 |
| Daily mean minimum | 11.6 | 15.2 | 27.4 | 40.4 | 51.1 | 60.7 | 65.1 | 63.0 | 55.0 | 43.3 | 29.5 | 17.8 | 40.0 |
| Highest on record | 65 | 78 | 88 | 92 | 98 | 102 | 109 | 110 | 99 | 91 | 79 | 69 | 110 |
| Lowest on record | −30 | −26 | −10 | 11 | 26 | 37 | 48 | 40 | 26 | 7 | −10 | −21 | −30 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 1.07 | 1.12 | 1.78 | 2.91 | 4.56 | 4.76 | 3.50 | 3.52 | 3.67 | 2.50 | 1.43 | 1.22 | 32.04 |
| Days with 0.01 inch or more | 8 | 8 | 9 | 10 | 12 | 11 | 9 | 9 | 9 | 8 | 7 | 8 | 108 |
| Total snowfall, inches | 8.6 | 7.3 | 5.5 | 1.2 | (1) | 0 | 0 | 0 | 0 | 0.3 | 2.1 | 7.5 | 32.5 |
| Percentage of possible sunshine | 55 | 57 | 57 | 59 | 62 | 66 | 73 | 70 | 62 | 62 | 54 | 50 | 61 |
| Number of clear days | 10 | 8 | 8 | 8 | 8 | 8 | 12 | 13 | 12 | 13 | 11 | 9 | 120 |
| Hourly wind velocity, miles | 7.8 | 8.3 | 8.9 | 9.3 | 8.3 | 7.2 | 6.3 | 5.9 | 6.8 | 7.3 | 7.8 | 7.6 | 7.6 |

[1] Trace.
[3] Through 1929.

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

| Stations | Jan. | Feb. | Mar. | Apr. | May | June | July | Aug. | Sept. | Oct. | Nov. | Dec. | Annual |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| KANSAS, DODGE CITY | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 29.0 | 33.2 | 42.8 | 53.6 | 63.5 | 72.5 | 78.4 | 77.7 | 69.4 | 56.1 | 42.6 | 32.6 | 54.3 |
| Daily mean maximum | 41.2 | 45.8 | 56.2 | 67.1 | 75.2 | 85.0 | 90.2 | 89.2 | 81.6 | 69.3 | 55.8 | 44.4 | 66.8 |
| Daily mean minimum | 17.4 | 20.8 | 29.0 | 40.9 | 51.0 | 60.7 | 65.7 | 64.5 | 56.1 | 43.1 | 29.6 | 20.7 | 41.6 |
| Highest on record | 79 | 84 | 98 | 95 | 101 | 107 | 108 | 105 | 102 | 94 | 86 | 79 | 108 |
| Lowest on record | −20 | −26 | −10 | 13 | 19 | 36 | 46 | 43 | 30 | 10 | −13 | −15 | −26 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 0.41 | 0.77 | 0.89 | 1.94 | 2.89 | 3.30 | 3.14 | 2.67 | 1.90 | 1.30 | 0.73 | 0.57 | 20.51 |
| Days with 0.01 inch or more | 4 | 5 | 6 | 7 | 11 | 9 | 8 | 7 | 5 | 5 | 4 | 4 | 75 |
| Total snowfall, inches | 3.4 | 5.5 | 4.2 | 1.0 | (1) | 0 | 0 | 0 | 0 | 0.3 | 1.5 | 3.3 | 19.2 |
| Percentage of possible sunshine | 67 | 67 | 67 | 67 | 66 | 72 | 76 | 78 | 76 | 74 | 71 | 67 | 71 |
| Number of clear days | 14 | 13 | 13 | 13 | 12 | 14 | 16 | 17 | 17 | 18 | 16 | 15 | 178 |
| Hourly wind velocity, miles | 11.1 | 11.7 | 12.4 | 13.7 | 12.7 | 11.8 | 10.6 | 10.2 | 11.3 | 11.2 | 11.1 | 10.7 | 11.5 |
| KENTUCKY, LOUISVILLE | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 34.4 | 37.2 | 45.4 | 56.4 | 66.6 | 74.7 | 78.6 | 77.0 | 70.5 | 59.3 | 46.7 | 37.6 | 57.0 |
| Daily mean maximum | 42.4 | 44.9 | 54.8 | 65.8 | 75.9 | 84.1 | 88.1 | 86.4 | 80.4 | 68.7 | 54.7 | 44.7 | 65.9 |
| Daily mean minimum | 26.8 | 28.6 | 36.9 | 46.7 | 56.4 | 65.2 | 69.0 | 67.3 | 60.7 | 49.1 | 38.2 | 29.3 | 47.8 |
| Highest on record | 74 | 78 | 88 | 91 | 98 | 101 | 107 | 105 | 102 | 91 | 79 | 74 | 107 |
| Lowest on record | −20 | −14 | 3 | 21 | 33 | 43 | 54 | 47 | 36 | 23 | 1 | −7 | −20 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 4.00 | 3.55 | 4.39 | 3.88 | 3.72 | 3.82 | 3.70 | 3.42 | 2.78 | 2.65 | 3.61 | 3.74 | 43.26 |
| Days with 0.01 inch or more | 12 | 11 | 12 | 12 | 11 | 11 | 10 | 9 | 8 | 8 | 9 | 11 | 124 |
| Total snowfall, inches | 4.6 | 3.9 | 2.2 | (1) | 0 | 0 | 0 | 0 | 0 | 0.1 | 0.4 | 3.0 | 14.2 |
| Percentage of possible sunshine | 43 | 49 | 53 | 58 | 63 | 69 | 72 | 70 | 68 | 66 | 52 | 40 | 59 |
| Number of clear days | 8 | 7 | 8 | 9 | 10 | 9 | 13 | 12 | 13 | 14 | 10 | 8 | 121 |
| Hourly wind velocity, miles | 9.7 | 10.4 | 10.7 | 9.9 | 8.4 | 7.6 | 6.9 | 6.5 | 7.0 | 7.7 | 9.1 | 9.4 | 8.6 |
| LOUISIANA, NEW ORLEANS | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 54.2 | 57.3 | 62.8 | 68.8 | 75.4 | 80.6 | 82.4 | 82.2 | 79.2 | 71.0 | 61.6 | 55.6 | 69.3 |
| Daily mean maximum | 62.3 | 64.9 | 71.0 | 76.7 | 82.9 | 88.0 | 89.3 | 89.3 | 86.1 | 78.2 | 69.7 | 63.1 | 76.8 |
| Daily mean minimum | 47.0 | 49.4 | 55.3 | 61.3 | 67.7 | 73.7 | 75.4 | 75.5 | 72.8 | 63.9 | 54.4 | 48.1 | 62.0 |
| Highest on record | 82 | 83 | 90 | 90 | 96 | 102 | 102 | 100 | 99 | 94 | 89 | 83 | 102 |
| Lowest on record | 15 | 7 | 30 | 38 | 52 | 58 | 66 | 63 | 54 | 40 | 29 | 19 | 7 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 4.34 | 4.25 | 4.72 | 5.24 | 4.60 | 5.88 | 6.37 | 5.80 | 5.03 | 3.30 | 3.14 | 4.79 | 57.46 |
| Days with 0.01 inch or more | 10 | 9 | 9 | 9 | 7 | 13 | 15 | 14 | 10 | 7 | 7 | 10 | 120 |
| Total snowfall, inches | 0.1 | 0.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1) | 0.3 |
| Percentage of possible sunshine | 48 | 50 | 57 | 60 | 66 | 60 | 54 | 54 | 61 | 64 | 56 | 46 | 56 |
| Number of clear days | 10 | 9 | 11 | 11 | 12 | 9 | 7 | 8 | 11 | 16 | 13 | 10 | 127 |
| Hourly wind velocity, miles | 8.3 | 8.7 | 8.7 | 8.4 | 7.2 | 6.3 | 5.9 | 5.8 | 7.0 | 7.4 | 7.9 | 8.2 | 7.5 |
| MAINE, PORTLAND | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 22.4 | 23.8 | 31.8 | 43.0 | 53.3 | 62.5 | 68.1 | 66.4 | 59.6 | 49.9 | 38.0 | 27.6 | 45.5 |
| Daily mean maximum | 30.0 | 31.1 | 39.3 | 50.3 | 61.1 | 70.6 | 76.0 | 73.7 | 67.2 | 57.0 | 45.0 | 34.4 | 53.0 |
| Daily mean minimum | 14.8 | 15.5 | 25.1 | 35.3 | 45.4 | 54.0 | 60.0 | 58.5 | 52.0 | 42.2 | 31.2 | 20.8 | 37.9 |
| Highest on record | 65 | 58 | 79 | 89 | 94 | 96 | 103 | 95 | 96 | 85 | 72 | 65 | 103 |
| Lowest on record | −18 | −17 | −7 | 9 | 27 | 38 | 48 | 45 | 32 | 22 | −6 | −21 | −21 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 3.97 | 4.00 | 3.86 | 3.38 | 3.40 | 3.28 | 3.24 | 3.14 | 3.10 | 3.14 | 3.46 | 3.97 | 41.94 |
| Days with 0.01 inch or more | 12 | 11 | 12 | 11 | 12 | 11 | 12 | 11 | 10 | 10 | 11 | 11 | 134 |
| Total snowfall, inches | 19.4 | 20.9 | 12.5 | 4.8 | (1) | 0 | 0 | 0 | 0 | (1) | 4.7 | 12.0 | 74.3 |
| Percentage of possible sunshine | 54 | 59 | 59 | 57 | 57 | 64 | 64 | 63 | 62 | 56 | 48 | 50 | 58 |
| Number of clear days | 10 | 10 | 9 | 9 | 8 | 9 | 9 | 11 | 11 | 10 | 9 | 9 | 114 |
| Hourly wind velocity, miles | 8.7 | 9.1 | 9.5 | 9.1 | 8.5 | 7.7 | 7.3 | 6.9 | 7.5 | 8.2 | 8.8 | 8.7 | 8.3 |
| MARYLAND, BALTIMORE | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 33.8 | 35.4 | 42.3 | 53.6 | 64.4 | 72.7 | 77.2 | 75.5 | 68.5 | 58.2 | 46.3 | 37.2 | 55.4 |
| Daily mean maximum | 41.1 | 42.5 | 51.0 | 62.1 | 73.2 | 81.5 | 85.9 | 83.3 | 77.2 | 66.3 | 53.8 | 43.8 | 63.5 |
| Daily mean minimum | 27.2 | 28.2 | 34.9 | 44.7 | 55.2 | 64.1 | 69.1 | 67.1 | 60.9 | 49.5 | 39.1 | 30.5 | 47.5 |
| Highest on record | 74 | 83 | 88 | 94 | 98 | 101 | 104 | 105 | 101 | 92 | 82 | 73 | 105 |
| Lowest on record | −6 | −7 | 5 | 15 | 34 | 46 | 55 | 51 | 39 | 30 | 12 | −3 | −7 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 3.50 | 3.39 | 3.71 | 3.34 | 3.54 | 3.88 | 4.64 | 4.37 | 3.37 | 2.89 | 2.56 | 3.37 | 42.56 |
| Days with 0.01 inch or more | 12 | 11 | 12 | 11 | 11 | 11 | 11 | 11 | 8 | 8 | 9 | 11 | 126 |
| Total snowfall, inches | 6.7 | 6.5 | 4.5 | 0.9 | (1) | 0 | 0 | 0 | 0 | 0.1 | 0.6 | 3.8 | 23.1 |
| Percentage of possible sunshine | 48 | 57 | 59 | 60 | 60 | 63 | 65 | 62 | 64 | 63 | 54 | 49 | 59 |
| Number of clear days | 9 | 9 | 10 | 9 | 10 | 9 | 10 | 10 | 12 | 13 | 10 | 9 | 120 |
| Hourly wind velocity, miles | 6.7 | 7.2 | 7.7 | 7.6 | 6.7 | 6.3 | 6.0 | 5.7 | 5.8 | 6.2 | 6.4 | 6.5 | 6.6 |

[1] Trace.

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

| Station | Jan. | Feb. | Mar. | Apr. | May | June | July | Aug. | Sept. | Oct. | Nov. | Dec. | Annua |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| MASSACHUSETTS, BOSTON | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 27.9 | 28.8 | 35.6 | 46.4 | 57.1 | 66.5 | 71.7 | 69.9 | 63.2 | 53.6 | 42.0 | 32.5 | 49.6 |
| Daily mean maximum | 36.1 | 36.3 | 44.0 | 54.5 | 65.7 | 75.3 | 80.5 | 77.8 | 71.6 | 61.4 | 49.7 | 39.3 | 57.7 |
| Daily mean minimum | 20.4 | 20.6 | 28.5 | 38.3 | 48.7 | 57.8 | 63.7 | 62.0 | 55.6 | 45.5 | 35.2 | 25.0 | 41.8 |
| Highest on record | 70 | 68 | 83 | 89 | 97 | 100 | 104 | 98 | 102 | 90 | 77 | 69 | 104 |
| Lowest on record | −13 | −11 | −8 | 11 | 31 | 42 | 46 | 47 | 34 | 25 | −2 | −14 | −14 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 3.61 | 3.37 | 3.57 | 3.34 | 3.18 | 2.89 | 3.49 | 3.62 | 3.14 | 3.15 | 3.33 | 3.45 | 40.14 |
| Days with 0.01 inch or more | 12 | 10 | 12 | 11 | 11 | 10 | 10 | 10 | 9 | 9 | 10 | 11 | 125 |
| Total snowfall, inches | 11.7 | 12.5 | 7.6 | 2.3 | (1) | 0 | 0 | 0 | 0 | (1) | 1.6 | 8.1 | 43.8 |
| Percentage of possible sunshine | 49 | 58 | 57 | 58 | 59 | 63 | 64 | 63 | 62 | 56 | 48 | 48 | 57 |
| Number of clear days | 9 | 10 | 10 | 10 | 9 | 9 | 9 | 11 | 12 | 11 | 10 | 9 | 119 |
| Hourly wind velocity, miles | 11.2 | 11.8 | 12.0 | 11.2 | 10.0 | 9.4 | 8.8 | 8.3 | 9.0 | 10.0 | 11.0 | 11.5 | 10.4 |
| MICHIGAN, DETROIT | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 24.4 | 25.3 | 33.4 | 46.2 | 58.0 | 67.4 | 72.1 | 70.3 | 63.5 | 52.5 | 39.3 | 29.3 | 48.5 |
| Daily mean maximum | 31.0 | 31.9 | 41.6 | 54.8 | 66.9 | 76.3 | 81.4 | 79.0 | 72.2 | 59.9 | 45.6 | 34.9 | 56.3 |
| Daily mean minimum | 18.1 | 18.2 | 26.5 | 37.5 | 48.5 | 58.3 | 63.5 | 61.6 | 55.4 | 44.6 | 33.1 | 23.4 | 40.7 |
| Highest on record | 66 | 65 | 81 | 88 | 96 | 96 | 101 | 104 | 97 | 88 | 71 | 65 | 104 |
| Lowest on record | −16 | −20 | −7 | 8 | 28 | 38 | 48 | 45 | 30 | 22 | 0 | −24 | −24 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 2.07 | 2.18 | 2.40 | 2.46 | 3.21 | 3.56 | 3.32 | 2.78 | 2.90 | 2.38 | 2.44 | 2.35 | 32.05 |
| Days with 0.01 inch or more | 13 | 12 | 13 | 11 | 13 | 11 | 9 | 9 | 10 | 10 | 12 | 14 | 137 |
| Total snowfall, inches | 11.4 | 10.2 | 7.8 | 2.0 | 0.2 | 0 | 0 | 0 | 0 | 0.1 | 2.5 | 9.4 | 43.6 |
| Percentage of possible sunshine | 36 | 41 | 48 | 51 | 58 | 64 | 68 | 66 | 61 | 53 | 29 | 29 | 50 |
| Number of clear days | 5 | 6 | 7 | 8 | 9 | 10 | 12 | 12 | 11 | 10 | 6 | 4 | 100 |
| Hourly wind velocity, miles | 12.2 | 12.1 | 12.2 | 11.9 | 10.5 | 9.4 | 9.0 | 8.6 | 9.6 | 10.5 | 12.1 | 12.4 | 10.9 |
| MINNESOTA, ST. PAUL | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 12.6 | 15.8 | 29.1 | 45.6 | 57.9 | 67.1 | 72.1 | 69.4 | 61.3 | 48.6 | 3.25 | 19.0 | 44.2 |
| Daily mean, maximum | 20.5 | 24.7 | 37.8 | 55.4 | 67.5 | 76.5 | 81.8 | 79.5 | 70.4 | 57.2 | 39.5 | 26.7 | 53.1 |
| Daily mean, minimum | 3.1 | 6.9 | 20.6 | 36.3 | 47.6 | 57.5 | 62.1 | 59.6 | 51.2 | 39.7 | 24.5 | 11.6 | 35.1 |
| Highest on record | 51 | 61 | 83 | 87 | 97 | 98 | 104 | 100 | 99 | 88 | 74 | 58 | 104 |
| Lowest on record | −41 | −33 | −22 | 6 | 23 | 36 | 45 | 40 | 28 | 8 | −24 | −39 | −41 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 0.92 | 0.92 | 1.43 | 2.35 | 3.27 | 4.14 | 3.57 | 3.01 | 3.07 | 2.20 | 1.30 | 1.06 | 27.24 |
| Days with 0.01 inch or more | 9 | 8 | 9 | 10 | 12 | 12 | 10 | 9 | 10 | 8 | 8 | 8 | 113 |
| Total snowfall, inches | 9.4 | 7.0 | 8.3 | 3.9 | 0.2 | 0 | 0 | 0 | (1) | 0.6 | 4.7 | 7.2 | 41.3 |
| Percentage of possible sunshine | 50 | 55 | 56 | 59 | 59 | 62 | 71 | 66 | 58 | 53 | 44 | 41 | 56 |
| Number of clear days | 9 | 8 | 9 | 9 | 9 | 9 | 12 | 12 | 11 | 10 | 7 | 8 | 113 |
| Hourly wind velocity, miles | 9.4 | 9.7 | 10.4 | 10.7 | 9.9 | 8.8 | 8.0 | 7.9 | 9.1 | 9.6 | 9.7 | 9.3 | 9.4 |
| MISSISSIPPI, VICKSBURG | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 48.2 | 51.8 | 58.5 | 65.6 | 72.9 | 79.0 | 81.3 | 80.8 | 76.3 | 66.7 | 56.6 | 50.0 | 65.6 |
| Daily mean, maximum | 56.8 | 60.0 | 67.7 | 74.9 | 81.8 | 88.2 | 90.1 | 89.8 | 85.9 | 76.4 | 66.2 | 58.4 | 74.7 |
| Daily mean, minimum | 40.2 | 42.7 | 49.5 | 56.4 | 63.4 | 70.1 | 72.4 | 72.1 | 67.2 | 56.8 | 47.3 | 41.6 | 56.6 |
| Highest on record | 82 | 84 | 88 | 92 | 97 | 101 | 102 | 101 | 104 | 94 | 86 | 82 | 104 |
| Lowest on record | 3 | −1 | 24 | 31 | 43 | 52 | 59 | 54 | 42 | 31 | 22 | 10 | −1 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 5.37 | 4.82 | 5.57 | 5.19 | 4.32 | 3.99 | 4.53 | 3.46 | 2.87 | 2.77 | 3.71 | 5.33 | 51.93 |
| Days with 0.01 inch or more | 11 | 10 | 10 | 9 | 8 | 10 | 11 | 9 | 7 | 6 | 8 | 10 | 109 |
| Total snowfall, inches | 0.8 | 0.5 | 0.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1) | 0.3 | 1.7 |
| Percentage of possible sunshine | 47 | 52 | 59 | 64 | 71 | 74 | 70 | 71 | 73 | 71 | 61 | 46 | 63 |
| Number of clear days | 9 | 9 | 11 | 11 | 12 | 12 | 10 | 11 | 14 | 17 | 13 | 10 | 139 |
| Hourly wind velocity, miles | 7.5 | 7.8 | 8.1 | 7.5 | 6.2 | 5.4 | 5.2 | 4.9 | 5.3 | 5.7 | 6.6 | 7.1 | 6.4 |
| MISSOURI, ST. LOUIS | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 31.1 | 34.8 | 44.1 | 56.1 | 67.0 | 75.0 | 78.8 | 77.5 | 70.5 | 58.8 | 45.4 | 34.9 | 56.2 |
| Daily mean, maximum | 38.7 | 43.0 | 52.9 | 65.1 | 75.9 | 83.6 | 87.4 | 86.4 | 79.5 | 67.5 | 53.5 | 42.5 | 64.7 |
| Daily mean, minimum | 23.4 | 26.6 | 35.3 | 47.0 | 58.2 | 66.4 | 70.2 | 68.6 | 61.5 | 50.1 | 37.3 | 27.3 | 47.8 |
| Highest on record | 74 | 84 | 92 | 93 | 94 | 102 | 108 | 106 | 103 | 91 | 82 | 75 | 108 |
| Lowest on record | −22 | −18 | 3 | 22 | 32 | 44 | 55 | 52 | 37 | 21 | 3 | −15 | −22 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 2.34 | 2.56 | 3.38 | 3.81 | 4.34 | 3.82 | 2.98 | 2.99 | 3.46 | 2.72 | 2.83 | 2.21 | 37.44 |
| Days with 0.01 inch or more | 9 | 9 | 11 | 11 | 11 | 11 | 9 | 8 | 8 | 8 | 8 | 9 | 112 |
| Total snowfall, inches | 4.9 | 5.6 | 3.8 | 0.6 | 0.1 | 0 | 0 | 0 | 0 | (1) | 0.9 | 3.3 | 19.2 |
| Percentage of possible sunshine | 49 | 50 | 54 | 58 | 64 | 67 | 70 | 68 | 67 | 64 | 55 | 46 | 59 |
| Number of clear days | 11 | 9 | 10 | 10 | 11 | 10 | 13 | 14 | 14 | 15 | 11 | 9 | 137 |
| Hourly wind velocity, miles | 11.1 | 11.2 | 11.9 | 11.5 | 9.9 | 9.0 | 8.7 | 8.4 | 9.3 | 9.4 | 10.9 | 10.8 | 10.2 |

[1] Trace.

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

| Station | Jan. | Feb. | Mar. | Apr. | May | June | July | Aug. | Sept. | Oct. | Nov. | Dec. | Annual |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| MONTANA, HELENA | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 20.2 | 23.0 | 32.4 | 43.5 | 51.6 | 59.2 | 65.7 | 65.0 | 56.6 | 44.9 | 33.2 | 24.2 | 43.3 |
| Daily mean maximum | 28.4 | 32.2 | 41.8 | 54.0 | 62.2 | 71.1 | 80.3 | 79.1 | 67.1 | 55.3 | 41.3 | 32.4 | 53.8 |
| Daily mean minimum | 12.1 | 15.0 | 23.4 | 33.3 | 41.0 | 48.2 | 54.2 | 53.1 | 44.1 | 35.4 | 24.4 | 16.9 | 33.4 |
| Highest on record | 63 | 65 | 73 | 86 | 95 | 102 | 103 | 99 | 92 | 84 | 71 | 64 | 103 |
| Lowest on record | −42 | −41 | −20 | 3 | 22 | 31 | 36 | 29 | 6 | −1 | −22 | −40 | −42 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 0.87 | 0.65 | 0.79 | 1.12 | 2.29 | 2.34 | 1.14 | 0.77 | 1.25 | 0.89 | 0.74 | 0.78 | 13.63 |
| Days with 0.01 inch or more | 10 | 8 | 9 | 9 | 11 | 12 | 8 | 6 | 7 | 6 | 7 | 8 | 101 |
| Total snowfall, inches | 10.7 | 8.2 | 9.2 | 6.2 | 2.2 | (1) | 0 | (1) | 0.9 | 4.2 | 6.9 | 9.0 | 57.5 |
| Percentage of possible sunshine | 44 | 52 | 59 | 61 | 56 | 63 | 75 | 72 | 60 | 55 | 47 | 42 | 57 |
| Number of clear days | 6 | 6 | 7 | 7 | 7 | 8 | 15 | 15 | 12 | 10 | 8 | 6 | 107 |
| Hourly wind velocity, miles | 6.5 | 6.8 | 7.7 | 8.1 | 8.0 | 7.8 | 7.4 | 6.9 | 7.1 | 7.0 | 6.6 | 6.4 | 7.2 |
| NEBRASKA, OMAHA | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 21.9 | 25.5 | 37.0 | 51.2 | 62.4 | 71.6 | 76.7 | 74.4 | 66.8 | 54.3 | 38.5 | 26.4 | 50.6 |
| Daily mean maximum | 30.4 | 34.9 | 47.0 | 61.5 | 71.9 | 81.2 | 86.4 | 84.3 | 76.2 | 64.3 | 48.1 | 35.1 | 60.1 |
| Daily mean minimum | 13.1 | 16.8 | 28.0 | 41.6 | 52.7 | 62.1 | 67.2 | 65.2 | 56.5 | 44.5 | 30.2 | 19.1 | 41.4 |
| Highest on record | 67 | 78 | 91 | 94 | 99 | 105 | 109 | 111 | 102 | 92 | 80 | 71 | 111 |
| Lowest on record | −32 | −26 | −8 | 6 | 25 | 42 | 50 | 44 | 30 | 8 | −14 | −20 | −32 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 0.70 | 0.89 | 1.37 | 2.51 | 3.77 | 4.56 | 3.54 | 3.05 | 3.21 | 2.17 | 1.07 | 0.93 | 27.77 |
| Days with 0.01 inch or more | 7 | 6 | 7 | 10 | 12 | 11 | 9 | 9 | 9 | 7 | 5 | 7 | 99 |
| Total snowfall, inches | 5.7 | 6.4 | 5.6 | 0.7 | (1) | 0 | 0 | 0 | 0 | 0.5 | 2.3 | 5.3 | 26.5 |
| Percentage of possible sunshine | 56 | 58 | 58 | 59 | 63 | 69 | 75 | 68 | 64 | 63 | 56 | 52 | 62 |
| Number of clear days | 11 | 9 | 9 | 9 | 9 | 10 | 14 | 13 | 14 | 14 | 11 | 10 | 133 |
| Hourly wind velocity, miles | 9.0 | 9.5 | 10.1 | 10.1 | 9.0 | 7.8 | 6.8 | 6.6 | 7.6 | 8.2 | 8.8 | 8.6 | 8.5 |
| NEVADA, RENO | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 31.6 | 36.3 | 41.1 | 47.5 | 54.2 | 62.4 | 70.1 | 68.7 | 60.5 | 50.8 | 41.5 | 3.33 | 49.8 |
| Daily mean maximum | 42.5 | 47.7 | 53.5 | 61.2 | 68.1 | 78.2 | 87.5 | 86.0 | 76.9 | 66.2 | 55.1 | 44.3 | 63.9 |
| Daily mean minimum | 20.7 | 24.8 | 28.8 | 33.8 | 40.3 | 46.7 | 52.7 | 51.4 | 44.1 | 35.5 | 28.0 | 22.3 | 35.8 |
| Highest on record | 67 | 76 | 79 | 88 | 98 | 100 | 102 | 102 | 96 | 87 | 80 | 69 | 102 |
| Lowest on record | −19 | −12 | −3 | 14 | 16 | 28 | 35 | 35 | 24 | 16 | 5 | −7 | −19 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 1.54 | 1.18 | 0.81 | 0.47 | 0.63 | 0.29 | 0.25 | 0.22 | 0.26 | 0.36 | 0.64 | 0.98 | 7.63 |
| Days with 0.01 inch or more | 7 | 6 | 6 | 4 | 4 | 2 | 2 | 2 | 2 | 3 | 4 | 7 | 49 |
| Total snowfall, inches | 9.9 | 6.5 | 5.8 | 1.2 | 0.7 | 0 | 0 | 0 | (1) | 0.4 | 1.2 | 5.1 | 30.8 |
| Percentage of possible sunshine | 59 | 64 | 70 | 75 | 78 | 84 | 89 | 90 | 85 | 77 | 68 | 59 | 75 |
| Number of clear days | 12 | 11 | 12 | 14 | 15 | 21 | 25 | 24 | 21 | 20 | 14 | 12 | 201 |
| Hourly wind velocity, miles | 5.3 | 5.8 | 7.0 | 8.0 | 7.7 | 7.4 | 6.9 | 6.5 | 6.1 | 5.3 | 5.3 | 4.9 | 6.4 |
| NEW HAMPSHIRE, CONCORD | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 21.6 | 22.8 | 30.8 | 43.4 | 54.3 | 62.9 | 68.5 | 66.8 | 59.3 | 49.7 | 37.7 | 26.8 | 45.4 |
| Daily mean maximum | 30.7 | 31.7 | 42.4 | 54.0 | 66.8 | 75.4 | 81.0 | 78.1 | 71.1 | 60.6 | 46.5 | 34.2 | 56.0 |
| Daily mean minimum | 11.9 | 13.0 | 23.2 | 33.4 | 43.3 | 51.9 | 58.3 | 55.6 | 48.0 | 38.3 | 28.9 | 18.2 | 35.3 |
| Highest on record | 62 | 66 | 82 | 86 | 98 | 101 | 102 | 99 | 93 | 88 | 75 | 65 | 102 |
| Lowest on record | −23 | −23 | −9 | 8 | 26 | 32 | 42 | 38 | 26 | 18 | 4 | −20 | −23 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 3.00 | 2.89 | 3.03 | 2.78 | 3.01 | 3.19 | 3.56 | 3.54 | 3.45 | 2.85 | 3.08 | 3.13 | 37.51 |
| Days with 0.01 inch or more | 10 | 9 | 10 | 10 | 11 | 10 | 10 | 11 | 9 | 9 | 10 | 10 | 119 |
| Total snowfall, inches | 15.4 | 16.7 | 8.5 | 4.6 | 0.2 | 0 | 0 | 0 | 0 | 2.0 | 4.4 | 10.5 | 62.3 |
| Percentage of possible sunshine | 49 | 55 | 59 | 54 | 54 | 58 | 57 | 57 | 54 | 50 | 44 | 44 | 53 |
| Number of clear days | 12 | 12 | 15 | 12 | 12 | 12 | 12 | 13 | 12 | 12 | 9 | 10 | 143 |
| Hourly wind velocity, miles | 5.5 | 5.7 | 6.5 | 6.4 | 5.5 | 4.9 | 4.2 | 4.0 | 4.1 | 4.8 | 5.4 | 5.2 | 5.2 |
| NEW JERSEY, ATLANTIC CITY | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 32.5 | 33.6 | 38.6 | 47.8 | 58.1 | 66.6 | 72.1 | 72.5 | 66.8 | 56.9 | 45.6 | 36.4 | 52.3 |
| Daily mean maximum | 40.4 | 40.2 | 46.3 | 54.8 | 64.6 | 73.4 | 78.4 | 77.9 | 73.3 | 63.8 | 52.8 | 43.6 | 59.1 |
| Daily mean minimum | 26.5 | 26.7 | 32.9 | 41.4 | 51.6 | 60.8 | 66.5 | 66.6 | 61.4 | 50.2 | 39.0 | 29.9 | 46.1 |
| Highest on record | 68 | 77 | 79 | 86 | 95 | 97 | 102 | 104 | 94 | 90 | 77 | 68 | 104 |
| Lowest on record | −4 | −7 | 8 | 15 | 33 | 45 | 52 | 48 | 37 | 29 | 10 | −7 | −7 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 3.49 | 3.36 | 3.60 | 2.99 | 3.05 | 3.04 | 3.93 | 4.49 | 2.65 | 3.20 | 2.82 | 3.94 | 40.56 |
| Days with 0.01 inch or more | 12 | 11 | 12 | 11 | 11 | 10 | 10 | 10 | 8 | 9 | 9 | 10 | 123 |
| Total snowfall, inches | 4.7 | 5.1 | 2.4 | 0.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0.6 | 2.6 | 15.7 |
| Percentage of possible sunshine | 50 | 58 | 58 | 60 | 65 | 64 | 67 | 66 | 66 | 64 | 58 | 52 | 61 |
| Number of clear days | 9 | 9 | 10 | 10 | 10 | 10 | 11 | 11 | 12 | 13 | 11 | 10 | 126 |
| Hourly wind velocity, miles | 17.6 | 16.2 | 17.4 | 17.6 | 15.1 | 14.1 | 13.6 | 13.1 | 14.0 | 14.7 | 15.6 | 15.3 | 15.4 |

[1] Trace.

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

| Station | Jan. | Feb. | Mar. | Apr. | May | June | July | Aug. | Sept. | Oct. | Nov. | Dec. | Annual |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| NEW MEXICO, SANTA FE | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 28.8 | 33.1 | 39.7 | 46.7 | 55.7 | 64.8 | 69.0 | 67.4 | 60.9 | 50.4 | 38.9 | 30.7 | 48.8 |
| Daily mean maximum | 39.5 | 43.4 | 51.0 | 59.1 | 68.1 | 78.1 | 80.4 | 79.0 | 72.9 | 61.9 | 49.9 | 40.5 | 60.3 |
| Daily mean minimum | 19.1 | 22.6 | 28.2 | 35.0 | 43.2 | 52.3 | 56.8 | 55.9 | 49.1 | 38.5 | 28.2 | 20.2 | 37.4 |
| Highest on record | 76 | 75 | 82 | 84 | 89 | 92 | 96 | 97 | 90 | 85 | 77 | 65 | 97 |
| Lowest on record | −13 | −11 | −2 | 11 | 20 | 33 | 43 | 40 | 21 | 13 | −11 | −13 | −13 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 0.67 | 0.75 | 0.80 | 1.0 | 1.26 | 1.08 | 2.38 | 2.28 | 1.45 | 1.18 | 0.68 | 0.74 | 14.27 |
| Days with 0.01 inch or more | 6 | 6 | 7 | 6 | 7 | 6 | 13 | 12 | 8 | 5 | 4 | 6 | 86 |
| Total snowfall, inches | 5.7 | 6.5 | 5.2 | 3.4 | 0.3 | (1) | 0 | 0 | (1) | 1.0 | 3.3 | 6.5 | 31.9 |
| Percentage of possible sunshine | 73 | 71 | 72 | 72 | 76 | 79 | 69 | 71 | 77 | 80 | 76 | 72 | 74 |
| Number of clear days | 17 | 13 | 14 | 14 | 15 | 16 | 9 | 11 | 17 | 20 | 18 | 17 | 181 |
| Hourly wind velocity, miles | 7.1 | 7.4 | 8.1 | 8.5 | 8.2 | 7.4 | 6.5 | 6.0 | 6.1 | 6.6 | 6.8 | 6.8 | 7.1 |
| NEW YORK, BUFFALO | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 24.6 | 24.3 | 31.1 | 42.8 | 54.6 | 64.4 | 69.8 | 68.6 | 62.4 | 51.9 | 39.4 | 29.8 | 47.0 |
| Daily mean maximum | 31.2 | 30.8 | 38.9 | 50.0 | 61.7 | 70.1 | 76.5 | 75.5 | 69.8 | 58.2 | 45.4 | 35.2 | 53.6 |
| Daily mean minimum | 18.5 | 17.2 | 24.9 | 34.8 | 46.2 | 57.1 | 62.9 | 61.3 | 55.3 | 44.6 | 33.6 | 24.1 | 40.0 |
| Highest on record | 70 | 67 | 79 | 84 | 94 | 94 | 95 | 95 | 95 | 92 | 71 | 66 | 95 |
| Lowest on record | −14 | −13 | −4 | 5 | 25 | 39 | 46 | 44 | 35 | 24 | 2 | −9 | −14 |
| Precipitation: | | | | | | | | | | | | | |
| Total inches | 3.30 | 2.95 | 2.57 | 2.56 | 3.10 | 2.82 | 3.03 | 3.08 | 2.92 | 3.29 | 3.02 | 3.36 | 36.00 |
| Days with 0.01 inch or more | 19 | 17 | 16 | 13 | 13 | 11 | 11 | 10 | 11 | 12 | 15 | 17 | 165 |
| Total snowfall, inches | 19.9 | 17.3 | 9.7 | 3.4 | 0.3 | 0 | 0 | 0 | 0 | 0.6 | 5.0 | 17.5 | 74.3 |
| Percentage of possible sunshine | 29 | 40 | 48 | 52 | 58 | 64 | 67 | 63 | 59 | 47 | 31 | 23 | 48 |
| Number of clear days | 2 | 3 | 5 | 7 | 8 | 9 | 9 | 9 | 9 | 7 | 2 | 1 | 71 |
| Hourly wind velocity, miles | 17.8 | 16.3 | 15.4 | 14.2 | 12.9 | 11.9 | 11.4 | 11.0 | 12.4 | 14.0 | 16.7 | 17.6 | 14.3 |
| NEW YORK, NEW YORK | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 30.9 | 31.3 | 37.7 | 49.4 | 60.6 | 68.8 | 73.8 | 73.1 | 66.8 | 56.3 | 44.2 | 35.0 | 52 3 |
| Daily mean maximum | 37.4 | 38.4 | 45.4 | 57.2 | 68.5 | 77.0 | 81.7 | 80.1 | 73.7 | 63.7 | 51.0 | 41.2 | 59.6 |
| Daily mean minimum | 24.5 | 24.2 | 30.2 | 41.6 | 52.6 | 60.5 | 65.9 | 66.2 | 59.8 | 49.0 | 37.3 | 28.8 | 45.0 |
| Highest on record | 67 | 73 | 80 | 91 | 95 | 97 | 99 | 102 | 100 | 88 | 74 | 68 | 102 |
| Lowest on record | −6 | −7 | 3 | 12 | 34 | 44 | 50 | 51 | 39 | 29 | 7 | −13 | −13 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 3.66 | 3.82 | 3.64 | 3.23 | 3.24 | 3.33 | 4.24 | 4.33 | 3.39 | 3.53 | 2.96 | 3.62 | 42.99 |
| Days with 0.01 inch or more | 12 | 10 | 12 | 11 | 11 | 11 | 12 | 10 | 9 | 9 | 9 | 11 | 127 |
| Total snowfall, inches | 8.1 | 10.0 | 6.5 | 1.2 | (1) | 0 | 0 | 0 | 0 | (1) | 0.8 | 6.1 | 32.7 |
| Percentage of possible sunshine | 56 | 59 | 60 | 60 | 61 | 64 | 64 | 63 | 64 | 61 | 54 | 51 | 60 |
| Number of clear days | 8 | 8 | 8 | 8 | 9 | 8 | 8 | 9 | 10 | 11 | 9 | 8 | 104 |
| Hourly wind velocity, miles | 17.7 | 17.6 | 18.0 | 16.3 | 14.0 | 13.4 | 12.3 | 12.2 | 13.5 | 14.0 | 16.9 | 17.0 | 15.2 |
| NORTH CAROLINA, ASHEVILLE | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 38.1 | 39.3 | 47.0 | 54.5 | 62.3 | 69.2 | 72.2 | 71.4 | 66.7 | 55.9 | 45.9 | 38.8 | 55.1 |
| Daily mean maximum | 47.4 | 48.8 | 57.2 | 65.3 | 73.0 | 79.4 | 82 0 | 81.0 | 76.8 | 67.0 | 56.3 | 47.9 | 65.2 |
| Daily mean minimum | 28.9 | 29.7 | 36.8 | 43.6 | 51.6 | 59.1 | 62.4 | 61.9 | 56.7 | 44.8 | 35.5 | 29.7 | 45.1 |
| Highest on record | 75 | 78 | 87 | 89 | 91 | 93 | 96 | 96 | 95 | 85 | 76 | 78 | 96 |
| Lowest on record | −5 | −6 | 8 | 20 | 31 | 40 | 48 | 47 | 35 | 20 | 4 | −4 | −6 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 3.10 | 3.15 | 3.97 | 3.02 | 3.43 | 3.93 | 4.30 | 4.16 | 3.04 | 2.75 | 2.23 | 3.20 | 40.28 |
| Days with 0.01 inch or more | 10 | 10 | 12 | 11 | 13 | 14 | 15 | 14 | 10 | 7 | 7 | 10 | 133 |
| Total snowfall, inches | 3.4 | 2.7 | 1.9 | 0.3 | 0 | 0 | 0 | 0 | 0 | 0.2 | 0.5 | 1.9 | 10.9 |
| Percentage of possible sunshine | 49 | 53 | 55 | 60 | 60 | 59 | 57 | 57 | 59 | 63 | 60 | 49 | 57 |
| Number of clear days | 10 | 10 | 11 | 11 | 10 | 8 | 7 | 8 | 10 | 15 | 14 | 11 | 125 |
| Hourly wind velocity, miles | 9.6 | 9.9 | 10.2 | 9.4 | 7.3 | 5.9 | 5.4 | 5.3 | 5.7 | 7.0 | 8.8 | 9.2 | 7.8 |
| NORTH DAKOTA, BISMARCK | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 7.8 | 10.3 | 24.2 | 42.1 | 54.5 | 63.7 | 69.8 | 67.3 | 58.1 | 44.9 | 28.5 | 14.7 | 40.5 |
| Daily mean maximum | 18.0 | 21.5 | 35.0 | 54.6 | 66.1 | 75.2 | 82.2 | 80.7 | 70.5 | 56.9 | 38.7 | 24.7 | 52.0 |
| Daily mean minimum | −2.8 | 0.9 | 14.4 | 31.5 | 42.3 | 52.4 | 57.3 | 54.8 | 44.9 | 33.0 | 18.0 | 5.0 | 29.3 |
| Highest on record | 60 | 64 | 81 | 90 | 97 | 107 | 108 | 105 | 102 | 91 | 73 | 64 | 108 |
| Lowest on record | −45 | −43 | −36 | −3 | 13 | 31 | 32 | 32 | 10 | −10 | −28 | −42 | −45 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 0.45 | 0.44 | 0.89 | 1.52 | 2.32 | 3.35 | 2.24 | 1.82 | 1.23 | 0.94 | 0.57 | 0.57 | 16.34 |
| Days with 0.01 inch or more | 7 | 6 | 7 | 8 | 10 | 12 | 10 | 8 | 7 | 7 | 5 | 7 | 94 |
| Total snowfall, inches | 5.8 | 4.8 | 7.6 | 2.9 | 0.7 | 0 | 0 | 0 | (1) | 1.1 | 5.0 | 6.2 | 34.1 |
| Percentage of possible sunshine | 53 | 58 | 56 | 58 | 58 | 61 | 71 | 69 | 62 | 59 | 51 | 49 | 59 |
| Number of clear days | 11 | 11 | 12 | 12 | 12 | 11 | 16 | 17 | 14 | 13 | 11 | 11 | 151 |
| Hourly wind velocity, miles | 8.5 | 8.8 | 9.7 | 10.9 | 10.2 | 9.5 | 8.5 | 8.4 | 8.9 | 9.0 | 8.7 | 8.3 | 9.1 |

[1] Trace.

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

| Station | Jan. | Feb. | Mar. | Apr. | May | June | July | Aug. | Sept. | Oct. | Nov. | Dec. | Annual |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **OHIO, COLUMBUS** | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 28.6 | 30.7 | 39.1 | 51.2 | 62.3 | 70.9 | 74.9 | 73.0 | 66.5 | 55.2 | 41.9 | 32.4 | 52.2 |
| Daily mean maximum | 36.4 | 38.2 | 48.5 | 60.7 | 71.9 | 80.5 | 85.0 | 82.5 | 76.8 | 64.4 | 49.8 | 39.2 | 61.2 |
| Daily mean minimum | 21.7 | 22.9 | 31.4 | 41.5 | 52.0 | 60.8 | 64.9 | 62.8 | 56.7 | 45.4 | 34.4 | 25.6 | 43.3 |
| Highest on record | 72 | 72 | 84 | 90 | 96 | 99 | 104 | 103 | 98 | 90 | 77 | 67 | 104 |
| Lowest on record | −20 | −20 | 0 | 15 | 31 | 39 | 49 | 42 | 32 | 20 | −5 | −12 | −20 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 3.06 | 2.67 | 3.50 | 2.87 | 3.59 | 3.31 | 3.55 | 3.26 | 2.57 | 2.46 | 2.77 | 2.73 | 36.34 |
| Days with 0.01 inch or more | 14 | 12 | 14 | 12 | 12 | 12 | 11 | 10 | 9 | 9 | 11 | 13 | 139 |
| Total snowfall, inches | 7.9 | 5.8 | 3.4 | 1.1 | (1) | 0 | 0 | 0 | 0 | 0.1 | 1.5 | 4.2 | 24.0 |
| Percentage of possible sunshine | 38 | 42 | 47 | 56 | 62 | 67 | 70 | 67 | 64 | 58 | 44 | 33 | 54 |
| Number of clear days | 6 | 6 | 7 | 9 | 9 | 10 | 12 | 12 | 12 | 12 | 7 | 5 | 107 |
| Hourly wind velocity, miles | 11.4 | 11.8 | 11.8 | 11.5 | 9.9 | 9.0 | 8.2 | 8.0 | 8.6 | 9.5 | 11.1 | 11.1 | 10.2 |
| **OKLAHOMA, OKLAHOMA CITY** | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 36.4 | 39.6 | 50.0 | 59.8 | 67.7 | 76.0 | 80.6 | 79.7 | 72.8 | 61.5 | 48.8 | 39.3 | 59.4 |
| Daily mean maximum | 46.8 | 50.5 | 61.4 | 70.7 | 77.4 | 86.4 | 90.9 | 91.5 | 84.6 | 73.0 | 60.2 | 48.6 | 70.2 |
| Daily mean minimum | 27.1 | 29.0 | 38.7 | 49.0 | 57.7 | 66.5 | 70.0 | 69.4 | 62.9 | 50.8 | 39.0 | 29.5 | 49.1 |
| Highest on record | 83 | 90 | 97 | 96 | 98 | 106 | 106 | 108 | 102 | 97 | 86 | 79 | 108 |
| Lowest on record | −11 | −17 | 4 | 22 | 33 | 46 | 55 | 49 | 35 | 16 | 9 | −2 | −17 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 1.19 | 1.11 | 1.98 | 3.29 | 4.88 | 3.67 | 2.86 | 2.89 | 3.05 | 2.86 | 1.87 | 1.50 | 31.15 |
| Days with 0.01 inch or more | 6 | 5 | 7 | 8 | 10 | 8 | 7 | 7 | 7 | 6 | 5 | 6 | 82 |
| Total snowfall, inches | 2.6 | 2.1 | 1.2 | (1) | 0 | 0 | 0 | 0 | 0 | (1) | 0.3 | 1.7 | 7.9 |
| Percentage of possible sunshine | 56 | 60 | 61 | 62 | 63 | 72 | 76 | 77 | 73 | 66 | 63 | 59 | 66 |
| Number of clear days | 13 | 12 | 13 | 12 | 11 | 14 | 15 | 17 | 17 | 17 | 16 | 14 | 171 |
| Hourly wind velocity, miles | 11.2 | 12.1 | 13.2 | 13.1 | 11.6 | 10.3 | 8.9 | 8.6 | 9.6 | 10.0 | 10.9 | 10.9 | 10.9 |
| **OREGON, PORTLAND** | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 39.4 | 42.1 | 46.9 | 51.8 | 56.9 | 62.4 | 66.7 | 66.7 | 61.7 | 54.2 | 46.8 | 41.2 | 53.1 |
| Daily mean maximum | 44.0 | 48.3 | 54.7 | 61.0 | 66.7 | 71.9 | 78.1 | 77.7 | 71.4 | 62.4 | 52.3 | 46.1 | 61.2 |
| Daily mean minimum | 34.0 | 36.2 | 39.7 | 43.0 | 47.9 | 52.6 | 55.3 | 55.1 | 52.1 | 46.8 | 40.7 | 36.6 | 45.2 |
| Highest on record | 62 | 68 | 83 | 93 | 99 | 101 | 104 | 98 | 97 | 86 | 73 | 65 | 104 |
| Lowest on record | −2 | 7 | 20 | 28 | 32 | 39 | 43 | 43 | 35 | 30 | 11 | 3 | −2 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 6.60 | 5.36 | 3.91 | 2.87 | 2.19 | 1.52 | 0.61 | 0.64 | 1.98 | 3.12 | 6.10 | 6.72 | 41.62 |
| Days with 0.01 inch or more | 19 | 16 | 17 | 15 | 13 | 10 | 3 | 4 | 8 | 12 | 17 | 19 | 153 |
| Total snowfall, inches | 5.9 | 3.3 | 0.7 | (1) | (1) | 0 | 0 | 0 | 0 | 0 | 0.5 | 3.7 | 14.1 |
| Percentage of possible sunshine | 26 | 33 | 41 | 48 | 51 | 56 | 70 | 66 | 53 | 43 | 24 | 23 | 44 |
| Number of clear days | 4 | 4 | 6 | 7 | 7 | 8 | 16 | 16 | 11 | 7 | 4 | 4 | 94 |
| Hourly wind velocity, miles | 6.5 | 6.5 | 6.4 | 6.2 | 6.0 | 5.8 | 5.9 | 5.4 | 5.4 | 5.2 | 6.1 | 6.5 | 6.0 |
| **PENNSYLVANIA, PITTSBURGH** | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 30.7 | 32.3 | 39.6 | 51.2 | 62.4 | 70.7 | 74.6 | 72.9 | 66.4 | 55.7 | 43.2 | 34.2 | 52.8 |
| Daily mean maximum | 38.5 | 39.7 | 48.9 | 60.6 | 72.0 | 80.0 | 84.3 | 82.0 | 76.4 | 64.3 | 50.6 | 40.9 | 61.5 |
| Daily mean minimum | 23.3 | 23.6 | 31.4 | 41.3 | 51.9 | 60.5 | 64.8 | 62.8 | 57.2 | 45.7 | 35.7 | 27.2 | 43.8 |
| Highest on record | 75 | 77 | 84 | 90 | 95 | 98 | 103 | 103 | 102 | 91 | 79 | 73 | 103 |
| Lowest on record | −12 | −20 | 1 | 11 | 27 | 39 | 49 | 45 | 35 | 20 | 1 | −9 | −20 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 3.05 | 2.62 | 3.03 | 2.92 | 3.21 | 3.81 | 4.05 | 3.23 | 2.58 | 2.52 | 2.29 | 2.86 | 36.17 |
| Days with 0.01 inch or more | 16 | 14 | 15 | 13 | 13 | 12 | 12 | 10 | 9 | 10 | 12 | 14 | 150 |
| Total snowfall, inches | 9.1 | 7.8 | 5.8 | 2.1 | (1) | 0 | 0 | 0 | 0 | 0.2 | 1.8 | 6.5 | 33.3 |
| Percentage of possible sunshine | 31 | 36 | 46 | 48 | 57 | 62 | 64 | 61 | 62 | 55 | 40 | 29 | 49 |
| Number of clear days | 4 | 5 | 6 | 7 | 9 | 8 | 9 | 10 | 10 | 10 | 6 | 4 | 88 |
| Hourly wind velocity, miles | 12.2 | 12.3 | 12.4 | 11.6 | 9.8 | 9.2 | 8.7 | 8.2 | 8.7 | 9.5 | 11.4 | 11.8 | 10.5 |
| **RHODE ISLAND, PROVIDENCE** | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 29.1 | 28.1 | 37.1 | 46.7 | 57.2 | 66.1 | 71.9 | 69.7 | 63.3 | 53.5 | 42.5 | 32.2 | 49.8 |
| Daily mean maximum | 36.9 | 36.0 | 45.4 | 55.7 | 66.5 | 75.5 | 80.9 | 78.5 | 72.3 | 62.5 | 49.8 | 39.3 | 58.3 |
| Daily mean minimum | 21.3 | 20.2 | 28.8 | 37.7 | 47.8 | 56.6 | 62.9 | 60.9 | 54.4 | 44.6 | 34.9 | 25.2 | 41.3 |
| Highest on record | 64 | 69 | 84 | 88 | 94 | 96 | 100 | 97 | 95 | 87 | 75 | 68 | 100 |
| Lowest on record | −9 | −10 | 4 | 11 | 32 | 42 | 50 | 46 | 33 | 27 | 12 | −12 | −12 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 3.70 | 3.64 | 3.49 | 3.21 | 2.96 | 2.68 | 3.27 | 3.50 | 3.18 | 3.12 | 3.06 | 3.38 | 39.19 |
| Days with 0.01 inch or more | 12 | 11 | 12 | 12 | 12 | 10 | 10 | 10 | 9 | 9 | 10 | 10 | 127 |
| Total snowfall, inches | 8.8 | 9.9 | 5.3 | 1.5 | (1) | 0 | 0 | 0 | 0 | (1) | 0.6 | 5.9 | 32.0 |
| Percentage of possible sunshine | 49 | 56 | 60 | 59 | 60 | 63 | 63 | 62 | 61 | 61 | 53 | 50 | 58 |
| Number of clear days | 10 | 11 | 12 | 10 | 10 | 10 | 11 | 11 | 12 | 14 | 11 | 11 | 133 |
| Hourly wind velocity, miles | 12.9 | 12.8 | 13.5 | 13.0 | 11.3 | 10.0 | 9.0 | 8.8 | 9.1 | 10.8 | 11.7 | 12.2 | 11.3 |

[1] Trace.

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

| Station | Jan. | Feb. | Mar. | Apr. | May | June | July | Aug. | Sept. | Oct. | Nov. | Dec. | Annual |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| SOUTH CAROLINA, CHARLESTON | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 49.9 | 52.4 | 57.4 | 64.5 | 72.7 | 78.9 | 81.4 | 81.0 | 76.6 | 67.8 | 58.1 | 51.7 | 66.0 |
| Daily mean maximum | 57.9 | 59.6 | 65.4 | 72.1 | 79.6 | 85.4 | 87.9 | 87.2 | 83.0 | 74.6 | 65.9 | 59.0 | 73.1 |
| Daily mean minimum | 42.8 | 44.5 | 50.2 | 57.1 | 65.8 | 72.3 | 75.1 | 74.5 | 70.8 | 60.7 | 50.7 | 44.0 | 59.0 |
| Highest on record | 80 | 82 | 94 | 93 | 98 | 101 | 104 | 102 | 100 | 95 | 83 | 79 | 104 |
| Lowest on record | 10 | 7 | 24 | 32 | 45 | 49 | 63 | 62 | 49 | 37 | 23 | 12 | 7 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 3.02 | 2.98 | 3.02 | 2.53 | 3.00 | 4.59 | 6.89 | 6.53 | 4.53 | 3.27 | 2.14 | 2.72 | 45.22 |
| Days with 0.01 inch or more | 10 | 9 | 9 | 7 | 9 | 11 | 13 | 12 | 10 | 7 | 7 | 9 | 113 |
| Total snowfall, inches | (1) | 0.2 | (1) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.1 | 0.3 |
| Percentage of possible sunshine | 57 | 59 | 64 | 71 | 71 | 68 | 64 | 65 | 67 | 67 | 69 | 55 | 65 |
| Number of clear days | 10 | 10 | 12 | 13 | 12 | 8 | 8 | 8 | 10 | 14 | 13 | 11 | 129 |
| Hourly wind velocity, miles | 10.0 | 10.1 | 10.5 | 10.3 | 10.0 | 9.5 | 9.3 | 9.0 | 9.7 | 10.1 | 9.4 | 9.5 | 9.8 |
| SOUTH DAKOTA, HURON | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 11.3 | 14.3 | 28.9 | 45.1 | 56.4 | 66.2 | 71.8 | 69.4 | 61.3 | 47.7 | 31.5 | 18.7 | 43.6 |
| Daily mean maximum | 22.4 | 25.8 | 40.4 | 58.1 | 68.5 | 78.1 | 84.2 | 82.8 | 74.0 | 60.7 | 42.4 | 29.0 | 55.5 |
| Daily mean minimum | 1.2 | 4.7 | 19.2 | 33.9 | 44.3 | 54.8 | 59.5 | 57.3 | 47.9 | 35.3 | 20.6 | 8.7 | 32.3 |
| Highest on record | 64 | 70 | 85 | 94 | 97 | 103 | 108 | 108 | 106 | 94 | 77 | 65 | 108 |
| Lowest on record | −43 | −37 | −25 | 5 | 20 | 31 | 41 | 33 | 18 | −6 | −28 | −34 | −43 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 0.56 | 0.54 | 0.91 | 2.24 | 2.98 | 3.71 | 3.16 | 2.46 | 1.57 | 1.28 | 0.59 | 0.57 | 20.65 |
| Days with 0.01 inch or more | 7 | 6 | 7 | 9 | 11 | 11 | 9 | 9 | 7 | 6 | 5 | 6 | 93 |
| Total snowfall, inches | 6.0 | 4.9 | 5.6 | 1.5 | 0.2 | 0 | 0 | 0 | (1) | 0.6 | 3.3 | 4.9 | 27.0 |
| Percentage of possible sunshine | 57 | 64 | 63 | 63 | 65 | 68 | 75 | 71 | 64 | 60 | 54 | 50 | 63 |
| Number of clear days | 11 | 10 | 10 | 10 | 11 | 11 | 14 | 14 | 13 | 13 | 11 | 10 | 138 |
| Hourly wind velocity, miles | 10.9 | 11.1 | 11.9 | 13.0 | 12.0 | 10.7 | 9.6 | 9.0 | 10.9 | 11.0 | 10.6 | 10.2 | 10.9 |
| TENNESSEE, NASHVILLE | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 38.6 | 41.6 | 49.2 | 59.0 | 68.2 | 75.6 | 79.1 | 77.8 | 71.8 | 61.0 | 49.0 | 41.0 | 59.3 |
| Daily mean maximum | 47.3 | 50.1 | 59.1 | 69.1 | 77.9 | 85.5 | 88.7 | 87.5 | 82.2 | 71.4 | 58.5 | 49.3 | 68.9 |
| Daily mean minimum | 30.7 | 32.5 | 40.2 | 49.3 | 57.7 | 66.2 | 69.6 | 68.1 | 62.0 | 50.2 | 39.9 | 33.0 | 50.0 |
| Highest on record | 78 | 79 | 89 | 90 | 96 | 100 | 106 | 105 | 104 | 92 | 81 | 75 | 106 |
| Lowest on record | −10 | −13 | 3 | 25 | 36 | 42 | 54 | 51 | 38 | 26 | 8 | −2 | −13 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 4.76 | 4.13 | 5.11 | 4.13 | 3.87 | 4.00 | 3.88 | 3.71 | 3.42 | 2.49 | 3.50 | 4.20 | 47.20 |
| Days with 0.01 inch or more | 12 | 11 | 12 | 11 | 11 | 11 | 11 | 9 | 8 | 7 | 9 | 11 | 123 |
| Total snowfall, inches | 2.5 | 2.8 | 1.6 | (1) | (1) | 0 | 0 | 0 | 0 | (1) | 0.3 | 1.6 | 8.8 |
| Percentage of possible sunshine | 43 | 47 | 54 | 60 | 65 | 68 | 71 | 69 | 69 | 65 | 55 | 43 | 59 |
| Number of clear days | 8 | 7 | 10 | 9 | 10 | 9 | 10 | 12 | 13 | 15 | 11 | 9 | 123 |
| Hourly wind velocity, miles | 10.2 | 10.5 | 11.2 | 10.9 | 8.7 | 7.4 | 6.8 | 6.4 | 7.0 | 7.9 | 9.2 | 9.6 | 8.8 |
| TEXAS, FORT WORTH | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 45.4 | 48.3 | 57.7 | 65.0 | 72.3 | 79.9 | 83.6 | 83.0 | 76.9 | 66.7 | 55.5 | 47.5 | 65.2 |
| Daily mean maximum | 56.4 | 56.0 | 68.6 | 75.2 | 82.0 | 90.4 | 93.5 | 94.2 | 90.5 | 80.1 | 68.8 | 58.5 | 76.2 |
| Daily mean minimum | 35.7 | 37.6 | 46.7 | 54.3 | 62.6 | 70.4 | 73.5 | 74.2 | 69.5 | 58.2 | 47.5 | 37.7 | 55.7 |
| Highest on record | 93 | 96 | 100 | 100 | 107 | 107 | 109 | 112 | 104 | 99 | 87 | 83 | 112 |
| Lowest on record | −1 | −8 | 15 | 30 | 34 | 48 | 56 | 55 | 40 | 24 | 20 | 7 | −8 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 2.05 | 1.76 | 2.32 | 4.02 | 4.65 | 3.35 | 2.61 | 2.62 | 2.49 | 2.81 | 2.58 | 1.87 | 33.13 |
| Days with 0.01 inch or more | 6 | 6 | 7 | 8 | 9 | 6 | 6 | 5 | 5 | 6 | 6 | 6 | 76 |
| Total snowfall, inches | 0.9 | 0.6 | 0.3 | (1) | 0 | 0 | 0 | 0 | 0 | (1) | 0.1 | 0.6 | 2.5 |
| Percentage of possible sunshine | 61 | 62 | 67 | 69 | 71 | 77 | 81 | 82 | 80 | 73 | 67 | 63 | 71 |
| Number of clear days | 12 | 11 | 14 | 11 | 11 | 13 | 14 | 15 | 16 | 15 | 14 | 13 | 159 |
| Hourly wind velocity, miles | 10.5 | 11.1 | 12.0 | 12.0 | 10.9 | 10.5 | 9.4 | 8.8 | 8.8 | 9.2 | 9.7 | 9.9 | 10.2 |
| TEXAS, GALVESTON | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 53.8 | 56.3 | 62.4 | 68.7 | 74.8 | 80.7 | 83.4 | 83.0 | 80.1 | 72.7 | 63.3 | 56.4 | 69.6 |
| Daily mean maximum | 57.3 | 61.7 | 67.5 | 71.9 | 80.0 | 85.7 | 87.8 | 87.9 | 84.7 | 77.6 | 68.5 | 61.7 | 74.4 |
| Daily mean minimum | 46.3 | 50.9 | 57.4 | 62.7 | 71.0 | 76.8 | 78.6 | 78.5 | 75.3 | 67.7 | 58.0 | 50.8 | 64.5 |
| Highest on record | 76 | 78 | 85 | 86 | 93 | 99 | 99 | 100 | 96 | 91 | 85 | 80 | 100 |
| Lowest on record | 11 | 8 | 30 | 41 | 52 | 57 | 66 | 67 | 54 | 41 | 26 | 18 | 8 |
| Precipitation: | | | | | | | | | | | | | |
| Total, inches | 3.41 | 2.83 | 2.68 | 3.06 | 3.42 | 4.37 | 3.71 | 4.28 | 5.57 | 4.36 | 3.33 | 3.75 | 44.77 |
| Days with 0.01 inch or more | 10 | 9 | 8 | 7 | 6 | 7 | 9 | 9 | 9 | 7 | 8 | 10 | 99 |
| Total snowfall, inches | (1) | 0.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1) | 0.3 |
| Percentage of possible sunshine | 52 | 52 | 56 | 63 | 69 | 76 | 73 | 70 | 70 | 73 | 61 | 50 | 64 |
| Number of clear days | 10 | 9 | 10 | 11 | 12 | 15 | 14 | 15 | 15 | 18 | 13 | 10 | 152 |
| Hourly wind velocity, miles | 11.5 | 11.7 | 11.8 | 12.2 | 11.3 | 10.2 | 9.0 | 8.5 | 9.7 | 10.2 | 10.9 | 11.3 | 10.7 |

[1] Trace.

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

| Station | Jan. | Feb. | Mar. | Apr. | May | June | July | Aug. | Sept. | Oct. | Nov. | Dec. | Annual |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| TEXAS, SAN ANTONIO | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 52.3 | 55.4 | 62.8 | 69.1 | 75.1 | 81.0 | 83.8 | 83.5 | 79.0 | 70.5 | 60.3 | 53.7 | 68.9 |
| Daily mean maximum | 62.7 | 66.2 | 73.3 | 79.7 | 85.1 | 91.2 | 94.0 | 94.7 | 89.3 | 81.3 | 71.0 | 63.4 | 79.3 |
| Daily mean minimum | 42.5 | 45.2 | 51.9 | 58.9 | 65.3 | 71.1 | 73.1 | 73.2 | 69.2 | 59.9 | 51.1 | 44.2 | 58.8 |
| Highest on record | 87 | 91 | 97 | 100 | 103 | 105 | 106 | 107 | 103 | 98 | 89 | 86 | 107 |
| Lowest on record | 6 | 4 | 21 | 35 | 44 | 48 | 60 | 57 | 46 | 32 | 22 | 15 | 4 |
| Precipitation: | | | | | | | | | | | | | |
| Total inches | 1.46 | 1.65 | 1.84 | 3.19 | 3.20 | 2.46 | 2.17 | 2.42 | 3.05 | 2.23 | 1.90 | 1.61 | 27.18 |
| Days with 0.01 inch or more | 8 | 7 | 7 | 7 | 8 | 7 | 6 | 5 | 7 | 6 | 7 | 8 | 83 |
| Total snowfall, inches | 0.2 | 0.1 | (1) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1) | 0.2 | 0.5 |
| Percentage of possible sunshine | 51 | 53 | 56 | 57 | 61 | 69 | 73 | 75 | 68 | 65 | 52 | 49 | 61 |
| Number of clear days | 11 | 10 | 11 | 10 | 9 | 12 | 14 | 14 | 12 | 15 | 12 | 12 | 142 |
| Hourly wind velocity, miles | 7.7 | 8.8 | 8.9 | 8.7 | 8.1 | 7.6 | 7.2 | 6.6 | 6.8 | 6.8 | 7.3 | 7.3 | 7.6 |
| UTAH, SALT LAKE CITY | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 29.2 | 33.8 | 41.7 | 49.6 | 57.4 | 67.4 | 75.7 | 74.5 | 64.4 | 52.5 | 41.1 | 31.9 | 51.6 |
| Daily mean maximum | 36.6 | 41.3 | 50.5 | 59.6 | 68.6 | 79.4 | 88.3 | 86.4 | 76.1 | 62.7 | 49.5 | 38.7 | 61.5 |
| Daily mean minimum | 21.9 | 26.3 | 32.8 | 39.9 | 47.2 | 55.7 | 63.9 | 62.7 | 52.8 | 42.3 | 32.4 | 24.7 | 41.9 |
| Highest on record | 60 | 68 | 77 | 85 | 93 | 101 | 103 | 101 | 97 | 88 | 74 | 62 | 103 |
| Lowest on record | −20 | −13 | 0 | 18 | 25 | 32 | 43 | 44 | 29 | 22 | −2 | −10 | −20 |
| Precipitation: | | | | | | | | | | | | | |
| Total inches | 1.31 | 1.51 | 1.98 | 2.05 | 1.92 | 0.80 | 0.51 | 0.85 | 0.98 | 1.44 | 1.35 | 1.43 | 16.13 |
| Days with 0.01 inch or more | 10 | 10 | 10 | 9 | 8 | 5 | 4 | 6 | 5 | 7 | 7 | 10 | 91 |
| Total snowfall, inches | 11.5 | 10.8 | 10.5 | 3.6 | 0.4 | (1) | 0 | 0 | (1) | 1.0 | 5.5 | 11.2 | 54.5 |
| Percentage of possible sunshine | 46 | 49 | 56 | 63 | 68 | 78 | 79 | 76 | 75 | 68 | 57 | 44 | 63 |
| Number of clear days | 8 | 7 | 10 | 10 | 12 | 17 | 18 | 17 | 18 | 16 | 12 | 8 | 153 |
| Hourly wind velocity, miles | 5.8 | 6.2 | 7.2 | 7.8 | 7.9 | 7.7 | 7.3 | 7.0 | 7.3 | 6.5 | 5.8 | 5.4 | 6.8 |
| VERMONT, NORTHFIELD | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 15.2 | 16.4 | 26.4 | 40.3 | 52.8 | 61.3 | 65.9 | 63.4 | 56.1 | 45.5 | 32.8 | 20.4 | 41.4 |
| Daily mean maximum | 26.1 | 26.7 | 36.8 | 49.8 | 63.9 | 72.7 | 75.5 | 74.5 | 67.7 | 55.7 | 41.4 | 29.5 | 51.7 |
| Daily mean minimum | 4.7 | 5.5 | 16.6 | 29.1 | 40.2 | 49.1 | 53.5 | 51.1 | 44.2 | 34.4 | 24.6 | 17.0 | 30.8 |
| Highest on record | 61 | 61 | 75 | 85 | 93 | 96 | 98 | 95 | 92 | 85 | 72 | 65 | 98 |
| Lowest on record | −32 | −35 | −22 | −1 | 18 | 28 | 34 | 31 | 20 | 9 | −14 | −41 | −41 |
| Precipitation: | | | | | | | | | | | | | |
| Total inches | 2.35 | 2.25 | 2.56 | 2.28 | 2.75 | 3.19 | 3.58 | 3.53 | 3.07 | 2.86 | 2.93 | 2.49 | 33.84 |
| Days with 0.01 inch or more | 14 | 11 | 13 | 12 | 13 | 13 | 14 | 12 | 12 | 12 | 13 | 13 | 152 |
| Total snowfall, inches | 18.8 | 19.7 | 16.0 | 6.7 | 0.5 | 0 | 0 | 0 | (1) | 0.8 | 9.0 | 15.3 | 86.8 |
| Percentage of possible sunshine | 38 | 48 | 51 | 50 | 52 | 57 | 59 | 57 | 51 | 43 | 31 | 25 | 47 |
| Number of clear days | 5 | 6 | 7 | 5 | 6 | 6 | 5 | 6 | 8 | 6 | 4 | 4 | 69 |
| Hourly wind velocity, miles | 8.0 | 8.1 | 8.8 | 8.6 | 8.1 | 7.0 | 6.4 | 6.2 | 6.7 | 7.4 | 7.9 | 7.5 | 7.6 |
| VIRGINIA, LYNCHBURG | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 37.5 | 40.3 | 47.3 | 57.3 | 67.3 | 74.6 | 77.5 | 75.6 | 69.0 | 58.5 | 47.2 | 39.5 | 57.6 |
| Daily mean maximum | 46.2 | 48.4 | 57.2 | 66.6 | 76.7 | 83.4 | 87.7 | 85.0 | 79.5 | 69.0 | 57.3 | 48.2 | 67.1 |
| Daily mean minimum | 28.7 | 30.4 | 37.0 | 45.0 | 54.8 | 63.1 | 67.2 | 65.7 | 59.3 | 47.3 | 37.4 | 30.5 | 47.2 |
| Highest on record | 77 | 81 | 92 | 95 | 97 | 101 | 103 | 105 | 99 | 94 | 81 | 79 | 105 |
| Lowest on record | −7 | −3 | 11 | 20 | 34 | 43 | 50 | 47 | 35 | 26 | 9 | −4 | −7 |
| Precipitation: | | | | | | | | | | | | | |
| Total inches | 3.43 | 3.15 | 3.54 | 2.95 | 3.63 | 3.79 | 4.21 | 3.78 | 3.31 | 3.15 | 2.33 | 3.26 | 40.53 |
| Days with 0.01 inch or more | 11 | 10 | 11 | 10 | 11 | 12 | 11 | 12 | 9 | 8 | 8 | 9 | 122 |
| Total snowfall, inches | 5.0 | 3.7 | 2.7 | 0.4 | (1) | 0 | 0 | 0 | 0 | 0.1 | 0.5 | 2.7 | 15.1 |
| Percentage of possible sunshine | 45 | 53 | 62 | 61 | 65 | 65 | 70 | 65 | 63 | 63 | 54 | 46 | 59 |
| Number of clear days | 10 | 10 | 14 | 11 | 11 | 9 | 10 | 10 | 13 | 15 | 12 | 11 | 136 |
| Hourly wind velocity, miles | 5.8 | 5.5 | 6.8 | 6.6 | 5.4 | 4.7 | 5.9 | 5.5 | 4.1 | 4.7 | 5.4 | 5.6 | 5.5 |
| WASHINGTON, SEATTLE | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 39.5 | 41.1 | 44.9 | 49.4 | 54.5 | 59.0 | 63.1 | 63.1 | 58.1 | 51.4 | 45.6 | 41.7 | 51.0 |
| Daily mean maximum | 44.3 | 47.1 | 51.5 | 57.1 | 62.8 | 67.9 | 73.1 | 72.6 | 66.3 | 58.1 | 50.7 | 46.0 | 58.1 |
| Daily mean minimum | 35.4 | 36.6 | 38.7 | 42.0 | 46.8 | 51.3 | 54.6 | 54.8 | 51.3 | 46.4 | 41.2 | 37.5 | 44.7 |
| Highest on record | 67 | 67 | 81 | 85 | 92 | 98 | 95 | 92 | 87 | 81 | 68 | 62 | 98 |
| Lowest on record | 3 | 4 | 20 | 30 | 36 | 40 | 46 | 46 | 36 | 29 | 15 | 12 | 3 |

[1] Trace.

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

| | Jan. | Feb. | Mar. | Apr. | May | June | July | Aug. | Sept. | Oct. | Nov. | Dec. | Annual |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| WASHINGTON, SEATTLE—Con. | | | | | | | | | | | | | |
| Precipitation: | | | | | | | | | | | | | |
| Total inches | 4.94 | 3.89 | 3.05 | 2.38 | 1.87 | 1.33 | 0.63 | 0.70 | 1.77 | 2.84 | 5.03 | 5.60 | 34.03 |
| Days with 0.01 inch or more | 19 | 16 | 16 | 14 | 12 | 9 | 4 | 4 | 9 | 13 | 18 | 19 | 153 |
| Total snowfall, inches | 5.2 | 4.4 | 1.1 | 0.2 | (1) | 0 | 0 | 0 | 0 | (1) | 1.0 | 2.0 | 13.9 |
| Percentage of possible sunshine | 24 | 35 | 44 | 51 | 52 | 55 | 67 | 60 | 49 | 33 | 21 | 21 | 43 |
| Number of clear days | 4 | 4 | 5 | 6 | 6 | 7 | 13 | 13 | 9 | 5 | 2 | 3 | 77 |
| Hourly wind velocity, miles | 8.9 | 8.2 | 9.0 | 8.4 | 8.2 | 7.7 | 6.9 | 6.2 | 6.9 | 7.5 | 8.3 | 8.9 | 7.9 |
| WEST VIRGINIA, PARKERSBURG | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 32.5 | 34.2 | 42.8 | 53.4 | 63.8 | 71.4 | 75.4 | 73.9 | 67.3 | 56.1 | 43.8 | 35.2 | 54.2 |
| Daily mean maximum | 41.1 | 41.9 | 53.0 | 63.7 | 74.1 | 81.8 | 85.5 | 83.9 | 78.7 | 66.6 | 53.0 | 43.0 | 63.9 |
| Daily mean minimum | 24.9 | 25.2 | 33.8 | 42.8 | 52.5 | 61.0 | 64.7 | 63.3 | 57.1 | 45.0 | 35.4 | 27.7 | 44.4 |
| Highest on record | 74 | 77 | 89 | 93 | 96 | 99 | 104 | 106 | 99 | 91 | 81 | 72 | 106 |
| Lowest on record | −12 | −27 | 4 | 15 | 31 | 41 | 48 | 45 | 33 | 20 | 4 | −10 | −27 |
| Precipitation: | | | | | | | | | | | | | |
| Total inches | 3.58 | 3.13 | 3.49 | 3.19 | 3.38 | 4.00 | 4.29 | 3.51 | 2.76 | 2.48 | 2.57 | 3.03 | 39.41 |
| Days with 0.01 inch or more | 15 | 13 | 14 | 13 | 12 | 13 | 12 | 10 | 9 | 9 | 11 | 13 | 144 |
| Total snowfall, inches | 6.5 | 6.3 | 3.9 | 0.9 | (1) | 0 | 0 | 0 | 0 | 0.1 | 1.1 | 4.3 | 23.1 |
| Percentage of possible sunshine | 29 | 37 | 42 | 48 | 54 | 58 | 62 | 57 | 59 | 51 | 35 | 27 | 47 |
| Number of clear days | 6 | 6 | 9 | 10 | 11 | 11 | 13 | 12 | 13 | 13 | 7 | 6 | 117 |
| Hourly wind velocity, miles | 6.5 | 7.0 | 7.2 | 6.7 | 5.2 | 4.6 | 4.3 | 4.1 | 4.2 | 4.8 | 5.9 | 6.1 | 5.6 |
| WISCONSIN, GREEN BAY | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 15.7 | 17.4 | 28.6 | 43.2 | 54.9 | 64.9 | 70.0 | 67.7 | 60.4 | 48.5 | 34.0 | 22.3 | 44.0 |
| Daily mean maximum | 23.3 | 25.2 | 36.9 | 51.9 | 64.3 | 72.6 | 80.1 | 77.2 | 69.8 | 56.9 | 41.0 | 28.6 | 52.3 |
| Daily mean minimum | 7.8 | 9.2 | 21.1 | 34.4 | 45.0 | 55.4 | 60.1 | 58.3 | 51.5 | 40.4 | 27.8 | 15.5 | 35.5 |
| Highest on record | 51 | 60 | 82 | 85 | 91 | 100 | 101 | 95 | 95 | 84 | 71 | 54 | 101 |
| Lowest on record | −36 | −33 | −23 | 11 | 22 | 34 | 43 | 38 | 25 | 8 | −12 | −21 | −36 |
| Precipitation: | | | | | | | | | | | | | |
| Total inches | 1.54 | 1.56 | 2.04 | 2.65 | 3.52 | 3.70 | 3.46 | 3.18 | 3.52 | 2.54 | 2.16 | 1.71 | 31.58 |
| Days with 0.01 inch or more | 10 | 9 | 10 | 11 | 12 | 11 | 11 | 9 | 10 | 9 | 9 | 10 | 121 |
| Total snowfall, inches | 12.5 | 11.6 | 9.3 | 3.3 | 0.2 | 0 | 0 | 0 | 0 | 0.8 | 5.6 | 9.6 | 52.9 |
| Percentage of possible sunshine | 47 | 53 | 58 | 59 | 61 | 67 | 71 | 68 | 60 | 53 | 41 | 41 | 57 |
| Number of clear days | 7 | 7 | 7 | 7 | 7 | 6 | 8 | 8 | 8 | 7 | 6 | 6 | 84 |
| Hourly wind velocity, miles | 9.5 | 9.8 | 10.2 | 10.5 | 9.8 | 8.4 | 8.0 | 7.9 | 8.8 | 9.3 | 9.9 | 9.7 | 9.3 |
| WYOMING, LANDER | | | | | | | | | | | | | |
| Temperature: | | | | | | | | | | | | | |
| Monthly mean | 18.3 | 22.5 | 32.4 | 42.4 | 51.2 | 60.5 | 67.4 | 65.5 | 55.7 | 43.5 | 30.3 | 20.4 | 42.5 |
| Daily mean maximum | 32.0 | 35.5 | 44.3 | 55.1 | 64.4 | 75.6 | 83.5 | 82.1 | 71.5 | 58.4 | 44.1 | 32.0 | 56.6 |
| Daily mean minimum | 5.4 | 9.2 | 19.1 | 29.4 | 38.0 | 45.4 | 51.4 | 49.3 | 40.1 | 29.6 | 17.5 | 6.6 | 28.4 |
| Highest on record | 64 | 64 | 71 | 82 | 88 | 96 | 100 | 96 | 90 | 83 | 72 | 62 | 100 |
| Lowest on record | −39 | −35 | −24 | −3 | 13 | 26 | 32 | 23 | 7 | −14 | −31 | −40 | −40 |
| Precipitation: | | | | | | | | | | | | | |
| Total inches | 0.56 | 0.63 | 1.19 | 2.06 | 2.26 | 1.15 | 0.69 | 0.53 | 0.92 | 1.36 | 0.60 | 0.68 | 12.63 |
| Days with 0.01 inch or more | 4 | 5 | 7 | 8 | 9 | 6 | 6 | 6 | 5 | 6 | 4 | 4 | 70 |
| Total snowfall, inches | 5.1 | 8.6 | 12.3 | 12.9 | 4.4 | 0.4 | 0 | 0 | 1.9 | 9.1 | 6.8 | 8.1 | 69.6 |
| Percentage of possible sunshine | 66 | 70 | 72 | 66 | 64 | 74 | 74 | 74 | 70 | 65 | 58 | 62 | 68 |
| Number of clear days | 12 | 11 | 10 | 9 | 9 | 12 | 13 | 13 | 14 | 13 | 11 | 13 | 140 |
| Hourly wind velocity, miles | 3.9 | 3.9 | 5.0 | 5.5 | 5.5 | 5.1 | 4.6 | 4.4 | 4.4 | 3.8 | 3.7 | 3.4 | 4.4 |

[1] Trace.

Source: The Weather Bureau, Department of Agriculture.

# 8. ARMY, NAVY, CIVIL SERVICE, PENSIONS, VETERANS' BUREAU ACTIVITIES, ELECTIONS, ETC.

## No. 149.—ARMY OF THE UNITED STATES: STRENGTH OF COMPONENT PARTS

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

| June 30— | Grand total | Regular Army [1] | | | National Guard [2] | | | Reserve forces [3] | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Total | Officers | Enlisted men | Total | Officers | Enlisted men | Total | Officers | Enlisted men |
| 1890 | 136, 624 | 27, 089 | 2, 168 | 24, 921 | 109, 535 | 8, 555 | 100, 980 | | | |
| 1895 | 140, 051 | 27, 172 | 2, 154 | 25, 018 | 112, 879 | 9, 227 | 103, 652 | | | |
| 1900 | 223, 366 | 68, 155 | 2, 486 | 65, 669 | 122, 213 | 8, 246 | 113, 967 | [4] 32, 998 | [4] 1, 531 | [4] 31, 467 |
| 1901 | 200, 696 | 81, 586 | 2, 940 | 78, 646 | 115, 749 | 8, 751 | 106, 998 | [4] 3, 361 | [4] 350 | [4] 3, 011 |
| 1902 | 185, 805 | 75, 584 | 3, 731 | 71, 853 | 110, 221 | ([5]) | ([5]) | | | |
| 1905 | 178, 269 | 66, 956 | 3, 934 | 63, 022 | 111, 313 | 8, 680 | 102, 633 | | | |
| 1908 | 187, 369 | 76, 428 | 3, 966 | 72, 462 | 110, 941 | 8, 583 | 102, 358 | | | |
| 1909 | 203, 385 | 84, 459 | 4, 208 | 80, 251 | 118, 926 | 8, 975 | 109, 951 | | | |
| 1910 | 200, 378 | 80, 718 | 4, 439 | 76, 279 | 119, 660 | 9, 155 | 110, 505 | | | |
| 1912 | 213, 313 | 91, 461 | 4, 650 | 86, 811 | 121, 852 | 9, 142 | 112, 710 | | | |
| 1914 | 225, 819 | 97, 760 | 4, 883 | 92, 877 | 128, 043 | 8, 792 | 119, 251 | [6] 16 | | [6] 16 |
| 1915 | 235, 410 | 105, 993 | 4, 798 | 101, 195 | 129, 398 | 8, 705 | 120, 693 | [6] 19 | | [6] 19 |
| 1916 | 244, 483 | 107, 641 | 5, 025 | 102, 616 | 132, 194 | 8, 589 | 123, 605 | [6] 4, 648 | | [6] 4, 648 |
| 1917 | 629, 863 | 250, 357 | 6, 332 | 244, 025 | [7] 314, 581 | [8] 11, 000 | 303, 581 | 64, 925 | [9] 21, 543 | [10] 43, 382 |
| 1918 | 2, 246, 103 | [11] 741, 084 | [11] 10, 518 | [11] 730, 566 | [7] 445, 678 | [8] 12, 000 | [8] 433, 678 | 1, 059, 341 | [12] 135, 380 | [13] 923, 961 |
| 1918 (Nov. 11) | 3, 673, 888 | [14] 3, 673, 888 | [14] 188, 434 | [14] 3, 485, 454 | | | | | | |
| 1919 | 931, 422 | 836, 882 | [15] 78, 003 | 758, 879 | 37, 210 | 1, 198 | 36, 012 | 57, 330 | [9] 45, 573 | [6] 11, 757 |
| 1920 | 363, 540 | 200, 367 | [15] 15, 519 | 184, 848 | 56, 090 | 2, 073 | 54, 017 | 107, 083 | [9] 68, 232 | [6] 38, 851 |
| 1921 | 407, 920 | 227, 374 | [15] 14, 124 | 213, 250 | 113, 640 | 5, 843 | 107, 797 | 66, 906 | [9] 66, 905 | [16] 1 |
| 1922 | 373, 597 | 146, 069 | [15] 14, 075 | 131, 994 | 159, 658 | 8, 744 | 150, 914 | 67, 870 | [9] 67, 390 | [16] 480 |
| 1923 | 370, 042 | 130, 964 | [15] 12, 682 | 118, 282 | 160, 598 | 9, 675 | 150, 923 | 78, 480 | [9] 76, 923 | [16] 1, 557 |
| 1924 | 397, 794 | 140, 644 | [15] 12, 501 | 128, 143 | 177, 428 | [17] 10, 996 | 166, 432 | 79, 722 | [9] 76, 322 | [16] 3, 400 |
| 1925 | 406, 162 | 134, 624 | [15] 12, 909 | 121, 715 | 177, 525 | [17] 11, 595 | 165, 930 | 94, 013 | [9] 88, 898 | [16] 5, 115 |
| 1926 | 410, 902 | 133, 033 | [15] 13, 105 | 119, 928 | 174, 969 | [17] 11, 435 | 163, 534 | 102, 900 | [9] 97, 125 | [16] 5, 775 |
| 1927 | 421, 519 | 133, 079 | [15] 13, 175 | 119, 904 | 181, 142 | [17] 12, 192 | 168, 950 | 107, 298 | [9] 101, 563 | [16] 5, 735 |
| 1928 | 426, 075 | 134, 331 | [15] 13, 174 | 121, 157 | 181, 221 | [17] 12, 428 | 168, 793 | 110, 523 | [9] 105, 059 | [16] 5, 464 |
| 1929 | 421, 466 | 137, 360 | [15] 13, 168 | 124, 192 | 176, 988 | [17] 12, 535 | 164, 453 | 107, 118 | [9] 101, 926 | [16] 5, 192 |
| 1930 | 426, 825 | 137, 472 | [15] 13, 195 | 124, 277 | 182, 715 | [17] 12, 930 | 169, 785 | 106, 638 | [9] 101, 917 | [16] 4, 721 |

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

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

[3] Figures for 1900 and 1901 are "U. S. Volunteers of the Philippine Insurrection period; for other years Regular Army Reserve, Officers' Reserve Corps, Enlisted Reserve Corps, and the "National Army" of the World War period, as noted.

[4] U. S. Volunteers.

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

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

[7] Includes National Guard personnel in Federal service.

[8] Estimate.

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

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

[11] Subject to revision.

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

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

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

[15] Beginning with 1919, figures for commissioned officers include warrant officers in the following numbers: 1919, 37; 1920, 68; 1921, 1,159; 1922, 1,151; 1923, 1,085; 1924, 1,063; 1925, 1,028; 1926, 1,325; 1927, 1,262; 1928, 1,208; 1929, 1,138; 1930, 1,089.

[16] Enlisted Reserve Corps.

[17] Beginning with 1924, figures for commissioned officers include warrant officers in the following numbers: 1924, 87; 1925, 160; 1926, 162; 1927, 182; 1928, 184; 1929, 188; 1930, 198.

Source: Reports of the War Department.

## No. 150.—REGULAR ARMY: Actual Strength by Arms or Services

| Arm or service | June 30, 1925 | | | June 30, 1930 | | |
|---|---|---|---|---|---|---|
| | Total | Officers | Enlisted men | Total | Officers | Enlisted men |
| **Grand total**[1] | **134, 830** | **13, 070** | **121, 760** | **137, 645** | **13, 344** | **124, 301** |
| General officers of the line | 67 | 67 | ---------- | 67 | 67 | ---------- |
| General Staff Corps | 218 | 218 | ---------- | 213 | 213 | ---------- |
| Adjutant General's Department | 94 | 94 | ---------- | 91 | 91 | ---------- |
| Inspector General's Department | 39 | 39 | ---------- | 41 | 41 | ---------- |
| Judge Advocate General's Department | 82 | 82 | ---------- | 95 | 95 | ---------- |
| Quartermaster Corps | 8, 564 | 724 | 7, 840 | 8, 242 | 706 | 7, 536 |
| Military storekeeper | 1 | 1 | ---------- | ---------- | ---------- | ---------- |
| Medical Department | 7, 764 | 1, 182 | 6, 582 | 7, 619 | 1, 202 | 6, 417 |
| Finance Department | 514 | 113 | 401 | 520 | 120 | 400 |
| Corps of Engineers | 5, 098 | 385 | 4, 713 | 4, 866 | 401 | 4, 465 |
| Ordnance Department | 2, 522 | 251 | 2, 271 | 2, 527 | 277 | 2, 250 |
| Signal Corps | 2, 480 | 201 | 2, 279 | 2, 833 | 208 | 2, 625 |
| Chemical Warfare Service | 500 | 76 | 424 | 491 | 78 | 413 |
| Bureau of Insular Affairs | 3 | 3 | ---------- | 3 | 3 | ---------- |
| Chaplains | 123 | 123 | ---------- | 120 | 120 | ---------- |
| Professors, U. S. Military Academy | 7 | 7 | ---------- | 8 | 8 | ---------- |
| Cavalry | 9, 357 | 622 | 8, 735 | 8, 403 | 609 | 7, 794 |
| Field Artillery | 15, 933 | 961 | 14, 972 | 15, 536 | 903 | 14, 633 |
| Coast Artillery Corps | 12, 408 | 720 | 11, 688 | 12, 979 | 655 | 12, 324 |
| Infantry | 43, 314 | 2, 457 | 40, 857 | 43, 562 | 2, 303 | 41, 259 |
| Air Corps | 9, 658 | 833 | 8, 825 | 13, 305 | 1, 271 | 12, 034 |
| Detached list | 8, 115 | 2, 572 | 5, 543 | 8, 300 | 2, 653 | 5, 647 |
| Retired on active duty | 188 | 143 | 45 | 160 | 136 | 24 |
| Total, less Philippine Scouts | 127, 099 | 11, 924 | 115, 175 | 129, 981 | 12, 160 | 117, 821 |
| Philippine Scouts | 6, 701 | [2] 116 | 6, 585 | 6, 575 | [2] 95 | 6, 480 |
| Warrant officers | 1, 030 | [3] 1, 030 | ---------- | 1, 089 | 1, 089 | ---------- |

[1] Including retired on active duty.
[2] Includes 17 retired on active duty for 1925 and 13 for 1930.
[3] Includes 2 retired on active duty.

## No. 151.—NATIONAL GUARD:[1] Organized Strength, June 30

| State or Territory | 1922 | | 1930 | | State or Territory | 1922 | | 1930 | |
|---|---|---|---|---|---|---|---|---|---|
| | Officers | Enlisted men | Officers[2] | Enlisted men | | Officers | Enlisted men | Officers[2] | Enlisted men |
| **Total** | **8, 744** | **150, 914** | **12, 930** | **169, 785** | Montana | 20 | 419 | 73 | 1, 049 |
| Alabama | 152 | 2, 455 | 203 | 2, 444 | Nebraska | 65 | 1, 203 | 113 | 1, 556 |
| Arizona | 30 | 526 | 66 | 1, 072 | Nevada | (3) | (3) | 6 | 109 |
| Arkansas | 92 | 1, 607 | 146 | 2, 025 | New Hampshire | 63 | 1, 082 | 75 | 975 |
| California | 164 | 3, 349 | 421 | 5, 863 | New Jersey | 213 | 4, 009 | 347 | 4, 314 |
| Colorado | 91 | 1, 305 | 138 | 1, 646 | New Mexico | 45 | 670 | 74 | 901 |
| Connecticut | 149 | 2, 913 | 304 | 3, 886 | New York | 1, 142 | 20, 474 | 1, 360 | 19, 754 |
| Delaware | 50 | 710 | 53 | 757 | North Carolina | 114 | 2, 213 | 248 | 3, 087 |
| District of Columbia | 34 | 456 | 64 | 921 | North Dakota | 46 | 1, 102 | 78 | 1, 071 |
| Florida | 94 | 1, 654 | 174 | 2, 266 | Ohio | 513 | 8, 118 | 611 | 7, 783 |
| Georgia | 129 | 2, 391 | 247 | 3, 362 | Oklahoma | 159 | 3, 785 | 409 | 4, 610 |
| Hawaii | 62 | 1, 203 | 102 | 1, 547 | Oregon | 118 | 2, 239 | 205 | 2, 849 |
| Idaho | 57 | 896 | 102 | 1, 161 | Pennsylvania | 750 | 11, 864 | 835 | 10, 674 |
| Illinois | 355 | 6, 606 | 637 | 9, 306 | Porto Rico | 67 | 1, 465 | 88 | 1, 421 |
| Indiana | 290 | 4, 632 | 351 | 4, 320 | Rhode Island | 75 | 1, 441 | 138 | 1, 693 |
| Iowa | 195 | 3, 411 | 261 | 3, 265 | South Carolina | 95 | 1, 781 | 129 | 1, 987 |
| Kansas | 172 | 2, 536 | 255 | 2, 864 | South Dakota | 57 | 904 | 103 | 1, 231 |
| Kentucky | 110 | 2, 327 | 214 | 2, 568 | Tennessee | 55 | 776 | 192 | 2, 286 |
| Louisiana | 79 | 1, 440 | 127 | 1, 838 | Texas | 326 | 5, 581 | 595 | 7, 329 |
| Maine | 114 | 2, 060 | 169 | 2, 179 | Utah | 46 | 710 | 121 | 1, 262 |
| Maryland | 163 | 2, 415 | 243 | 2, 991 | Vermont | 72 | 1, 135 | 83 | 1, 107 |
| Massachusetts | 483 | 7, 850 | 652 | 8, 999 | Virginia | 192 | 3, 258 | 262 | 3, 523 |
| Michigan | 227 | 3, 735 | 331 | 4, 284 | Washington | 148 | 2, 364 | 215 | 2, 463 |
| Minnesota | 278 | 4, 769 | 357 | 4, 599 | West Virginia | 44 | 1, 019 | 123 | 1, 862 |
| Mississippi | 63 | 1, 352 | 122 | 1, 521 | Wisconsin | 430 | 6, 470 | 349 | 4, 511 |
| Missouri | 227 | 3, 794 | 313 | 4, 123 | Wyoming | 29 | 440 | 46 | 571 |

[1] "National Guard" by act of June 3, 1916.
[2] Includes 198 warrant officers.
[3] Did not accept allotment.

Source of Tables 150 and 151: War Department.

## No. 152.—NAVY, MARINE CORPS, AND THE NAVAL RESERVE: ORGANIZED STRENGTH, JUNE 30

| Year | Navy | | Naval Reserve [1] | | Marine Corps | | Marine Corps Reserve | |
|---|---|---|---|---|---|---|---|---|
| | Officers | Enlisted men | Officers | Enlisted men | Officers | Enlisted men | Officers | Enlisted men |
| 1903 | 2,009 | 27,245 | 435 | 4,901 | 195 | 6,091 | | |
| 1905 | 2,252 | 30,804 | 465 | 4,475 | 273 | 6,932 | | |
| 1907 | 2,552 | 33,027 | 504 | 5,225 | 279 | 8,038 | | |
| 1909 | 2,823 | 44,129 | 525 | 5,639 | 334 | 9,348 | | |
| 1910 | 2,921 | 45,076 | 540 | 5,961 | 334 | 9,152 | | |
| 1911 | 3,099 | 47,612 | 602 | 6,592 | 330 | 9,454 | | |
| 1912 | 3,114 | 47,515 | 615 | 7,185 | 319 | 9,567 | | |
| 1913 | 3,505 | 48,068 | 615 | 7,446 | 330 | 9,757 | | |
| 1914 | 3,711 | 52,667 | 596 | 7,132 | 341 | 9,888 | | |
| 1915 | 3,780 | 52,561 | 606 | 7,706 | 344 | 9,968 | | |
| 1916 | 4,184 | 54,234 | 638 | 9,170 | 646 | 14,981 | | |
| 1917 | 4,253 | 100,539 | [2] 4,166 | 46,070 | 500 | 24,772 | 373 | 4,073 |
| 1918 | 7,974 | 208,671 | [2] 15,486 | 217,136 | 1,283 | 45,348 | 210 | 5,188 |
| 1919 | 10,488 | 169,575 | [2] 32,137 | 80,705 | 1,997 | 43,921 | 725 | 6,145 |
| 1920 | 9,171 | 107,601 | [2] 28,482 | 1,349 | 1,106 | 16,061 | 564 | 4,750 |
| 1921 | 8,625 | 119,205 | [2] 19,734 | ([3]) | 1,087 | 21,903 | 545 | 4,180 |
| 1922 | 7,831 | 88,580 | [2] 5,340 | [4] 13,400 | 1,142 | 20,098 | 446 | 1,110 |
| 1923 | 7,873 | 82,355 | 4,222 | 16,098 | 1,140 | 18,533 | 136 | 443 |
| 1924 | 8,126 | 87,327 | 3,975 | 21,015 | 1,157 | 19,176 | 137 | 501 |
| 1925 | 8,389 | 84,289 | 3,818 | 24,457 | 1,168 | 18,310 | 150 | 483 |
| 1926 | 8,574 | 82,161 | 3,736 | 25,654 | 1,178 | 17,956 | 250 | 2,647 |
| 1927 | 8,904 | 83,566 | 3,771 | 26,293 | 1,200 | 18,000 | 378 | 5,685 |
| 1928 | 8,856 | 84,276 | 4,091 | 27,072 | 1,198 | 17,822 | 413 | 8,366 |
| 1929 | 8,905 | 85,284 | 6,078 | 28,821 | 1,182 | 17,615 | 445 | 9,119 |
| 1930 | 8,985 | 84,938 | 7,002 | 31,777 | 1,212 | 18,172 | 488 | 10,265 |

[1] Figures prior to 1917 relate to the Naval Militia.
[2] Enrolled.
[3] No figures available.
[4] Approximate.

Source: Navy Department.

## No. 153.—VESSELS OF THE U. S. NAVY FIT FOR SERVICE (INCLUDING THOSE UNDER REPAIR): NUMBER AND DISPLACEMENT, JUNE 30

| June 30— | Total | | Fighting ships | | Nonfighting ships | |
|---|---|---|---|---|---|---|
| | Number | Displacement | Number | Displacement | Number | Displacement |
| | | *Tons* | | *Tons* | | *Tons* |
| 1906 | 276 | 692,592 | 200 | 518,115 | 76 | 174,477 |
| 1910 | 308 | 1,075,407 | 220 | 828,695 | 88 | 246,712 |
| 1915 | 343 | 1,352,135 | 230 | 913,334 | 113 | 438,801 |
| 1920 | 795 | 2,111,457 | 618 | 1,369,880 | 177 | 741,577 |
| 1923 | 774 | 2,353,660 | 585 | 1,333,065 | 189 | 1,020,595 |
| 1924 | 753 | 2,258,843 | 565 | 1,253,182 | 188 | 1,005,661 |
| 1925 | 754 | 2,274,376 | 567 | 1,269,791 | 187 | 1,004,585 |
| 1926 | 734 | 2,247,955 | 557 | 1,273,550 | 177 | 974,405 |
| 1927 | 734 | 2,225,348 | 556 | 1,264,313 | 178 | 961,035 |
| 1928 | 735 | 2,310,481 | 561 | 1,331,043 | 174 | 979,438 |
| 1929 | 733 | 2,321,946 | 559 | 1,342,508 | 174 | 979,438 |
| 1930 | 685 | 2,228,617 | 551 | 1,305,744 | 134 | 922,873 |

Source: Navy Department.

## No. 154.—VESSELS IN THE NAVY: NUMBER AND DISPLACEMENT, BY CLASSES, DECEMBER 31, 1930

NOTE.—The displacements given do not include the displacements of vessels authorized but for which designs are not yet approved. Displacements of combatant vessels are given as standard displacements and for all other vessels load displacements. Standard displacements are displacements arrived at in accordance with the terms of the London Treaty for the Limitation and Reduction of Naval Armament

| Class and type | Total | | Fit for service, including those under repair | | | | Under construction | | Authorized but not yet placed | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | In commission | | Out of commission | | | | | |
| | Number | Displacement | Number | Displacement | Number | Displacement | Number | Displacement | Number | Displacement |
| | | *Tons* | | *Tons* | | *Tons* | | *Tons* | | *Tons* |
| **Grand total, all types** | 638 | 2,156,857 | 391 | 1,480,420 | 211 | 571,087 | 11 | 105,350 | 25 | ------ |
| **Battleships, first line** | 18 | 523,400 | 18 | 523,400 | ------ | ------ | ------ | ------ | ------ | ------ |
| **Cruiser type, total** | 42 | 342,393 | 22 | 233,128 | 1 | 5,465 | 10 | 103,800 | 9 | ------ |
| Cruisers, second line | 3 | 33,649 | 3 | 33,649 | ------ | ------ | ------ | ------ | ------ | ------ |
| Light cruisers, first line | 33 | 210,500 | 15 | 120,500 | ------ | ------ | 9 | 90,000 | 9 | (1) |
| Light cruisers, second line | 2 | 8,158 | 1 | 2,693 | 1 | 5,465 | ------ | ------ | ------ | ------ |
| Aircraft carriers, first line | 4 | 90,086 | 3 | [2] 76,286 | ------ | ------ | 1 | 13,800 | ------ | ------ |
| **Destroyer type, total** | 230 | 216,486 | 100 | 102,937 | 118 | 113,549 | ------ | ------ | 12 | ------ |
| Destroyers, first line | 210 | 202,678 | 100 | 102,937 | 98 | 99,741 | ------ | ------ | 12 | (3) |
| Destroyers, second line | 20 | 13,808 | ------ | ------ | 20 | 13,808 | ------ | ------ | ------ | ------ |
| **Mine vessel type, total** | 53 | 59,498 | 36 | 38,126 | 17 | 21,372 | ------ | ------ | ------ | ------ |
| Mine layers, second line | 4 | 16,050 | 2 | 8,400 | 2 | 7,650 | ------ | ------ | ------ | ------ |
| Light mine layers | 12 | 12,368 | 6 | 6,206 | 6 | 6,162 | ------ | ------ | ------ | ------ |
| Mine sweepers | 37 | 31,080 | 28 | 23,520 | 9 | 7,560 | ------ | ------ | ------ | ------ |
| **Submarines, total** | 94 | 71,970 | 81 | 65,930 | 9 | 4,490 | 1 | 1,550 | 3 | ------ |
| Submarines, first line | 85 | 56,570 | 75 | [4] 52,080 | 9 | 4,490 | ------ | ------ | 1 | (3) |
| Fleet submarines, first line | 3 | 5,730 | 3 | 5,730 | ------ | ------ | ------ | ------ | ------ | ------ |
| Fleet submarines, mine-laying type | 1 | 2,660 | 1 | 2,660 | ------ | ------ | ------ | ------ | ------ | ------ |
| Fleet submarines, cruiser type | 5 | 7,010 | 2 | 5,460 | ------ | ------ | 1 | 1,550 | 2 | (5) |
| **Patrol vessels, total** | 67 | 27,285 | 51 | 20,715 | 16 | 6,570 | ------ | ------ | ------ | ------ |
| Eagles | 25 | 10,750 | 16 | 6,880 | 9 | 3,870 | ------ | ------ | ------ | ------ |
| Submarine chasers | 25 | 1,875 | 19 | 1,425 | 6 | 450 | ------ | ------ | ------ | ------ |
| Gunboats | 5 | 6,120 | 5 | 6,120 | ------ | ------ | ------ | ------ | ------ | ------ |
| River gunboats | 8 | 2,830 | 8 | 2,830 | ------ | ------ | ------ | ------ | ------ | ------ |
| Converted yachts | 4 | 5,710 | 3 | 3,460 | 1 | 2,250 | ------ | ------ | ------ | ------ |
| **Auxiliaries, total** | 105 | 806,850 | 68 | 450,220 | 36 | 356,630 | ------ | ------ | 1 | ------ |
| Destroyer tenders | 8 | 82,700 | 6 | 60,950 | 2 | 21,750 | ------ | ------ | ------ | ------ |
| Submarine tenders | 7 | 58,070 | 6 | 49,500 | 1 | 8,570 | ------ | ------ | ------ | ------ |
| Aircraft tenders | 2 | 30,750 | 2 | 30,750 | ------ | ------ | ------ | ------ | ------ | ------ |
| Repair ships | 3 | 26,820 | 2 | 18,720 | 1 | 8,100 | ------ | ------ | ------ | ------ |
| Store ships | 5 | 60,560 | 2 | 21,100 | 3 | 39,460 | ------ | ------ | ------ | ------ |
| Colliers | 4 | 76,890 | ------ | ------ | 4 | 76,890 | ------ | ------ | ------ | ------ |
| Oilers | 19 | 275,350 | 10 | 135,800 | 9 | 139,550 | ------ | ------ | ------ | ------ |
| Ammunition ships | 2 | 21,200 | 1 | 10,600 | 1 | 10,600 | ------ | ------ | ------ | ------ |
| Cargo ships | 6 | 59,680 | 3 | 26,230 | 3 | 33,450 | ------ | ------ | ------ | ------ |
| Transports | 3 | 20,700 | 2 | 20,700 | ------ | ------ | ------ | ------ | 1 | (3) |
| Hospital ships | 2 | 19,250 | 1 | 9,800 | 1 | 9,450 | ------ | ------ | ------ | ------ |
| Ocean-going tugs | 34 | 30,590 | 23 | 21,780 | 11 | 8,810 | ------ | ------ | ------ | ------ |
| Submarine rescue vessels | 6 | 7,290 | 6 | 7,290 | ------ | ------ | ------ | ------ | ------ | ------ |
| Miscellaneous | 4 | 37,000 | 4 | 37,000 | ------ | ------ | ------ | ------ | ------ | ------ |
| **Unclassified** | 29 | 108,975 | 15 | 45,964 | 14 | 63,011 | ------ | ------ | ------ | ------ |

[1] Design approved for 1 but contract not placed. Designs not approved for 3. Designs not approved for 5 and no funds appropriated.
[2] Does not include weight allowance under terms of the Washington Treaty for providing means against air and submarine attack.
[3] Designs not approved and no funds appropriated.
[4] Includes S-4 which is in commission as a special experimental vessel without propulsive machinery. Would require extensive work before being available for service.
[5] Designs not approved.

Source: Navy Department.

## No. 155.—AMERICAN NATIONAL RED CROSS: Expenditures of the National Organization, Years Ended June 30

Note.—**All figures in thousands of dollars.** Data cover the expenditures and budget of the national organization only and do not include chapter budgets. The total expenditures for 1921 were $24,493,000; 1922, $12,476,000; 1923, $9,738,000; 1924, $16,497,000; 1925, $5,837,000.

| | 1924–1929, total | 1926 | 1927 | 1928 | 1929 | 1930 | Estimated 1931 |
|---|---|---|---|---|---|---|---|
| Total | 72,006 | 7,382 | 11,360 | 19,866 | 11,064 | 4,255 | 19,423 |
| **Domestic operations:** | | | | | | | |
| Service to disabled veterans | 7,816 | 1,641 | 1,161 | 862 | 738 | 883 | 821 |
| Service to men of the Regular Army and Navy | 1,851 | 309 | 308 | 307 | 308 | 300 | 400 |
| Disaster relief | 35,232 | 3,643 | 7,961 | 16,692 | 4,864 | 1,208 | 16,000 |
| Enrolled Nurses' Reserve | 272 | 47 | 45 | 46 | 44 | 41 | 40 |
| Public health nursing | 1,239 | 216 | 211 | 161 | 154 | 187 | 194 |
| Home hygiene and care of the sick | 395 | 51 | 48 | 86 | 88 | 77 | 83 |
| Nutrition | 393 | 64 | 54 | 64 | 71 | 48 | 53 |
| First aid and life saving | 1,538 | 251 | 239 | 297 | 301 | 274 | 308 |
| Junior Red Cross | 1,325 | 212 | 188 | 237 | 238 | 260 | 260 |
| Other domestic operations | 1,678 | 264 | 236 | 299 | 293 | 202 | 209 |
| **Insular and foreign operations:** | | | | | | | |
| Relief in foreign disasters | 16,122 | 53 | 257 | 213 | 3,343 | 134 | 400 |
| League of Red Cross Societies | 1,133 | 180 | 193 | 211 | 208 | 208 | 250 |
| Junior Red Cross foreign projects | 388 | 74 | 69 | 31 | 29 | 29 | 24 |
| Assistance to insular chapters | 839 | 50 | 76 | 64 | 66 | 85 | 53 |
| Other insular and foreign work | | 55 | 48 | 29 | 40 | 23 | 13 |
| Supervision of service activities and general management | 1,782 | 271 | 265 | 268 | 278 | 296 | 315 |

## No. 156.—AMERICAN NATIONAL RED CROSS: Annual Roll Call, 1929–30

Note.—Total continental United States adult membership (including Alaska) and per cent of total population in previous years: 1918–19, 19,696,773 (18.62 per cent); 1919–20, 9,171,513 (8.67 per cent); 1920–21, 5,836,353 (5.52 per cent); 1921–22, 3,763,111 (3.56 per cent); 1922–23, 3,330,089 (3.15 per cent); 1923–24, 3,048,586 (2.88 per cent); 1924–25, 3,033,093 (2.87 per cent); 1925–26, 2,915,308 (2.76 per cent); 1926–27, 2,995,846 (2.5 per cent); 1927–28, 3,975,155 (3.4 per cent); 1928–29, 4,019,316 (3.4 per cent)

| State or Territory | Adult membership | Population, July 1, 1929 [1] | Per cent of membership to population [2] |
|---|---|---|---|
| Grand total | 4,130,966 | | |
| Continental U. S.[3] | 4,005,513 | 121,585,397 | 3.3 |
| Alabama | 23,798 | 2,624,438 | .9 |
| Alaska | 3,595 | 58,968 | 6.1 |
| Arizona | 12,188 | 428,154 | 2.8 |
| Arkansas | 37,260 | 1,846,999 | 2.0 |
| California | 269,653 | 5,512,588 | 4.9 |
| Colorado | 29,698 | 1,028,755 | 2.9 |
| Connecticut | 93,874 | 1,590,347 | 5.9 |
| Delaware | 8,010 | 237,255 | 3.4 |
| Dist. of Col | 27,529 | 483,262 | 5.7 |
| Florida | 39,587 | 1,431,645 | 2.8 |
| Georgia | 21,393 | 2,907,579 | .7 |
| Idaho | 13,043 | 444,069 | 2.9 |
| Illinois | 152,758 | 7,546,847 | 2.0 |
| Indiana | 111,870 | 3,215,959 | 3.5 |
| Iowa | 94,511 | 2,466,043 | 3.8 |
| Kansas | 56,629 | 1,872,823 | 3.0 |
| Kentucky | 48,178 | 2,600,105 | 1.9 |
| Louisiana | 46,886 | 2,079,417 | 2.3 |
| Maine | 36,621 | 795,272 | 4.6 |
| Maryland | 52,183 | 1,618,220 | 3.2 |
| Massachusetts | 199,848 | 4,220,547 | 4.7 |
| Michigan | 214,612 | 4,756,429 | 4.5 |
| Minnesota | 102,663 | 2,551,016 | 4.0 |
| Mississippi | 30,582 | 1,993,782 | 1.5 |
| Missouri | 106,840 | 3,612,880 | 3.0 |
| Montana | 27,614 | 538,432 | 5.1 |
| Nebraska | 38,394 | 1,371,992 | 2.8 |
| Nevada | 3,928 | 90,059 | 4.4 |
| New Hampshire | 29,422 | 463,667 | 6.3 |
| New Jersey | 199,124 | 3,976,546 | 5.0 |
| New Mexico | 9,298 | 418,710 | 2.2 |
| New York | 453,422 | 12,426,882 | 3.6 |
| North Carolina | 36,942 | 3,125,556 | 1.2 |
| North Dakota | 29,652 | 678,358 | 4.4 |
| Ohio | 325,747 | 6,581,772 | 4.9 |
| Oklahoma | 38,329 | 2,369,130 | 1.6 |
| Oregon | 46,342 | 941,317 | 4.9 |
| Pennsylvania | 459,049 | 9,564,666 | 4.8 |
| Rhode Island | 34,394 | 681,416 | 5.0 |
| South Carolina | 16,121 | 1,734,738 | .9 |
| South Dakota | 16,166 | 688,729 | 2.3 |
| Tennessee | 33,894 | 2,596,165 | 1.3 |
| Texas | 106,942 | 5,739,728 | 1.9 |
| Utah | 10,341 | 503,569 | 2.1 |
| Vermont | 22,523 | 359,085 | 6.3 |
| Virginia | 61,429 | 2,413,607 | 2.5 |
| Washington | 66,037 | 1,548,266 | 4.3 |
| West Virginia | 31,047 | 1,709,777 | 1.8 |
| Wisconsin | 64,909 | 2,916,547 | 2.2 |
| Wyoming | 7,819 | 223,284 | 3.5 |
| At large | 2,819 | | |
| Insular territories and possessions | 125,453 | | |

[1] Population figures are estimates by the Census Bureau.
[2] Computed by Bureau of Foreign and Domestic Commerce on basis of revised estimates of population shown in the preceding column.
[3] Includes Alaska.

Source of Tables 155 and 156: The American Red Cross.

## No. 157.—WAR PENSIONERS AND DISBURSEMENTS FOR PENSIONS

NOTE.—Provision for those participating in the World War or their dependents was made by other methods (see subsequent tables) and the expenditures are not included in this table except in the case of a few individuals whose claims were based on disability or death resulting from disability of service origin prior to April 6, 1917, and after July 2, 1921, and who come under the jurisdiction of the Pension Bureau

| June 30 or year ended June 30— | Number on rolls | | | Disbursements for pensions | Maintenance and expenses | June 30 or year ended June 30— | Number on rolls | | | Disbursements for pensions | Maintenance and expenses |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Invalids | Widows, etc. | Total | In thousands of dollars | | | Invalids | Widows, etc. | Total | In thousands of dollars | |
| 1866 | 55,652 | 71,070 | 126,722 | 15,450 | 407 | 1905 | 717,761 | 280,680 | 998,441 | 141,143 | 3,722 |
| 1870 | 87,521 | 111,165 | 198,686 | 29,351 | 600 | 1906 | 701,483 | 284,488 | 985,971 | 139,000 | 3,523 |
| 1875 | 122,989 | 111,832 | 234,821 | 29,270 | 982 | 1907 | 679,937 | 287,434 | 967,371 | 138,155 | 3,309 |
| 1880 | 145,410 | 105,392 | 250,802 | 56,689 | 935 | 1908 | 658,071 | 293,616 | 951,687 | 153,093 | 2,801 |
| 1883 | 206,042 | 97,616 | 303,658 | 60,428 | 2,592 | 1909 | 632,557 | 313,637 | 946,194 | 161,974 | 2,853 |
| 1884 | 225,470 | 97,286 | 322,756 | 57,912 | 2,835 | 1910 | 602,180 | 318,903 | 921,083 | 159,974 | 2,658 |
| 1885 | 247,146 | 97,979 | 345,125 | 65,172 | 3,393 | 1911 | 570,050 | 322,048 | 892,098 | 157,325 | 2,517 |
| 1886 | 270,346 | 95,437 | 365,783 | 64,091 | 3,245 | 1912 | 538,000 | 322,294 | 860,294 | 152,986 | 2,449 |
| 1887 | 306,298 | 99,709 | 406,007 | 73,753 | 3,753 | 1913 | 503,633 | 316,567 | 820,272 | 174,172 | 2,543 |
| 1888 | 343,701 | 108,856 | 452,557 | 78,951 | 3,515 | 1914 | 470,331 | 314,908 | 785,239 | 172,418 | 2,067 |
| 1889 | 373,699 | 116,026 | 489,725 | 88,843 | 3,467 | 1915 | 437,448 | 310,699 | 748,147 | 165,518 | 1,780 |
| 1890 | 415,654 | 122,290 | 537,944 | 106,094 | 3,526 | 1916 | 403,120 | 306,452 | 709,572 | 159,155 | 1,657 |
| 1891 | 536,821 | 139,339 | 676,160 | 117,313 | 4,701 | 1917 | 369,936 | 303,175 | 673,111 | 160,895 | 1,563 |
| 1892 | 703,242 | 172,826 | 876,068 | 139,394 | 4,899 | 1918 | 340,318 | 306,582 | 646,895 | 179,835 | 1,528 |
| 1893 | 759,706 | 206,306 | 966,012 | 156,907 | 4,868 | 1919 | 313,140 | 311,287 | 624,427 | 222,159 | 1,433 |
| 1894 | 754,382 | 215,162 | 969,544 | 139,987 | 3,964 | 1920 | 285,219 | 306,971 | 592,190 | 213,295 | 1,395 |
| 1895 | 751,456 | 219,068 | 970,524 | 139,812 | 4,338 | 1921 | 267,731 | 298,322 | 566,053 | 258,721 | 1,390 |
| 1896 | 748,514 | 222,164 | 970,678 | 138,221 | 3,991 | 1922 | 256,918 | 290,098 | 547,016 | 252,808 | 1,394 |
| 1897 | 747,492 | 228,522 | 976,014 | 139,950 | 3,988 | 1923 | 253,686 | 286,070 | 539,756 | 263,013 | 1,992 |
| 1898 | 758,511 | 235,203 | 993,714 | 144,652 | 4,114 | 1924 | 248,116 | 277,423 | 525,539 | 229,995 | 1,498 |
| 1899 | 754,104 | 237,415 | 991,519 | 138,462 | 4,148 | 1925 | 244,886 | 267,651 | 512,537 | 217,151 | 1,489 |
| 1900 | 752,510 | 241,019 | 993,529 | 138,355 | 3,842 | 1926 | 246,139 | 255,584 | 501,723 | 207,844 | 1,436 |
| 1901 | 748,649 | 249,086 | 997,735 | 138,531 | 3,869 | 1927 | 246,194 | 243,748 | 489,942 | 230,153 | 1,327 |
| 1902 | 739,443 | 260,003 | 999,446 | 137,504 | 3,831 | 1928 | 259,030 | 232,164 | 491,194 | 228,966 | 1,215 |
| 1903 | 729,356 | 267,189 | 996,545 | 137,760 | 3,993 | 1929 | 259,580 | 218,335 | 477,915 | 229,890 | 1,277 |
| 1904 | 720,921 | 273,841 | 994,762 | 141,094 | 3,849 | 1930 | 256,988 | 207,269 | 464,257 | 219,204 | 1,272 |

### PENSIONERS AND PENSIONS OF THE SEVERAL WARS

| War | Total payments (thousands of dollars) 1790 to June 30, 1930 | Number on rolls June 30— | | | Amount paid (thousands of dollars), year ended June 30— | | | Value of average pension | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | 1920 | 1929 | 1930 | 1920 | 1929 | 1930 | 1920 | 1929 | 1930 |
| Total | 8,169,558 | 592,190 | 477,915 | 464,257 | 213,295 | 229,890 | 219,204 | $340 | $481 | $472 |
| War of the Revolution | 70,000 | | | | | | | | | |
| War of 1812 | 46,194 | 71 | 11 | 10 | 21 | 7 | 6 | 233 | 655 | 570 |
| Indian wars | 44,477 | 6,228 | 9,574 | 9,645 | 1,746 | 4,452 | 4,555 | 203 | 465 | 472 |
| War with Mexico | 59,468 | 2,571 | 731 | 630 | 677 | 473 | 395 | 240 | 647 | 627 |
| Civil War | 7,370,462 | 533,729 | 241,219 | 216,692 | 202,586 | 143,594 | 125,785 | 359 | 595 | 580 |
| War with Spain | 470,499 | 30,432 | 207,861 | 217,730 | 4,624 | 76,846 | 83,751 | 142 | 370 | 385 |
| Regular establishment | 91,677 | 19,031 | 18,457 | 19,491 | 3,604 | 4,503 | 4,697 | 181 | 244 | 241 |
| World War | 268 | 128 | 62 | 59 | 37 | 16 | 15 | 228 | 259 | 260 |
| Unclassified | 16,513 | | | | | | | | | |

### NUMBER RECEIVING SPECIFIED MONTHLY RATES OF PENSION JUNE 30, 1930

| | $12 | $20 | $25 | $30 | $40 | $50 | $65 | $72 | $90 | Other rates |
|---|---|---|---|---|---|---|---|---|---|---|
| Regular establishment: | | | | | | | | | | |
| Soldiers | 2,446 | 110 | 39 | 2,210 | 67 | 366 | 6 | 261 | 149 | 10,007 |
| Widows, etc | 2,611 | 364 | 161 | 299 | 54 | 71 | | | | 270 |
| Civil War: | | | | | | | | | | |
| Soldiers | 3 | 2 | 1 | 15 | 3 | 397 | 19,927 | 23,156 | 5,340 | 174 |
| Widows, etc | 295 | 1,563 | 487 | 64,062 | 94,893 | 6,046 | 3 | | 1 | 324 |
| War with Spain: | | | | | | | | | | |
| Soldiers | 163 | 37,222 | 37,222 | 45,280 | 36,825 | 27,348 | 2 | 2,105 | 73 | 571 |
| Widows, etc | 42 | 1,192 | 31 | 29,542 | 12 | 20 | | | | 80 |
| Other wars: [1] | | | | | | | | | | |
| Soldiers | 50 | 361 | 169 | 709 | 817 | 3,332 | | | | 16 |
| Widows, etc | 39 | 37 | 1 | 4,141 | 3 | 609 | | | | 1 |

[1] Not including 59 pensioners of the World War receiving from $6 to $100 per month.

Source: Bureau of Pensions, Department of the Interior.

GENERAL NOTE.—The following is a summary of the various forms of veterans' relief under the administration of the United States Veterans' Bureau.

*Compensation* is awarded for death or disability resulting from personal injuries received or diseases contracted in the military or naval service on or after April 6, 1917, and before July 2, 1921, or for an aggravation or recurrence of a preexisting disability resulting from such service. The rates of compensation range from $8 per month for a temporary disability to $200 per month for double permanent total disability. In some instances a $50 allowance for an attendant is granted in addition to other compensation.

*Yearly renewable term insurance.*—During the period of the war and until July 2, 1927, yearly renewable term insurance ranging from $500 to $10,000 was issued. All term insurance not converted into permanent United States Government life insurance before July 2, 1927, lapsed. Claims upon such policies are paid in 240 monthly installments except where there is no beneficiary named or where the beneficiary named dies before receiving all of the payments, the remainder is paid in one sum.

*Medical and hospital care.*—In addition to compensation payments, the disabled person is furnished reasonable Government medical, surgical, and hospital service and supplies, and appliances considered reasonably necessary. Hospital facilities of this bureau are also available for veterans of the Spanish American War, the Philippine Insurrection, the Boxer Rebellion, or the World War, suffering from neuropsychiatric or tubercular ailments and diseases, paralysis agitans, encephalitis lethargica or amoebic dysentery, or the loss of sight of both eyes, whether such ailments or diseases are due to military service or otherwise. The bureau is also authorized, as far as Government facilities permit, to furnish hospitalization and necessary traveling expenses to veterans of any war since 1897, without regard to the nature or origin of their disabilities. By act of June 11, 1930, retired enlisted men of the Navy and Marine Corps and transferred members of the Fleet Naval Reserve and the Fleet Marine Corps Reserve were placed on an equal footing with veterans entitled to hospitalization under previous acts.

*Vocational rehabilitation.*—Under the act of July 27, 1918, honorably discharged members of the Army, Navy, or Marine Corps who were unable to carry on in a gainful occupation successfully were provided with vocational training at Government expense, including allowances for maintenance of them and their dependents. The act also provided for the placement of rehabilitated persons in suitable occupations. Veterans who suffered a compensable disability but were not vocationally handicapped were provided with instruction, including tuition and supplies, but were not given maintenance allowance. Rehabilitation activities of the bureau ceased with the close of the fiscal year 1928.

*United States Government life insurance.*—United States Government life insurance is issued in any multiple of $500, not less than $1,000 or more than $10,000, upon the payment of premiums at a net peace-time rate, with no extra charge for administration or excess mortality due to the hazards of war. (For rates and forms of insurance see Tables 160 and 162.) The policies carry the usual provisions common to policies issued by commercial companies, such as extended insurance, paid-up insurance, cash surrenders, and loans. Dividends are also paid from excess of interest earnings and savings in mortality.

*Adjusted compensation.*—The act of May 19, 1924, authorized the payment of adjusted compensation to all veterans of the World War, excluding officers above the grade of captain in the Army or Marine Corps or similar rank in the Navy and Coast Guard. The rate of adjusted compensation for service in excess of 60 days is $1.25 and $1 per day and the amount of credit is limited to $625 and $500 for overseas and home service, respectively. Veterans entitled to not more than $50 are paid in cash and others are given a 20-year endowment insurance policy for an amount that the adjusted service credit increased by 25 per cent would purchase at the age of the veteran on the birthday nearest the date of the certificate, with interest at 4 per cent compounded annually. An amendment authorized the bureau to make loans direct to the veteran; prior to its passage loans secured by adjusted service certificates could be made only by the banks.

Under the act of June 5, 1930, applications for adjusted compensation may be filed to January 2, 1935.

*Retirement of disabled emergency officers.*—The act of May 24, 1928, provides that all emergency officers who served during the World War who have a permanent disability incurred in line of duty of 30 per cent or more shall receive retirement pay and shall be entitled to the same privileges as are now or may hereafter be provided for by law or regulations for officers of the Regular Army, Navy, or Marine Corps who have been retired for physical disability incurred in line of duty.

## No. 158.—UNITED STATES VETERANS' BUREAU: DISBURSEMENTS

[All figures in thousands of dollars]

| | Total to June 30, 1930 | Year ended June 30— | | | | |
|---|---|---|---|---|---|---|
| | | 1926 | 1927 | 1928 | 1929 | 1930 |
| **Grand total** | 5,210,485 | 436,105 | 405,348 | 421,001 | 432,743 | 452,150 |
| **Disbursements from appropriations** | 4,791,844 | 426,237 | 393,584 | 403,373 | 410,448 | 427,472 |
| Losses on war-risk insurance on American vessels, their cargoes, etc. | 35,076 | [1] *34* | | | 1 | |
| Military and naval family allowance | 282,082 | [1] *7* | [1] *87* | [1] *24* | [1] *2* | 1 |
| Military and naval insurance [2] | 1,256,081 | 136,975 | 120,964 | 120,771 | 121,349 | 122,769 |
| Military and naval compensation | 1,637,981 | 164,437 | 173,477 | 181,800 | 188,931 | 199,229 |
| Vocational rehabilitation | 644,905 | 25,841 | 2,206 | 233 | [1] *3* | [1] *20* |
| Medical and hospital services, U. S. Veterans' Bureau | 383,262 | 31,198 | 31,555 | 30,167 | 29,809 | 32,185 |
| Hospital facilities and services | 43,288 | 4,511 | 4,599 | 5,222 | 4,044 | 8,241 |
| Salaries and expenses, Veterans' Bureau | 368,792 | 42,164 | 36,354 | 37,815 | 39,932 | 41,590 |
| Soldiers' and sailors' civil relief claims | 19 | | | | | |
| Printing and binding | 941 | 136 | 127 | 134 | 128 | 150 |
| Increase of compensation | 8,699 | [1] *3* | | | | |
| Administrative expenses adjusted compensation, 1924-25 | 835 | 26 | | | | |
| Adjusted service and dependent pay | 38,361 | 5,626 | 9,960 | 10,153 | 6,453 | 3,130 |
| Adjusted service certificate fund | 91,344 | 15,355 | 14,408 | 17,098 | 19,745 | 20,131 |
| All other | 178 | 12 | 21 | 4 | 61 | 66 |
| **Disbursements from trust funds** | 418,641 | 9,868 | 11,764 | 17,628 | 22,295 | 24,678 |
| Allotment trust fund | 300,839 | [1] *14* | [1] *100* | [1] *36* | [1] *6* | 1 |
| U. S. Government life-insurance fund | 117,724 | 9,882 | 11,864 | 17,664 | 22,301 | 24,677 |
| Vocational rehabilitation gift fund | 78 | | | | | |

[1] Credit.

[2] $453,134,000 in premiums credited to this appropriation.

Source: United States Veterans' Bureau.

## No. 159.—VETERANS' INSURANCE AND COMPENSATION: DEATH AND DISABILITY AWARDS

NOTE.—See general note, p. 163

| | Total to June 30, 1930 | Period or year ended June 30— | | | | | |
|---|---|---|---|---|---|---|---|
| | | 1925 | 1926 | 1927 | 1928 | 1929 | 1930 |
| Number of awards made during period or year: | | | | | | | |
| Compensation— | | | | | | | |
| Total original awards | 577, 367 | 28, 881 | 26, 780 | 15, 429 | 14, 152 | 14, 300 | 16, 448 |
| Original death | 82, 191 | 4, 995 | 9, 175 | 2, 303 | 1, 890 | 1, 794 | 2, 447 |
| Original disability | 495, 176 | 23, 886 | 17, 605 | 13, 126 | 12, 262 | 12, 506 | 14, 001 |
| Disability change to death | 31, 197 | 3, 356 | 4, 913 | 3, 514 | 3, 370 | 2, 871 | 3, 004 |
| Term insurance— | | | | | | | |
| Total original awards | 187, 475 | 4, 104 | 4, 462 | 2, 055 | 1, 039 | 978 | 947 |
| Original death | 154, 118 | 1, 274 | 1, 370 | 752 | 532 | 372 | 349 |
| Original disability | 33, 357 | 2, 830 | 3, 092 | 1, 303 | 507 | 606 | 598 |
| Disability changed to death | 17, 815 | 1, 578 | 1, 538 | 852 | 680 | 938 | 810 |
| Converted insurance— | | | | | | | |
| Total original awards | 19, 700 | 1, 464 | 1, 850 | 1, 957 | 2, 914 | 3, 406 | 3, 507 |
| Original death | 12, 684 | 970 | 1, 014 | 1, 199 | 1, 822 | 2, 205 | 2, 237 |
| Original disability | 7, 016 | 494 | 836 | 758 | 1, 092 | 1, 201 | 1, 270 |
| Disability changed to death | 1, 602 | 149 | 173 | 190 | 218 | 264 | 344 |
| Number of awards active at end of period or year: | | | | | | | |
| Compensation | ------- | 277, 602 | 305, 177 | 326, 450 | 344, 098 | 350, 667 | 371, 579 |
| Death | ------- | 65, 958 | 78, 693 | 82, 839 | 86, 562 | 88, 529 | 92, 040 |
| Disability | ------- | 211, 644 | 226, 484 | 243, 611 | 257, 536 | 262, 138 | 279, 539 |
| Term insurance | ------- | 153, 331 | 154, 881 | 146, 047 | 144, 081 | 157, 369 | 155, 254 |
| Death | ------- | 143, 823 | 144, 057 | 135, 005 | 133, 107 | 145, 425 | 143, 053 |
| Disability | ------- | 9, 508 | 10, 824 | 11, 042 | 10, 974 | 11, 944 | 12, 201 |
| Converted insurance | ------- | 2, 602 | 3, 375 | 4, 086 | 5, 298 | 6, 634 | 8, 042 |
| Death | ------- | 1, 276 | 1, 462 | 1, 694 | 2, 075 | 2, 532 | 3, 006 |
| Disability | ------- | 1, 326 | 1, 913 | 2, 392 | 3, 223 | 4, 102 | 5, 036 |

## No. 160.—GOVERNMENT LIFE INSURANCE: ANNUAL PREMIUM RATES ON $1,000 INSURANCE, BY SPECIFIED FORMS OF INSURANCE

| Age at conversion | Ordinary life | 20-payment life | 30-payment life | 20-year endowment | 30-year endowment | Endowment at age 62 | 5-year convertible term | Age at conversion | Ordinary life | 20-payment life | 30-payment life | 20-year endowment | 30-year endowment | Endowment at age 62 | 5-year convertible term |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *Dolls.* | *Dolls.* | *Dolls.* | *Dolls.* | *Dolls.* | *Dolls.* | *Dolls.* | | *Dolls.* | *Dolls.* | *Dolls.* | *Dolls.* | *Dolls.* | *Dolls.* | *Dolls.* |
| 15 | 12. 29 | 19. 25 | 15. 36 | 38. 86 | 23. 98 | 14. 88 | 7. 44 | 43 | 26. 58 | 33. 43 | 28. 11 | 42. 53 | 30. 12 | 44. 77 | 10. 87 |
| 16 | 12. 52 | 19. 61 | 15. 59 | 38. 86 | 24. 10 | 15. 24 | 7. 44 | 44 | 27. 64 | 34. 38 | 29. 06 | 42. 88 | 30. 95 | 47. 72 | 11. 22 |
| 17 | 12. 76 | 19. 85 | 15. 83 | 38. 98 | 24. 10 | 15. 59 | 7. 56 | 45 | 28. 71 | 35. 32 | 30. 00 | 43. 47 | 31. 66 | 50. 91 | 11. 69 |
| 18 | 12. 99 | 20. 20 | 16. 07 | 38. 98 | 24. 22 | 16. 07 | 7. 56 | 46 | 29. 89 | 36. 38 | 31. 19 | 43. 94 | 32. 60 | 54. 69 | 12. 17 |
| 19 | 13. 23 | 20. 44 | 16. 30 | 38. 98 | 24. 22 | 16. 54 | 7. 56 | 47 | 31. 19 | 37. 56 | 32. 25 | 44. 65 | 33. 55 | 58. 83 | 12. 76 |
| 20 | 13. 58 | 20. 79 | 16. 54 | 39. 10 | 24. 33 | 17. 01 | 7. 68 | 48 | 32. 60 | 38. 75 | 33. 55 | 45. 36 | 34. 61 | 63. 67 | 13. 47 |
| 21 | 13. 82 | 21. 14 | 16. 89 | 39. 10 | 24. 33 | 17. 48 | 7. 68 | 49 | 34. 02 | 39. 93 | 34. 85 | 46. 07 | 35. 79 | 69. 22 | 14. 18 |
| 22 | 14. 18 | 21. 50 | 17. 13 | 39. 10 | 24. 45 | 18. 07 | 7. 80 | 50 | 35. 56 | 41. 34 | 36. 38 | 47. 02 | 37. 09 | 75. 72 | 15. 00 |
| 23 | 14. 53 | 21. 85 | 17. 48 | 39. 22 | 24. 45 | 18. 66 | 7. 80 | 51 | 37. 21 | 42. 76 | ------ | 47. 96 | 38. 51 | 83. 28 | 15. 95 |
| 24 | 14. 88 | 22. 21 | 17. 84 | 39. 22 | 24. 57 | 19. 25 | 7. 91 | 52 | 38. 98 | 44. 30 | ------ | 49. 02 | 40. 05 | 92. 49 | 16. 89 |
| 25 | 15. 24 | 22. 56 | 18. 07 | 39. 34 | 24. 69 | 19. 85 | 7. 91 | 53 | 40. 87 | 45. 83 | ------ | 50. 20 | 41. 82 | ------ | 18. 07 |
| 26 | 15. 59 | 23. 04 | 18. 43 | 39. 34 | 24. 81 | 20. 55 | 8. 03 | 54 | 42. 88 | 47. 61 | ------ | 51. 62 | 43. 59 | ------ | 19. 37 |
| 27 | 15. 95 | 23. 39 | 18. 78 | 39. 45 | 24. 93 | 21. 26 | 8. 03 | 55 | 45. 13 | 49. 50 | ------ | 53. 04 | 45. 60 | ------ | 20. 79 |
| 28 | 16. 42 | 23. 86 | 19. 14 | 39. 45 | 25. 04 | 22. 09 | 8. 15 | 56 | 47. 37 | 51. 50 | ------ | 54. 69 | ------ | ------ | 22. 33 |
| 29 | 16. 89 | 24. 33 | 19. 61 | 39. 57 | 25. 16 | 22. 92 | 8. 27 | 57 | 49. 85 | 53. 75 | ------ | 56. 47 | ------ | ------ | 24. 10 |
| 30 | 17. 36 | 24. 81 | 19. 96 | 39. 69 | 25. 40 | 23. 74 | 8. 39 | 58 | 52. 45 | 55. 99 | ------ | 58. 47 | ------ | ------ | 26. 11 |
| 31 | 17. 84 | 25. 28 | 20. 44 | 39. 81 | 25. 52 | 24. 69 | 8. 51 | 59 | 55. 28 | 58. 59 | ------ | 60. 72 | ------ | ------ | 28. 23 |
| 32 | 18. 31 | 25. 87 | 20. 91 | 39. 93 | 25. 75 | 25. 75 | 8. 62 | 60 | 58. 36 | 61. 31 | ------ | 63. 08 | ------ | ------ | 30. 60 |
| 33 | 18. 90 | 26. 34 | 21. 38 | 40. 05 | 25. 99 | 26. 82 | 8. 74 | 61 | 61. 66 | ------ | ------ | ------ | ------ | ------ | 33. 19 |
| 34 | 19. 49 | 26. 93 | 21. 85 | 40. 16 | 26. 22 | 28. 00 | 8. 86 | 62 | 65. 21 | ------ | ------ | ------ | ------ | ------ | 36. 15 |
| 35 | 20. 08 | 27. 52 | 22. 44 | 40. 28 | 26. 46 | 29. 30 | 8. 98 | 63 | 68. 99 | ------ | ------ | ------ | ------ | ------ | 39. 34 |
| 36 | 20. 79 | 28. 11 | 23. 04 | 40. 52 | 26. 82 | 30. 71 | 9. 10 | 64 | 73. 00 | ------ | ------ | ------ | ------ | ------ | 42. 88 |
| 37 | 21. 38 | 28. 82 | 23. 63 | 40. 64 | 27. 17 | 32. 13 | 9. 33 | 65 | 77. 37 | ------ | ------ | ------ | ------ | ------ | 46. 78 |
| 38 | 22. 33 | 29. 53 | 24. 22 | 40. 87 | 27. 52 | 33. 78 | 9. 45 | 66 | 82. 10 | ------ | ------ | ------ | ------ | ------ | 51. 15 |
| 39 | 22. 92 | 30. 24 | 24. 93 | 41. 11 | 27. 88 | 35. 56 | 9. 69 | 67 | 87. 18 | ------ | ------ | ------ | ------ | ------ | 55. 87 |
| 40 | 23. 74 | 30. 95 | 25. 63 | 41. 46 | 28. 47 | 37. 56 | 9. 92 | 68 | 92. 61 | ------ | ------ | ------ | ------ | ------ | 61. 07 |
| 41 | 24. 69 | 31. 78 | 26. 34 | 41. 70 | 28. 94 | 39. 69 | 10. 28 | 69 | 98. 40 | ------ | ------ | ------ | ------ | ------ | 66. 62 |
| 42 | 25. 52 | 32. 60 | 27. 17 | 42. 05 | 29. 53 | 42. 05 | 10. 51 | 70 | 104. 78 | ------ | ------ | ------ | ------ | ------ | 72. 77 |

Source of Tables 159 and 160: United States Veterans' Bureau.

## No. 161.—GOVERNMENT LIFE INSURANCE: Amount in Force and Premiums Paid Direct to Veterans' Bureau

Note.—See general note, p. 163. During the war premiums on term insurance were collected by the War and Navy Departments; thereafter direct by the Veterans' Bureau, except for those in service whose premiums were collected by deductions from payrolls and paid to the Veterans' Bureau

| | Insurance policies in force June 30 | | | | | | Premiums paid direct to Veterans' Bureau during period or year ended June 30 | |
|---|---|---|---|---|---|---|---|---|
| | Term insurance | | | Converted insurance | | | | |
| | Total | Men in service | Men out of service | Total | Men in service | Men out of service | Term insurance | Converted insurance |
| Number: | | | | | | | | |
| 1922 [1] | 300, 926 | 48, 335 | 252, 591 | 280, 852 | 25, 005 | 255, 847 | 11, 921, 657 | 3, 266, 200 |
| 1923 | 240, 291 | 26, 725 | 213, 566 | 319, 774 | 21, 557 | 298, 217 | 2, 466, 222 | 1, 525, 324 |
| 1924 | 209, 385 | 18, 913 | 190, 472 | 353, 215 | 19, 576 | 333, 639 | 2, 090, 855 | 1, 712, 810 |
| 1925 | 177, 328 | 12, 231 | 165, 097 | 375, 012 | 21, 427 | 353, 585 | 1, 748, 753 | 1, 880, 734 |
| 1926 | 130, 103 | 6, 655 | 123, 448 | 423, 557 | 25, 560 | 397, 997 | 1, 500, 111 | 2, 060, 421 |
| 1927 | 87, 100 | 2, 351 | 84, 749 | 500, 880 | 29, 588 | 471, 292 | 979, 318 | 2, 440, 325 |
| 1928 | 266 | -------- | 266 | 660, 108 | 31, 893 | 628, 215 | ---------- | 3, 593, 159 |
| 1929 | 229 | -------- | 229 | 649, 837 | 30, 359 | 619, 478 | ---------- | 3, 602, 351 |
| 1930 | 204 | -------- | 204 | 648, 044 | 34, 504 | 613, 540 | ---------- | (2) |
| Amount (1,000 dollars): | | | | | | | | |
| 1922 [1] | 2, 314, 663 | 331, 623 | 1, 983, 040 | 1, 033, 737 | 92, 036 | 941, 701 | 84, 772 | 59, 488 |
| 1923 | 1, 854, 146 | 183, 359 | 1, 670, 787 | 1, 216, 064 | 81, 979 | 1, 134, 085 | 17, 401 | 30, 919 |
| 1224 | 1, 609, 030 | 129, 805 | 1, 479, 225 | 1, 375, 543 | 97, 956 | 1, 277, 587 | 14, 781 | 35, 345 |
| 1925 | 1, 372, 091 | 89, 597 | 1, 282, 494 | 1, 492, 937 | 111, 694 | 1, 381, 243 | 13, 105 | 39, 388 |
| 1926 | 1, 008, 511 | 52, 281 | 956, 230 | 1, 773, 076 | 138, 284 | 1, 634, 792 | 10, 650 | 44, 417 |
| 1927 | 672, 075 | 19, 308 | 652, 767 | 2, 220, 970 | 170, 174 | 2, 050, 796 | 7, 258 | 54, 047 |
| 1928 | 1, 654 | -------- | 1, 654 | 3, 111, 995 | 181, 322 | 2, 930, 673 | 906 | 71, 113 |
| 1929 | 1, 342 | -------- | 1, 342 | 3, 058, 577 | 176, 615 | 2, 881, 962 | 552 | 69, 263 |
| 1930 | 1, 142 | -------- | 1, 142 | 3, 041, 601 | 189, 269 | 2, 852, 332 | 1, 032 | 67, 168 |

[1] Premiums collected are totals from origin to June 30, 1922. [2] Discontinued.

## No. 162.—GOVERNMENT LIFE INSURANCE: Converted Insurance Issued and in Force, by Plan

| Plan | Issued to June 30, 1930 | | | | | In force June 30, 1929 | |
|---|---|---|---|---|---|---|---|
| | Number | Amount (1,000 dollars) | Average policy | Per cent of total | | Number | Amount (1,000 dollars) |
| | | | | Number | Amount | | |
| Total | 841, 871 | 3, 758, 386 | $4, 464 | 100. 00 | 100. 00 | 648, 044 | 3, 041, 601 |
| Ordinary life | 174, 982 | 899, 117 | 5, 138 | 20. 79 | 23. 92 | 137, 558 | 738, 635 |
| 20-payment life | 208, 570 | 887, 261 | 4, 254 | 24. 77 | 23. 61 | 167, 163 | 733, 155 |
| 30-payment life | 33, 280 | 168, 555 | 5, 065 | 3. 95 | 4. 48 | 28, 684 | 147, 347 |
| 20-year endowment | 215, 423 | 572, 828 | 2, 659 | 25. 59 | 15. 24 | 126, 535 | 374, 097 |
| 30-year endowment | 42, 730 | 180, 351 | 4, 221 | 5. 08 | 4. 80 | 34, 537 | 147, 910 |
| Endowment at age 62 | 40, 945 | 197, 145 | 4, 815 | 4. 86 | 5. 25 | 34, 541 | 168, 116 |
| Convertible term | 125, 941 | 853, 129 | 6, 774 | 14. 96 | 22. 70 | 98, 248 | 669, 621 |
| Extended insurance | ---------- | ---------- | ---------- | ---------- | ---------- | 20, 778 | 62, 720 |

## No. 163.—GOVERNMENT LIFE INSURANCE FUND: Financial Statement of Funds from Origin, May 31, 1919, to June 30, 1930

| | Total to June 30, 1930 | Year ended June 30, 1930 | | Total to June 30, 1930 | Year ended June 30, 1930 |
|---|---|---|---|---|---|
| Income, total | $588, 076, 528 | $84, 709, 336 | Disbursements, total--Con. | | |
| Premiums | 456, 936, 709 | 65, 081, 355 | Dividends | $31, 999, 687 | $6, 466, 682 |
| Interest on investments | 57, 168, 935 | 9, 124, 593 | Interest on dividend deposits | 2, 088 | 874 |
| Repayments under sec. 302, World War Veterans' act 1924 | 45, 179, 718 | 8, 234, 717 | Payments on matured endowments | 186, 129 | 97, 994 |
| Profit on sale of investments | 4, 616, 003 | 1, 250, 082 | | | |
| Interest on loans | 4, 101, 854 | 996, 324 | Balance, total | 450, 353, 033 | ---------- |
| Interest on premiums | 73, 309 | 22, 265 | Investment and interest | 176, 618, 935 | ---------- |
| Disbursements, total | 117, 723, 495 | 24, 677, 348 | Loans on adjusted-service certificates | 206, 777, 873 | ---------- |
| Paid on claims | 73, 913, 868 | 15, 900, 397 | Loans on policies | 64, 979, 269 | ---------- |
| Paid on surrenders | 11, 621, 723 | 2, 211, 401 | Cash on hand | 1, 976, 956 | ---------- |

Source of Tables 161, 162, and 163: United States Veterans' Bureau.

## No. 164.—HOSPITALIZATION: United States Veterans' Bureau Beneficiaries, Years Ended June 30

Note.—See general note, p. 163

| Groups of hospitals | Capacity | Average daily patients, period of operation | Patients remaining at expiration of year | | | | Personnel on duty at close of year | Operating expenses | Per diem cost |
|---|---|---|---|---|---|---|---|---|---|
| | | | Total | Tuberculosis | Neuropsychiatric | General | | | |
| All hospitals: | | | | | | | | | |
| 1923 | -------- | 24,526 | 23,604 | 9,886 | 9,403 | 4,315 | -------- | -------- | -------- |
| 1924 | -------- | 22,158 | 22,726 | 8,831 | 9,875 | 4,020 | -------- | -------- | -------- |
| 1925 | -------- | 27,447 | 26,631 | 9,660 | 12,139 | 4,832 | -------- | -------- | -------- |
| 1926 | -------- | 27,012 | 25,858 | 7,863 | 12,902 | 5,093 | -------- | -------- | -------- |
| 1927 | -------- | 26,386 | 25,318 | 6,956 | 12,748 | 5,614 | -------- | -------- | -------- |
| 1928 | -------- | 26,372 | 26,139 | 6,542 | 13,057 | 6,540 | -------- | -------- | -------- |
| 1929 | -------- | 27,642 | 27,784 | 6,547 | 13,781 | 7,456 | -------- | -------- | -------- |
| 1930 | -------- | 29,513 | 30,447 | 6,733 | 15,035 | 8,679 | -------- | -------- | -------- |
| U. S. Veterans' Bureau hospitals: | | | | | | | | | |
| 1923 | 18,693 | 12,264 | 10,429 | 4,773 | 3,438 | 2,218 | 9,889 | $21,839,009 | [1] $4.91 |
| 1924 | 15,616 | 11,274 | 11,984 | 4,986 | 5,182 | 1,816 | 10,178 | 19,484,142 | [1] 4.55 |
| 1925 | 20,504 | 15,855 | 15,743 | 6,013 | 7,433 | 2,297 | 12,818 | 23,354,485 | [1] 4.04 |
| 1926 | 20,483 | 16,569 | 16,241 | 5,299 | 8,462 | 2,480 | 12,662 | 25,321,554 | [1] 4.19 |
| 1927 | 20,640 | 17,305 | 16,911 | 5,023 | 9,081 | 2,807 | 12,653 | 25,282,431 | [1] 4.00 |
| 1928 | 21,233 | 17,849 | 17,996 | 4,854 | 10,044 | 3,098 | 13,542 | 26,091,386 | [1] 4.00 |
| 1929 | 22,077 | 19,326 | 19,299 | 5,035 | 10,941 | 3,323 | 13,614 | 28,178,406 | [1] 4.01 |
| 1930 | 22,508 | 20,259 | 20,782 | 5,136 | 12,034 | 3,612 | 12,297 | 28,520,157 | [1] 3.86 |
| 1930 | | | | | | | | | |
| U. S. marine hospitals | [2] 732 | 564 | 732 | 48 | 2 | 682 | -------- | -------- | -------- |
| U. S. Army hospitals | [2] 2,237 | 1,966 | 1,951 | 531 | 174 | 1,246 | -------- | -------- | -------- |
| U. S. Navy hospitals | [2] 3,403 | 2,714 | 2,803 | 108 | 332 | 2,363 | -------- | -------- | -------- |
| National soldiers' homes | [2] 2,069 | 1,677 | 1,736 | 493 | 790 | 453 | -------- | -------- | -------- |
| Interior Department (St. Elizabeths) | [2] 352 | 347 | 352 | -------- | 352 | -------- | -------- | -------- | -------- |
| Contract hospitals | -------- | 1,986 | 2,091 | 417 | 1,351 | 323 | -------- | -------- | -------- |

[1] Excludes hospitals which operated for only part of year under unnatural conditions.
[2] Represents only those hospital beds made available to patients of the U. S. Veterans' Bureau.

Source: United States Veterans' Bureau.

## No. 165.—ADJUSTED COMPENSATION AWARDS: Number and Amount to June 30, 1930

| *Branch of service and claim* | *Number* | Amount (1,000 dollars) | *Branch of service and claim* | *Number* | Amount (1,000 dollars) |
|---|---|---|---|---|---|
| **Grand total** | **3,680,787** | **3,535,626** | **Navy, total—Continued.** | | |
| | | | Dependents (over $50)[1] | 8,852 | 3,626 |
| **Army, total** | **3,153,762** | **2,990,582** | Certificates | 442,051 | 470,900 |
| Cash (less than $50): | | | $60 lump sum payments | -------- | 162 |
| Veterans | 114,505 | 4,052 | | | |
| Dependents | 6,269 | 171 | **Marine Corps, total** | **66,545** | **70,098** |
| Dependents (over $50)[1] | 87,267 | 30,431 | Cash (less than $50): | | |
| Certificates | 2,945,721 | 2,953,533 | Veterans | 461 | 15 |
| $60 lump sum payments | -------- | 2,395 | Dependents | 61 | 2 |
| | | | Dependents (over $50)[1] | 2,421 | 968 |
| **Navy, total** | **460,460** | **474,946** | Certificates | 63,602 | 69,028 |
| Cash (less than $50): | | | $60 lump sum payments | -------- | 85 |
| Veterans | 9,091 | 246 | | | |
| *Dependents* | 486 | 12 | | | |

[1] Payments of more than $50 to dependents are made in 10 equal quarterly installments.

Source: United States Veterans' Bureau.

## No. 166.—CIVIL SERVICE RETIREMENT: SUMMARY, YEARS ENDED JUNE 30

NOTE.—Retirement for civil service employees was established by act of May 22, 1920. Under this act and amendments of July 3, 1926, and May 29, 1930 (effective July 1, 1930) employees of the classified service with competitive status, most of the principal groups of unclassified laborers, and certain other groups are eligible for retirement on annuity at the ages of 62, 65, and 70, according to the class of service, if they have rendered at least 15 years of service. The last-named act permits the optional retirement of employees two years before reaching the retirement age where they have rendered at least 30 years of service and also provides for the retirement of those in the service not less than 5 years who, before reaching the retirement age, become disabled. From the basic compensation of each employee within the scope of the acts there is deducted 3½ per cent (2½ prior to July 1, 1926) thereof for deposit to the credit of the retirement fund. All amounts deducted prior to July 1, 1930, and thereafter amounts deducted less $1 per month are credited to the employee's individual account. Under the amendment of May 29, 1930, annuities are composed of (1) a sum equal to $30 for each year of service not exceeding 30 and (2) the amount of annuity purchasable with the sum credited to the individual's account together with interest at 4 per cent per annum

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

| June 30 or year ended June 30— | Number of annuitants on roll | | | Civil service retirement and disability fund | | | | | | | Administrative expense |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Receipts | | | Disbursements | | | | |
| | Total | Retired for age | Retired for disability | Total | Salary deductions | Interest, profits, etc. | Total | Annuities | Refunds | Balance in fund June 30 | |
| 1921 | 6,471 | (1) | (1) | 12,586 | 12,514 | 73 | [2] 2,914 | 2,591 | 323 | 9,673 | 51 |
| 1922 | 7,576 | 6,667 | 909 | 14,854 | 14,266 | 587 | [2] 6,392 | 4,188 | 2,203 | 18,134 | 50 |
| 1923 | 9,334 | 7,994 | 1,340 | 15,156 | 14,113 | 1,043 | [2] 7,780 | 4,964 | 2,786 | 25,510 | 50 |
| 1924 | 10,548 | 8,895 | 1,653 | 16,632 | 15,109 | 1,523 | 8,557 | 5,692 | 2,864 | 33,586 | 66 |
| 1925 | 11,689 | 9,741 | 1,948 | 20,029 | 17,905 | 2,124 | 8,949 | 6,236 | 2,713 | 44,666 | 74 |
| 1926 | 12,524 | 10,277 | 2,247 | 20,174 | 17,872 | 2,302 | 10,210 | 6,767 | 3,444 | 54,629 | 74 |
| 1927 | 14,119 | 11,353 | 2,766 | 27,168 | 24,356 | 2,813 | 13,461 | 9,598 | 3,862 | 68,337 | 76 |
| 1928 | 15,383 | 12,173 | 3,210 | 29,503 | 26,455 | 3,048 | 14,762 | 10,990 | 3,771 | 83,078 | 76 |
| 1929 | 16,501 | 12,921 | 3,580 | [3] 52,520 | 28,020 | 4,550 | 16,072 | 12,005 | 4,067 | 119,525 | 83 |
| 1930 | 17,768 | 13,774 | 3,994 | [3] 55,427 | 29,028 | 5,899 | 18,157 | 13,108 | 5,049 | 156,795 | 81 |

| | 1929 | 1930 |
|---|---|---|
| **Number on the roll June 30 by—** | | |
| Sex— | | |
| Male | 15,148 | 16,314 |
| Retired for age | 12,098 | 12,885 |
| Retired for disability | 3,050 | 3,429 |
| Female | 1,353 | 1,454 |
| Retired for age | 826 | 889 |
| Retired for disability | 527 | 565 |
| Departments— | | |
| State | 6 | 6 |
| Treasury | 1,511 | 1,590 |
| War | 1,668 | 1,755 |
| Justice | 40 | 43 |
| Post Office | 8,874 | 9,672 |
| Navy | 2,145 | 2,303 |
| Interior | 670 | 718 |
| Agriculture | 327 | 369 |
| Commerce | 177 | 193 |
| Labor | 82 | 89 |
| District of Columbia | 99 | 104 |
| Government Printing Office | 543 | 547 |
| Superintendent of Public Buildings and Parks | 70 | 74 |
| Interstate Commerce Commission | 13 | 16 |
| Veterans' Bureau | 50 | 54 |
| Architect of the Capitol | 12 | 13 |
| Library of Congress | 19 | 20 |
| General Accounting Office | 128 | 123 |
| Smithsonian Institution | 13 | 19 |
| All others | 54 | 60 |

| | 1929 | 1930 |
|---|---|---|
| **Number on the roll June 30 by—** | | |
| Vocations— | | |
| Mechanics | 3,512 | 3,750 |
| City letter carriers | 2,988 | 3,305 |
| Rural letter carriers | 2,683 | 2,864 |
| Post-office clerks | 1,468 | 1,651 |
| Railway postal clerks | 1,290 | 1,356 |
| Departmental and other | 3,393 | 3,522 |
| Laborers, classified and unclassified | 1,008 | 1,094 |
| Hazardous occupations and tropical service | 159 | 226 |
| Rates received— | | |
| Less than $100 | 10 | 12 |
| Between $100 and $200 | 127 | 127 |
| Between $200 and $300 | 436 | 437 |
| Between $300 and $400 | 827 | 842 |
| Between $400 and $500 | 1,685 | 1,643 |
| Between $500 and $600 | 1,630 | 1,678 |
| Between $600 and $700 | 1,687 | 1,735 |
| Between $700 and $800 | 1,935 | 2,074 |
| Between $800 and $900 | 2,481 | 2,672 |
| Between $900 and $999.96 | 1,750 | 1,919 |
| The maximum, $999.96 | 3,933 | 4,629 |
| Average annuity | $746 | $759 |

[1] Not available.
[2] Includes a small amount of Treasury settlements not shown separately.
[3] Includes $19,950,000 in 1929 and $20,500,000 in 1930 appropriated from the general fund of the Treasury.

Source: Commissioner of Pensions.

## No. 167.—EXECUTIVE CIVIL SERVICE AND THE MERIT SYSTEM

| June 30— | Approximate number of employees | Approximate number of classified employees | June 30— | Approximate number of employees | Approximate number of classified employees | June 30— | Approximate number of employees | Approximate number of classified employees |
|---|---|---|---|---|---|---|---|---|
| 1816 | 6,327 | | 1895 | 189,000 | 54,222 | 1921 (July 31) | 597,482 | 448,112 |
| 1821 | 8,211 | | 1901 | 256,000 | 106,205 | 1922 | 560,863 | 420,688 |
| 1831 | 19,800 | | 1905 | 349,000 | 171,807 | 1923 | 548,531 | 411,398 |
| 1841 | 23,700 | | 1909 | 370,000 | 234,940 | 1924 | 554,986 | 415,593 |
| 1851 | 33,300 | | 1911 | 370,000 | 227,657 | 1925 | 564,718 | 423,538 |
| 1861 | 49,200 | | 1913 | 443,605 | 282,597 | 1926 | 560,705 | 422,300 |
| 1871 | 53,900 | | 1915 | 461,993 | 292,296 | 1927 | 559,138 | 422,998 |
| 1881 | 107,000 | | 1916 | 438,057 | 296,926 | 1928 | 568,715 | 431,763 |
| 1884 (Jan. 15) | | 13,780 | 1918 (Nov. 11) | 917,760 | 642,432 | 1929 | 587,665 | 445,957 |
| 1891 | 166,000 | 33,873 | 1920 (July 31) | 691,116 | 497,603 | 1930 | 608,915 | 462,083 |

## No. 168.—EMPLOYEES IN THE FEDERAL EXECUTIVE CIVIL SERVICE

NOTE.—Does not include legislative or judicial services nor the commissioned, warranted, or enlisted personnel of the military, naval, Marine Corps, or Coast Guard services. The government of the District of Columbia is also not included

| Department or office | Total | | | | Dec. 31, 1930 | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | June 30, 1916 | July 31, 1921 | Dec. 31, 1926 | Dec. 31, 1929 | Total | In District of Columbia | | Outside District of Columbia | |
| | | | | | | Male | Female | Male | Female |
| **Total** | **438,057** | **597,482** | **546,341** | **589,145** | **595,456** | **41,207** | **29,982** | **460,086** | **64,181** |
| Department of State | 2,783 | 3,733 | 4,270 | 4,555 | 4,858 | 399 | 363 | 2,924 | 1,172 |
| Department of the Treasury | 30,629 | 73,230 | 51,519 | 52,830 | 50,475 | 5,550 | 7,794 | 30,638 | 6,493 |
| Department of War | 37,695 | 68,544 | 37,076 | 47,130 | 44,263 | 2,496 | 1,707 | 30,720 | 9,340 |
| Department of Justice | 2,610 | 3,081 | 3,671 | 4,392 | 7,913 | 755 | 428 | 5,219 | 1,511 |
| Post Office Department | 250,885 | 288,575 | [1] 308,164 | [1] 317,316 | [1] 315,724 | 3,191 | 858 | 284,559 | [2] 27,116 |
| Department of the Navy | 35,722 | 69,749 | 42,506 | 49,326 | 47,393 | 5,386 | 1,196 | 38,512 | 2,299 |
| Department of the Interior | 19,347 | 19,705 | 12,201 | 14,377 | 14,594 | 2,018 | 1,102 | 8,931 | 2,543 |
| Department of Agriculture | 18,736 | 19,179 | 20,624 | 24,400 | 26,050 | 3,156 | 2,303 | 17,585 | 3,006 |
| Department of Commerce | 9,903 | 13,046 | 14,537 | 17,407 | 24,010 | 5,191 | 5,944 | 11,764 | 1,111 |
| Department of Labor | 2,504 | 3,833 | 4,041 | 4,732 | 5,064 | 336 | 399 | 3,630 | 699 |
| Government Printing Office | 4,028 | 4,464 | 4,142 | 4,408 | 4,828 | 3,840 | 988 | | |
| Smithsonian Institution | 784 | 487 | 488 | 536 | 545 | 401 | 144 | | |
| Interstate Com. Com'n | 2,243 | 1,919 | 1,856 | 2,106 | 2,386 | 1,233 | 369 | 755 | 29 |
| Civil Service Commission | 250 | 385 | 444 | 533 | 634 | 169 | 252 | 117 | 96 |
| Bureau of Efficiency | 27 | 55 | 51 | 67 | 45 | 31 | 14 | | |
| Federal Trade Commission | 238 | 318 | 302 | 397 | 492 | 312 | 138 | 30 | 12 |
| Shipping Board [3] | | 6,575 | 1,551 | 1,311 | 1,170 | 409 | 286 | 357 | 118 |
| Alien Property Custodian | | 162 | 233 | 186 | 145 | 79 | 66 | | |
| Tariff Commission | | 99 | 231 | 227 | 265 | 139 | 97 | 13 | 16 |
| Employees' Comp. Com'n | | 79 | 68 | 170 | 177 | 38 | 78 | 25 | 36 |
| Fed. Bd. for Voca'l Education | | 6,411 | 69 | 81 | 83 | 39 | 44 | | |
| The Panama Canal | 19,291 | 9,355 | 9,690 | 12,939 | 10,913 | 63 | 14 | 10,304 | 532 |
| Public Buildings and Parks of the National Capital | 217 | 1,229 | 2,274 | 2,481 | 2,874 | 2,241 | 633 | | |
| General Accounting Office | | 1,544 | 1,984 | 1,971 | 1,966 | 1,216 | 750 | | |
| Veterans' Bureau | | | 23,587 | 24,197 | 27,320 | 2,032 | 3,555 | 13,707 | 8,026 |
| Railroad Administration [4] | | 1,327 | 95 | 15 | 14 | 10 | 4 | | |
| War Finance Corporation [4] | | (5) | 106 | 16 | 11 | 9 | 2 | | |
| National Advisory Committee for Aeronautics | | (5) | 164 | 241 | 277 | 19 | 21 | 220 | 17 |
| Federal Reserve Board [4] | (5) | (5) | 204 | 225 | 199 | 88 | 94 | 17 | |
| Board of Tax Appeals | | | 109 | 146 | 151 | 66 | 85 | | |
| Miscellaneous | 165 | 322 | 84 | 427 | 617 | 295 | 254 | 59 | 9 |

| | June 30, 1916 | Nov. 11, 1918 | July 31, 1921 | Dec. 31, 1926 | Dec. 31, 1928 | Dec. 31, 1929 | Dec. 31, 1930 |
|---|---|---|---|---|---|---|---|
| **Total** | **438,057** | **[2] 917,760** | **597,482** | **546,341** | **573,107** | **589,145** | **595,456** |
| In District of Columbia | 39,442 | 117,760 | 78,865 | 59,569 | 62,140 | 63,946 | 71,189 |
| Outside District of Columbia | 398,615 | [2] 800,000 | 518,617 | 486,772 | 510,967 | 525,199 | 524,267 |

[1] Does not include clerks at fourth-class offices (33,259 in 1930), who are employed and paid by the postmaster, and mail messengers (22,204 in 1930), because not included in previous computations.
[2] Approximate.
[3] Figures include administrative offices of Emergency Fleet Corporation but not workmen at shipyards or in warehouses or employees on vessels.
[4] Positions not subject to the civil service act.
[5] Separate figures not available. Included in miscellaneous.

Source of Tables 167 and 168: The Civil Service Commission.

**No. 169.—CIVIL SERVICE:** NUMBER OF PERSONS EXAMINED BY THE CIVIL SERVICE COMMISSION, NUMBER AND PER CENT WHO PASSED, NUMBER APPOINTED, AND APPROXIMATE NUMBER OF COMPETITIVE POSITIONS

| Year ended June 30— | Total | | | | | | Post office service [1] | | | | Railway Mail Service [2] | | | | All other services | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Classified competitive positions [3] | Examined | Passed | Per cent that passed | Appointed | Per cent appointed of those that passed | Classified competitive positions [3] | Examined | Passed | Appointed | Classified competitive positions [3] | Examined | Passed | Appointed | Classified competitive positions [3] | Examined | Passed | Appointed |
| 1885 [4] | 15,590 | 6,347 | 4,141 | 65.2 | 1,800 | 43.5 | 7,500 | 3,233 | 2,262 | 1,249 | | | | | 8,090 | 3,114 | 1,879 | 551 |
| 1890 | 30,626 | 22,994 | 13,947 | 60.7 | 5,182 | 37.2 | 13,097 | 11,193 | 6,904 | 2,850 | 5,836 | 4,463 | 3,129 | 1,400 | 11,693 | 7,338 | 3,914 | 932 |
| 1895 | 48,317 | 31,036 | 19,811 | 63.8 | 4,793 | 24.2 | 25,000 | 19,438 | 12,802 | 3,348 | 7,045 | 4,641 | 3,107 | 643 | 16,272 | 6,957 | 3,902 | 802 |
| 1900 | 94,893 | 46,602 | 34,965 | 75.0 | 9,889 | 28.3 | 37,000 | 16,584 | 11,447 | 3,931 | 8,696 | 4,488 | 3,844 | 736 | 49,197 | 25,530 | 19,674 | 5,222 |
| 1905 | 171,807 | 143,053 | 111,741 | 78.1 | 38,996 | 34.9 | 81,596 | 52,550 | 41,978 | 16,297 | 12,171 | 6,972 | 4,218 | 1,558 | 78,040 | 83,531 | 65,545 | 21,141 |
| 1908 | 206,638 | 161,793 | 120,760 | 74.6 | 42,153 | 34.9 | 102,127 | 52,363 | 37,850 | 12,169 | 15,230 | 9,674 | 5,999 | 1,607 | 89,281 | 99,756 | 76,911 | 28,377 |
| 1909 | 234,940 | 158,484 | 123,449 | 77.9 | 40,943 | 33.2 | 122,711 | 57,568 | 45,468 | 11,441 | 15,967 | 15,724 | 11,336 | 1,392 | 96,262 | 85,192 | 66,645 | 28,110 |
| 1910 | 222,278 | 115,644 | 87,769 | 75.9 | 43,585 | 49.7 | 126,131 | 37,253 | 30,170 | 11,812 | 16,956 | 52 | 39 | 2,271 | 79,191 | 78,339 | 57,560 | 29,502 |
| 1911 | 227,657 | 105,024 | 70,159 | 66.8 | 23,256 | 33.2 | 127,228 | 42,750 | 34,149 | 9,328 | 17,428 | 8,972 | 6,760 | 1,982 | 83,001 | 53,302 | 29,250 | 11,946 |
| 1912 | 217,392 | 106,078 | 59,251 | 55.9 | 20,969 | 35.4 | 115,905 | 40,256 | 26,133 | 8,706 | 18,297 | 11,273 | 3,036 | 770 | 83,190 | 54,549 | 30,082 | 11,493 |
| 1913 | 282,597 | 141,905 | 94,390 | 66.5 | [5] 35,154 | 37.2 | 161,846 | 59,181 | 39,810 | 14,905 | 19,620 | 18,340 | 9,616 | 1,270 | 101,131 | 64,384 | 44,964 | 18,979 |
| 1914 | 292,460 | 215,587 | 147,526 | 68.4 | [6] 41,935 | 28.4 | 165,646 | 103,678 | 76,257 | 19,606 | 22,679 | 27,664 | 19,665 | 2,941 | 104,135 | 84,245 | 51,604 | 19,388 |
| 1915 | 292,296 | 167,795 | 114,632 | 68.3 | [6] 36,398 | 31.8 | 166,328 | 70,734 | 52,586 | 13,682 | 21,769 | 33 | 17 | 146 | 104,199 | 97,028 | 62,029 | 22,570 |
| 1916 | 296,926 | 154,722 | 113,980 | 73.7 | 42,057 | 36.9 | 166,375 | 72,122 | 55,614 | 17,729 | 20,989 | 1 | 1 | 28 | 109,562 | 82,599 | 58,365 | 24,300 |
| 1917 | 326,899 | 212,114 | 156,927 | 74.0 | 86,312 | 55.0 | 167,639 | 51,416 | 38,560 | 19,569 | 21,191 | 13,975 | 10,433 | 43 | 138,069 | 146,723 | 107,934 | 66,700 |
| 1918 | 642,432 | 551,391 | 387,963 | 70.4 | 213,530 | 55.0 | 188,201 | 56,268 | 41,309 | 20,572 | 20,538 | 2,927 | 1,867 | 8,297 | 433,693 | 492,196 | 344,787 | 175,661 |
| 1919 | 569,745 | 438,259 | 299,826 | 68.4 | 179,533 | 59.9 | 190,081 | 58,459 | 41,433 | 29,949 | 20,833 | 9,930 | 6,489 | 1,291 | 358,831 | 369,870 | 251,904 | 148,293 |
| 1920 | 497,603 | 293,327 | 193,905 | 66.1 | 116,309 | 60.0 | 196,449 | 58,922 | 39,667 | 17,181 | 21,717 | 12,866 | 7,571 | 4,269 | 279,437 | 221,539 | 146,667 | 94,859 |
| 1921 | 448,112 | 303,309 | 203,209 | 67.0 | 101,711 | 50.1 | 205,352 | 114,033 | 74,977 | 32,601 | 22,320 | 15,803 | 9,849 | 6,044 | 220,440 | 173,473 | 118,383 | 63,066 |
| 1922 | 420,688 | 206,007 | 128,952 | 62.6 | 63,867 | 49.5 | 209,533 | 70,120 | 43,984 | 25,186 | 22,227 | 12,890 | 8,694 | 910 | 188,928 | 122,997 | 76,274 | 37,771 |
| 1923 | 411,398 | 204,200 | 122,918 | 60.2 | 57,694 | 46.9 | 212,078 | 61,122 | 40,533 | 22,286 | 22,052 | 23,642 | 12,512 | 998 | 177,268 | 119,436 | 69,823 | 34,410 |
| 1924 | 415,593 | 222,915 | 133,506 | 59.9 | 68,287 | 51.1 | 222,276 | 77,862 | 52,575 | 27,237 | 22,073 | 25,510 | 10,969 | 2,129 | 171,244 | 119,543 | 69,962 | 38,921 |
| 1925 | 423,538 | 201,415 | 122,495 | 60.8 | 50,164 | 40.9 | 226,801 | 77,978 | 50,647 | 20,560 | 22,340 | 60 | 33 | 629 | 174,397 | 123,377 | 71,815 | 28,975 |
| 1926 | 422,300 | 202,846 | 105,964 | 52.2 | 36,992 | 34.9 | 230,021 | 89,835 | 42,591 | 16,561 | 22,340 | 113 | 87 | 280 | 169,939 | 112,898 | 63,286 | 20,151 |
| 1927 | 422,998 | 257,401 | 126,118 | 49.0 | 38,777 | 30.7 | 232,244 | 98,423 | 45,080 | 17,560 | 22,281 | 29,481 | 15,717 | 708 | 168,473 | 129,497 | 65,321 | 20,509 |
| 1928 | 431,763 | 236,997 | 123,830 | 52.2 | 37,796 | 30.5 | 238,449 | 100,576 | 49,279 | 15,720 | 21,343 | 194 | 90 | 785 | 171,971 | 136,227 | 74,461 | 21,291 |
| 1929 | 445,957 | 243,510 | 125,726 | 51.6 | 44,817 | 35.6 | 241,394 | 96,276 | 44,986 | 16,875 | 21,379 | 12 | 6 | 833 | 183,184 | 147,222 | 80,734 | 27,109 |
| 1930 | 462,083 | 267,429 | 132,991 | 49.7 | 38,281 | 28.8 | 250,525 | 80,115 | 39,665 | 13,560 | 21,443 | 10,645 | 3,895 | 721 | 190,115 | 176,669 | 89,431 | 24,000 |
| Total from July 16, 1883 | | 6,345,818 | 4,138,470 | 65.2 | 1,773,121 | 41.7 | | 2,130,325 | 1,392,400 | 563,503 | | 338,042 | 206,966 | 60,805 | | 3,877,451 | 2,539,104 | 1,148,813 |

[1] Includes clerks, city carriers, village carriers, and employees in motor-vehicle service at classified post offices, rural carriers, fourth-class postmasters, and seapost clerks.
[2] Railway mail clerks, classified May 1, 1889. [3] At close of year or period; approximated. [4] Jan. 16, 1884, to Jan. 15, 1885.
[5] The large increase in field service figures for 1913 is due to the inclusion of navy-yard artisans' positions to the number of about 16,000 in the competitive classified service.
[6] 11,635 fourth-class postmasters, appointed in 1914 and 18,238 in 1915, under the Executive order of May 7, 1913, requiring examinations at offices whose incumbents had not been appointed under the regulations, are not included in this table.

Source: The Civil Service Commission

## No. 170.—POPULAR VOTE FOR PRESIDENTIAL ELECTORS: BY PRINCIPAL POLITICAL PARTIES, TOTALS, 1888 TO 1928, AND BY STATES, 1928

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

| State | Republican | Democrat | Socialist and Socialist-Labor | Miscellaneous independent [1] | Prohibition | Total [2] |
|---|---|---|---|---|---|---|
| 1888 | 5,444,337 | 5,540,050 | | 146,897 | 250,124 | 11,381,408 |
| 1892 | 5,190,802 | 5,554,414 | | 1,027,329 | 271,058 | 12,043,603 |
| 1896 | 7,035,638 | [3] 6,467,946 | [4] 36,454 | 131,529 | 141,676 | 13,813,243 |
| 1900 | 7,219,530 | 6,358,071 | 127,519 | 50,232 | 209,166 | 13,964,518 |
| 1904 | 7,628,834 | 5,084,491 | 436,184 | 114,753 | 259,257 | 13,523,519 |
| 1908 | 7,679,006 | 6,409,106 | 434,645 | 111,693 | 252,683 | 14,887,133 |
| 1912 | 3,483,922 | 6,286,214 | 926,090 | 4,126,020 | 208,923 | 15,031,169 |
| 1916 | 8,538,221 | 9,129,606 | 598,516 | 41,894 | 220,506 | 18,528,743 |
| 1920 | 16,152,200 | 9,147,353 | 950,974 | 265,411 | 189,408 | 26,705,346 |
| 1924 | 15,725,003 | 8,385,586 | [4] 27,650 | [1] 4,826,471 | 57,551 | 29,022,261 |
| 1928 | 21,392,190 | 15,016,443 | 289,023 | 6,390 | 20,106 | 36,879,414 |
| Alabama | 120,725 | 127,797 | 460 | | | 248,982 |
| Arizona | 52,533 | 38,537 | | | | 91,254 |
| Arkansas | 77,751 | 119,196 | 429 | | | 197,693 |
| California | 1,162,323 | 614,365 | 19,595 | | | 1,796,656 |
| Colorado | 253,872 | 133,131 | 3,472 | 1,092 | | 392,242 |
| Connecticut | 296,014 | 252,040 | 3,641 | | | 553,031 |
| Delaware | 68,860 | 36,643 | 329 | | | 105,891 |
| Florida | 144,168 | 101,764 | 4,036 | | | 253,674 |
| Georgia | 63,498 | 129,602 | 124 | | | [5] 229,159 |
| Idaho | 99,848 | 53,074 | 1,308 | | | 154,230 |
| Illinois | 1,769,141 | 1,313,817 | 20,950 | | | 3,107,489 |
| Indiana | 848,290 | 562,691 | 4,516 | | 5,496 | 1,421,314 |
| Iowa | 623,818 | 378,936 | 3,190 | 3,088 | | 1,009,362 |
| Kansas | 513,672 | 193,003 | 6,205 | | | 713,200 |
| Kentucky | 558,064 | 381,070 | 1,177 | | | 940,604 |
| Louisiana | 51,160 | 164,655 | | | | 215,833 |
| Maine | 179,923 | 81,179 | 1,068 | | | 262,171 |
| Maryland | 301,479 | 223,626 | [6] 2,607 | | | 528,348 |
| Massachusetts | 775,566 | 792,758 | 7,035 | | | 1,577,827 |
| Michigan | 965,396 | 396,762 | 4,315 | | 2,728 | 1,372,082 |
| Minnesota | 560,977 | 396,451 | [6] 8,695 | | | 970,976 |
| Mississippi | 27,153 | 124,539 | | | | 151,692 |
| Missouri | 834,080 | 662,562 | 4,079 | | | 1,500,721 |
| Montana | 113,300 | 78,578 | 1,667 | | | 194,108 |
| Nebraska | 345,745 | 197,959 | 3,434 | | | 547,138 |
| Nevada | 18,327 | 14,090 | | | | 32,417 |
| New Hampshire | 115,404 | 80,715 | 455 | | | 196,747 |
| New Jersey | 926,050 | 616,517 | 5,397 | | 160 | 1,549,381 |
| New Mexico | 69,645 | 48,211 | | | | 118,014 |
| New York | 2,193,344 | 2,089,863 | 111,543 | | | 4,466,072 |
| North Carolina | 348,992 | 287,078 | | | | 636,070 |
| North Dakota | 131,441 | 106,648 | 842 | | | 239,867 |
| Ohio | 1,627,546 | 864,210 | 10,198 | | 3,556 | 2,508,346 |
| Oklahoma | 394,046 | 219,174 | 3,924 | 1,283 | | 618,427 |
| Oregon | 205,341 | 109,223 | 4,284 | | | 319,942 |
| Pennsylvania | 2,055,382 | 1,067,586 | [6] 19,027 | | 3,880 | 3,150,615 |
| Rhode Island | 117,522 | 118,973 | 416 | | | 242,784 |
| South Carolina | 3,188 | 62,700 | 47 | | | [5] 68,605 |
| South Dakota | 157,603 | 102,660 | 443 | 927 | | 261,865 |
| Tennessee | 195,388 | 167,343 | 631 | | | 363,473 |
| Texas | 367,036 | 341,032 | 722 | | | 708,999 |
| Utah | 94,618 | 80,985 | 954 | | | 176,608 |
| Vermont | 90,404 | 44,440 | | | 338 | 135,194 |
| Virginia | 164,609 | 140,146 | 430 | | | 305,351 |
| Washington | 335,844 | 156,772 | 6,683 | | | 500,840 |
| West Virginia | 375,551 | 263,784 | 1,313 | | 1,703 | 642,752 |
| Wisconsin | 544,205 | 450,259 | 18,594 | | 2,245 | 1,016,872 |
| Wyoming | 52,748 | 29,299 | 788 | | | 84,496 |

[1] See headnote.

[2] Figures prior to 1928 do not include votes cast for names not appearing on the electoral tickets specified in the table. In 1928 they represent the entire vote cast, including 48,770 votes (35 States) cast for the Workers electors and 67,951 scattering, defective, blank, and void ballots.

[3] Democrat-Populist.

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

[5] Total for Georgia includes 35,871 anti-Smith votes; for South Carolina, 2,670.

[6] Maryland includes 906 Labor votes; Minnesota and Pennsylvania, 1,921 and 380 Industrial votes, respectively.

Sources: 1888–1920, reports of State officials on file in the Department of State; 1924 and 1928, data compiled by William Tyler Page, Clerk of the House of Representatives.

## No. 171.—ELECTORAL VOTE FOR PRESIDENT: By Principal Political Parties and by States, 1908 to 1928

Note.—In 1924, the 13 electoral votes of Wisconsin were cast for La Follette and Wheeler, Independent Progressive candidates

| State | 1908 | | 1912 | | | 1916 | | 1920 | | 1924 | | 1928 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Republican | Democratic | Republican | Democratic | Progressive | Republican | Democratic | Republican | Democratic | Republican | Democratic | Republican | Democratic |
| Total | 321 | 162 | 8 | 435 | 88 | 254 | 277 | 404 | 127 | 382 | 136 | 444 | 87 |
| Plurality | 159 | | | 347 | | | 23 | 277 | | 246 | | 357 | |
| Alabama | | 11 | | 12 | | | 12 | | 12 | | 12 | | 12 |
| Arizona | | | | 3 | | | 3 | 3 | | 3 | | 3 | |
| Arkansas | | 9 | | 9 | | | 9 | | 9 | | 9 | | 9 |
| California | 10 | | | 2 | 11 | | 13 | 13 | | 13 | | 13 | |
| Colorado | | 5 | | 6 | | | 6 | 6 | | 6 | | 6 | |
| Connecticut | 7 | | | 7 | | 7 | | 7 | | 7 | | 7 | |
| Delaware | 3 | | | 3 | | 3 | | 3 | | 3 | | 3 | |
| Florida | | 5 | | 6 | | | 6 | | 6 | | 6 | 6 | |
| Georgia | | 13 | | 14 | | | 14 | | 14 | | 14 | | |
| Idaho | 3 | | | 4 | | | 4 | 4 | | 4 | | 4 | 14 |
| Illinois | 27 | | | 29 | | 29 | | 29 | | 29 | | 29 | |
| Indiana | 15 | | | 15 | | 15 | | 15 | | 15 | | 15 | |
| Iowa | 13 | | | 13 | | 13 | | 13 | | 13 | | 13 | |
| Kansas | 10 | | | 10 | | | 10 | 10 | | 10 | | 10 | |
| Kentucky | | 13 | | 13 | | | 13 | | 13 | 13 | | 13 | |
| Louisiana | | 9 | | 10 | | | 10 | | 10 | | 10 | | 10 |
| Maine | 6 | | | 6 | | 6 | | 6 | | 6 | | 6 | |
| Maryland | 2 | 6 | | 8 | | | 8 | 8 | | 8 | | 8 | |
| Massachusetts | 16 | | | 18 | | 18 | | 18 | | 18 | | | 18 |
| Michigan | 14 | | | | 15 | 15 | | 15 | | 15 | | 15 | |
| Minnesota | 11 | | | | 12 | 12 | | 12 | | 12 | | 12 | |
| Mississippi | | 10 | | 10 | | | 10 | | 10 | | 10 | | 10 |
| Missouri | 18 | | | 18 | | | 18 | 18 | | 18 | | 18 | |
| Montana | 3 | | | 4 | | | 4 | 4 | | 4 | | 4 | |
| Nebraska | | 8 | | 8 | | | 8 | 8 | | 8 | | 8 | |
| Nevada | | 3 | | 3 | | | 3 | 3 | | 3 | | 3 | |
| New Hampshire | 4 | | | 4 | | | 4 | 4 | | 4 | | 4 | |
| New Jersey | 12 | | | 14 | | 14 | | 14 | | 14 | | 14 | |
| New Mexico | | | | 3 | | | 3 | 3 | | 3 | | 3 | |
| New York | 39 | | | 45 | | 45 | | 45 | | 45 | | 45 | |
| North Carolina | | 12 | | 12 | | | 12 | | 12 | | 12 | 12 | |
| North Dakota | 4 | | | 5 | | | 5 | 5 | | 5 | | 5 | |
| Ohio | 23 | | | 24 | | | 24 | 24 | | 24 | | 24 | |
| Oklahoma | | 7 | | 10 | | | 10 | 10 | | | 10 | 10 | |
| Oregon | 4 | | | 5 | | 5 | | 5 | | 5 | | 5 | |
| Pennsylvania | 34 | | | | 38 | 38 | | 38 | | 38 | | 38 | |
| Rhode Island | 4 | | | 5 | | 5 | | 5 | | 5 | | | 5 |
| South Carolina | | 9 | | 9 | | | 9 | | 9 | | 9 | | 9 |
| South Dakota | 4 | | | | 5 | 5 | | 5 | | 5 | | 5 | |
| Tennessee | | 12 | | 12 | | | 12 | 12 | | | 12 | 12 | |
| Texas | | 18 | | 20 | | | 20 | | 20 | | 20 | 20 | |
| Utah | 3 | | 4 | | | | 4 | 4 | | 4 | | 4 | |
| Vermont | 4 | | 4 | | | 4 | | 4 | | 4 | | 4 | |
| Virginia | | 12 | | 12 | | | 12 | | 12 | | 2 | 12 | |
| Washington | 5 | | | | 7 | | 7 | 7 | | 7 | | 7 | |
| West Virginia | 7 | | | 8 | | 7 | 1 | 8 | | 8 | | 8 | |
| Wisconsin | 13 | | | 13 | | 13 | | 13 | | (1) | (1) | 13 | |
| Wyoming | 3 | | | 3 | | | 3 | 3 | | 3 | | 3 | |

[1] See headnote.

Sources: 1908 to 1920, Journal of the Senate, Washington, D. C; 1924 and 1928, data compiled by William Tyler Page, Clerk of the House of Representatives.

## No. 172.—APPORTIONMENT OF CONGRESSIONAL REPRESENTATION

NOTE.—The ratio given at the head of each column indicates the number of inhabitants per Member of the House of Representatives fixed by Congress as the basis of determining the number of Representatives per State. No apportionment under Census of 1920

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

[1] Membership increased from 233 to 234 by act of July 30, 1852. (10 Stat. L., 25.)
[2] Membership increased from 233 to 241 by act of Mar. 4, 1862. (12 Stat. L., 353.)
[3] Membership originally fixed at 283 but increased by act of May 30, 1872, to 292. (17 Stat. L., 192.)
[4] Assigned after apportionment.
[5] Included in apportionment act in anticipation of its becoming a State.
[6] Included in the 20 Members originally assigned to Massachusetts, but credited to Maine, after its admission as a State, Mar. 15, 1820. (3 Stat. L., 555.)

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

# 9. NATIONAL GOVERNMENT FINANCES

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

It is provided by law that warrants shall be issued by the Secretary of the Treasury in acknowledgment of money received, and that warrants must be drawn by the Secretary of the Treasury for all disbursements of money. Some of these warrants for expenditures do not represent actual payments but are merely advances of credit to disbursing officers, who then issue checks in payment of Government obligations. Expenditures on the basis of warrants issued include unexpended balances to the credit of disbursing officers at the end of the year but do not include expenditures made during the year from unexpended balances of the preceding year. For 1923 to 1926, certain receipts credited direct to appropriations were not included in total receipts shown on a warrant basis (though included in cash receipts) but instead operated to reduce expenditures; subsequently they were credited to receipts. Under normal conditions the unexpended balances of disbursing offices vary comparatively little from year to year, and other adjustments are small, but during a war period or a period of postwar adjustments differences in these items may be large and may cause marked discrepancies between figures shown on a cash as compared with a warrant basis. For example, the liquidation of the War Finance Corporation has caused some very large differences between figures of Government expenditures on these bases during the past decade.

Expenditures on the basis of checks issued (Table 178) represent most accurately the actual expenditures during any given year. They differ from expenditures shown by daily Treasury statements (revised), because they include checks outstanding at the end of the year and exclude unpaid checks at the beginning of the year.

All figures for receipts and expenditures include the figures of postal surpluses or deficiencies only and consequently leave out the gross figures of postal revenues and expenditures.

## No. 173.—ORDINARY RECEIPTS AND EXPENDITURES CHARGEABLE AGAINST ORDINARY RECEIPTS: SUMMARY

NOTE.—Figures are on the "current cash" basis shown by daily Treasury statements, unrevised

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

| Year ended June 30— | Ordinary receipts | | | | | Expenditures chargeable against ordinary receipts | | | Surplus (+) or deficit (−) |
|---|---|---|---|---|---|---|---|---|---|
| | Total | Customs | Income and profits tax | Miscellaneous internal revenue | Miscellaneous revenue | Total | Ordinary | Public debt retirements | |
| 1916 | 782.5 | 213.2 | 124.9 | 387.8 | 56.6 | 734.1 | 734.1 | | +48.5 |
| 1917 | 1,124.3 | 226.0 | 359.7 | 449.7 | 89.0 | 1,977.7 | 1,977.7 | | −853.4 |
| 1918 | 3,664.6 | 180.0 | 2,314.0 | 872.0 | 298.6 | 12,697.8 | 12,696.7 | 1.1 | −9,033.3 |
| 1919 | 5,152.3 | 184.5 | 3,018.8 | 1,296.5 | 652.5 | 18,522.9 | 18,514.9 | 8.0 | −13,370.6 |
| 1920 | 6,694.6 | 322.9 | 3,944.9 | 1,460.1 | 966.6 | 6,482.1 | 6,403.3 | 78.7 | +212.5 |
| 1921 | 5,624.9 | 308.6 | 3,206.0 | 1,390.4 | 719.9 | 5,538.2 | 5,115.9 | 422.3 | +86.7 |
| 1922 | 4,109.1 | 356.4 | 2,068.1 | 1,145.1 | 539.4 | 3,795.3 | 3,372.6 | 422.7 | +313.8 |
| 1923 | 4,007.1 | 561.9 | 1,678.6 | 945.9 | 820.7 | 3,697.5 | 3,294.6 | 402.9 | +309.7 |
| 1924 | 4,012.0 | 545.6 | 1,842.1 | 953.0 | 671.3 | 3,506.7 | 3,048.7 | 458.0 | +505.4 |
| 1925 | 3,780.1 | 547.6 | 1,760.5 | 828.6 | 643.4 | 3,529.6 | 3,063.1 | 466.5 | +250.5 |
| 1926 | 3,962.8 | 579.4 | 1,982.0 | 855.6 | 545.7 | 3,585.0 | 3,097.6 | 487.4 | +377.8 |
| 1927 | 4,129.4 | 605.5 | 2,225.0 | 644.4 | 654.5 | 3,493.6 | 2,974.0 | 519.6 | +635.8 |
| 1928 | 4,042.3 | 569.0 | 2,174.0 | 621.0 | 678.4 | 3,643.5 | 3,103.3 | 540.3 | +398.8 |
| 1929 | 4,033.3 | 602.3 | 2,330.7 | 607.3 | 493.0 | 3,848.5 | 3,298.9 | 549.6 | +184.8 |
| 1930 | 4,177.9 | 587.0 | 2,411.0 | 628.3 | 551.6 | 3,994.2 | 3,440.3 | 553.9 | +183.8 |
| 1931 | 3,317.2 | 378.4 | 1,860.4 | 569.4 | 509.1 | 4,220.0 | 3,779.9 | 440.1 | −902.7 |

Source: Annual Report of the Secretary of the Treasury.

## No. 174.—RECEIPTS AND EXPENDITURES OF THE GOVERNMENT

NOTE.—In thousands of dollars. Figures are on the basis of warrants issued (net); see general note, p. 173

| Yearly average or year ended June 30— | Ordinary receipts | Ordinary expenditures | Public-debt retirements chargeable against ordinary receipts | Surplus (+) or deficit (—), ordinary | Public-debt receipts, proceeds of bonds, and other securities [1] | Public-debt retirements chargeable against public-debt receipts and surplus revenues [1] | Postal revenues, excluding surplus postal receipts covered into the Treasury [2] | Postal expenditures, excluding postal deficiencies [2] |
|---|---|---|---|---|---|---|---|---|
| 1791–1800 | 6,765 | 6,835 | ---------- | —70 | 2,726 | 2,394 | 138 | 127 |
| 1801–1810 | 13,055 | 9,086 | ---------- | +3,969 | [3] 296 | 4,261 | 403 | 390 |
| 1811–1820 | 21,032 | 23,942 | ---------- | —2,910 | 11,095 | 8,325 | 862 | 823 |
| 1821–1830 | 21,923 | 16,161 | ---------- | +5,762 | [3] 1,500 | 6,780 | 1,400 | 1,415 |
| 1831–1840 | 30,460 | 24,494 | ---------- | +5,966 | [3] 2,516 | [3] 5,932 | 3,347 | 3,272 |
| 1841–1850 | 27,117 | 32,392 | ---------- | —5,275 | [3] 12,559 | 6,762 | 4,391 | 4,359 |
| 1851–1860 | 60,237 | 60,162 | ---------- | +75 | 7,306 | 7,698 | 6,798 | 6,947 |
| 1861–1865 | 160,907 | 683,785 | ---------- | —522,878 | 776,719 | 254,381 | 10,961 | 10,357 |
| 1866–1870 | 447,300 | 377,642 | ---------- | +69,658 | 330,503 | 377,607 | 16,422 | 17,443 |
| 1871–1875 | 336,830 | 287,459 | ---------- | +49,370 | 89,352 | 148,818 | 23,642 | 23,661 |
| 1876–1880 | 288,124 | 255,598 | ---------- | +32,526 | 227,036 | 238,662 | 29,762 | 29,253 |
| 1881–1885 | 366,961 | 257,691 | ---------- | +109,270 | 61,348 | 167,671 | 42,011 | 42,466 |
| 1883 | 398,288 | 265,408 | ---------- | +132,879 | 304,373 | 438,431 | 45,509 | 43,253 |
| 1884 | 348,520 | 244,126 | ---------- | +104,394 | 1,405 | 101,266 | 43,326 | 47,233 |
| 1885 | 323,691 | 260,227 | ---------- | +63,464 | 58 | 46,043 | 42,561 | 45,509 |
| 1886 | 336,440 | 242,483 | ---------- | +93,957 | 40 | 44,584 | 43,948 | 42,823 |
| 1887 | 371,403 | 267,932 | ---------- | +103,471 | 41 | 127,959 | 48,838 | 46,481 |
| 1888 | 379,266 | 267,925 | ---------- | +111,341 | 49 | 74,862 | 52,695 | 53,412 |
| 1889 | 387,050 | 299,289 | ---------- | +87,761 | 24 | 121,289 | 56,176 | 58,476 |
| 1890 | 403,081 | 318,041 | ---------- | +85,040 | 22 | 104,664 | 60,882 | 59,408 |
| 1891 | 392,612 | 365,774 | ---------- | +26,839 | 14 | 101,003 | 65,932 | 68,341 |
| 1892 | 354,938 | 345,023 | ---------- | +9,914 | 15 | 24,348 | 70,930 | 72,990 |
| 1893 | 385,820 | 383,478 | ---------- | +2,342 | 23 | 710 | 75,897 | 75,667 |
| 1894 | 306,355 | 367,525 | ---------- | —61,170 | 50,014 | 256 | 75,080 | 76,808 |
| 1895 | 324,729 | 356,195 | ---------- | —31,466 | 81,165 | 2,495 | 76,983 | 76,197 |
| 1896 | 338,142 | 352,179 | ---------- | —14,037 | 131,169 | 7,294 | 82,499 | 81,643 |
| 1897 | 347,722 | 365,774 | ---------- | —18,052 | 3 | 11,379 | 82,665 | 82,948 |
| 1898 | 405,321 | 443,369 | ---------- | —38,047 | 6 | 29,942 | 89,013 | 87,563 |
| 1899 | 515,961 | 605,072 | ---------- | —89,112 | 199,201 | 14,622 | 95,021 | 93,440 |
| 1900 | 567,241 | 520,861 | ---------- | +46,380 | 118 | 22,790 | 102,355 | 100,534 |
| 1901 | 587,685 | 524,617 | ---------- | +63,068 | 4 | 36,113 | 111,631 | 110,658 |
| 1902 | 562,478 | 485,234 | ---------- | +77,244 | 2 | 56,224 | 121,848 | 122,407 |
| 1903 | 561,881 | 517,006 | ---------- | +44,875 | 2 | 16,609 | 134,224 | 136,043 |
| 1904 | 541,087 | 583,660 | ---------- | —42,573 | 3 | 18,623 | 143,583 | 145,893 |
| 1905 | 544,275 | 567,279 | ---------- | —23,004 | 3 | 605 | 152,827 | 152,356 |
| 1906 | 594,984 | 570,202 | ---------- | +24,782 | 2 | 245 | 167,933 | 165,802 |
| 1907 | 665,860 | 579,129 | ---------- | +86,732 | 30,005 | 30,373 | 183,586 | 182,648 |
| 1908 | 601,862 | 659,196 | ---------- | —57,334 | 40,068 | 34,357 | 191,479 | 195,501 |
| 1909 | 604,320 | 693,744 | ---------- | —89,423 | 30,000 | 15,435 | 203,562 | 201,541 |
| 1910 | 675,512 | 693,617 | ---------- | —18,105 | ---------- | 761 | 224,129 | 221,515 |
| 1911 | 701,833 | 691,202 | ---------- | +10,631 | 17,642 | 246 | 237,880 | 237,661 |
| 1912 | 692,609 | 689,881 | ---------- | +2,728 | 32,818 | 121 | 246,744 | 246,961 |
| 1913 | 724,111 | 724,512 | ---------- | —401 | 1,930 | 103 | 266,620 | 261,082 |
| 1914 | 734,673 | 735,081 | ---------- | —408 | 3,119 | 109 | 284,135 | 283,558 |
| 1915 | 697,911 | 760,587 | ---------- | —62,676 | 934 | 48 | 283,748 | 291,945 |
| 1916 | 782,535 | 741,997 | ---------- | +40,538 | 1,804 | 36 | 312,058 | 300,728 |
| 1917 | 1,124,325 | 2,086,042 | ---------- | —961,717 | 2,390,725 | 636,981 | 324,526 | 319,890 |
| 1918 | 4,180,425 | 13,791,908 | ---------- | —9,611,483 | 16,964,610 | 7,685,268 | 340,345 | 322,628 |
| 1919 | 4,654,381 | 18,952,141 | ---------- | —14,297,760 | 29,053,332 | 15,813,848 | 346,333 | 362,161 |
| 1920 | 6,704,414 | 6,141,745 | ---------- | +562,669 | 15,835,274 | 17,013,020 | 431,937 | 418,607 |
| 1921 | 5,584,517 | 4,468,713 | 422,562 | [4] +693,242 | 8,824,739 | 8,721,752 | 463,491 | 489,506 |
| 1922 | 4,103,597 | 3,195,685 | 422,353 | [4] +485,559 | 5,910,931 | 6,500,585 | 484,772 | 481,316 |
| 1923 | 3,847,046 | 3,244,717 | 402,958 | [4] +199,371 | 7,259,181 | 7,486,748 | 532,828 | 524,366 |
| 1924 | 3,884,041 | 2,946,401 | 457,894 | [4] +479,746 | 2,178,676 | 2,814,718 | 572,949 | 574,774 |
| 1925 | 3,607,644 | [5] 2,464,169 | 466,538 | [4] +676,937 | 3,047,016 | 3,351,799 | 599,591 | 616,120 |
| 1926 | 3,908,458 | 3,030,387 | 487,376 | [4] +390,694 | 2,986,134 | 3,339,670 | 659,820 | 640,286 |
| 1927 | 4,128,423 | 3,001,837 | 519,564 | [4] +607,022 | 5,157,255 | 5,770,467 | 683,122 | 687,365 |
| 1928 | 4,038,236 | 3,071,409 | 540,246 | [4] +426,581 | 6,830,219 | 7,193,291 | 693,634 | 693,675 |
| 1929 | 4,036,219 | 3,322,619 | 549,604 | [4] +163,996 | 5,169,698 | 5,293,485 | 696,948 | [6] 687,709 |
| 1930 | 4,174,052 | 3,392,077 | 553,884 | [4] +228,091 | 3,695,460 | 3,877,700 | 705,484 | 711,986 |

[1] Exclusive of the deposits made by banks to retire national bank and Federal reserve notes and of payments made from this fund to retire such notes; these are in the nature of fiduciary transactions. Both columns include redemption-exchange transactions.

[2] Based on reports of the Post Office Department. Expenditures include adjusted losses, etc., postal funds, and expenditures from postal balances; they exclude departmental expenditures in Washington, D. C., to the close of the fiscal year 1922, and amounts transferred to the civil-service retirement and disability fund, fiscal years, 1921 to 1926; in 1927 to 1930 the 3½ per cent salary deductions are included.

[3] Averages are for entire 10-year period though there were no receipts or retirements certain years.

[4] After taking account of public-debt retirement expenditures chargeable against ordinary receipts.

[5] See note 7, Table 176.

[6] Exclusive of items referred to in note 9, Table 180.

Source: Annual Report of the Secretary of the Treasury.

## No. 175.—ORDINARY RECEIPTS OF THE GOVERNMENT: BY MAJOR SOURCES

NOTE.—In thousands of dollars. Figures are on basis of warrants issued (net); see general note, p. 173

| Yearly average or year ended June 30— | Total ordinary receipts | Customs | Internal revenue | | Sales of public lands | Surplus postal receipts | Miscellaneous receipts |
|---|---|---|---|---|---|---|---|
| | | | Income and profits tax | Miscellaneous | | | |
| 1791-1800 | 6,765 | 5,940 | | 444 | [1] 10 | [1] 36 | 334 |
| 1801-1810 | 13,055 | 12,046 | | 201 | 456 | [1] 22 | 329 |
| 1811-1820 | 21,032 | 16,383 | | 1,544 | 1,623 | 50 | 1,429 |
| 1821-1830 | 21,923 | 19,852 | | 31 | 1,388 | (2) | 649 |
| 1831-1840 | 30,460 | 20,470 | | 5 | 7,452 | (2) | 2,533 |
| 1841-1850 | 27,117 | 24,366 | | [1] 1 | 1,980 | | 768 |
| 1851-1860 | 60,237 | 54,498 | | | 4,582 | | 1,156 |
| 1861-1865 | 160,907 | 68,988 | [3] 28,006 | [1] 27,283 | 555 | | 19,994 |
| 1866-1870 | 447,300 | 178,903 | 50,603 | 171,315 | 2,109 | | 44,368 |
| 1871-1875 | 336,830 | 186,200 | 7,760 | 112,217 | 2,223 | | 28,429 |
| 1876-1880 | 288,124 | 146,594 | (2) | 116,697 | 1,025 | | 23,808 |
| 1881-1885 | 366,961 | 201,963 | [4] 30 | 132,102 | 6,086 | | 26,799 |
| 1883 | 398,288 | 214,706 | | 144,720 | 7,956 | | 30,905 |
| 1884 | 348,520 | 195,067 | 56 | 121,530 | 9,811 | | 22,056 |
| 1885 | 323,691 | 181,472 | | 112,499 | 5,706 | | 24,014 |
| 1886 | 336,440 | 192,905 | | 116,806 | 5,631 | | 21,098 |
| 1887 | 371,403 | 217,287 | | 118,823 | 9,254 | | 26,039 |
| 1888 | 379,266 | 219,091 | | 124,297 | 11,202 | | 24,676 |
| 1889 | 387,050 | 223,833 | | 130,882 | 8,039 | | 24,297 |
| 1890 | 403,081 | 229,669 | | 142,607 | 6,358 | | 24,447 |
| 1891 | 392,612 | 219,522 | | 145,687 | 4,030 | | 23,374 |
| 1892 | 354,938 | 177,453 | | 153,971 | 3,262 | | 20,252 |
| 1893 | 385,820 | 203,355 | | 161,028 | 3,182 | | 18,255 |
| 1894 | 306,355 | 131,819 | | 147,111 | 1,674 | | 25,752 |
| 1895 | 324,729 | 152,159 | 77 | 143,345 | 1,103 | | 28,046 |
| 1896 | 338,142 | 160,022 | | 146,763 | 1,006 | | 30,352 |
| 1897 | 347,722 | 176,554 | | 146,689 | 865 | | 23,614 |
| 1898 | 405,321 | 149,575 | | 170,901 | 1,243 | | 83,603 |
| 1899 | 515,961 | 206,128 | | 273,437 | 1,678 | | 34,717 |
| 1900 | 567,241 | 233,165 | | 295,328 | 2,837 | | 35,911 |
| 1901 | 587,685 | 238,585 | | 307,181 | 2,965 | | 38,954 |
| 1902 | 562,478 | 254,445 | | 271,880 | 4,144 | | 32,009 |
| 1903 | 561,881 | 284,480 | | 230,810 | 8,926 | | 37,665 |
| 1904 | 541,087 | 261,275 | | 232,904 | 7,453 | | 39,455 |
| 1905 | 544,275 | 261,799 | | 234,096 | 4,859 | | 43,521 |
| 1906 | 594,984 | 300,252 | | 249,150 | 4,880 | | 40,703 |
| 1907 | 665,860 | 332,233 | | 269,667 | 7,879 | | 56,081 |
| 1908 | 601,862 | 286,113 | | 251,711 | 9,732 | | 54,306 |
| 1909 | 604,320 | 300,712 | | 246,213 | 7,701 | | 49,695 |
| 1910 | 675,512 | 333,683 | 20,952 | 268,982 | 6,356 | | 45,539 |
| 1911 | 701,833 | 314,497 | 33,517 | 289,012 | 5,732 | | 59,075 |
| 1912 | 692,609 | 311,322 | 28,583 | 293,029 | 5,393 | | 54,283 |
| 1913 | 724,111 | 318,891 | 35,006 | 309,411 | 2,910 | | 57,893 |
| 1914 | 734,673 | 292,320 | 71,381 | 308,660 | 2,572 | 3,800 | 55,940 |
| 1915 | 697,911 | 209,787 | 80,202 | 335,468 | 2,167 | 3,500 | 66,787 |
| 1916 | 782,535 | 213,186 | 124,937 | 387,765 | 1,888 | | 54,759 |
| 1917 | 1,124,325 | 225,962 | 359,681 | 449,685 | 1,893 | 5,200 | 81,903 |
| 1918 | 4,180,425 | 182,759 | 2,839,000 | 857,044 | 1,969 | [5] 48,631 | [5] 251,023 |
| 1919 | 4,654,381 | 183,429 | 2,600,763 | 1,239,468 | 1,405 | [5] 89,906 | [5] 539,411 |
| 1920 | 6,704,414 | 323,537 | 3,956,936 | 1,442,213 | 1,910 | [5] 5,213 | [5] 974,605 |
| 1921 | 5,584,517 | 308,025 | 3,228,138 | 1,351,836 | 1,530 | | 694,988 |
| 1922 | 4,103,597 | 357,545 | 2,086,918 | 1,121,240 | 895 | 81 | 536,917 |
| 1923 | 3,847,046 | 562,189 | 1,691,090 | 935,700 | 657 | | 657,411 |
| 1924 | 3,884,041 | 545,012 | 1,841,759 | 952,531 | 522 | | 544,217 |
| 1925 | 3,607,644 | 548,522 | 1,761,659 | 827,787 | 624 | | 469,053 |
| 1926 | 3,908,458 | 579,717 | 1,974,104 | 862,668 | 754 | | 491,215 |
| 1927 | 4,128,423 | 605,672 | 2,219,952 | 648,732 | 621 | | 653,444 |
| 1928 | 4,038,236 | 568,157 | 2,174,573 | 617,620 | 385 | | 677,501 |
| 1929 | 4,036,219 | 602,820 | 2,331,274 | 608,770 | 315 | | 493,040 |
| 1930 | 4,174,052 | 584,771 | 2,410,259 | 628,423 | 396 | | 550,202 |

[1] Averages are for entire 10-year period though there were no receipts under these items certain years.
[2] Less than $500.
[3] Average for 1863 to 1865.
[4] Average for 1881 and 1884.
[5] Estimated increased postage under act of Oct. 3, 1917, included in "Surplus postal receipts."

Source: Annual Report of the Secretary of the Treasury.

## No. 176.—ORDINARY EXPENDITURES OF THE GOVERNMENT: BY MAJOR CLASSES

NOTE.—In thousands of dollars. Figures are on basis of warrants issued (net); see general note, p. 173

| Yearly average or year ended June 30— | Total ordinary expenditures | Civil and miscellaneous [1] | War Department [1] | Navy Department [1] | Indians | Pensions [2] | U. S. Veterans' Bureau [3] | Postal deficiencies [4] | Interest on the public debt |
|---|---|---|---|---|---|---|---|---|---|
| 1791–1800 | 6,835 | 980 | 1,732 | [4] 882 | 31 | 97 | | | 3,111 |
| 1801–1810 | 9,086 | 1,870 | 1,632 | 1,636 | 164 | 78 | | | 3,703 |
| 1811–1820 | 23,942 | 2,589 | 10,742 | 4,675 | 317 | 741 | | | 4,877 |
| 1821–1830 | 16,161 | 3,144 | 3,918 | 3,295 | 599 | 1,247 | | | 3,956 |
| 1831–1840 | 24,494 | 5,616 | 8,321 | 5,041 | 2,612 | 2,572 | | | [5] 331 |
| 1841–1850 | 32,392 | 7,452 | 12,815 | 7,237 | 1,384 | 1,700 | | [5] 185 | 1,615 |
| 1851–1860 | 60,162 | 21,233 | 15,784 | 11,996 | 3,266 | 1,531 | | 3,574 | 2,776 |
| 1861–1865 | 683,785 | 25,894 | 547,752 | 65,329 | 3,203 | 4,858 | | 2,146 | 34,600 |
| 1866–1870 | 377,642 | 54,524 | 127,815 | 28,382 | 4,488 | 23,428 | | [5] 3,562 | 135,440 |
| 1871–1875 | 287,459 | 69,152 | 40,186 | 23,328 | 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 | | [5] 1,703 | 63,742 |
| 1883 | 265,408 | 68,604 | 48,911 | 15,283 | 7,363 | 66,013 | | 75 | 59,160 |
| 1884 | 244,126 | 70,920 | 39,430 | 17,293 | 6,476 | 55,429 | | | 54,578 |
| 1885 | 260,227 | 82,953 | 42,671 | 16,021 | 6,552 | 56,102 | | 4,542 | 51,386 |
| 1886 | 242,483 | 65,973 | 34,324 | 13,908 | 6,099 | 63,405 | | 8,194 | 50,580 |
| 1887 | 267,932 | 78,764 | 38,561 | 15,141 | 6,195 | 79,029 | | 6,501 | 47,742 |
| 1888 | 267,925 | 78,167 | 38,522 | 16,926 | 6,249 | 80,289 | | 3,056 | 44,715 |
| 1889 | 299,289 | 94,088 | 44,435 | 21,379 | 6,892 | 87,625 | | 3,869 | 41,001 |
| 1890 | 318,041 | 94,832 | 44,583 | 22,006 | 6,708 | 106,937 | | 6,875 | 36,099 |
| 1891 | 365,774 | 115,708 | 48,720 | 26,114 | 8,527 | 124,416 | | 4,742 | 37,547 |
| 1892 | 345,023 | 95,790 | 46,895 | 29,174 | 11,151 | 134,583 | | 4,051 | 23,378 |
| 1893 | 383,478 | 97,786 | 49,642 | 30,136 | 13,345 | 159,358 | | 5,947 | 27,264 |
| 1894 | 367,525 | 93,694 | 54,568 | 31,701 | 10,293 | 141,177 | | 8,250 | 27,841 |
| 1895 | 356,195 | 82,263 | 51,805 | 28,798 | 9,940 | 141,395 | | 11,017 | 30,978 |
| 1896 | 352,179 | 77,916 | 50,831 | 27,148 | 12,166 | 139,434 | | 9,300 | 35,385 |
| 1897 | 365,774 | 79,252 | 48,950 | 34,562 | 13,017 | 141,053 | | 11,149 | 37,791 |
| 1898 | 443,369 | 86,016 | 91,992 | 58,824 | 10,995 | 147,452 | | 10,504 | 37,585 |
| 1899 | 605,072 | 110,980 | 229,841 | 63,942 | 12,806 | 139,395 | | 8,212 | 39,897 |
| 1900 | 520,861 | 131,689 | 134,775 | 55,953 | 10,175 | 140,877 | | 7,231 | 40,160 |
| 1901 | 524,617 | 131,977 | 144,616 | 60,507 | 10,896 | 139,324 | | 4,955 | 32,343 |
| 1902 | 485,234 | 125,111 | 112,272 | 67,803 | 10,050 | 138,489 | | 2,402 | 29,108 |
| 1903 | 517,006 | 133,073 | 118,630 | 82,618 | 12,935 | 138,426 | | 2,769 | 28,556 |
| 1904 | 583,660 | 131,357 | 165,200 | 102,956 | 10,438 | 142,559 | | 6,503 | 24,646 |
| 1905 | 567,279 | 127,968 | 126,094 | 117,550 | 14,236 | 141,774 | | 15,065 | 24,591 |
| 1906 | 570,202 | 131,639 | 137,326 | 110,474 | 12,747 | 141,035 | | 12,673 | 24,309 |
| 1907 | 579,129 | 145,642 | 149,775 | 97,128 | 15,164 | 139,310 | | 7,629 | 24,481 |
| 1908 | 659,196 | 162,532 | 175,840 | 118,037 | 14,580 | 153,892 | | 12,888 | 21,426 |
| 1909 | 693,744 | 167,001 | 192,487 | 115,546 | 15,695 | 161,710 | | 19,501 | 21,804 |
| 1910 | 693,617 | 171,581 | 189,823 | 123,174 | 18,504 | 160,696 | | 8,496 | 21,343 |
| 1911 | 691,202 | 173,839 | 197,199 | 119,938 | 20,934 | 157,981 | | | 21,311 |
| 1912 | 689,881 | 172,257 | 184,123 | 135,592 | 20,135 | 153,590 | | 1,568 | 22,616 |
| 1913 | 724,512 | 169,802 | 202,129 | 133,203 | 20,306 | 175,085 | | 1,027 | 22,899 |
| 1914 | 735,081 | 170,530 | 208,350 | 139,682 | 20,215 | 173,440 | | | 22,864 |
| 1915 | 760,587 | 200,533 | 202,160 | 141,836 | 22,130 | 164,388 | | 6,637 | 22,903 |
| 1916 | 741,997 | 199,555 | 182,139 | 155,029 | 17,570 | 159,302 | | 5,500 | 22,900 |
| 1917 | 2,086,042 | 1,150,351 | 459,540 | 257,166 | 30,598 | 160,318 | 3,326 | | 24,742 |
| 1918 | 13,791,908 | 6,237,492 | 5,705,136 | 1,368,643 | 30,888 | 181,138 | 68,863 | 2,221 | 197,527 |
| 1919 | 18,952,141 | 6,701,040 | 9,265,325 | 2,009,272 | 34,593 | 221,615 | 104,085 | 344 | 615,867 |
| 1920 | 6,141,745 | [6] 2,989,558 | 1,100,866 | 629,893 | 40,517 | 213,344 | 107,730 | [6] 35,813 | 1,024,024 |
| 1921 | 4,468,713 | [6] 1,452,779 | 580,795 | 647,871 | 41,471 | 260,611 | 357,007 | [6] 131,502 | 996,677 |
| 1922 | 3,195,685 | [6] 524,917 | 402,058 | 458,795 | 38,500 | 252,577 | 464,998 | [6] 64,353 | 989,485 |
| 1923 | 3,244,717 | 704,227 | 355,723 | 322,533 | 45,143 | 264,148 | 465,328 | 32,527 | 1,055,088 |
| 1924 | 2,946,411 | 614,223 | 348,606 | 324,130 | 46,754 | 228,262 | 433,047 | 12,639 | 938,741 |
| 1925 | [7] 2,464,169 | [7] 86,543 | 357,957 | 326,365 | 38,755 | 218,321 | 530,994 | 23,217 | 882,015 |
| 1926 | 3,030,387 | 697,638 | 358,329 | 311,612 | 48,442 | 207,190 | 536,201 | 39,506 | 831,469 |
| 1927 | 3,001,837 | 670,147 | 361,987 | 322,621 | 36,792 | 230,556 | 564,677 | 27,263 | 787,794 |
| 1928 | 3,071,409 | 746,217 | 400,345 | 337,608 | 36,991 | 229,401 | 556,916 | 32,080 | 731,850 |
| 1929 | 3,322,619 | 912,251 | 427,230 | 364,807 | 34,087 | 229,781 | 580,784 | [8] 94,700 | 678,980 |
| 1930 | 3,392,077 | 947,841 | 466,285 | 374,053 | 32,067 | 220,609 | 600,906 | 91,714 | 658,602 |

[1] Up to 1920, inclusive, civil expenditures under War and Navy Departments at Washington are included under the column Civil and Miscellaneous; thereafter under War and Navy Departments, respectively. Civil and miscellaneous expenditures, beginning 1917, have been revised to exclude expenditures by Bureau of War Risk Insurance and for vocational rehabilitation. War Department expenditures include those for rivers and harbors and the Panama Canal.

[2] Includes only Army and Navy pensions for service prior to World War and fees of examining surgeons. Does not include salaries under Bureau of Pensions or payments to veterans of the World War, which are made by Veterans' Bureau (see next column).

[3] Prior to 1922 data represent expenditures by Bureau of War Risk Insurance and for vocational rehabilitation. They include operations less in Government life insurance trust funds and special funds.

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

[5] Averages are for entire period, though there were no expenditures in certain years.

[6] Additional compensation, Postal Service (resolution of Nov. 8, 1919), included in "Postal deficiencies."

[7] The liquidation of the War Finance Corporation and the repayment of loans by the railroads very much affected the total civil and miscellaneous expenditures in 1925.

[8] Includes $9,000,000 back railway mail pay; excludes, however, the $42,997,000 shown on p. 181.

Source: Annual Report of the Secretary of the Treasury.

## No. 177.—RECEIPTS OF THE GOVERNMENT: By Sources

NOTE.—Data are for years ended June 30 and are on the basis of warrants issued. (See general note, p. 173)

[All figures in thousands of dollars]

| | 1929 | 1930 |
|---|---|---|
| ORDINARY RECEIPTS | | |
| **Revenue receipts:** | | |
| Customs | 602,820 | 584,771 |
| Duties | 600,811 | 582,755 |
| Tonnage tax | 2,009 | 2,016 |
| Internal revenue | 2,940,044 | 3,038,682 |
| Income tax | 2,331,274 | 2,410,259 |
| Miscellaneous taxes | 608,135 | 627,427 |
| Collections under enforcement of national prohibition act [1] | 635 | 996 |
| **Miscellaneous taxes—** | | |
| Franchise tax, Federal reserve and Federal intermediate credit banks | 2,843 | 4,455 |
| Immigration head tax | 2,885 | 2,723 |
| Tax on circulation of national banks | 3,240 | 3,248 |
| Taxes, licenses, fines, etc., Canal Zone | 92 | 87 |
| **Interest, exchange, and dividends on capital stock—** | | |
| Interest on income of Library of Congress trust fund, investment account | 25 | 32 |
| Interest on advance payments to contractors | 83 | 80 |
| Interest on deferred collections or payments | 93 | 67 |
| Interest on bonds of foreign governments under funding agreements | 139,974 | 141,932 |
| Interest on unfunded obligations of foreign governments | 20,367 | ---------- |
| Interest on public deposits | 3,411 | 3,622 |
| Interest on miscellaneous obligations | 1,600 | 1,897 |
| Discounts on certificates of indebtedness, Treasury notes and bonds redeemed and purchased | 681 | 5,459 |
| Dividends, Panama R. R. | 700 | 700 |
| Gain by exchange | 1 | (2) |
| Federal control of transportation systems [3] | 65 | 45 |
| Loans to railroads after termination of Federal control [3] | 3,085 | 3,327 |
| Military and naval insurance, Veterans' Bureau, 1929 and prior years [3] | 485 | 362 |
| **Fines and penalties—** | | |
| Judicial | 526 | 626 |
| Customs Service | 2,183 | 2,086 |
| Immigration Service | 166 | 316 |
| Under enforcement of national prohibition act (judicial) [4] | 4,354 | 4,202 |
| Recovery of value of oil in case of United States against petroleum companies | 4 | 2,906 |
| Navy fines and forfeitures | 675 | 507 |
| Other | 54 | 88 |
| **Fees—** | | |
| Alaska game laws | 26 | 30 |
| Board of Tax Appeals | 59 | 48 |
| Clerks, U. S. courts | 1,547 | 1,580 |

| | 1929 | 1930 |
|---|---|---|
| ORDINARY RECEIPTS—contd. | | |
| **Revenue receipts—Continued.** | | |
| Fees—Continued. | | |
| Commissions on telephone pay stations, Federal buildings, and rented post offices | 57 | 75 |
| Consular and passport | 7,652 | 7,773 |
| Copying | 42 | 41 |
| Copyright | 309 | 331 |
| Immigration (registration) | ---------- | 146 |
| Indian lands and timber | 275 | 278 |
| Fees and commissions, Land Office | 461 | 414 |
| Marshals, U. S. courts | 192 | 192 |
| Naturalization | 907 | 1,937 |
| Navigation | 249 | 236 |
| On letters patent | 3,697 | 4,024 |
| Testing | 77 | 79 |
| Other | 42 | 70 |
| **Forfeitures—** | | |
| Bonds of aliens, contractors, etc | 514 | 538 |
| Bribes to United States officers | 21 | 48 |
| Customs Service | 174 | 183 |
| Judicial | 188 | 80 |
| Under enforcement of national prohibition act [4] | 280 | 168 |
| Unclaimed moneys and wages remaining in registry of courts | 176 | 242 |
| Unclaimed funds | 5 | 8 |
| Other | 62 | 26 |
| **Assessments—** | | |
| On Federal reserve banks for salaries and expenses, Federal Reserve Board | 2,895 | 2,829 |
| On Federal intermediate credit and Federal and joint-stock land banks for salaries, etc., Federal Farm Loan Board | 880 | 985 |
| Salaries and expenses, national-bank examiners | 1,874 | 2,510 |
| General railroad contingent fund | 978 | 2,412 |
| Austrian, German, and Hungarian Governments' moiety, expenses, mixed and Tripartite Claims Commissions | 18 | 17 |
| Deposits for establishing wool standards | 50 | 40 |
| Naval hospital funds | 491 | 452 |
| Deposits by individuals for expenses of surveying public lands | 25 | 29 |
| Other | 10 | 3 |
| **Reimbursements—** | | |
| Construction charges (Indian Service) | 54 | 49 |
| Coos Bay wagon road grant fund [5] | 1,049 | ---------- |
| Under grain and cotton standards acts | 151 | 198 |
| Maintenance of District of Columbia inmates in Federal penal and correctional institutions | 182 | 123 |

[1] Additional collections under the national prohibition act are included under "Fines and penalties" and "Forfeitures," making total collections under the enforcement of this act of $5,269,000 in 1929 and $5,366,000 in 1930.

[2] Less than $500.

[3] Repayments to appropriations, representing cash receipts credited to appropriations.

[4] See note 1.

[5] Funds to cover payments to certain counties of Oregon of unpaid taxes to Southern Oregon Co.

## No. 177.—Receipts of the Government: By Sources—Continued

[All figures in thousands of dollars]

| | 1929 | 1930 |
|---|---|---|
| ORDINARY RECEIPTS—contd. | | |
| **Revenue receipts—Continued.** | | |
| **Reimbursements—Contd.** | | |
| District of Columbia administrative expenses under employees' compensation act, fiscal year 1929 | ---------- | 60 |
| District of Columbia liability under civil service retirement act, fiscal year 1929 | ---------- | 150 |
| Gasoline State tax | ---------- | 12 |
| Electric light charges by Potomac Electric Power Co | 55 | ---------- |
| Expenses of redeeming national currency | *518* | *515* |
| Inspection of food and farm products | 243 | 255 |
| Deductions from awards of Mixed Claims Commission, United States and Germany [6] | 380 | 86 |
| Government property lost or damaged | 69 | 83 |
| Hospitalization charges and expenses | 158 | 149 |
| Expense of international service of ice observation and patrol | 136 | 110 |
| By contractors for excess of cost over contract price | 37 | 89 |
| Cost from estates of deceased Indians | *58* | *59* |
| Maintenance charges, irrigation systems, Indian Service | 470 | 503 |
| Appropriations made for Indian tribes | 115 | 109 |
| Settlement of claims against various depositors | 562 | 67 |
| Reclamation fund [3] | 6,532 | ---------- |
| Collections, reclamation fund | ---------- | 4,911 |
| Auxiliary reclamation fund, Yuma project, Arizona | ---------- | 28 |
| Other | 77 | 176 |
| **Gifts and contributions—** | | |
| Forest Service cooperative work | 1,830 | 1,776 |
| Library of Congress, gift fund | 181 | 289 |
| Contributions to Library of Congress investment account [7] | 2 | 139 |
| Donations, National Park Service | 31 | 1,774 |
| Pan American Union quotas | 88 | 73 |
| Contributions for river and harbor improvements | 492 | 1,711 |
| For roads, bridges, and related works, Alaska | 211 | 150 |
| For restoration of Old Fort Niagara, N. Y | ---------- | 15 |
| For paving Dry Valley Road, Rossville, Ga | ---------- | 13 |
| For wharf and walk, Jamestown, Va | 15 | ---------- |
| For memorial to women of World War | 211 | 123 |
| Other | 45 | 24 |

| | 1929 | 1930 |
|---|---|---|
| ORDINARY RECEIPTS—contd. | | |
| **Revenue receipts—Continued.** | | |
| **Sales of property (products)—** | | |
| Scrap and salvaged materials, condemned stores, waste paper, etc | 2,522 | 2,369 |
| Agricultural products | 70 | 121 |
| Card indexes, Library of Congress | 194 | 248 |
| Public documents, charts, maps, etc | 294 | 526 |
| Electric current | [8] 251 | [8] 612 |
| Electric current power plant, Coolidge Dam, Ariz | ---------- | 25 |
| Heat, light, and power (Capitol power plant) | ---------- | 153 |
| *Seal and fox skins, and furs* | 370 | 288 |
| Occupational therapy products | 65 | 111 |
| Subsistence (meals, etc.) | 20 | 18 |
| Water | 48 | 52 |
| Other | 10 | 13 |
| **Sales of services—** | | |
| Fumigating and disinfecting (Dept. of Agriculture) | 70 | 88 |
| Laundry and dry-cleaning | 1,259 | 1,212 |
| Overhead charges on sales of services or supplies (War and Navy) | 101 | 100 |
| Operation of properties, U. S. Housing Corp | 298 | 271 |
| *Quarantine charges (fumigation, inspection, etc., of vessels, Public Health Service)* | 560 | 568 |
| Quarters, subsistence, and laundry service | 81 | 136 |
| Radio service | 101 | 111 |
| Storage and other charges | 344 | 378 |
| Profits from sale of ships' stores, Navy | 383 | 298 |
| Telephone and telegraph services | 337 | 334 |
| Tolls and profits, Panama Canal | 27,736 | 27,810 |
| Work done for individuals, corporations, et al | 71 | 86 |
| Other | 81 | 54 |
| **Rents and royalties—** | | |
| Rent of public buildings and grounds | 530 | 633 |
| Rentals, Center Market, Washington, D. C | 143 | 140 |
| Leases, Annette Islands reserve, Alaska | 25 | ---------- |
| Rent of land | 206 | 275 |
| Rent of equipment | 35 | 69 |
| Receipts under mineral leasing acts | 3,706 | 4,734 |
| Royalties on oil, gas, etc | 2,487 | 1,612 |
| Moneys due Oklahoma from royalties, oil and gas | 42 | 34 |
| Potash deposits, royalties and rentals | 11 | 14 |
| Rent of water-power sites | 56 | 57 |
| Rent of telegraph and telephone facilities (United States lines) | 11 | 24 |
| Other | 26 | 37 |

[3] Repayments to appropriations, representing cash receipts credited to appropriations.
[6] Deductions to cover reimbursement for expenses incurred by the United States in the adjudication of claims, settlement of war claims act of 1928.
[7] Heretofore stated as a trust fund.
[8] Includes $185,000 in 1929 and $529,000 in 1930 for Dam No. 2, Muscle Shoals, Ala.

## No. 177.—Receipts of the Government: By Sources—Continued

[All figures in thousands of dollars]

| | 1929 | 1930 |
|---|---|---|
| ORDINARY RECEIPTS—contd. | | |
| Revenue receipts—Continued. | | |
| Permits, privileges, and licenses— | | |
| Alaska fund | 251 | 221 |
| Business concessions | 253 | 274 |
| Fishing and hunting | 12 | 12 |
| Immigration permits | 364 | 321 |
| Licenses under Federal water power act | 347 | 477 |
| Permits to enter national parks | 533 | 664 |
| Pipe-line, water and power transmission rights | 12 | 16 |
| Purchases of Army discharges | | 300 |
| Other | 1 | 1 |
| Mint receipts—profits on coinage, bullion deposits, etc | 5,373 | 8,322 |
| Forest reserve fund | 6,312 | 6,846 |
| Postal receipts, Panama Canal | 151 | 255 |
| United States revenues from District of Columbia sources | 52 | 48 |
| Total revenue receipts | 3,824,848 | 3,905,236 |
| Nonrevenue receipts: | | |
| Army costs due United States from Germany | 13,498 | 10,154 |
| Repayment of investments— | | |
| Federal control of transportation system [3] | 37 | 134 |
| Loans to railroads after termination of Federal control, etc. [3] | 11,877 | 7,980 |
| Farmers' seed grains and feed loans [3] | | 11 |
| Loans to farmers in storm, drought, and flood-stricken areas [3] | | 4,360 |
| Construction loan fund, U. S. Shipping Board [3] | 1,306 | 1,362 |
| Return of advances made to reclamation fund | 1,000 | 1,000 |
| Reimbursement on account of representation of interests of foreign governments growing out of hostilities in Europe | 158 | |
| Reimbursement of relief moneys furnished American citizens in Europe | | 367 |
| Liquidation of capital stock, Federal land banks | 173 | 91 |
| Principal of bonds of foreign governments under funding agreements | 38,788 | 97,634 |
| Principal of unfunded loans made to foreign governments | 3 | |
| Principal of Government-owned securities (sale of war supplies) | 304 | 38 |
| Construction costs of public works in Colon and Panama | 98 | 63 |
| Other | 14 | 12 |
| Sale of public lands | 315 | 396 |

| | 1929 | 1930 |
|---|---|---|
| ORDINARY RECEIPTS—contd. | | |
| Nonrevenue receipts—Contd. | | |
| Sale of property— | | |
| Capital equipment—trucks, horses, cars, machinery, furniture, etc | 1,110 | 432 |
| Land and buildings | 2,861 | 2,594 |
| Land, etc., on account of naval public works construction fund | 20 | (2) |
| Land, etc., on account of military post construction fund | 2,741 | 1,966 |
| Office material, etc. (General Supply Committee) | 18 | 14 |
| War supplies | 2,584 | 1,951 |
| Coos Bay wagon road grant fund | 176 | 290 |
| The Oregon and California land grant fund | 752 | 523 |
| Sale of ordnance material | 93 | [9] 5 |
| Deposits for construction loans under merchant marine act, 1920 | 3,267 | [10] 8,061 |
| Other | 7 | 15 |
| Trust funds— | | |
| Longshoremen's and harbor workers' compensation act | 20 | 30 |
| For Government life insurance fund | 79,933 | 80,870 |
| Pension money, St. Elizabeths Hospital | 139 | 83 |
| Personal funds of patients, St. Elizabeths Hospital | 166 | 168 |
| Indian moneys— | | |
| Proceeds of labor | 2,889 | 3,053 |
| Oil and gas leases, etc., Osage Reservation, Okla | 9,604 | 6,120 |
| Kiowa, Comanche, and Apache Indians, Okla., moneys due for oil and gas, act Mar. 4, 1923 | 70 | 47 |
| Sales and lease of Indian lands, etc | 1,351 | 1,355 |
| Navy pension fund, principal | 5 | 7 |
| Pay of the Navy and Marine Corps deposit funds [3] | | 191 |
| Foreign Service retirement and disability fund | 8 | 61 |
| Pay of the Army deposit fund | 1,552 | 1,636 |
| Proceeds from estates of deceased soldiers | 50 | 41 |
| Soldiers' Home permanent fund | 832 | 459 |
| Miscellaneous trust funds | 23 | 64 |
| District of Columbia— | | |
| Revenue receipts [11]— | | |
| Dist. of Col. share [12] | 31,450 | 32,891 |
| Nonrevenue receipts— | | |
| Dist. of Col. share | 1 | (2) |
| Dist. of Col. trust funds | 2,080 | 2,303 |
| Total nonrevenue receipts | 211,370 | 268,823 |
| Grand total, all items | 4,036,218 | 4,174,059 |
| Change in uncovered moneys | +1 | −7 |
| Total ordinary receipts | 4,036,219 | 4,174,052 |

[2] Less than $500.
[3] Repayments to appropriations, representing cash receipts credited to appropriations.
[9] Debit item, deduct.
[10] Exclusive of $8,922,000 transferred from the checking account of the U. S. Shipping Board on the books of the Treasurer of the United States to the warrant account and covered into the Treasury by miscellaneous receipt covering warrant. As this was merely an adjustment between accounts of cash transactions occurring in prior years, this item has not been included in either receipts or expenditures.
[11] For United States share see last item under "Revenue receipts" above.
[12] Excluding trust funds.

Source: Annual Report of the Secretary of the Treasury.

## No. 178.—EXPENDITURES OF THE GOVERNMENT: DETAILS OF

NOTE.—Data are for years ended June 30 and are on the basis of checks issued. (See general note, p. 173.)

[All figures in thousands of dollars]

| | 1929 | 1930 |
|---|---|---|
| GENERAL EXPENDITURES | | |
| **Legislative establishment** | 17,866 | 20,138 |
| United States Senate | 2,951 | 3,311 |
| House of Representatives | 7,883 | 8,339 |
| Legislative, miscellaneous | 414 | 128 |
| Architect of the Capitol | 1,285 | 2,957 |
| Botanic Garden | 244 | 176 |
| Library of Congress | 2,009 | 2,318 |
| Government Printing Office | 3,080 | 2,908 |
| **Executive Office: Salaries, and expenses, mansion, etc.** | 489 | 692 |
| **Independent offices (including Veterans' Bureau)**[1] | 459,039 | 491,503 |
| Alaska relief funds | 13 | 25 |
| American Battle Monuments Commission | 772 | 1,324 |
| Arlington Memorial Bridge Commission | 2,369 | 2,749 |
| Board of Mediation | 243 | 183 |
| Board of Tax Appeals | 690 | 673 |
| Board of Efficiency | 215 | 227 |
| Civil Service Commission | 1,245 | 1,416 |
| Commission of Fine Arts | 8 | 9 |
| Employees' Compensation Commission | 4,050 | 4,588 |
| Federal Board for Vocational Education | 7,763 | 8,456 |
| Federal Farm Board [2] | ---------- | 732 |
| Federal Oil Conservation Board | 10 | 14 |
| Federal Power Commission | 132 | 162 |
| Federal Radio Commission | 267 | 274 |
| Federal Reserve Board | 2,905 | 2,833 |
| Federal Trade Commission | 1,167 | 1,448 |
| General Accounting Office | 4,131 | 4,109 |
| *Housing Corporation* | 477 | 580 |
| Interstate Commerce Commission | [1] 7,833 | [1] 8,099 |
| National Advisory Committee for Aeronautics | 607 | 980 |
| Office of Public Buildings and Public Parks of the National Capital | 2,936 | 3,303 |
| Personnel Classification Bd. | 73 | 9 |
| Porto Rican Hurricane Relief Commission | 266 | 3,875 |
| Smithsonian Institution | 409 | 434 |
| National Museum | 739 | 736 |
| U. S. Geographic Board | 4 | 9 |
| U. S. Supreme Court Building Commission | 25 | ([3]) |
| U. S. Tariff Commission | 762 | 711 |
| **Miscellaneous commissions, boards, etc.—** | | |
| George Rogers Clark Sesquicentennial Commission | ([3]) | 37 |
| George Washington Bicentennial Commission | ---------- | 15 |
| International Trade Exhibition | 107 | ---------- |
| Mount Rushmore National Memorial Commission | ---------- | 70 |
| Perry's Victory Memorial Commission | ---------- | 14 |
| Protection of interests of United States in oil lands | 40 | 67 |

| | 1929 | 1930 |
|---|---|---|
| *GENERAL EXPENDITURES—con.* | | |
| **Independent offices—Cont'd** | | |
| **Miscellaneous commissions, boards, etc.—Continued.** | | |
| Public Buildings Commission | 38 | 31 |
| Miscellaneous | 198 | 6 |
| **U. S. Veterans' Bureau** [4] | 418,535 | 443,306 |
| Salaries and expenses | 40,655 | 41,270 |
| Adjusted service and dependent pay | 6,456 | 3,130 |
| Medical and hospital service, Veterans' Bureau | 29,345 | 32,464 |
| Hospital facilities and services, Veterans' Bureau | 4,044 | 8,241 |
| *Military and naval compensation* | 189,001 | 199,366 |
| Military and naval insurance (appropriated fund) | 115,694 | 122,840 |
| Military and naval insurance, special fund | 5,675 | [5] 77 |
| Miscellaneous | *196* | *568* |
| Government life insurance fund (trust fund)—Expenses [4] | 28,047 | 35,041 |
| Special deposit accounts | [5] *579* | 455 |
| **Department of Agriculture** | 171,674 | 177,330 |
| Office of the Secretary | 1,178 | 1,187 |
| Office of Information | 1,068 | 1,274 |
| Library | 96 | 101 |
| Office of Experiment Stations | 4,237 | 4,725 |
| Extension service | 1,948 | 1,744 |
| Cooperative agricultural extension work | 7,151 | 7,540 |
| Weather Bureau | 2,936 | 3,390 |
| Bureau of Animal Industry | 8,339 | 9,577 |
| Meat Inspection, Bureau of Animal Industry | 5,561 | 5,552 |
| Bureau of Dairy Industry | 544 | 625 |
| Bureau of Plant Industry | 4,660 | 5,003 |
| Forest Service | 11,619 | 16,157 |
| *Special funds—* | | |
| Cooperative work, Forest Service | 1,815 | 1,731 |
| Payments to States and Territories from national forests fund | *1,351* | *1,565* |
| Roads and trails for States, national forests fund | 419 | 503 |
| Lands for protection of watersheds and streams | 1,147 | 25 |
| Bureau of Chemistry and Soils | 1,353 | 1,595 |
| Bureau of Entomology | 2,355 | 2,388 |
| Bureau of Biological Survey | 1,338 | 1,578 |
| Bureau of Public Roads | 419 | 3,509 |
| Road construction | 95,081 | 85,857 |
| Bureau of Agricultural Economics | 5,699 | 5,969 |
| Bureau of Home Economics | 146 | 56 |
| Plant Quarantine and Control Administration | 3,539 | 8,805 |
| Food, Drug, and Insecticide *Administration* | *1,537* | *1,554* |
| Loans to farmers in storm, flood, and drought-stricken areas | 5,605 | 4,694 |
| Miscellaneous | 542 | 511 |
| Special deposit accounts | [5] *8* | 116 |

[1] Exclusive of operations in special accounts, see p. 183.
[2] For agricultural marketing fund see, p. 183. [3] Less than $500.
[4] For adjusted service certificate fund and Government life insurance fund investments, see p. 183.
[5] Excess credits, deduct.

## [ No. 178.—Expenditures of the Government: Details of—Continued ]

[All figures in thousands of dollars]

| | 1929 | 1930 |
|---|---|---|
| GENERAL EXPENDITURES—con. | | |
| **Department of Commerce** | 40,511 | 57,057 |
| Office of the Secretary | 2,736 | 3,403 |
| Aircraft in commerce | 4,945 | 6,710 |
| Bureau of Foreign and Domestic Commerce | 4,264 | 4,751 |
| Bureau of the Census | 2,173 | 14,648 |
| Steamboat Inspection Service | 1,150 | 1,271 |
| Bureau of Navigation | 333 | 379 |
| Bureau of Standards | 2,490 | 2,759 |
| Bureau of Lighthouses | 11,058 | 11,526 |
| Coast and Geodetic Survey | 2,552 | 2,865 |
| Bureau of Fisheries | 2,043 | 2,439 |
| Patent Office | 3,280 | 3,679 |
| Bureau of Mines | 3,400 | 2,614 |
| Miscellaneous | 47 | 12 |
| Special deposit accounts | 38 | (3) |
| **Department of the Interior** [6] | 300,949 | 288,878 |
| **Interior, civil** | 263,706 | 257,155 |
| Office of the Secretary | 966 | 1,076 |
| General Land Office | 5,503 | 4,730 |
| *Bureau of Pensions*—[5] | | |
| Salaries and expenses | 1,905 | 1,793 |
| Army and Navy pensions | 229,549 | 218,956 |
| Bureau of Reclamation | 10,583 | 10,995 |
| Geological Survey | 2,140 | 2,138 |
| National parks | 6,325 | 9,618 |
| Bureau of Education | 3,550 | 3,706 |
| Territorial governments | 287 | 219 |
| Beneficiaries | 1,599 | 2,296 |
| Alaska Railroad | 1,125 | 1,633 |
| Miscellaneous | 45 | 4 |
| Special deposit accounts | 129 | [5] *10* |
| **Indian Affairs** | 37,243 | 31,723 |
| Salaries, general expenses | 1,407 | 1,547 |
| Expenses of Indian Commissioners | 12 | 12 |
| Education | 7,434 | 7,901 |
| General support and administration | 900 | 973 |
| Interest on Indian trust funds | 857 | 705 |
| Trust funds | 15,743 | 12,571 |
| Fulfilling treaty | 922 | 923 |
| Miscellaneous expenses | 7,006 | 7,430 |
| Special deposit accounts | 2,962 | [5] *340* |
| **Department of Justice** | 29,348 | 32,171 |
| **Department of Justice proper** | 4,663 | 4,913 |
| Salaries and expenses | 2,420 | 2,383 |
| Detection and prosecution of crimes | 2,243 | 2,530 |
| **Judicial** | 24,685 | 27,258 |
| Salaries and expenses, Supreme Court | 327 | 321 |
| Salaries of circuit, district, and retired judges | 1,921 | 1,931 |
| National Park commissioners | 14 | 14 |
| Court of Customs and Patent Appeals | 95 | 127 |
| Court of Claims | 257 | 261 |
| Territorial Courts | 173 | 178 |
| Expenses, etc., United States Courts | 14,746 | 15,832 |

| | 1929 | 1930 |
|---|---|---|
| GENERAL EXPENDITURES—con. | | |
| **Department of Justice—Cont'd** | | |
| **Judicial—Continued** | | |
| Penal and correctional institutions | 7,083 | 8,575 |
| Miscellaneous | 7 | 19 |
| Special deposit accounts | 62 | [5] *1* |
| **Department of Labor** | 11,352 | 10,613 |
| Office of the Secretary | 754 | 798 |
| Bureau of Labor Statistics | 354 | 408 |
| Bureau of Immigration | 7,594 | 8,481 |
| Bureau of Naturalization | 849 | 1,030 |
| Children's Bureau | 1,522 | 333 |
| Women's Bureau | 106 | 115 |
| Employment service | 205 | 216 |
| Miscellaneous | 13 | 7 |
| Special deposit accounts | [5] *45* | [5] *775* |
| **Navy Department** | 366,184 | 375,446 |
| Office of the Secretary | 2,878 | 3,025 |
| Office of Naval Records and Library | 39 | 38 |
| Office of Judge Advocate General | 124 | 129 |
| Office of Chief of Naval Operations | 263 | 262 |
| Bureau of Navigation | 7,391 | 8,296 |
| Bureau of Engineering | 19,994 | 20,605 |
| Bureau of Construction and Repair | 27,795 | 27,994 |
| Bureau of Ordnance | 12,652 | 13,070 |
| *Bureau of Supplies and Accounts*— | | |
| Fuel and transportation | 9,634 | 8,370 |
| Maintenance | 9,570 | 10,014 |
| Pay, subsistence, and transportation, Navy | 148,308 | 152,010 |
| Other items | 293 | 4,761 |
| Bureau of Medicine and Surgery | 3,509 | 3,440 |
| Bureau of Yards and Docks | 15,137 | 14,492 |
| Bureau of Aeronautics | 28,373 | 28,598 |
| Naval Academy | 1,925 | 2,350 |
| *Marine Corps*— | | |
| Pay | 15,584 | 16,097 |
| General expenses | 10,621 | 9,950 |
| Other items | 233 | 524 |
| *Increase of Navy*— | | |
| Armor, armament, and ammunition | 10,949 | 13,437 |
| Construction and machinery | 34,154 | 35,848 |
| Other items | 1,372 | 495 |
| Miscellaneous | 5,303 | 1,403 |
| General account of advances | 96 | 278 |
| Special deposit accounts | [5] *12* | [5] *39* |
| **Post Office Department** [7] | 43,048 | 59 |
| Additional compensation for transportation of mail by railroad routes | [8] 42,997 | ---------- |
| Miscellaneous | 51 | 59 |
| **Department of State** | 13,358 | 14,157 |
| Salaries and expenses | 1,579 | 1,594 |
| Foreign intercourse | [1] 11,742 | [1] 12,576 |
| Special deposit accounts | [5] *38* | [5] *13* |

[1] Exclusive of operations in special accounts, see p. 183.
[3] Less than $500. [5] Excess credits, deduct.
[6] Excluding civil service retirement fund, see p. 183.
[7] Excludes Postal Service payable from postal revenues and deficiencies in postal revenues, p. 183.
[8] Represents so-called back railway mail pay in accordance with rates fixed by the Interstate Commerce Commission. An additional sum of $9,000,000 is also included under "Postal deficiency" p. 183.

## No. 178.—Expenditures of the Government: Details of—Continued

[All figures in thousands of dollars]

| | 1929 | 1930 |
|---|---|---|
| GENERAL EXPENDITURES—con. | | |
| **Treasury Department**[9] | 199,502 | 194,540 |
| Office of the Secretary | 169 | 164 |
| Office of the chief clerk and superintendent | 692 | 722 |
| Division of supply | 1,428 | 1,463 |
| Office of Commissioner of Accounts and Deposits | 87 | 89 |
| Division of Bookkeeping and Warrants | 764 | 756 |
| Public debt service | 4,611 | 4,072 |
| Division of appointments | 62 | 62 |
| Office of disbursing clerk | 56 | 54 |
| *Customs Service*[9]— | | |
| Collecting the revenue | 20,754 | 22,074 |
| Miscellaneous expenses | 423 | 523 |
| Bureau of the Budget | 182 | 192 |
| Federal Farm Loan Bureau | 906 | 949 |
| Office of Treasurer of the United States | 1,638 | 1,814 |
| Office of Comptroller of the Currency | 2,710 | 2,892 |
| *Internal Revenue Service*[9]— | | |
| Collecting the revenue | 33,026 | 34,544 |
| Bureau of Prohibition[9]—Enforcement of narcotics and prohibition acts | 13,314 | 15,401 |
| Coast Guard | 28,245 | 29,286 |
| Bureau of Engraving and Printing | 6,678 | 6,218 |
| Secret Service Division | 534 | 577 |
| Public Health Service | 10,069 | 10,373 |
| Mints and assay offices | 1,570 | 1,600 |
| Office of Supervising Architect | 45,898 | 59,779 |
| Operating expenses, public buildings | 11,901 | 12,257 |
| Repairs, equipment, etc., public buildings | 3,550 | 5,068 |
| Sites, construction, etc.— | | |
| Post offices, customhouses, etc | 29,567 | 41,201 |
| Inspection stations | 9 | 37 |
| Quarantine stations | 57 | 42 |
| Marine hospitals | 814 | 1,173 |
| *Miscellaneous*— | | |
| To promote the education of the blind | 75 | 75 |
| Judgments, U. S. Courts, Treasury | 1,025 | -------- |
| Outstanding liabilities, (trust fund) | [5] *746* | [5] *466* |
| Other | 56 | 62 |
| Special deposit accounts | 561 | 582 |
| *Special accounts*— | | |
| Payment of Cape Cod Canal bonds | 6,181 | 46 |
| Purchase of obligations of foreign governments | 12,167 | -------- |
| Premium on public debt | 1,366 | 634 |
| Subscription to capital stock, Federal intermediate credit banks | 5,000 | -------- |
| **War Department**[10] | 413,969 | 453,973 |
| **Military activities** | 312,118 | 327,366 |
| Office of the Secretary | 893 | 964 |
| General Staff Corps | 285 | 283 |
| Adjutant General's Department | 1,713 | 1,639 |
| Inspector General's Department | 27 | 27 |
| Judge Advocate General's Department | 223 | 204 |

| | 1929 | 1930 |
|---|---|---|
| GENERAL EXPENDITURES—con. | | |
| **War Department—Continued.** | | |
| **Military activities—Contd.** | | |
| *Finance Department*— | | |
| Pay of the Army | 128,378 | 133,610 |
| Finance service | 1,065 | 1,125 |
| Judgments, U. S. courts and Court of Claims | 2,412 | 1,938 |
| Miscellaneous items | 1,631 | 1,573 |
| *Quartermaster Corps*— | | |
| Army transportation | 16,642 | 17,162 |
| Barracks and quarters and other buildings and utilities | 11,438 | 12,060 |
| Clothing and equipage | 6,650 | 6,557 |
| Construction of buildings, utilities, etc., at military posts | 7,620 | 7,238 |
| Construction and repair of hospitals | 1,054 | 1,149 |
| Incidental expenses of the Army | 3,859 | 3,947 |
| Regular supplies of the Army | 10,757 | 9,803 |
| Subsistence of the Army | 24,056 | 24,980 |
| Other | 4,609 | 2,730 |
| Signal Corps | 2,431 | 3,389 |
| Air Corps | 23,491 | 28,268 |
| Medical Department | 1,355 | 1,775 |
| Bureau of Insular Affairs | 81 | 81 |
| Corps of Engineers | 996 | 1,682 |
| Fortifications, etc., Panama Canal | 944 | 999 |
| Ordnance Department | 12,144 | 12,916 |
| Chemical Warfare Service | 1,279 | 1,405 |
| Chief of Infantry | 62 | 65 |
| Chief of Cavalry | 20 | 22 |
| Chief of Field Artillery | 23 | 28 |
| Chief of Coast Artillery | 461 | 367 |
| Military Academy | 2,816 | 2,760 |
| Militia Bureau | 33,160 | 32,133 |
| Organized Reserves and military training of citizens | 10,572 | 11,756 |
| National Board for Promotion of Rifle Practice | 734 | 719 |
| Army account of advances | 81 | 79 |
| Special deposit accounts | [5] *1,848* | 1,936 |
| **Nonmilitary activities** | 101,851 | 126,607 |
| Finance service | 5 | 32 |
| National cemeteries | 1,196 | 1,059 |
| National military parks | 302 | 350 |
| Miscellaneous, Quartermaster Corps[11] | 4 | 1,013 |
| Signal Corps | 184 | 153 |
| Medical Department | 53 | 70 |
| Corps of Engineers miscellaneous | 1,510 | 1,342 |
| *Rivers and harbors*— | | |
| Improving rivers | 82,990 | 105,357 |
| Improving harbors | 394 | 1,000 |
| Special deposit accounts | 5 | [5] *1* |
| Inland Waterways Corporation | 2,500 | 1,500 |
| National homes for disabled volunteer soldiers | 9,559 | 12,507 |
| War claims and relief acts | 979 | 81 |
| Trust funds | 2,059 | 2,027 |
| Miscellaneous | 111 | 117 |
| **District of Columbia** | 39,718 | 45,331 |
| **Total general expenditures** | 2,107,008 | 2,161,886 |

[5] Excess credits, deduct.
[9] Exclusive of refunds, debentures, drawbacks, etc., shown under "Refunds of receipts," p. 183.
[10] Excluding Panama Canal. [11] Heretofore included under "Corps of Engineers, miscellaneous."

## No. 178.—Expenditures of the Government: Details of—Continued

[All figures in thousands of dollars]

| | 1929 | 1930 |
|---|---|---|
| SPECIAL EXPENDITURES | | |
| Interest on public debt | 678,980 | 658,602 |
| *Refunds of receipts—* | | |
| Customs | 21,590 | 24,127 |
| Internal revenue [12] | 191,416 | 128,572 |
| Postal deficiency | [13] 94,700 | 91,714 |
| Panama Canal | 9,619 | 11,264 |
| *Operations in special accounts* [14]— | | |
| Railroads | [5] *1,804* | [5] *4,855* |
| War Finance Corporation | [5] *644* | [5] *61* |
| Shipping Board | 16,053 | 31,625 |
| Agricultural marketing fund | ---------- | 148,591 |
| Alien-property funds | [5] *545* | 356 |
| Adjusted service certificate fund | 111,759 | 112,142 |
| Civil service retirement fund | 19,975 | [15] 20,263 |
| *Investment of trust funds—* | | |
| Government life insurance | 52,070 | 43,940 |
| District of Columbia teachers' retirement | 522 | 551 |
| Foreign service retirement | 298 | 313 |
| General railroad contingent | 1,050 | 2,339 |
| **Total ordinary expenditures** | **3,302,047** | **3,431,369** |

| | 1929 | 1930 |
|---|---|---|
| PUBLIC DEBT RETIREMENTS CHARGEABLE AGAINST ORDINARY RECEIPTS | | |
| *Retirements from—* | | |
| Sinking fund | 370,277 | 388,369 |
| Debt repayments from foreign countries, including U. S. Bonds | 176,214 | 160,926 |
| Estate taxes | 20 | 73 |
| Franchise tax receipts (Federal reserve and Federal intermediate credit banks) | 2,933 | 4,455 |
| Forfeitures, gifts, etc | 160 | 61 |
| Total | 549,604 | 553,884 |
| **Grand total, all items** | **3,851,651** | **3,985,253** |
| Less net increase (+) or decrease (−) in outstanding checks | +3,238 | −8,517 |
| **Total expenditures chargeable against ordinary receipts** | **3,848,413** | **3,993,770** |

[5] Excess credits, deduct.
[12] Including prohibition.
[13] Includes $9,000,000 back railway mail pay, see also p. 181.
[14] Net amounts.
[15] Exclusive of $150,000 expended under District of Columbia for its liability under civil service retirement act, fiscal year 1930.

## No. 179.—ORDINARY RECEIPTS AND EXPENDITURES CHARGEABLE AGAINST ORDINARY RECEIPTS: By Months

Note.—All figures in thousands of dollars. Figures are on the "current cash" basis shown by daily Treasury statements, unrevised; see general note p. 173

| Year and month | Ordinary receipts | | | | | Expenditures chargeable against ordinary receipts | | |
|---|---|---|---|---|---|---|---|---|
| | Total | Customs | Income taxes | Miscellaneous internal revenue | Miscellaneous revenue | Total | Ordinary | Public debt retirements |
| 1928: | | | | | | | | |
| July | 154,859 | 44,591 | 32,603 | 50,001 | 27,663 | 278,620 | 225,562 | 53,058 |
| August | 173,495 | 52,797 | 34,693 | 53,472 | 32,532 | 308,594 | 221,868 | 86,726 |
| September | 557,398 | 50,410 | 442,985 | 46,378 | 17,625 | 482,600 | 257,048 | 225,552 |
| October | 187,627 | 59,741 | 38,609 | 55,776 | 33,501 | 368,653 | 364,047 | 4,606 |
| November | 145,156 | 48,436 | 32,205 | 49,892 | 14,623 | 213,629 | 213,629 | ---------- |
| December | 649,105 | 45,803 | 431,702 | 47,917 | 123,683 | 384,019 | 286,925 | 97,094 |
| 1929: | | | | | | | | |
| January | 163,889 | 45,549 | 35,139 | 51,630 | 31,571 | 371,595 | 371,571 | 25 |
| February | 158,794 | 48,651 | 37,266 | 44,822 | 28,055 | 185,494 | 182,560 | 2,933 |
| March | 736,816 | 55,200 | 601,364 | 50,704 | 29,548 | 273,875 | 273,875 | ---------- |
| April | 173,508 | 50,404 | 46,053 | 47,945 | 29,107 | 335,643 | 335,552 | 91 |
| May | 166,722 | 48,279 | 42,838 | 54,051 | 21,554 | 225,269 | 224,864 | 405 |
| June | 765,882 | 52,401 | 555,257 | 54,719 | 103,506 | 420,473 | 341,360 | 79,113 |
| July | 169,473 | 52,144 | 34,884 | 54,595 | 27,851 | 349,825 | 245,950 | 103,874 |
| August | 174,502 | 56,427 | 32,210 | 54,917 | 30,947 | 210,725 | 210,720 | 5 |
| September | 670,736 | 52,612 | 542,280 | 51,647 | 24,197 | 399,068 | 266,010 | 133,058 |
| October | 175,998 | 57,607 | 31,162 | 56,181 | 31,048 | 364,678 | 356,994 | 7,684 |
| November | 143,889 | 44,126 | 28,281 | 50,489 | 20,993 | 218,407 | 218,204 | 203 |
| December | 742,942 | 39,298 | 516,501 | 50,664 | 136,479 | 443,191 | 303,210 | 139,980 |
| 1930: | | | | | | | | |
| January | 151,195 | 41,278 | 29,134 | 53,576 | 27,208 | 347,351 | 347,351 | ---------- |
| February | 138,540 | 35,935 | 38,183 | 44,401 | 20,021 | 236,742 | 219,705 | 17,037 |
| March | 674,876 | 42,610 | 559,504 | 50,050 | 22,712 | 362,221 | 290,486 | 71,735 |
| April | 159,053 | 41,071 | 38,107 | 47,753 | 32,122 | 414,147 | 375,293 | 38,854 |
| May | 173,243 | 51,722 | 34,298 | 56,475 | 30,748 | 230,997 | 230,997 | ---------- |
| June | 803,495 | 72,170 | 526,444 | 57,560 | 147,320 | 416,799 | 375,347 | 41,453 |
| July | 138,741 | 26,200 | 29,634 | 57,577 | 25,330 | 284,310 | 259,279 | 25,031 |
| August | 127,388 | 32,083 | 26,231 | 51,639 | 17,435 | 224,117 | 224,117 | ---------- |
| September | 602,811 | 36,655 | 498,520 | 47,379 | 20,257 | 308,221 | 268,191 | 40,030 |
| October | 147,813 | 39,319 | 27,877 | 49,930 | 30,687 | 375,244 | 375,244 | ---------- |
| November | 120,362 | 36,365 | 28,223 | 43,472 | 12,302 | 244,651 | 244,623 | 28 |
| December | 717,092 | 30,764 | 496,821 | 45,374 | 144,134 | 364,540 | 335,335 | 29,205 |

Source of Tables 178 and 179: Annual Report of the Secretary of the Treasury.

## No. 180.—EXPENDITURES OF THE GOVERNMENT CHARGEABLE AGAINST

NOTE.—All figures in thousands of dollars. Figures are on the "current cash"

| | 1916 | 1917 | 1918 | 1919 | 1920 |
|---|---|---|---|---|---|
| **General expenditures, total** [1] | 692, 526 | 999, 985 | 6, 693, 908 | 11, 747, 271 | 3, 231, 652 |
| Legislative establishment [2] | 13, 808 | 15, 092 | 15, 826 | 17, 090 | 19, 328 |
| Executive proper [2, 3] | 502 | 1, 280 | 9, 663 | 17, 467 | 6, 676 |
| State Department | 6, 307 | 6, 169 | 9, 893 | 20, 766 | 13, 586 |
| Treasury Department [4, 5] | 71, 797 | 84, 294 | 152, 500 | 227, 278 | 322, 316 |
| War Department | 164, 547 | 358, 158 | 4, 850, 687 | 8, 995, 880 | 1, 610, 587 |
| Department of Justice | 10, 539 | 10, 566 | 12, 965 | 15, 717 | 17, 814 |
| Post Office Department [6] | 7, 272 | 1, 896 | 4, 173 | 2, 412 | 50, 049 |
| Navy Department | 153, 854 | 239, 633 | 1, 278, 840 | 2, 002, 311 | 736, 021 |
| Interior Department [10] | 199, 471 | 216, 416 | 244, 557 | 288, 286 | 279, 245 |
| Department of Agriculture | 27, 970 | 29, 547 | 42, 870 | 39, 246 | 65, 546 |
| Department of Commerce | 11, 438 | 11, 690 | 12, 834 | 15, 590 | 30, 011 |
| Department of Labor | 3, 608 | 3, 852 | 5, 469 | 12, 943 | 5, 415 |
| Veterans' Bureau [4] | | | | | |
| Other independent offices and commissions [2, 4] | 7, 165 | 7, 559 | 12, 715 | 75, 376 | 59, 469 |
| District of Columbia [12] | 13, 255 | 13, 682 | 14, 447 | 16, 014 | 19, 988 |
| Unclassified items | +992 | +150 | +26, 470 | +895 | −4, 400 |
| **Interest on public debt** | 22, 901 | 24, 743 | 189, 743 | 619, 216 | 1, 020, 252 |
| **Other special expenditures, total** [1] | 18, 630 | 952, 954 | 5, 813, 051 | 6, 148, 393 | 2, 151, 440 |
| Refunds of receipts— | | | | | |
| Customs [5] | | | | | |
| Internal revenue [5] | | | | | |
| Postal deficiency [6] | | | | | |
| Panama Canal | 18, 630 | 19, 783 | 19, 268 | 13, 196 | 11, 366 |
| Payment for West Indian Islands | | 25, 000 | | | |
| Special accounts [13]— | | | | | |
| Railroads | | | 120, 264 | 358, 795 | [14] 1,036, 672 |
| War Finance Corporation | | | 44, 929 | 302, 622 | [16] *228, 472* |
| Shipping Board | | 14, 291 | 770, 682 | 1, 820, 607 | 530, 566 |
| Agricultural marketing fund (net) | | | | | |
| Alien property funds [3] | | | | | |
| Grain Corporation | | | | | [17] 350, 328 |
| Food and Fuel Administrations | | | 54, 860 | 87, 338 | |
| Sugar Equilization Board | | | | | |
| Purchase of obligations of foreign governments | | 885, 000 | 4, 738, 030 | 3, 479, 255 | 421, 337 |
| Purchase of Federal farm loan bonds | | | 65, 018 | 86, 580 | 29, 644 |
| Subscription to stock, Federal land banks | | 8, 880 | | | |
| Adjusted service certificate fund | | | | | |
| Civil service retirement fund [10] | | | | | |
| Investment of trust funds— | | | | | |
| Government life insurance [5] | | | | | |
| District of Columbia teachers' retirement [12] | | | | | |
| Foreign Service retirement | | | | | |
| General railroad contingent | | | | | |
| **Total ordinary** | 734, 056 | 1, 977, 682 | 12, 696, 702 | 18, 514, 880 | 6, 403, 344 |
| **Public debt retirements (chargeable against ordinary receipts) from—** | | | | | |
| Sinking fund | | | | | |
| Debt repayments from foreign countries, including U. S. bonds | | | | 7, 922 | 72, 670 |
| Estate taxes | | | | 93 | 3, 141 |
| Franchise taxes, Federal reserve and Federal intermediate credit banks | | | 1, 134 | | 2, 922 |
| Forfeitures, gifts, etc | | | | | 13 |
| **Total** | | | 1, 134 | 8, 015 | 78, 746 |
| **Total expenditures chargeable against ordinary receipts** | 734, 056 | 1, 977, 682 | 12, 697, 837 | 18, 522, 895 | 6, 482, 090 |

[1] Totals prior to 1922 are not comparable with later years because of changes in classification of general and special expenditures.

[2] In the fiscal years 1921, 1922, and 1923, material changes were made in classification of expenditures between legislative establishment, executive proper, and other independent offices and commissions.

[3] Alien property funds included under executive proper prior to fiscal year 1922.

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

[5] Refunds of customs and internal revenue receipts and investments of Government life insurance fund included under Treasury Department prior to 1922.

[6] Postal deficiency included under Post Office Department prior to 1922.

[7] Post Office Department expenditures for 1921 include $65,576,000 paid to the Railroad Administration. This resulted in a corresponding decrease in expenditures for Federal control of transportation.

[8] Deduct, excess of credits.

[9] Post Office Department expenditures include $42,997,000 and postal deficiency, $9,000,000, representing payment of so-called back railway mail pay to inland carriers.

**ORDINARY RECEIPTS: By Major Classifications, Years Ended June 30**

basis, according to daily Treasury statements, unrevised; see general note p. 173

| 1921 | 1922 | 1923 | 1924 | 1925 | 1926 | 1927 | 1928 | 1929 | 1930 |
|---|---|---|---|---|---|---|---|---|---|
| 3,079,884 | 2,135,868 | 1,950,041 | 1,828,463 | 1,837,004 | 1,826,727 | 1,857,859 | 1,953,327 | 2,106,503 | 2,162,709 |
| 18,983 | 17,088 | 14,165 | 14,316 | 13,856 | 15,776 | 19,678 | 16,402 | 17,547 | 19,987 |
| 210 | 219 | 349 | 451 | 412 | 439 | 612 | 589 | 487 | 690 |
| 8,781 | 9,667 | 15,463 | 14,669 | 15,054 | 16,521 | 16,498 | 11,697 | 13,285 | 14,170 |
| 488,637 | 209,105 | 145,017 | 137,411 | 128,232 | 136,579 | 151,560 | 195,649 | 200,447 | 193,114 |
| 1,101,615 | 454,731 | 392,734 | 348,630 | 361,888 | 355,072 | 360,809 | 390,541 | 416,902 | 453,525 |
| 17,206 | 17,889 | 23,521 | 21,134 | 23,496 | 23,774 | 24,819 | 27,600 | 28,892 | 32,483 |
| [7] 135,359 | 3,384 | 147 | 187 | [8] *80* | 96 | 189 | 277 | [9] 43,091 | 58 |
| 650,374 | 476,775 | 333,201 | 332,249 | 346,142 | 312,743 | 318,909 | 331,335 | 364,562 | 374,166 |
| 357,815 | 331,814 | 354,623 | 328,228 | 302,441 | 301,759 | 302,707 | 299,000 | 301,123 | 290,028 |
| 119,838 | 142,696 | 128,746 | 141,116 | 164,644 | 155,350 | 156,287 | 159,915 | 171,147 | 177,581 |
| 30,820 | 21,688 | 21,784 | 21,430 | 25,783 | 29,132 | 30,940 | 34,383 | 39,987 | 54,299 |
| 8,503 | 6,227 | 7,241 | 6,620 | 9,678 | 8,545 | 9,922 | 9,821 | 11,311 | 10,654 |
| ---------- | [11] 376,750 | [11] 461,719 | [11] 409,121 | [11] 384,716 | 404,692 | 391,470 | 401,325 | 417,280 | 446,956 |
| 110,943 | 43,872 | 28,712 | 28,262 | 27,683 | 32,069 | 35,443 | 35,681 | 40,309 | 49,496 |
| 22,715 | 23,732 | 24,054 | 25,873 | 32,713 | 34,411 | 37,567 | 39,400 | 40,117 | 45,080 |
| −923 | +232 | −1,436 | −1,234 | +347 | −233 | +449 | −199 | +18 | +423 |
| 999,145 | 991,001 | 1,055,924 | 940,603 | 881,807 | 831,938 | 787,020 | 731,764 | 678,330 | 659,348 |
| 1,036,899 | 245,740 | 288,663 | 279,612 | 344,294 | 438,947 | 329,152 | 418,173 | 514,026 | 618,212 |
| ---------- | 37,124 | 28,737 | 20,567 | 22,921 | 27,745 | 20,321 | 21,857 | 21,826 | 24,092 |
| ---------- | 45,702 | 125,279 | 127,220 | 147,777 | 182,220 | 117,412 | 148,286 | 190,728 | 133,852 |
| ---------- | 64,346 | 32,527 | 12,639 | 23,217 | 39,506 | 27,263 | 32,080 | [9] 94,700 | 91,714 |
| 16,461 | 3,025 | 4,317 | 8,387 | 9,093 | 9,018 | 8,305 | 10,449 | 9,046 | 11,329 |
| ---------- | ---------- | ---------- | ---------- | ---------- | ---------- | ---------- | ---------- | ---------- | ---------- |
| [7] 730,712 | [16] *139,469* | 114,145 | 35,742 | 7,205 | 2,726 | 1,043 | [8] *620* | [8] *1,858* | [8] *4,796* |
| [8] *22,023* | 94,428 | [8] *109,436* | [8] *52,540* | [8] *43,902* | [8] *19,691* | [8] *27,066* | [8] *3,813* | [8] *611* | [8] *59* |
| 130,723 | 87,206 | 57,024 | 85,491 | 30,305 | 23,043 | 19,011 | 34,882 | 15,889 | 31,695 |
| ---------- | ---------- | ---------- | ---------- | ---------- | ---------- | ---------- | ---------- | ---------- | 149,959 |
| ---------- | 1,826 | [8] *1,366* | [8] *1,151* | 4,018 | 3,516 | [8] *496* | [8] *351* | [8] *1,345* | 969 |
| [17] 90,353 | [17] 32,000 | ---------- | ---------- | ---------- | ---------- | ---------- | ---------- | ---------- | ---------- |
| ---------- | [8] *15,280* | 2,482 | ---------- | ---------- | ---------- | ---------- | ---------- | ---------- | ---------- |
| 73,897 | 718 | ---------- | ---------- | ---------- | ---------- | ---------- | ---------- | ---------- | ---------- |
| 16,781 | ---------- | ---------- | ---------- | ---------- | ---------- | ---------- | ---------- | ---------- | ---------- |
| ---------- | ---------- | ---------- | ---------- | 99,459 | 120,152 | 115,219 | 111,818 | 111,773 | 112,313 |
| ---------- | 9,283 | 8,091 | 8,028 | 9,746 | 10,816 | [8] *425* | 109 | 19,955 | 20,434 |
| ---------- | 24,599 | 26,672 | 30,410 | 31,992 | 38,290 | 47,316 | 61,702 | 52,160 | 43,469 |
| ---------- | 231 | 191 | 233 | 258 | 297 | 290 | 514 | 503 | 517 |
| ---------- | ---------- | ---------- | ---------- | 83 | 100 | 87 | 81 | 282 | 313 |
| ---------- | ---------- | ---------- | 4,584 | 1,124 | 1,209 | 871 | 1,180 | 978 | 2,412 |
| 5,115,928 | 3,372,608 | 3,294,628 | 3,048,678 | 3,063,105 | 3,097,612 | 2,974,030 | 3,103,265 | 3,298,859 | 3,440,269 |
| 261,100 | 276,046 | 284,019 | 295,987 | 306,308 | 317,092 | 333,528 | 354,741 | 370,277 | 388,369 |
| 72,939 | 64,838 | 100,893 | 149,388 | 159,180 | 169,654 | 179,216 | 181,804 | 176,214 | 160,926 |
| 26,349 | 21,085 | 6,569 | 8,897 | 48 | ---------- | ---------- | 2 | 20 | 73 |
| 60,725 | 60,333 | 10,815 | 3,635 | 794 | 568 | 1,232 | 618 | 2,933 | 4,455 |
| 169 | 393 | 555 | 93 | 208 | 63 | 5,578 | 3,090 | 160 | 61 |
| 422,282 | 422,695 | 402,850 | 458,000 | 466,538 | 487,376 | 519,555 | 540,255 | 549,604 | 553,884 |
| 5,538,209 | 3,795,302 | 3,697,478 | 3,506,678 | 3,529,643 | 3,584,988 | 3,493,585 | 3,643,520 | 3,848,463 | 3,994,152 |

[10] Civil service retirement fund, established May, 1920, included under Interior Department prior to 1922.

[11] In 1922 to 1925 additional allotments for veterans' relief are included under the Treasury, War, and Navy Departments, and in 1924 and 1925 also under the Interior Department. In 1922 these allotments amounted to $31,746,000; in 1923, to $10,706,000; in 1924, to $6,411,000; and in 1925, to $6,058,000.

[12] Teachers' retirement fund included under District of Columbia prior to 1922.

[13] Figures are net and allow for receipts and deposits credited to the account concerned.

[14] Includes $228,399,000 payments on certificates of indebtedness of Director General of Railroads.

[15] Deduct, excess of credits resulting from receipts of $266,637,000 from sale of equipment trust notes and $123,783,000 from sale or collection of other securities acquired under the transportation act, 1920. In 1923 and 1924 receipts on these accounts were included under miscellaneous receipts.

[16] Deduct, excess of credits resulting from deposits by War Finance Corporation of proceeds of United States securities redeemed.

[17] Includes $350,000,000 in 1920, $100,000,000 in 1921, and $25,000,000 in 1922 applied by U. S. Grain Corporation to reduction of capital stock and reflected in miscellaneous receipts for those years; the 1921 figure represents net expenditures after taking into account credits.

Source: Annual Report of the Secretary of the Treasury.

## No. 181.—APPROPRIATIONS BY CONGRESS FOR YEARS ENDED JUNE 30

NOTE.—All figures in thousands of dollars. Amounts shown for a specified year differ from the actual appropriations for that year, since the former include deficiency appropriations for prior years and exclude amounts for that year provided subsequently as deficiency appropriations

| Branch | Number of Congress and fiscal year for which appropriated | | | | | |
|---|---|---|---|---|---|---|
| | 65th and 66th, 1920 | 66th, 1921 | 66th and 67th, 1922 | 67th, 1923 | 67th, 1924 | 68th, 1925 |
| Legislative | 17,637 | 18,453 | 18,706 | 15,165 | 14,786 | 16,648 |
| Executive Office | 221 | 223 | 229 | 351 | 497 | 426 |
| Independent offices | 2,246,238 | 931,952 | 165,733 | 757,413 | 522,563 | 411,216 |
| District of Columbia | 17,203 | 20,749 | 23,175 | 26,652 | 26,633 | 27,967 |
| Department of Agriculture | 196,175 | 144,796 | 49,813 | 145,545 | 110,662 | 74,637 |
| Department of Commerce | 30,679 | 23,912 | 17,911 | 20,784 | 22,116 | 24,123 |
| Department of the Interior | 271,567 | 346,357 | 352,395 | 328,256 | 343,519 | 292,323 |
| Department of Justice | 18,377 | 16,176 | 17,680 | 20,676 | 23,846 | 24,227 |
| Department of Labor | 5,364 | 6,099 | 5,393 | 8,607 | 7,519 | 8,364 |
| Navy Department | 910,560 | 453,578 | 489,651 | 300,514 | 325,323 | 278,601 |
| Post Office Department: | | | | | | |
| Payable from Treasury [1] | [2] 38,069 | [3] 16,841 | [4] 14,339 | 554 | 442 | 173 |
| Payable from postal revenues [5] | 412,528 | 523,468 | 701,424 | 572,528 | 596,909 | 629,199 |
| Department of State | 12,762 | 11,098 | 11,022 | 17,570 | 15,896 | 15,246 |
| Treasury Department | 317,690 | 432,152 | 359,328 | 243,845 | 279,612 | 269,355 |
| Interest on the public debt | 1,052,300 | 1,017,500 | 922,650 | [6] 1,100,000 | 940,000 | 865,000 |
| Sinking fund and debt retirements chargeable against ordinary receipts | (7) | 287,500 | 265,755 | 330,089 | 507,011 | 471,806 |
| War Department | 876,465 | 494,975 | 459,080 | 359,592 | 355,211 | 341,340 |
| Increase of compensation [8] | 30,760 | 35,000 | 35,000 | ---------- | ---------- | ---------- |
| Total | 6,454,597 | 4,780,830 | 3,909,282 | 4,248,141 | 4,092,544 | 3,748,652 |
| Deduct amount payable from postal revenues [5] | 412,528 | 523,468 | 701,424 | 572,528 | 596,909 | 629,199 |
| Net total | 6,042,068 | 4,257,361 | 3,207,858 | 3,675,612 | 3,495,635 | 3,119,453 |

| Branch | 68th, 1926 | 69th, 1927 | 69th, 1928 | 70th, 1929 | 70th, 1930 | 71st, 1931 |
|---|---|---|---|---|---|---|
| Legislative | 15,720 | 20,160 | 16,480 | 18,970 | 21,338 | 29,521 |
| Executive Office | 534 | 824 | 438 | 437 | 594 | 628 |
| Independent offices | 596,347 | 639,941 | 520,041 | 648,089 | 661,319 | 1,169,250 |
| District of Columbia | 40,209 | 38,459 | 38,920 | 41,541 | 42,569 | 52,488 |
| Department of Agriculture | 146,715 | 167,572 | 153,430 | 163,668 | 169,660 | 220,288 |
| Department of Commerce | 25,143 | 31,526 | 36,822 | 40,713 | 60,508 | 61,301 |
| Department of the Interior | 274,826 | 270,351 | 285,800 | 353,332 | 334,467 | 87,150 |
| Department of Justice | 28,104 | 27,200 | 26,432 | 29,049 | 30,771 | 42,248 |
| Department of Labor | 9,338 | 10,184 | 10,160 | 11,181 | 11,429 | 12,849 |
| Navy Department | 324,752 | 325,791 | 320,466 | 394,736 | 379,152 | 389,183 |
| Post Office Department: | | | | | | |
| Payable from Treasury [1] | 244 | 32 | 18 | 67 | 28 | 43,075 |
| Payable from postal revenues [5] | 651,256 | 842,420 | 755,364 | 776,975 | 842,125 | 840,271 |
| Department of State | 18,187 | 17,819 | 12,312 | 15,609 | 15,826 | 18,778 |
| Treasury Department | 340,915 | 339,207 | 345,269 | 455,474 | 427,393 | 372,557 |
| Interest on the public debt | 830,000 | 795,000 | 755,000 | 675,000 | 640,000 | 619,000 |
| Sinking fund and debt retirements chargeable against ordinary receipts | 484,766 | 515,583 | 563,630 | 541,942 | 553,068 | 635,324 |
| War Department | 364,625 | 367,386 | 370,429 | 466,795 | 474,990 | 477,799 |
| Total | 4,151,682 | 4,409,463 | 4,211,011 | 4,633,578 | 4,665,237 | 5,071,712 |
| Deduct amount payable from postal revenues [5] | 651,256 | 842,420 | 755,364 | 776,975 | 842,125 | 840,271 |
| Net total | 3,500,426 | 3,567,044 | 3,455,647 | 3,856,603 | 3,823,112 | 4,231,440 |

[1] Figures cover only appropriations which have been specifically designated by Congress as payable from the Treasury and are exclusive of amounts which may be required under indefinite appropriations (payable from the Treasury) provided by law to supply deficiencies in the postal revenues. (See note 5.)
[2] Includes $35,698,000 additional compensation, Postal Service.
[3] Includes $14,000,000 for deficit under Federal control of telegraph and telephone systems.
[4] Includes $11,053,000 certified claims.
[5] These figures include amounts which may be required under indefinite appropriations (payable from the Treasury) to supply deficiencies, if any, in the postal revenues.
[6] Includes $125,000,000 of accumulated interest on war-savings certificates, series of 1918, to be paid during the fiscal year 1923 though properly allocable to the full five years of their life.
[7] The sinking fund created by the act of Feb. 25, 1862, was repealed by the act of Mar. 3, 1919. The act of Mar. 3, 1919, created a cumulative sinking fund beginning with the fiscal year 1921.
[8] In 1919 to 1922, indefinite appropriations, estimated. In 1923 and 1924, definite amounts were appropriated which are included under the several departments and establishments. Thereafter, this item was absorbed by rates of pay included under the classification act, approved Mar. 4, 1923.

Source: Annual Report of the Secretary of the Treasury.

## No. 182.—INTERNAL REVENUE: AMOUNTS COLLECTED FROM PRINCIPAL SOURCES

NOTE.—All figures in thousands of dollars. The figures represent collections by internal revenue officers throughout the country, including deposits by postmasters of amounts received from sale of internal revenue stamps and deposits of internal revenue collected through customs offices, and, therefore, differ from those in Tables 173, 175, and 177 which represent the deposits of these collections in the Treasury or depositaries during the fiscal year concerned, there being thus an overlapping of time. Certain items, included in the totals in the last column, are shown in detail in the second part of the table

| Yearly average or year ended June 30— | Total | Spirits [1] | Fermented liquors [1] | Tobacco [1] | Income and profits [2] | Legacies, inheritances, etc. | Sales of manufacturers and dealers [1,3] | Documentary stamps [4] | Other [5] |
|---|---|---|---|---|---|---|---|---|---|
| 1863-1865 | 122,942 | 18,079 | 2,551 | 7,697 | 28,005 | 305 | 43,444 | 6,915 | 15,945 |
| 1866-1870 | 221,797 | 37,229 | 5,931 | 21,962 | 50,604 | 2,277 | 63,283 | 14,932 | 25,580 |
| 1871-1875 | 119,971 | 49,877 | 8,684 | 34,450 | 7,760 | [6] 2,505 | 2,931 | 9,745 | 6,024 |
| 1876-1880 | 116,681 | 55,614 | 10,510 | 40,000 | (7) | ---------- | 341 | 6,272 | 3,943 |
| 1881-1885 | 132,064 | 71,163 | 16,614 | 36,964 | [8] 29 | ---------- | 70 | 4,433 | 2,803 |
| 1886-1890 | 126,711 | 72,045 | 22,931 | 30,901 | ---------- | ---------- | 14 | 5 | 815 |
| 1891-1895 | 150,262 | 86,898 | 30,841 | 30,802 | [6] 77 | ---------- | 3 | (7) | 1,703 |
| 1896-1900 | 206,624 | 92,876 | 49,593 | 41,900 | ---------- | [8] 2,060 | 1,971 | [9] 25,253 | 4,307 |
| 1901-1905 | 255,314 | 128,178 | 58,930 | 49,650 | ---------- | 3,652 | 1,053 | [8] 23,956 | 4,269 |
| 1906-1910 | 261,321 | 144,557 | 58,609 | 52,020 | [6] 20,960 | [8] 96 | 167 | ---------- | 1,736 |
| 1911-1915 | 356,851 | 155,854 | 68,063 | 74,866 | 49,737 | ---------- | 739 | [6] 20,494 | 3,494 |
| 1916-1920 | 2,855,761 | 226,293 | 93,352 | 169,853 | 1,984,473 | [10] 59,799 | 77,800 | 38,550 | 217,500 |
| 1921-1925 | 3,158,975 | [11] 42,400 | 17 | 301,176 | 2,121,913 | 126,415 | 186,135 | 58,373 | 322,546 |
| 1926-1930 | 2,894,284 | [11] 17,482 | 4 | 405,614 | 2,222,032 | 81,262 | 55,484 | 51,686 | 60,819 |
| 1903 | 230,741 | 131,953 | 47,548 | 43,515 | ---------- | 5,357 | 160 | ---------- | 2,208 |
| 1904 | 232,904 | 135,810 | 49,083 | 44,656 | ---------- | 2,072 | 148 | ---------- | 1,134 |
| 1905 | 234,188 | 135,959 | 50,361 | 45,660 | ---------- | 774 | 162 | ---------- | 1,273 |
| 1906 | 249,103 | 143,394 | 55,642 | 48,423 | ---------- | 142 | 150 | ---------- | 1,352 |
| 1907 | 269,664 | 156,337 | 59,568 | 51,811 | ---------- | 50 | 181 | ---------- | 1,718 |
| 1908 | 251,666 | 140,159 | 59,808 | 49,863 | ---------- | ---------- | 176 | ---------- | 1,661 |
| 1909 | 246,213 | 134,868 | 57,456 | 51,887 | ---------- | ---------- | 165 | ---------- | 1,836 |
| 1910 | 289,957 | 148,029 | 60,572 | 58,118 | 20,960 | ---------- | 165 | ---------- | 2,112 |
| 1911 | 322,526 | 155,280 | 64,368 | 67,006 | 33,512 | ---------- | 153 | ---------- | 2,209 |
| 1912 | 321,616 | 156,301 | 63,269 | 70,590 | 28,583 | ---------- | 169 | ---------- | 2,613 |
| 1913 | 344,424 | 163,879 | 66,267 | 76,789 | 35,006 | ---------- | 156 | ---------- | 2,326 |
| 1914 | 380,009 | 159,098 | 67,082 | 79,987 | 71,381 | ---------- | 128 | ---------- | 2,333 |
| 1915 | 415,681 | 144,620 | 79,329 | 79,957 | 80,202 | ---------- | 3,089 | 20,494 | 7,989 |
| 1916 | 512,723 | 158,682 | 88,771 | 88,064 | 124,937 | ---------- | 4,219 | 38,110 | 9,939 |
| 1917 | 809,394 | 192,111 | 91,837 | 103,202 | 387,382 | 6,677 | 775 | 8,254 | 19,695 |
| 1918 | 3,698,956 | 317,554 | 126,286 | 156,189 | 2,852,325 | 47,453 | 36,637 | 21,875 | 140,638 |
| 1919 | 3,850,150 | 365,211 | 117,840 | 206,003 | 2,600,784 | 82,030 | 79,400 | 43,751 | 355,131 |
| 1920 | 5,407,580 | 97,905 | 41,966 | 295,809 | 3,956,936 | 103,636 | 267,969 | 81,259 | 562,100 |
| 1921 | 4,595,357 | 82,598 | 25 | 255,219 | 3,228,138 | 154,043 | 229,398 | 69,864 | 576,071 |
| 1922 | 3,197,451 | [11] 45,563 | 46 | 270,759 | 2,086,918 | 139,419 | 174,361 | 55,919 | 424,464 |
| 1923 | 2,621,745 | [11] 30,354 | 4 | 309,015 | 1,691,090 | 126,705 | 185,117 | 61,490 | 217,970 |
| 1924 | 2,796,179 | [11] 27,580 | 5 | 325,639 | 1,841,759 | 102,967 | 200,922 | 58,526 | 238,781 |
| 1925 | 2,584,140 | [11] 25,903 | 2 | 345,247 | 1,761,659 | [12] 108,940 | 140,877 | 46,068 | 155,444 |
| 1926 | 2,836,000 | [11] 26,436 | 16 | 370,666 | 1,974,104 | [12] 119,216 | 150,220 | 49,801 | 145,540 |
| 1927 | 2,865,683 | [11] 21,195 | 1 | 376,170 | 2,219,952 | 100,340 | 66,850 | 32,603 | 48,572 |
| 1928 | 2,790,536 | [11] 15,307 | (7) | 396,450 | 2,174,573 | 60,087 | 51,952 | 43,818 | 48,347 |
| 1929 | 2,939,054 | [11] 12,777 | (7) | 434,445 | 2,331,274 | 61,897 | 5,724 | 58,798 | 34,140 |
| 1930 | 3,040,146 | [11] 11,695 | -------- | 450,339 | 2,410,259 | 64,770 | 2,676 | 72,909 | 27,497 |

| Year | Transportation, telegraph, etc. | Beverages (nonalcoholic), etc. | Corporation capital stock | Theater admissions, etc. | Year | Transportation, telegraph, etc. | Beverages (nonalcoholic), etc. | Corporation capital stock | Theater admissions, etc. |
|---|---|---|---|---|---|---|---|---|---|
| 1917 | ---------- | ---------- | 10,472 | ---------- | 1924 | 34,662 | 10,419 | 87,472 | 77,713 |
| 1918 | 70,737 | 2,215 | 24,996 | 26,357 | 1925 | ---------- | ---------- | 90,003 | 30,908 |
| 1919 | 237,840 | 7,182 | 28,776 | 50,920 | 1926 | ---------- | ---------- | 97,386 | 23,981 |
| 1920 | 289,348 | 57,461 | 93,020 | 76,721 | 1927 | ---------- | ---------- | 8,970 | 17,941 |
| 1921 | 301,512 | 58,676 | 81,526 | 89,731 | 1928 | ---------- | ---------- | 8,689 | 17,725 |
| 1922 | 198,890 | 33,504 | 80,612 | 73,385 | 1929 | ---------- | ---------- | 5,956 | 6,083 |
| 1923 | 30,381 | 10,132 | 81,568 | 70,175 | 1930 | ---------- | ---------- | 47 | 4,231 |

[1] Including special taxes relating to manufacture and sale.
[2] Including receipts from excise tax on corporations for the years 1910 to 1914, and munition manufacturers' tax for 1917 and 1918.
[3] Revised to include tax on adulterated, process, or renovated butter, mixed flour, and filled cheese, 1901 to 1918, stamp tax on medicinal articles and preparations, 1898 to 1902, and excise tax on perfumery, cosmetics etc., 1915 to 1922; these items were formerly included under "Miscellaneous" or "Stamps" for the years named. Figures for 1863 to 1878 include receipts from the tax on raw cotton.
[4] Includes proprietary stamps prior to 1896-1900.
[5] The totals in this column for the years 1917 to 1930 include items shown in detail in second part of table.
[6] Figures for one year only. [7] Less than $500. [8] Average for two years. [9] Average for three years.
[10] Average for four years. [11] Consists chiefly of tax on distilled spirits (nonbeverage).
[12] Includes gift tax amounting to $7,518,000 in 1925 and $3,175,000 in 1926.

Source: Annual Report of the Secretary of the Treasury.

## No. 183.—INTERNAL REVENUE: RECEIPTS FROM EACH SPECIFIC SOURCE

NOTE.—All figures in thousands of dollars. Data are for years ended June 30. See also headnote, Table 182

| | 1925 | 1926 | 1927 | 1928 | 1929 | 1930 |
|---|---|---|---|---|---|---|
| Grand total | 2,584,140 | 2,836,000 | 2,865,683 | 2,790,536 | 2,939,054 | 3,040,146 |
| Income and profits [1] | 1,761,659 | 1,974,104 | 2,219,952 | 2,174,573 | 2,331,274 | 2,410,259 |
| Corporation [1] | 916,233 | 1,094,980 | 1,308,013 | 1,291,846 | 1,235,733 | 1,263,414 |
| Individual | 845,426 | 879,124 | 911,940 | 882,727 | 1,095,541 | 1,146,845 |
| Estates of decedents | 101,422 | 116,041 | 100,340 | 60,087 | 61,897 | 64,770 |
| Gifts: Transfer of property by gift | 7,518 | 3,175 | | | | |
| Distilled spirits | 25,903 | 26,436 | 21,195 | 15,307 | 12,777 | 11,695 |
| Distilled spirits (nonbeverage) | 23,179 | 23,752 | 18,757 | 13,609 | 11,590 | 10,717 |
| Distilled spirits (beverage) and rectified spirits or wines | 15 | 55 | 16 | 13 | 11 | 10 |
| Still or sparkling wines, cordials, etc | 1,595 | 1,679 | 796 | 893 | 293 | 239 |
| Grape brandy used in fortifying sweet wines | 475 | 322 | 401 | 201 | 268 | 124 |
| Rectifiers, dealers, manufacturers of stills, etc. (special taxes) | 533 | 535 | 1,148 | 504 | 528 | 526 |
| Miscellaneous collections | 105 | 92 | 77 | 86 | 88 | 79 |
| Fermented liquors | 2 | 16 | 1 | (2) | (2) | |
| Tobacco | 345,247 | 370,666 | 376,170 | 396,450 | 434,445 | 450,339 |
| Cigars (large) | 43,347 | 38,319 | 23,545 | 22,879 | 22,549 | 21,141 |
| Cigars (small) | 731 | 533 | 353 | 301 | 323 | 302 |
| Cigarettes (large) | 110 | 127 | 87 | 76 | 83 | 65 |
| Cigarettes (small) | 225,033 | 254,825 | 278,929 | 301,753 | 341,952 | 359,816 |
| Snuff | 6,754 | 6,918 | 6,908 | 7,461 | 7,127 | 7,542 |
| Tobacco, chewing and smoking | 66,922 | 67,711 | 65,070 | 62,774 | 61,159 | 60,098 |
| Cigarette papers and tubes | 1,189 | 1,061 | 1,170 | 1,124 | 1,180 | 1,324 |
| Manufacturers (special taxes) | 1,126 | 1,132 | | | | |
| Miscellaneous collections | 36 | 41 | 109 | 18 | 73 | 51 |
| Revenue acts of 1924, 1926, and 1928 | 326,607 | 341,181 | [3] 142,327 | [3] 138,232 | [3] 93,775 | [3] 97,781 |
| Documentary stamps, etc.— | | | | | | |
| Sales by postmasters | 7,738 | 7,881 | 35 | 15,561 | 17,868 | 22,611 |
| Bonds of indebtedness, capital-stock issues, etc | 20,125 | 20,600 | 13,009 | | | |
| Capital-stock sales or transfers | 12,809 | 17,137 | 16,674 | 24,209 | 37,596 | 46,698 |
| Sales of produce (future deliveries) | 5,397 | 4,183 | 2,885 | 4,048 | 3,333 | 3,600 |
| Playing cards | 3,183 | 4,213 | 4,742 | 5,011 | 5,376 | 4,819 |
| Excise taxes— | | | | | | |
| Automobile trucks | 7,808 | 6,817 | | | | |
| Other automobiles and motor cycles [4] | 94,142 | 113,133 | 66,438 | 51,627 | 5,546 | 2,320 |
| Tires, parts, or accessories for automobiles, etc | 22,737 | 18,205 | | | | |
| Pistols and revolvers | 3,604 | 51 | 193 | 169 | 166 | 344 |
| Other firearms, shells, etc | | 2,567 | | | | |
| Jewelry, clocks, watches, opera glasses, etc | 9,673 | 7,308 | | | | |
| Miscellaneous | 2,829 | 2,117 | 199 | 130 | | |
| Opium, coca leaves, including special taxes, etc | 1,091 | 982 | 798 | 690 | 605 | 589 |
| Corporations, on value of capital stock | 90,003 | 97,386 | [5] 8,970 | [5] 8,689 | [5] 5,956 | [5] 47 |
| Other special taxes | 5,812 | 4,548 | 8 | 10 | | |
| Admissions to theaters, concerts, cabarets, etc | 30,908 | 23,981 | 17,941 | 17,725 | 6,083 | 4,231 |
| Dues of clubs | 8,691 | 10,074 | 10,436 | 10,353 | 11,245 | 12,521 |
| Miscellaneous: | | | | | | |
| Adulterated, process or renovated butter, filled cheese, and mixed flour | 25 | 22 | 21 | 15 | 12 | 12 |
| Oleomargarine | 3,039 | 3,070 | 3,164 | 3,408 | 3,611 | 3,919 |
| Collections under prohibition laws | 561 | 416 | 503 | 925 | 727 | 1,105 |
| Other miscellaneous receipts [6] | 12,157 | 871 | 2,010 | 1,537 | 536 | 266 |

[1] Includes income tax on Alaska railroads (act of July 18, 1914).
[2] Less than $500.
[3] Totals include back tax collections from automobiles, 1929 and 1930, and from corporation capital stock, 1927 to 1930.
[4] Tax repealed effective May 29, 1928.
[5] Tax due prior to July 1, 1926.
[6] Consists chiefly of delinquent taxes collected under repealed laws.

Source: Annual Report of the Commissioner of Internal Revenue.

## No. 184.—INTERNAL REVENUE: RECEIPTS BY STATES, YEARS ENDED JUNE 30

NOTE.—Tax receipts are credited to the districts in which the collections are made. Receipts in the various States do not indicate the tax burden of the respective States, since the taxes may eventually be borne by persons in other States. See also headnote, Table 182.

[All figures in thousands of dollars]

| Division and State | Income taxes | | | | Miscellaneous internal revenue | | | |
|---|---|---|---|---|---|---|---|---|
| | 1927 | 1928 | 1929 | 1930 | 1927 | 1928 | 1929 | 1930 |
| Total | 2,219,952 | 2,174,573 | 2,331,274 | 2,410,259 | 645,731 | 615,962 | 607,780 | 629,887 |
| **New England** | 166,201 | 160,035 | 177,627 | 182,362 | 15,157 | 11,033 | 9,253 | 11,749 |
| Maine | 8,564 | 8,086 | 8,387 | 7,928 | 1,902 | 383 | 302 | 743 |
| New Hampshire | 3,007 | 3,246 | 3,353 | 3,287 | 496 | 749 | 625 | 472 |
| Vermont | 2,656 | 2,221 | 2,309 | 2,146 | 164 | 82 | 54 | 84 |
| Massachusetts | 105,269 | 98,530 | 109,723 | 109,683 | 9,481 | 6,888 | 5,797 | 6,060 |
| Rhode Island | 12,905 | 13,572 | 13,596 | 13,863 | 803 | 1,198 | 519 | 1,445 |
| Connecticut | 33,800 | 34,381 | 40,259 | 45,455 | 2,311 | 1,733 | 1,956 | 2,936 |
| **Middle Atlantic** | 953,516 | 946,498 | 1,047,694 | 1,138,021 | 174,290 | 159,032 | 154,866 | 145,095 |
| New York | 649,299 | 646,604 | 744,782 | 830,165 | 105,780 | 106,581 | 98,754 | 98,790 |
| New Jersey | 81,301 | 82,956 | 93,922 | 94,812 | 32,662 | 22,646 | 27,525 | 29,136 |
| Pennsylvania | 222,916 | 216,938 | 208,990 | 213,044 | 35,848 | 29,805 | 28,587 | 17,159 |
| **East North Central** | 518,347 | 514,120 | 542,677 | 534,674 | 121,415 | 104,411 | 56,786 | 56,980 |
| Ohio | 117,649 | 113,764 | 121,822 | 126,150 | 29,782 | 25,923 | 20,676 | 19,480 |
| Indiana | 28,406 | 27,246 | 25,462 | 23,340 | 7,709 | 7,449 | 2,636 | 2,958 |
| Illinois | 194,971 | 201,135 | 217,402 | 223,375 | 22,408 | 20,885 | 20,826 | 23,762 |
| Michigan | 141,639 | 128,484 | 140,484 | 127,675 | 56,360 | 45,495 | 10,939 | 9,401 |
| Wisconsin | 35,682 | 43,492 | 37,508 | 34,134 | 5,156 | 4,659 | 1,710 | 1,379 |
| **West North Central** | 120,760 | 114,840 | 116,722 | 115,324 | 18,659 | 16,645 | 17,292 | 14,791 |
| Minnesota | 26,219 | 26,105 | 27,668 | 28,598 | 2,224 | 1,740 | 1,401 | 1,840 |
| Iowa | 11,726 | 11,310 | 12,836 | 12,843 | 941 | 672 | 595 | 526 |
| Missouri | 55,903 | 51,979 | 51,633 | 50,542 | 14,392 | 13,106 | 14,219 | 11,482 |
| North Dakota | 740 | 748 | 665 | 524 | 58 | 40 | 45 | 32 |
| South Dakota | 737 | 679 | 794 | 840 | 86 | 67 | 44 | 48 |
| Nebraska | 5,808 | 5,333 | 5,857 | 5,309 | 370 | 400 | 323 | 397 |
| Kansas | 19,627 | 18,686 | 17,270 | 16,668 | 588 | 621 | 665 | 466 |
| **South Atlantic** | 168,817 | 154,688 | 156,629 | 160,897 | 263,269 | 281,284 | 320,763 | 348,824 |
| Delaware | 14,319 | 20,011 | 28,167 | 39,103 | 1,056 | 1,006 | 2,143 | 1,042 |
| District of Columbia | 16,020 | 16,361 | 15,678 | 14,784 | 2,207 | 825 | 1,417 | 940 |
| Maryland | 29,627 | 28,254 | 31,332 | 35,954 | 2,852 | 3,057 | 3,315 | 2,530 |
| Virginia | 20,781 | 21,891 | 20,177 | 18,592 | 58,380 | 61,804 | 67,307 | 78,103 |
| West Virginia | 15,750 | 13,352 | 11,349 | 9,451 | 2,606 | 2,530 | 2,913 | 2,689 |
| North Carolina | 19,205 | 20,351 | 20,067 | 16,981 | 186,447 | 204,964 | 234,428 | 257,276 |
| South Carolina | 3,826 | 3,737 | 3,500 | 2,802 | 250 | 161 | 157 | 217 |
| Georgia | 13,699 | 13,550 | 13,500 | 12,146 | 578 | 633 | 556 | 375 |
| Florida | 35,590 | 17,181 | 12,859 | 11,084 | 8,893 | 6,304 | 8,529 | 5,652 |
| **East South Central** | 43,764 | 39,203 | 38,683 | 35,943 | 16,172 | 14,052 | 16,435 | 22,174 |
| Kentucky | 16,258 | 15,001 | 15,198 | 14,946 | 11,423 | 9,010 | 11,465 | 17,432 |
| Tennessee | 13,723 | 13,351 | 13,761 | 12,294 | 4,089 | 4,485 | 4,224 | 4,184 |
| Alabama | 10,468 | 8,178 | 7,599 | 6,657 | 525 | 470 | 555 | 504 |
| Mississippi | 3,325 | 2,674 | 2,326 | 2,046 | 135 | 87 | 190 | 54 |
| **West South Central** | 86,670 | 82,251 | 71,818 | 68,442 | 4,645 | 4,142 | 4,342 | 3,378 |
| Louisiana | 15,396 | 12,181 | 12,985 | 10,569 | 2,083 | 2,034 | 2,095 | 1,630 |
| Texas | 42,964 | 45,659 | 37,704 | 36,963 | 1,995 | 1,673 | 1,762 | 1,921 |
| Oklahoma | 23,257 | 20,188 | 17,572 | 17,872 | 362 | 327 | 369 | 208 |
| Arkansas | 5,053 | 4,224 | 3,557 | 3,038 | 205 | 108 | 116 | 119 |
| **Mountain** | 24,892 | 24,268 | 24,044 | 24,258 | 3,199 | 1,184 | 2,252 | 1,433 |
| Montana | 2,376 | 2,825 | 3,049 | 2,531 | 1,955 | 154 | 1,379 | 80 |
| Wyoming | 1,830 | 2,057 | 1,110 | 723 | 55 | 110 | 57 | 29 |
| Colorado | 12,657 | 11,453 | 11,038 | 12,048 | 817 | 427 | 502 | 420 |
| New Mexico | 658 | 772 | 934 | 858 | 22 | 17 | 32 | 67 |
| Arizona | 1,673 | 1,737 | 2,311 | 2,827 | 64 | 183 | 88 | 139 |
| Utah | 3,769 | 3,663 | 3,479 | 3,122 | 154 | 108 | 89 | 104 |
| Nevada | 501 | 690 | 1,076 | 1,321 | 83 | 113 | 65 | 558 |
| Idaho | 1,428 | 1,071 | 1,049 | 828 | 49 | 73 | 41 | 41 |
| **Pacific** | 131,699 | 132,408 | 149,551 | 144,903 | 28,356 | 23,658 | 25,284 | 24,433 |
| Washington | 13,192 | 12,156 | 13,424 | 13,644 | 602 | 583 | 596 | 660 |
| Oregon | 6,198 | 5,815 | 5,903 | 5,376 | 514 | 294 | 283 | 368 |
| California | 112,309 | 114,437 | 130,224 | 125,883 | 27,180 | 22,781 | 24,405 | 23,405 |
| Philippine Islands | | | | | 377 | 388 | 372 | 325 |
| Hawaii | 5,144 | 6,112 | 5,473 | 5,298 | 187 | 132 | 133 | 218 |
| Alaska | 143 | 149 | 157 | 138 | 4 | 1 | 1 | 1 |

Source: Annual Report of the Commissioner of Internal Revenue.

## No. 185.—PERSONAL AND CORPORATION INCOME TAX RETURNS: BY STATES AND TERRITORIES, 1928

| Division and State | Number of returns | | Net income (thousands of dollars) | | Tax (thousands of dollars) | | | Total tax, per cent of total United States |
|---|---|---|---|---|---|---|---|---|
| | Personal | Corporation | Personal | Corporation | Personal | Corporation | Total | |
| Total | 4,070,851 | 495,892 | 25,226,326 | 10,617,741 | 1,164,254 | 1,184,142 | 2,348,396 | 100.00 |
| New England | 364,560 | 34,905 | 2,288,052 | 698,336 | 98,246 | 76,987 | 175,233 | 7.46 |
| Maine | 18,611 | 3,644 | 111,558 | 34,915 | 4,262 | 3,703 | 7,965 | .34 |
| New Hampshire | 14,132 | 1,322 | 72,610 | 11,398 | 1,992 | 1,168 | 3,160 | .13 |
| Vermont | 9,394 | 1,112 | 48,086 | 10,314 | 1,056 | 1,038 | 2,094 | .09 |
| Massachusetts | 215,559 | 18,851 | 1,357,076 | 412,506 | 59,739 | 45,923 | 105,662 | 4.50 |
| Rhode Island | 25,801 | 2,871 | 176,225 | 51,732 | 8,093 | 5,585 | 13,678 | .58 |
| Connecticut | 81,063 | 7,105 | 522,497 | 177,471 | 23,104 | 19,570 | 42,674 | 1.82 |
| Middle Atlantic | 1,338,319 | 149,439 | 9,904,456 | 4,530,879 | 600,269 | 512,905 | 1,113,174 | 47.40 |
| New York | 780,418 | 103,372 | 6,458,089 | 3,248,917 | 451,607 | 367,733 | 819,340 | 34.89 |
| New Jersey | 196,681 | 20,509 | 1,241,411 | 376,247 | 51,890 | 41,171 | 93,061 | 3.96 |
| Pennsylvania | 361,220 | 25,558 | 2,204,956 | 905,715 | 96,772 | 104,001 | 200,773 | 8.55 |
| East North Central | 945,847 | 97,182 | 5,580,654 | 2,645,749 | 239,215 | 298,331 | 537,546 | 22.89 |
| Ohio | 218,479 | 24,722 | 1,302,762 | 589,966 | 55,394 | 64,775 | 120,169 | 5.12 |
| Indiana | 75,376 | 11,703 | 365,337 | 122,603 | 10,101 | 12,902 | 23,003 | .98 |
| Illinois | 373,621 | 30,444 | 2,302,631 | 1,012,940 | 110,660 | 115,222 | 225,882 | 9.62 |
| Michigan | 179,886 | 14,920 | 1,066,530 | 735,671 | 50,601 | 85,310 | 135,911 | 5.79 |
| Wisconsin | 98,485 | 15,393 | 453,394 | 184,569 | 12,459 | 20,122 | 32,581 | 1.38 |
| West North Central | 285,550 | 53,242 | 1,501,634 | 628,595 | 42,620 | 67,346 | 109,966 | 4.68 |
| Minnesota | 60,752 | 11,302 | 340,153 | 155,637 | 11,925 | 17,091 | 29,016 | 1.23 |
| Iowa | 40,789 | 8,643 | 221,881 | 65,510 | 6,216 | 6,604 | 12,820 | .55 |
| Missouri | 99,295 | 16,751 | 563,951 | 256,781 | 18,911 | 27,953 | 46,864 | 2.00 |
| North Dakota | 9,710 | 3,528 | 34,878 | 5,688 | 209 | 321 | 530 | .02 |
| South Dakota | 10,649 | 2,954 | 38,955 | 6,229 | 322 | 395 | 717 | .03 |
| Nebraska | 31,426 | 4,836 | 139,471 | 30,623 | 2,109 | 2,883 | 4,992 | .21 |
| Kansas | 32,929 | 5,228 | 162,395 | 108,127 | 2,928 | 12,099 | 15,027 | .64 |
| South Atlantic | 297,093 | 49,214 | 1,628,663 | 778,806 | 59,812 | 86,416 | 146,228 | 6.23 |
| Delaware | 9,592 | 1,705 | 107,335 | 189,783 | 10,592 | 22,067 | 32,659 | 1.39 |
| Maryland | 65,258 | 5,970 | 409,372 | 156,352 | 16,127 | 17,573 | 33,700 | 1.43 |
| Dist. of Col | 44,183 | 2,220 | 227,621 | 55,898 | 7,474 | 6,423 | 13,897 | .59 |
| Virginia | 37,619 | 6,785 | 181,750 | 118,505 | 4,409 | 13,166 | 17,575 | .75 |
| West Virginia | 30,643 | 5,145 | 140,128 | 51,923 | 2,921 | 5,445 | 8,366 | .36 |
| North Carolina | 30,997 | 6,669 | 161,039 | 96,562 | 6,052 | 10,770 | 16,822 | .72 |
| South Carolina | 13,725 | 3,817 | 55,510 | 17,816 | 717 | 1,804 | 2,521 | .11 |
| Georgia | 32,921 | 5,620 | 167,064 | 64,903 | 3,806 | 6,892 | 10,698 | .46 |
| Florida | 32,155 | 11,283 | 178,844 | 27,064 | 7,714 | 2,276 | 9,990 | .42 |
| East South Central | 113,437 | 18,195 | 590,910 | 184,999 | 16,063 | 19,332 | 35,395 | 1.51 |
| Kentucky | 35,367 | 5,894 | 193,766 | 75,154 | 5,639 | 8,172 | 13,811 | .59 |
| Tennessee | 35,039 | 5,213 | 190,287 | 65,893 | 5,624 | 7,039 | 12,663 | .54 |
| Alabama | 26,891 | 4,656 | 142,168 | 31,252 | 4,036 | 3,055 | 7,091 | .30 |
| Mississippi | 16,140 | 2,432 | 64,689 | 12,700 | 764 | 1,066 | 1,830 | .08 |
| West South Central | 203,175 | 29,526 | 1,047,926 | 330,498 | 26,107 | 34,260 | 60,367 | 2.57 |
| Arkansas | 16,660 | 2,760 | 71,690 | 17,064 | 878 | 1,572 | 2,450 | .10 |
| Louisiana | 36,981 | 6,072 | 184,035 | 60,221 | 4,380 | 6,122 | 10,502 | .45 |
| Oklahoma | 37,261 | 6,456 | 211,062 | 79,233 | 6,447 | 8,125 | 14,572 | .62 |
| Texas | 112,273 | 14,238 | 580,239 | 173,980 | 14,402 | 18,441 | 32,843 | 1.40 |
| Mountain | 102,585 | 22,006 | 469,480 | 128,716 | 10,051 | 12,441 | 22,492 | .95 |
| Montana | 17,112 | 3,708 | 72,908 | 14,643 | 1,298 | 1,249 | 2,547 | .11 |
| Idaho | 9,808 | 2,352 | 37,123 | 6,645 | 283 | 535 | 818 | .03 |
| Wyoming | 8,622 | 1,441 | 33,233 | 5,737 | 372 | 457 | 829 | .04 |
| Colorado | 31,091 | 7,134 | 158,932 | 59,932 | 4,460 | 6,109 | 10,569 | .45 |
| New Mexico | 6,686 | 1,103 | 29,996 | 4,621 | 464 | 415 | 879 | .04 |
| Arizona | 11,527 | 1,734 | 58,309 | 9,811 | 1,600 | 936 | 2,536 | .11 |
| Utah | 13,262 | 3,508 | 58,809 | 20,363 | 1,096 | 2,004 | 3,100 | .13 |
| Nevada | 4,477 | 1,026 | 20,110 | 6,964 | 478 | 736 | 1,214 | .05 |
| Pacific | [1] 412,238 | 41,274 | [1] 2,172,051 | 657,065 | [1] 70,559 | 72,194 | 142,753 | 6.08 |
| Washington | [1] 66,167 | 11,847 | [1] 273,648 | 75,391 | [1] 4,465 | 7,419 | 11,884 | .51 |
| Oregon | 29,333 | 6,673 | 132,829 | 29,385 | 2,387 | 2,737 | 5,124 | .22 |
| California | 316,738 | 22,754 | 1,765,574 | 552,289 | 63,707 | 62,038 | 125,745 | 5.35 |
| Alaska | (2) | 175 | (2) | 642 | (2) | 46 | 46 | .01 |
| Hawaii | 8,047 | 734 | 43,350 | 33,456 | 1,312 | 3,884 | 5,196 | .22 |

[1] Includes Alaska.
[2] Included with Washington.

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

## No. 186.—PERSONAL AND CORPORATION TAX RETURNS: SUMMARY

NOTE.—Under the various revenue laws the following individuals were required to file personal returns: In 1913 to 1916, those with net income of $3,000 and over; 1917 to 1924, $1,000 and over; 1925 to 1928, $1,500 and over; or if married and living with husband or wife filing a joint return, $2,000 in 1917 to 1923, $2,500 in 1924, and $3,500 in 1925 to 1928; also, beginning 1921, individuals with gross income of $5,000 or over regardless of net income. All income tax data include Alaska and Hawaii

| Calendar year | Number of returns | | | Net income | | Tax yield | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Corporation | | | | Personal | | | Corporation | |
| | Personal | Reporting net income | Reporting no net income [1] | Personal | Corporation | Total | Normal | Surtax | Income tax | War and excess profits |
| | | | | Millions of dollars | | Thousands of dollars | | | | |
| 1913 | 357,598 | 188,866 | 128,043 | [2] 3,900 | 4,714 | 28,254 | 12,728 | 15,525 | [3] 43,128 | --------- |
| 1914 | 357,515 | 174,205 | [4] 125,240 | 4,000 | 3,940 | 41,046 | 16,559 | 24,487 | 39,145 | --------- |
| 1915 | 336,652 | 190,911 | [4] 175,532 | 4,600 | 5,310 | 67,944 | 23,996 | 43,948 | 56,994 | --------- |
| 1916 | 437,036 | 206,984 | 134,269 | 6,298 | 8,766 | 173,387 | 51,441 | 121,946 | 171,805 | --------- |
| 1917 [5] | 3,472,890 | 232,079 | 119,347 | 13,652 | 10,730 | 691,493 | 156,897 | [6] 534,596 | 503,698 | 1,638,748 |
| 1918 | 4,425,114 | 202,061 | 115,518 | 15,925 | 8,362 | 1,127,722 | 476,433 | 651,289 | 653,198 | 2,505,566 |
| 1919 | 5,332,760 | 209,634 | 110,564 | 19,860 | 9,411 | 1,269,630 | 468,105 | 801,525 | 743,536 | 1,431,806 |
| 1920 | 7,259,944 | 203,233 | 142,362 | 23,736 | 7,903 | 1,075,054 | 478,250 | 596,804 | 636,508 | 988,726 |
| 1921 | 6,662,176 | 171,239 | 185,158 | 19,577 | 4,336 | 719,387 | 308,059 | 411,328 | 366,444 | 335,132 |
| 1922 | 6,787,481 | 212,535 | 170,348 | 21,336 | 6,964 | [7] 861,057 | 355,410 | 474,581 | 775,310 | 8,466 |
| 1923 | 7,698,321 | 233,339 | 165,594 | 24,778 | 8,322 | [7] 661,666 | 283,791 | 348,689 | 937,107 | --------- |
| 1924 | 7,369,788 | 236,389 | 181,032 | 25,656 | 7,587 | [7] 704,265 | 257,795 | 437,540 | 881,550 | --------- |
| 1925 | 4,171,051 | 252,334 | 177,738 | 21,895 | 9,584 | [7] 734,555 | 216,360 | 432,853 | 1,170,331 | --------- |
| 1926 | 4,138,092 | 258,134 | 197,186 | 21,959 | 9,673 | [7] 732,471 | 200,599 | 448,330 | 1,229,797 | --------- |
| 1927 | 4,101,547 | 259,849 | 215,182 | 22,545 | 8,982 | [7] 830,639 | 215,817 | 511,731 | 1,130,674 | --------- |
| 1928 | 4,070,851 | 268,783 | 227,109 | 25,226 | 10,618 | [7] 1,164,254 | 281,895 | 688,825 | 1,184,142 | --------- |

[1] Includes inactive concerns (52,281 in 1928) reporting no income or not reporting income data.
[2] Determined on the basis of the number of returns filed and the average net income in each class.
[3] Includes excise tax, $10,071,000, under act of Aug. 5, 1909.
[4] Figures for 1915 contain approximately 30,000 returns which properly belong in 1914.
[5] In 1917 there was also a war and excess-profits tax on partnerships of $103,888,000, which is not shown.
[6] Includes war and excess-profits tax, $101,250,000.
[7] Includes tax on capital net gain from sale of assets held for more than 2 years. In 1924 to 1928 figures represent net tax after deducting tax credits of 12½ per cent on capital net loss from sale of assets held over 2 years and 25 per cent of tax on earned net income.

## No. 187.—GROSS INCOME OF CORPORATIONS: BY INDUSTRIAL GROUPS

NOTE.—Gross income excludes nontaxable income, except dividends on capital stock of domestic corporations beginning 1922, but includes receipts from all other sources. Sales are included on a gross basis but only net profits from the sale of real estate, stocks, bonds, and other capital assets are included. Data are not comparable with "total income" of individuals shown in other tables. See also Table 189

[In millions of dollars]

| Industrial group | 1921 | 1922 | 1923 | 1924 | 1925 | 1926 | 1927 | 1928 |
|---|---|---|---|---|---|---|---|---|
| **Total** | 91,249 | 100,921 | 118,564 | 119,230 | 134,260 | 142,129 | 144,398 | 157,254 |
| Agriculture and related industries | 676 | 705 | 774 | 810 | 794 | 864 | 822 | 825 |
| Mining and quarrying | 3,889 | 3,695 | 4,863 | 4,849 | 4,925 | 4,548 | 3,837 | 3,589 |
| Manufacturing, total | 38,442 | 44,683 | 56,221 | 53,911 | 60,830 | 62,495 | 63,722 | 67,273 |
| Foods, beverages, and tobacco | 8,270 | 8,865 | 10,078 | 11,847 | 13,400 | 13,475 | 13,914 | 14,249 |
| Textiles and textile products | 5,686 | 6,795 | 7,857 | 7,189 | 7,717 | 7,753 | 7,807 | 7,837 |
| Leather and leather products | 1,418 | 1,464 | 1,597 | 1,507 | 1,515 | 1,661 | 1,731 | 1,722 |
| Rubber and rubber goods | 638 | 943 | 1,079 | 1,122 | 1,469 | 1,600 | 1,447 | 1,386 |
| Lumber and wood products | 1,847 | 2,402 | 2,975 | 2,835 | 2,968 | 3,069 | 2,805 | 2,842 |
| Paper, pulp, and products | 1,004 | 1,162 | 1,444 | 1,364 | 1,491 | 1,652 | 1,669 | 1,728 |
| Printing and publishing | 1,722 | 1,847 | 1,985 | 2,166 | 2,282 | 2,547 | 2,567 | 2,680 |
| Chemicals and allied substances | 3,879 | 5,711 | 6,108 | 5,890 | 7,065 | 8,090 | 8,768 | 9,550 |
| Stone, clay, and glass products | 954 | 1,172 | 1,364 | 1,383 | 1,502 | 1,665 | 1,600 | 1,655 |
| Metals and metal products | 9,805 | 9,976 | 16,601 | 15,939 | 19,110 | 18,454 | 19,185 | 21,174 |
| All other manufacturing | 3,220 | 4,345 | 5,133 | 2,668 | 2,311 | 2,527 | 2,229 | 2,450 |
| Construction | 1,773 | 1,766 | 2,224 | 2,210 | 2,306 | 2,816 | 3,056 | 2,978 |
| Transportation and public utilities [1] | 9,001 | 9,754 | 10,527 | 10,176 | 11,881 | 14,764 | 15,140 | 15,802 |
| Trade | 27,344 | 28,677 | 32,274 | 35,116 | 39,847 | 40,938 | 40,944 | 43,204 |
| Public service | 1,755 | 2,216 | 2,419 | 2,632 | 2,839 | 3,360 | 3,587 | 3,828 |
| Finance, banking, insurance, etc | 7,551 | 8,932 | 8,464 | 9,072 | 10,517 | 12,300 | 13,204 | 19,707 |
| Predominant branch not ascertainable and nominal concerns | 818 | 491 | 799 | 454 | 322 | 45 | 86 | 48 |

[1] Data prior to 1925 incomplete as these corporations to a large extent reported merely net income.

Source of Tables 186 and 187: Statistics of Income, Report of the Commissioner of Internal Revenue.

## No. 188.—CORPORATION DIVIDENDS: As Shown in Income Tax Returns

Note.—The total cash and stock dividends for earlier years are as follows: 1922, cash, $3,436,715,000, stock, $3,348,000,000; 1923, cash, $4,169,100,000, stock, $891,300,000; 1924, cash, $4,338,800,000, stock $510,500,000

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

| Industrial group | 1925 | | 1926 | | 1927 | | 1928 | |
|---|---|---|---|---|---|---|---|---|
| | Cash dividends | Stock dividends | Cash dividends | Stock dividends | Cash dividends | Stock dividends | Cash dividends | Stock dividends |
| Total | 5,189.5 | 544.4 | 5,945.3 | 757.6 | 6,423.8 | 702.5 | 7,073.7 | 550.1 |
| Agriculture and related industries | 30.9 | 4.1 | 32.3 | 1.6 | 47.1 | 1.4 | 50.4 | 1.1 |
| Mining and quarrying | 335.1 | 3.9 | 402.7 | 19.5 | 329.9 | 5.3 | 311.4 | 10.8 |
| Manufacturing, total | 2,223.8 | 267.4 | 2,544.2 | 463.4 | 2,603.3 | 248.0 | 2,981.6 | 269.8 |
| Foods, beverages, and tobacco | 312.2 | 72.1 | 327.2 | 41.1 | 365.9 | 71.0 | 374.9 | 19.1 |
| Textiles and textile products | 186.2 | 26.8 | 185.3 | 25.5 | 195.5 | 20.9 | 197.9 | 19.5 |
| Leather and leather products | 38.8 | 10.0 | 33.3 | 10.2 | 29.3 | 15.0 | 47.7 | 10.8 |
| Rubber and rubber goods | 33.1 | 1.2 | 41.3 | 1.2 | 58.4 | 2.3 | 27.5 | 6.4 |
| Lumber and wood products | 119.7 | 13.7 | 124.3 | 15.1 | 108.6 | 9.7 | 112.6 | 11.6 |
| Paper, pulp, and products | 64.3 | 3.6 | 56.2 | 6.1 | 65.9 | 9.9 | 80.7 | 11.9 |
| Printing, and publishing | 99.6 | 14.4 | 121.9 | 6.8 | 137.7 | 17.4 | 128.1 | 5.5 |
| Chemicals and allied substances | 477.7 | 28.7 | 544.3 | 91.6 | 521.3 | 12.4 | 771.1 | 95.5 |
| Stone, clay, and glass products | 79.1 | 29.2 | 101.5 | 13.7 | 85.9 | 5.8 | 83.3 | 17.4 |
| Metals and metal products | 714.0 | 60.3 | 889.9 | 239.6 | 957.5 | 76.8 | 1,054.0 | 56.5 |
| All other manufacturing | 99.2 | 7.5 | 119.0 | 12.5 | 77.3 | 6.8 | 103.8 | 15.6 |
| Construction | 70.0 | 11.6 | 55.3 | 10.1 | 75.1 | 16.1 | 65.3 | 11.3 |
| Transportation and public utilities | 1,006.8 | 77.2 | 1,276.7 | 68.1 | 1,606.9 | 64.2 | 1,652.8 | 44.3 |
| Trade | 506.3 | 90.5 | 525.3 | 80.2 | 553.5 | 127.9 | 561.7 | 74.4 |
| Public service | 107.9 | 9.5 | 125.2 | 12.9 | 133.7 | 46.6 | 134.3 | 12.9 |
| Finance—banking, insurance, etc | 896.8 | 78.6 | 978.6 | 100.5 | 1,069.0 | 192.8 | 1,313.9 | 125.4 |
| Predominant branch not ascertainable and nominal concerns | 11.8 | 1.7 | 4.9 | 1.3 | 5.3 | .2 | 2.6 | .1 |

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

## No. 189.—CORPORATION INCOME TAX RETURNS: Analysis of Receipts and Deductions, Totals, 1925 to 1928, and by Industrial Groups, 1928

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

| | Aggregate | | | | Manufacturing | | | |
|---|---|---|---|---|---|---|---|---|
| | 1925 | 1926 | 1927 | 1928 | Total | Food | Textiles | Leather |
| Receipts, total [1] | 136,711 | 142,629 | 144,899 | 157,848 | 67,368 | 14,256.3 | 7,845.7 | 1,722.8 |
| Gross sales | 108,763 | 106,206 | 106,864 | 112,436 | 64,361 | 13,955.0 | 7,675.3 | 1,686.2 |
| *Gross profits from sales* [2] | *22,117* | *23,723* | *23,377* | *25,171* | *15,625* | *2,515.2* | *1,437.0* | *296.3* |
| Gross profits other than from sales | 26,252 | 9,332 | 9,420 | 10,334 | 1,073 | 74.2 | 36.9 | 8.7 |
| Interest | | 3,712 | 3,989 | 4,476 | 386 | 81.0 | 24.7 | 4.7 |
| Miscellaneous income | | 21,373 | 22,467 | 28,092 | 978 | 108.2 | 89.1 | 19.1 |
| Not subject to tax— | | | | | | | | |
| Dividends of other domestic corporations | 1,176 | 1,505 | 1,658 | 1,917 | 475 | 30.5 | 11.3 | 3.1 |
| Interest on Federal, State, and municipal bonds | 520 | 500 | 501 | 593 | 95 | 7.4 | 8.4 | 1.0 |
| Deductions, total | 127,395 | 133,119 | 136,230 | 147,112 | 62,887 | 13,658.5 | 7,629.9 | 1,669.4 |
| Cost of goods sold | 86,646 | 82,484 | 83,487 | 87,265 | 48,736 | 11,439.8 | 6,238.3 | 1,389.9 |
| Interest paid | 3,617 | 3,989 | 4,375 | 4,582 | 710 | 133.0 | 72.3 | 35.2 |
| Taxes paid other than income tax | (3) | 1,878 | 2,014 | 2,203 | 573 | 73.2 | 56.6 | 8.8 |
| Depreciation, amortization, and depletion | 3,330 | 3,841 | 3,848 | 4,113 | 1,922 | 210.7 | 151.4 | 19.2 |
| Miscellaneous expense | 33,801 | 40,927 | 42,506 | 48,949 | 10,946 | 1,801.8 | 1,111.3 | 216.3 |
| Net profits | 9,316 | 9,510 | 8,669 | 10,736 | 4,481 | 597.8 | 215.8 | 53.4 |
| Deduct tax-exempt items (above) | 1,695 | 2,005 | 2,159 | 2,510 | 570 | 58.0 | 19.7 | 4.1 |
| Net income | 7,621 | 7,505 | 6,510 | 8,226 | 3,911 | 559.8 | 196.1 | 49.3 |
| Deduct prior year loss | 243 | 236 | 244 | 301 | 117 | 16.9 | 13.7 | 1.7 |
| Net income, deducting prior year loss | 7,378 | 7,269 | 6,266 | 7,925 | 3,794 | 542.8 | 182.4 | 47.6 |
| Total tax | 1,170 | 1,230 | 1,131 | 1,184 | 544 | 72.9 | 39.3 | 8.8 |

For footnotes see p. 193

## No. 189.—Corporation Income Tax Returns: Analysis of Receipts and Deductions, Totals, 1925 to 1928, and by Industrial Groups, 1928—Con.

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

| | Manufacturing—Continued | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Rubber | Lumber | Paper | Printing | Chemicals | Stone, etc. | Metal | All other |
| Receipts, total [1] | 1,386.6 | 2,844.7 | 1,729.1 | 2,683.6 | 9,567.4 | 1,658.2 | 21,221.6 | 2,451.6 |
| Gross sales | 1,350.0 | 2,730.8 | 1,664.6 | 2,454.7 | 8,633.7 | 1,604.5 | 20,266.1 | 2,340.3 |
| *Gross profits from sales* [2] | *285.3* | *642.5* | *430.5* | *845.0* | *2,808.5* | *525.3* | *5,148.0* | *701.1* |
| Gross profits other than from sales | 3.9 | 26.9 | 6.9 | 134.5 | 405.2 | 6.9 | 344.3 | 24.4 |
| Interest | 6.1 | 16.1 | 18.1 | 11.6 | 76.5 | 7.5 | 125.4 | 13.9 |
| Miscellaneous income | 17.1 | 59.6 | 22.2 | 50.3 | 159.6 | 32.1 | 373.0 | 48.1 |
| Not subject to tax— | | | | | | | | |
| Dividends of other domestic corporations | 9.1 | 8.7 | 15.7 | 28.8 | 276.0 | 3.8 | 65.1 | 22.6 |
| Interest on Federal, State, and municipal bonds | .4 | 2.6 | 1.6 | 3.7 | 16.4 | 3.4 | 47.7 | 2.3 |
| Deductions, total | 1,378.3 | 2,762.8 | 1,608.1 | 2,441.5 | 8,486.6 | 1,511.5 | 19,453.8 | 2,286.9 |
| Cost of goods sold | 1,064.7 | 2,088.3 | 1,234.1 | 1,609.7 | 5,830.2 | 1,079.2 | 15,123.1 | 1,639.2 |
| Interest paid | 25.3 | 48.5 | 36.2 | 29.6 | 120.8 | 19.7 | 190.6 | 20.9 |
| Taxes paid other than income tax | 8.8 | 38.3 | 19.3 | 21.4 | 126.7 | 15.5 | 187.8 | 16.7 |
| Depreciation, amortization, and depletion | 32.8 | 134.9 | 64.9 | 58.2 | 547.4 | 76.7 | 578.9 | 46.7 |
| Miscellaneous expense | 246.7 | 452.8 | 253.6 | 722.6 | 1,861.5 | 320.4 | 3,373.4 | 563.4 |
| Net profits | 8.3 | 81.9 | 121.0 | 242.1 | 1,080.8 | 146.7 | 1,767.8 | 164.7 |
| Deduct tax-exempt items (above) | 9.6 | 11.2 | 17.4 | 32.5 | 292.5 | 7.3 | 112.8 | 24.9 |
| Net income | [4] *1.3* | 70.7 | 103.6 | 209.6 | 788.3 | 139.4 | 1,655.0 | 139.8 |
| Deduct prior year loss | 1.4 | 8.4 | 2.0 | 4.6 | 14.8 | 3.4 | 42.4 | 7.8 |
| Net income, deducting prior year loss | [4] *2.7* | 62.3 | 101.6 | 205.0 | 773.5 | 136.0 | 1,612.6 | 132.0 |
| Total tax | 5.1 | 15.2 | 13.7 | 27.3 | 99.0 | 19.7 | 221.8 | 21.7 |

| | Agriculture | Mining and quarrying | Construction | Transportation and other public utilities | Trade | Public service | Finance | Nominal concerns |
|---|---|---|---|---|---|---|---|---|
| Receipts, total [1] | 826.4 | 3,599.8 | 2,982.5 | 15,825.5 | 43,286.7 | 3,831.7 | 20,079.1 | 48.4 |
| Gross sales | 662.4 | 3,105.1 | 2,498.0 | ---------- | 41,809.0 | ---------- | ---------- | ---------- |
| *Gross profits from sales* [2] | *247.5* | *952.9* | *446.9* | ---------- | *7,898.8* | ---------- | ---------- | ---------- |
| Gross profits other than from sales | 100.1 | 243.4 | 392.3 | 1,720.2 | 571.3 | 1,682.1 | 4,545.9 | 5.7 |
| Interest | 9.7 | 34.4 | 17.3 | 247.6 | 146.8 | 26.9 | 3,605.4 | 2.3 |
| Miscellaneous income | 43.4 | 148.6 | 59.0 | 13,253.4 | 614.8 | 2,083.4 | [5] 10,874.9 | 36.7 |
| Not subject to tax— | | | | | | | | |
| Dividends of other domestic corporations | 9.5 | 57.6 | 11.7 | 580.7 | 62.2 | 35.2 | 681.5 | 3.3 |
| Interest on Federal, State and municipal bonds | 1.3 | 10.7 | 4.2 | 23.6 | 82.6 | 4.1 | 371.4 | .4 |
| Deductions, total | 785.3 | 3,406.3 | 2,867.0 | 13,581.2 | 42,250.5 | 3,664.9 | [6] 17,621.0 | 47.6 |
| Cost of goods sold | 414.9 | 2,152.2 | 2,051.1 | ---------- | 33,910.2 | ---------- | ---------- | ---------- |
| Interest paid | 29.6 | 99.3 | 31.1 | 1,367.6 | 285.1 | 117.5 | 1,939.3 | 1.8 |
| Taxes paid other than income tax | 25.0 | 80.1 | 14.2 | 669.6 | 201.6 | 71.3 | 566.9 | .8 |
| Depreciation, amortization and depletion | 45.1 | 418.9 | 62.9 | 922.9 | 288.4 | 166.0 | 285.6 | .9 |
| Miscellaneous expense | 270.7 | 655.8 | 707.7 | 10,621.1 | 7,565.2 | 3,310.1 | [5] 14,829.2 | 44.1 |
| Net profits | 41.1 | 193.5 | 115.5 | 2,244.3 | 1,036.2 | 166.8 | 2,458.1 | .8 |
| Deduct tax-exempt items (above) | 10.7 | 68.2 | 16.0 | 604.4 | 144.8 | 39.3 | 1,053.0 | 3.8 |
| Net income | 30.4 | 125.3 | 99.5 | 1,639.9 | 891.4 | 127.5 | 1,405.1 | [4] *3.0* |
| Deduct prior year loss | 5.4 | 19.2 | 10.8 | 29.1 | 42.2 | 13.6 | 63.3 | .2 |
| Net income, deducting prior year loss | 25.0 | 106.1 | 88.7 | 1,610.8 | 849.2 | 113.9 | 1,341.8 | [4] *3.2* |
| Total tax | 8.2 | 36.7 | 17.2 | 211.7 | 126.3 | 25.5 | 213.2 | .3 |

[1] Includes net profits from sale of real estate, stocks, bonds, and other capital assets, but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations, is not included.
[2] Difference between gross sales and cost of goods shown below.
[3] Included in miscellaneous expense.
[4] Deficit.
[5] Includes for a limited number of returns the cost of securities purchased for customers.
[6] Includes special nonexpense deductions of life-insurance companies.

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

## No. 190.—CORPORATION INCOME TAX RETURNS: NUMBER AND NET INCOME (OR DEFICIT) BY INCOME CLASSES, TOTALS 1924 TO 1928, AND BY INDUSTRIAL GROUPS, 1928

[Net income and deficit in thousands of dollars]

| | Number | Net income | Number | Net income | Number | Net income | Number | Net income |
|---|---|---|---|---|---|---|---|---|
| | 1924 | | 1925 | | 1926 | | 1927 | |
| Reporting net income | 236,389 | 7,586,652 | 252,334 | 9,583,684 | 258,134 | 9,673,403 | 259,849 | 8,981,884 |
| Less than $10,000 | 180,275 | 440,136 | 188,848 | 467,453 | 197,373 | 465,772 | 201,465 | 465,849 |
| $10,000 to $100,000 | 47,268 | 1,404,772 | 52,747 | 1,621,589 | 50,461 | 1,542,734 | 48,333 | 1,471,610 |
| $100,000 to $1,000,000 | 7,945 | 2,083,697 | 9,626 | 2,520,788 | 9,203 | 2,426,847 | 9,009 | 2,405,365 |
| $1,000,000 to $5,000,000 | 739 | 1,447,837 | 917 | 1,876,243 | 883 | 1,760,643 | 855 | 1,700,282 |
| $5,000,000 and over | 162 | 2,210,210 | 196 | 3,097,611 | 214 | 3,468,407 | 187 | 2,938,778 |
| Reporting deficit [1] | 181,032 | [2] *2,223,926* | 177,738 | [2] *1,962,628* | 197,186 | [2] *2,168,710* | 165,826 | [2] *2,471,739* |
| Inactive corporations [3] | | | | | | | 49,356 | |
| | 1928 [4] | | Agriculture | | Mining and quarrying | | Manufacturing, total | |
| Reporting net income | 268,783 | 10,617,741 | 4,504 | 80,476 | 5,183 | 332,679 | 55,007 | 4,744,261 |
| Less than $10,000 | 207,636 | 512,430 | 3,651 | 8,297 | 3,645 | 8,136 | 35,308 | 96,423 |
| $10,000 to $100,000 | 50,142 | 1,522,678 | 745 | 21,768 | 1,162 | 39,102 | 14,776 | 496,716 |
| $100,000 to $1,000,000 | 9,747 | 2,052,348 | 103 | 23,855 | 325 | 87,588 | 4,323 | 1,214,523 |
| $1,000,000 to $5,000,000 | 1,029 | 2,119,926 | 4 | [5] 26,556 | 43 | 89,747 | 499 | 1,025,219 |
| $5,000,000 and over | 229 | 3,810,359 | 1 | | 8 | 108,106 | 101 | 1,911,381 |
| Reporting deficit | 174,828 | [2] *2,391,124* | 4,679 | [2] *50,092* | 7,750 | [2] *207,416* | 36,566 | [2] *833,735* |
| Inactive corporations [3] | 52,281 | | 1,082 | | 5,860 | | 4,204 | |
| | Food | | Textiles | | Leather | | Rubber | |
| Reporting net income | 9,082 | 639,770 | 8,076 | 351,850 | 1,362 | 77,425 | 349 | 44,645 |
| Less than $10,000 | 6,200 | 16,238 | 5,484 | 14,053 | 845 | 2,358 | 213 | 557 |
| $10,000 to $100,000 | 2,265 | 72,349 | 1,980 | 66,665 | 401 | 13,110 | 80 | 3,032 |
| $100,000 to $1,000,000 | 531 | 140,028 | 575 | 157,129 | 110 | 32,527 | 49 | 17,069 |
| $1,000,000 to $5,000,000 | 67 | 148,973 | 35 | 71,606 | 5 | [5] 29,430 | 6 | [5] 23,987 |
| $5,000,000 and over | 19 | 262,182 | 2 | 42,397 | 1 | | 1 | |
| Reporting deficit | 5,586 | [2] *79,965* | 6,098 | [2] *155,729* | 1,015 | [2] *28,038* | 331 | [2] *45,987* |
| Inactive corporations [3] | 736 | | 334 | | 63 | | 43 | |
| | Lumber | | Paper | | Printing | | Chemicals | |
| Reporting net income | 4,290 | 142,197 | 1,345 | 118,589 | 7,070 | 243,650 | 4,231 | 848,127 |
| Less than $10,000 | 2,643 | 8,019 | 656 | 2,073 | 5,232 | 13,558 | 2,493 | 6,414 |
| $10,000 to $100,000 | 1,352 | 44,259 | 484 | 17,206 | 1,484 | 47,312 | 1,201 | 42,938 |
| $100,000 to $1,000,000 | 283 | 67,310 | 184 | 58,145 | 320 | 85,111 | 438 | 133,838 |
| $1,000,000 to $5,000,000 | 12 | 22,609 | 21 | 41,165 | 31 | 56,475 | 76 | 169,440 |
| $5,000,000 and over | | | | | 3 | 41,194 | 23 | 495,497 |
| Reporting deficit | 3,367 | [2] *71,493* | 678 | [2] *14,959* | 3,703 | [2] *34,104* | 2,820 | [2] *59,789* |
| Inactive corporations [3] | 290 | | 70 | | 354 | | 450 | |
| | Stone, etc. | | Metal | | All other manufacturing | | Construction | |
| Reporting net income | 2,676 | 172,007 | 12,252 | 1,910,003 | 4,274 | 195,999 | 10,179 | 170,908 |
| Less than $10,000 | 1,725 | 4,765 | 6,873 | 20,779 | 2,944 | 7,609 | 7,993 | 20,385 |
| $10,000 to $100,000 | 726 | 25,076 | 3,761 | 130,634 | 1,042 | 34,135 | 1,883 | 57,242 |
| $100,000 to $1,000,000 | 190 | 50,106 | 1,385 | 403,408 | 258 | 69,852 | 291 | 71,845 |
| $1,000,000 to $5,000,000 | 31 | 65,716 | 187 | 366,680 | 28 | 57,230 | 11 | [5] 21,434 |
| $5,000,000 and over | 4 | 26,344 | 46 | 988,502 | 2 | 27,173 | 1 | |
| Reporting deficit | 1,933 | [2] *32,518* | 7,479 | [2] *254,975* | 3,556 | [2] *56,179* | 7,117 | [2] *71,369* |
| Inactive corporations [3] | 243 | | 964 | | 657 | | 1,474 | |
| | Transportation and other public utilities | | Trade | | Public service | | Finance | |
| Reporting net income | 13,832 | 1,813,088 | 79,745 | 1,246,862 | 19,008 | 254,186 | 80,315 | 1,971,343 |
| Less than $10,000 | 10,994 | 22,415 | 64,966 | 169,486 | 16,004 | 33,868 | 64,180 | 152,328 |
| $10,000 to $100,000 | 2,093 | 64,633 | 13,165 | 370,605 | 2,628 | 74,503 | 13,632 | 396,646 |
| $100,000 to $1,000,000 | 591 | 206,409 | 1,515 | 360,081 | 348 | 83,360 | 2,244 | 603,302 |
| $1,000,000 to $5,000,000 | 138 | 309,805 | 85 | 157,705 | 27 | [5] 62,455 | 222 | 461,633 |
| $5,000,000 and over | 66 | 1,209,825 | 14 | 188,985 | 1 | | 37 | 357,434 |
| Reporting deficit | 7,422 | [2] *173,170* | 46,602 | [2] *355,514* | 14,518 | [2] *126,709* | 48,824 | [2] *566,199* |
| Inactive corporations [3] | 2,358 | | 3,419 | | 3,303 | | 16,294 | |

[1] Includes inactive concerns for 1924 to 1926.
[2] Deficit.
[3] No income data reported.
[4] Including concerns not giving the nature of their business which are not shown separately.
[5] Classes grouped to conceal net income and identity of taxpayer.

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

## No. 191.—CORPORATION INCOME TAX RETURNS: By States and Territories, 1925 to 1928

[All figures in thousands of dollars]

| Division and State | Net income | | | | Income tax | | | |
|---|---|---|---|---|---|---|---|---|
| | 1925 | 1926 | 1927 | 1928 | 1925 | 1926 | 1927 | 1928 |
| Total | 9,583,684 | 9,673,403 | 8,981,884 | 10,617,741 | 1,170,331 | 1,229,797 | 1,130,674 | 1,184,142 |
| **New England** | 642,810 | 602,608 | 643,658 | 698,336 | 77,146 | 75,827 | 78,523 | 76,987 |
| Maine | 39,072 | 32,529 | 36,574 | 34,915 | 4,584 | 3,909 | 4,327 | 3,703 |
| New Hampshire | 10,262 | 9,293 | 11,148 | 11,398 | 1,169 | 1,065 | 1,240 | 1,168 |
| Vermont | 10,238 | 10,429 | 9,927 | 10,314 | 1,218 | 1,230 | 1,164 | 1,038 |
| Massachusetts | 407,769 | 382,932 | 399,971 | 412,506 | 49,269 | 48,500 | 49,174 | 45,923 |
| Rhode Island | 50,376 | 43,396 | 49,046 | 51,732 | 6,019 | 5,477 | 5,791 | 5,585 |
| Connecticut | 125,093 | 124,029 | 136,992 | 177,471 | 14,887 | 15,646 | 16,827 | 19,570 |
| **Middle Atlantic** | 3,821,163 | 4,054,794 | 3,701,485 | 4,530,879 | 473,395 | 521,600 | 472,045 | 512,905 |
| New York | 2,598,419 | 2,770,885 | 2,545,507 | 3,248,917 | 322,979 | 356,409 | 324,573 | 367,733 |
| New Jersey | 331,624 | 342,090 | 349,484 | 376,247 | 39,209 | 42,830 | 43,337 | 41,171 |
| Pennsylvania | 891,120 | 941,819 | 806,494 | 905,715 | 111,207 | 122,361 | 104,135 | 104,001 |
| **East North Central** | 2,485,901 | 2,420,711 | 2,268,164 | 2,645,749 | 306,991 | 310,224 | 290,040 | 298,331 |
| Ohio | 564,543 | 530,119 | 505,740 | 589,966 | 69,182 | 66,541 | 63,487 | 64,775 |
| Indiana | 135,335 | 129,344 | 115,760 | 122,603 | 15,736 | 15,748 | 13,965 | 12,902 |
| Illinois | 851,833 | 901,782 | 836,588 | 1,012,940 | 105,692 | 116,559 | 107,499 | 115,222 |
| Michigan | 762,997 | 672,422 | 624,658 | 735,671 | 96,056 | 88,183 | 81,971 | 85,310 |
| Wisconsin | 171,193 | 187,044 | 185,418 | 184,569 | 20,325 | 23,193 | 23,118 | 20,122 |
| **West North Central** | 613,465 | 623,441 | 547,185 | 628,595 | 73,180 | 77,507 | 67,236 | 67,346 |
| Minnesota | 131,886 | 130,212 | 117,224 | 155,637 | 15,797 | 16,155 | 14,227 | 17,091 |
| Iowa | 56,259 | 56,751 | 53,292 | 65,510 | 6,302 | 6,586 | 6,154 | 6,604 |
| Missouri | 272,484 | 267,510 | 239,671 | 256,781 | 33,347 | 33,948 | 30,281 | 27,953 |
| North Dakota | 7,972 | 6,574 | 5,412 | 5,688 | 547 | 422 | 399 | 321 |
| South Dakota | 5,257 | 3,437 | 5,230 | 6,229 | 426 | 257 | 387 | 395 |
| Nebraska | 30,391 | 27,498 | 26,750 | 30,623 | 3,318 | 3,122 | 2,918 | 2,883 |
| Kansas | 109,216 | 131,459 | 99,606 | 108,127 | 13,443 | 17,017 | 12,807 | 12,099 |
| **South Atlantic** | 791,879 | 741,726 | 699,650 | 778,806 | 95,526 | 93,018 | 87,302 | 86,416 |
| Delaware | 60,931 | 82,896 | 116,390 | 189,783 | 7,665 | 10,815 | 15,548 | 22,067 |
| Maryland | 103,665 | 118,166 | 104,113 | 156,352 | 12,753 | 14,934 | 13,189 | 17,573 |
| Dist. of Columbia | 64,493 | 65,987 | 55,838 | 55,898 | 8,119 | 8,671 | 7,225 | 6,423 |
| Virginia | 112,238 | 135,859 | 123,648 | 118,505 | 13,406 | 17,284 | 15,770 | 13,166 |
| West Virginia | 64,525 | 76,152 | 57,024 | 51,923 | 7,633 | 9,415 | 6,996 | 5,445 |
| North Carolina | 106,623 | 102,879 | 114,607 | 96,562 | 12,822 | 13,017 | 14,147 | 10,770 |
| South Carolina | 20,003 | 15,325 | 24,791 | 17,816 | 1,912 | 1,693 | 2,694 | 1,804 |
| Georgia | 67,081 | 61,824 | 70,521 | 64,903 | 7,700 | 7,564 | 8,320 | 6,892 |
| Florida | 192,320 | 82,638 | 32,218 | 27,064 | 23,516 | 9,625 | 3,413 | 2,276 |
| **East South Central** | 203,744 | 197,958 | 181,516 | 184,999 | 23,854 | 24,085 | 21,712 | 19,332 |
| Kentucky | 78,149 | 77,203 | 72,270 | 75,154 | 9,418 | 9,612 | 8,893 | 8,172 |
| Tennessee | 66,906 | 66,927 | 61,403 | 65,893 | 7,793 | 8,177 | 7,405 | 7,039 |
| Alabama | 42,930 | 40,662 | 35,667 | 31,252 | 4,979 | 4,861 | 4,172 | 3,055 |
| Mississippi | 15,759 | 13,166 | 12,176 | 12,700 | 1,664 | 1,435 | 1,242 | 1,066 |
| **West South Central** | 367,703 | 364,919 | 272,067 | 330,498 | 42,671 | 44,867 | 31,983 | 34,260 |
| Arkansas | 22,900 | 18,597 | 16,260 | 17,064 | 2,515 | 2,123 | 1,811 | 1,572 |
| Louisiana | 64,233 | 62,497 | 56,861 | 60,221 | 7,269 | 7,554 | 6,753 | 6,122 |
| Oklahoma | 73,912 | 84,301 | 56,608 | 79,233 | 8,025 | 10,327 | 6,368 | 8,125 |
| Texas | 206,658 | 199,524 | 142,338 | 173,980 | 24,862 | 24,863 | 17,051 | 18,441 |
| **Mountain** | 123,982 | 123,717 | 104,987 | 128,716 | 13,904 | 14,607 | 11,809 | 12,441 |
| Montana | 11,841 | 13,937 | 13,312 | 14,643 | 1,196 | 1,519 | 1,361 | 1,249 |
| Idaho | 9,014 | 7,707 | 5,930 | 6,645 | 975 | 837 | 587 | 535 |
| Wyoming | 8,188 | 5,233 | 4,920 | 5,737 | 884 | 534 | 492 | 457 |
| Colorado | 60,448 | 62,872 | 47,759 | 59,932 | 7,077 | 7,812 | 5,647 | 6,109 |
| New Mexico | 3,173 | 3,708 | 3,998 | 4,621 | 311 | 395 | 418 | 415 |
| Arizona | 7,679 | 8,813 | 7,780 | 9,811 | 814 | 1,011 | 865 | 936 |
| Utah | 21,297 | 18,566 | 17,179 | 20,363 | 2,432 | 2,183 | 1,952 | 2,004 |
| Nevada | 2,342 | 2,881 | 4,109 | 6,964 | 215 | 316 | 487 | 736 |
| **Pacific** | 510,317 | 517,008 | 534,145 | 657,065 | 60,810 | 64,600 | 66,246 | 72,194 |
| Washington | 63,839 | 63,300 | 62,700 | 75,391 | 7,122 | 7,286 | 7,222 | 7,419 |
| Oregon | 28,652 | 26,867 | 23,695 | 29,385 | 3,154 | 2,995 | 2,494 | 2,737 |
| California | 417,826 | 426,839 | 447,750 | 552,289 | 50,534 | 54,319 | 56,530 | 62,038 |
| Alaska | 572 | 674 | 678 | 642 | 60 | 66 | 63 | 46 |
| Hawaii | 22,148 | 25,849 | 28,349 | 33,456 | 2,794 | 3,396 | 3,715 | 3,884 |

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

## No. 192.—CORPORATION INCOME TAX RETURNS: ANALYSIS

NOTE.—All money figures in thousands of dollars. Corporations

| Division and State or Territory | Total number of corporations | Corporations reporting net income | | | | | |
|---|---|---|---|---|---|---|---|
| | | Number reporting net income | Per cent of total number of corporations | Gross income | Expenses and deductions | Net income | Prior year loss deduction |
| 1919 | 320, 198 | 209, 634 | 65. 47 | 88, 261, 006 | 78, 849, 588 | 9, 411, 418 | ---------- |
| 1920 | 345, 595 | 203, 233 | 58. 81 | 93, 824, 225 | 85, 921, 570 | 7, 902, 655 | ---------- |
| 1921 | 356, 397 | 171, 239 | 48. 05 | 60, 051, 123 | 55, 715, 075 | 4, 336, 048 | ---------- |
| 1922 | 382, 883 | 212, 535 | 55. 51 | 80, 331, 680 | 73, 367, 869 | 6, 963, 811 | 501, 780 |
| 1923 | 398, 933 | 233, 339 | 58. 49 | 97, 457, 479 | 89, 135, 950 | 8, 321, 529 | 578, 307 |
| 1924 | 417, 421 | 236, 389 | 56. 63 | 97, 158, 996 | 89, 572, 344 | 7, 586, 652 | 219, 727 |
| 1925 | 430, 072 | 252, 334 | 58. 67 | 113, 692, 083 | 104, 108, 400 | 9, 583, 684 | 243, 079 |
| 1926 | 455, 320 | 258, 134 | 56. 69 | 118, 022, 117 | 108, 348, 714 | 9, 673, 403 | 235, 852 |
| 1927 | 475, 031 | 259, 849 | 54. 70 | 111, 324, 339 | 106, 342, 455 | 8, 981, 884 | 244, 293 |
| 1928 | 495, 892 | 268, 783 | 54. 20 | 129, 289, 435 | 118, 671, 694 | 10, 617, 741 | 301, 146 |
| **New England** | 34, 905 | 19, 779 | 56. 67 | 10, 695, 445 | 9, 997, 109 | 698, 336 | 23, 206 |
| Maine | 3, 644 | 2, 092 | 57. 41 | 494, 436 | 459, 521 | 34, 915 | 782 |
| New Hampshire | 1, 322 | 767 | 58. 02 | 153, 633 | 142, 235 | 11, 398 | 275 |
| Vermont | 1, 112 | 724 | 65. 11 | 156, 048 | 145, 734 | 10, 314 | 429 |
| Massachusetts | 18, 851 | 10, 266 | 54. 46 | 7, 274, 258 | 6, 861, 752 | 412, 506 | 12, 103 |
| Rhode Island | 2, 871 | 1, 628 | 56. 71 | 691, 950 | 640, 218 | 51, 732 | 2, 479 |
| Connecticut | 7, 105 | 4, 302 | 60. 55 | 1, 925, 120 | 1, 747, 649 | 177, 471 | 7, 138 |
| **Middle Atlantic** | 149, 439 | 79, 688 | 53. 32 | 48, 754, 624 | 44, 223, 745 | 4, 530, 879 | 116, 873 |
| New York | 103, 372 | 55, 008 | 53. 22 | 34, 937, 638 | 31, 688, 721 | 3, 248, 917 | 87, 325 |
| New Jersey | 20, 509 | 11, 310 | 55. 15 | 3, 607, 869 | 3, 231, 622 | 376, 247 | 12, 362 |
| Pennsylvania | 25, 558 | 13, 370 | 52. 31 | 10, 209, 117 | 9, 303, 402 | 905, 715 | 17, 186 |
| **East North Central** | 97, 182 | 56, 331 | 57. 96 | 34, 223, 965 | 31, 578, 215 | 2, 645, 750 | 67, 100 |
| Ohio | 24, 722 | 14, 344 | 58. 02 | 7, 557, 768 | 6, 967, 801 | 589, 967 | 23, 193 |
| Indiana | 11, 703 | 6, 836 | 58. 41 | 1, 635, 492 | 1, 512, 889 | 122, 603 | 4, 065 |
| Illinois | 30, 444 | 17, 668 | 58. 04 | 15, 684, 946 | 14, 672, 006 | 1, 012, 940 | 23, 946 |
| Michigan | 14, 920 | 8, 655 | 58. 01 | 6, 998, 639 | 6, 262, 968 | 735, 671 | 12, 176 |
| Wisconsin | 15, 393 | 8, 828 | 57. 35 | 2, 347, 120 | 2, 162, 551 | 184, 569 | 3, 715 |
| **West North Central** | 53, 242 | 30, 114 | 56. 56 | 9, 398, 392 | 8, 769, 798 | 628, 594 | 20, 625 |
| Minnesota | 11, 302 | 6, 229 | 55. 11 | 2, 544, 669 | 2, 389, 032 | 155, 637 | 3, 481 |
| Iowa | 8, 643 | 4, 981 | 57. 63 | 1, 098, 127 | 1, 032, 618 | 65, 509 | 3, 833 |
| Missouri | 16, 751 | 9, 137 | 54. 55 | 3, 724, 876 | 3, 468, 095 | 256, 781 | 9, 565 |
| North Dakota | 3, 528 | 1, 737 | 49. 23 | 160, 651 | 154, 963 | 5, 688 | 410 |
| South Dakota | 2, 954 | 1, 712 | 57. 96 | 154, 811 | 148, 582 | 6, 229 | 364 |
| Nebraska | 4, 836 | 3, 060 | 63. 27 | 653, 414 | 622, 791 | 30, 623 | 1, 114 |
| Kansas | 5, 228 | 3, 258 | 62. 32 | 1, 061, 844 | 953, 717 | 108, 127 | 1, 858 |
| **South Atlantic** | 49, 214 | 23, 811 | 48. 38 | 8, 699, 056 | 7, 920, 249 | 778, 807 | 19, 683 |
| Delaware | 1, 705 | 984 | 57. 71 | 1, 330, 828 | 1, 141, 045 | 189, 783 | 4, 098 |
| Maryland | 5, 970 | 3, 144 | 52. 66 | 2, 348, 695 | 2, 192, 343 | 156, 352 | 3, 063 |
| District of Columbia | 2, 220 | 1, 126 | 50. 72 | 555, 365 | 499, 467 | 55, 898 | 730 |
| Virginia | 6, 785 | 3, 835 | 56. 52 | 1, 024, 668 | 906, 164 | 118, 504 | 2, 547 |
| West Virginia | 5, 145 | 2, 773 | 53. 90 | 656, 952 | 605, 029 | 51, 923 | 1, 942 |
| North Carolina | 6, 669 | 3, 462 | 51. 91 | 1, 225, 830 | 1, 129, 267 | 96, 563 | 1, 354 |
| South Carolina | 3, 817 | 1, 710 | 44. 80 | 328, 582 | 310, 766 | 17, 816 | 652 |
| Georgia | 5, 620 | 3, 409 | 60. 66 | 875, 584 | 810, 681 | 64, 903 | 1, 864 |
| Florida | 11, 283 | 3, 368 | 29. 85 | 352, 552 | 325, 487 | 27, 065 | 3, 424 |
| **East South Central** | 18, 195 | 10, 597 | 58. 24 | 2, 676, 401 | 2, 491, 402 | 184, 999 | 6, 266 |
| Kentucky | 5, 894 | 3, 457 | 58. 65 | 955, 937 | 880, 783 | 75, 154 | 1, 450 |
| Tennessee | 5, 213 | 3, 039 | 58. 30 | 962, 458 | 896, 565 | 65, 893 | 2, 425 |
| Alabama | 4, 656 | 2, 619 | 56. 25 | 500, 374 | 469, 122 | 31, 252 | 1, 248 |
| Mississippi | 2, 432 | 1, 482 | 60. 94 | 257, 632 | 244, 932 | 12, 700 | 1, 143 |
| **West South Central** | 28, 526 | 16, 882 | 57. 18 | 4, 777, 466 | 4, 446, 968 | 330, 498 | 16, 932 |
| Arkansas | 2, 760 | 1, 707 | 61. 85 | 308, 073 | 291, 009 | 17, 064 | 1, 106 |
| Louisiana | 6, 072 | 3, 370 | 55. 50 | 1, 040, 909 | 980, 688 | 60, 221 | 4, 091 |
| Oklahoma | 6, 456 | 3, 512 | 54. 40 | 975, 497 | 896, 264 | 79, 233 | 5, 787 |
| Texas | 14, 238 | 8, 293 | 58. 25 | 2, 452, 987 | 2, 279, 007 | 173, 980 | 5, 948 |
| **Mountain** | 22, 006 | 10, 589 | 48. 12 | 1, 988, 299 | 1, 859, 583 | 128, 716 | 7, 301 |
| Montana | 3, 708 | 1, 933 | 52. 13 | 213, 196 | 198, 553 | 14, 643 | 959 |
| Idaho | 2, 352 | 1, 061 | 45. 11 | 126, 777 | 120, 132 | 6, 645 | 460 |
| Wyoming | 1, 441 | 881 | 61. 14 | 69, 951 | 64, 214 | 5, 737 | 311 |
| Colorado | 7, 134 | 3, 342 | 46. 85 | 941, 131 | 881, 199 | 59, 932 | 3, 676 |
| New Mexico | 1, 103 | 541 | 49. 05 | 70, 297 | 65, 676 | 4, 621 | 175 |
| Arizona | 1, 734 | 766 | 44. 17 | 126, 210 | 116, 399 | 9, 811 | 458 |
| Utah | 3, 503 | 1, 712 | 48. 80 | 290, 146 | 269, 783 | 20, 363 | 1, 051 |
| Nevada | 1, 026 | 353 | 34. 40 | 150, 591 | 143, 627 | 6, 964 | 211 |
| **Pacific** | 41, 274 | 20, 443 | 49. 53 | 7, 861, 971 | 7, 204, 906 | 657, 065 | 22, 732 |
| Washington | 11, 847 | 5, 874 | 49. 58 | 1, 239, 108 | 1, 163, 717 | 75, 391 | 4, 110 |
| Oregon | 6, 673 | 3, 131 | 46. 92 | 512, 332 | 482, 947 | 29, 385 | 1, 653 |
| California | 22, 754 | 11, 438 | 50. 27 | 6, 110, 531 | 5, 558, 242 | 552, 289 | 16, 969 |
| Alaska | 175 | 94 | 53. 72 | 7, 459 | 6, 818 | 641 | 78 |
| Hawaii | 734 | 455 | 61. 99 | 206, 357 | 172, 901 | 33, 456 | 350 |

[1] No income data reported. [2] Includes war and excess-profits tax; for amount, see Table 186.

FOR UNITED STATES, 1919 TO 1928, AND BY STATES, 1928

reporting no net income include inactive corporations prior to 1927

| Corporations reporting net income—Continued | | Corporations reporting no net income | | | | | Inactive corporations [1] | | Division and State or Territory |
|---|---|---|---|---|---|---|---|---|---|
| Income tax | Per cent of total tax | Number reporting no net income | Per cent of total number of corporations | Gross income | Expenses and deductions | Deficit | Number | Per cent | |
| [2] 2,175,342 | --------- | 110,564 | 34.54 | 11,657,743 | 12,653,289 | 995,546 | -------- | -------- | 1919. |
| [2] 1,625,235 | --------- | 142,362 | 41.19 | 24,381,338 | 26,410,762 | 2,029,424 | -------- | -------- | 1920. |
| [2] 701,575 | --------- | 185,158 | 51.95 | 31,198,150 | 35,076,369 | 3,878,219 | -------- | -------- | 1921. |
| [2] 783,776 | --------- | 170,348 | 44.49 | 20,588,835 | 22,782,611 | 2,193,776 | -------- | -------- | 1922. |
| 937,107 | --------- | 165,594 | 41.51 | 21,106,184 | 23,119,739 | 2,013,555 | -------- | -------- | 1923. |
| 881,550 | --------- | 181,032 | 43.37 | 22,070,497 | 24,294,423 | 2,223,926 | -------- | -------- | 1924. |
| 1,170,331 | --------- | 177,738 | 41.33 | 20,568,068 | 22,530,696 | 1,962,628 | -------- | -------- | 1925. |
| 1,229,797 | --------- | 197,186 | 43.31 | 24,107,735 | 26,276,445 | 2,168,710 | -------- | -------- | 1926. |
| 1,130,674 | 100.00 | 165.826 | 34.91 | 29,074,012 | 31,545,751 | 2,471,739 | 49,356 | 10.39 | 1927. |
| 1,184,142 | 100.00 | 174,828 | 35.26 | 27,965,473 | 30,356,597 | 2,391,124 | 52,281 | 10.54 | 1928. |
| 76,987 | 6.50 | 12,768 | 36.58 | 2,650,089 | 2,865,084 | 214,994 | 2,358 | 6.75 | N. E. |
| 3,703 | .31 | 1,133 | 31.09 | 124,662 | 133,636 | 8,974 | 419 | 12.72 | Me. |
| 1,168 | .10 | 466 | 35.25 | 80,241 | 91,345 | 11,104 | 89 | 6.73 | N. H. |
| 1,038 | .09 | 342 | 30.76 | 42,212 | 46,810 | 4,598 | 46 | 4.13 | Vt. |
| 45,923 | 3.88 | 7,501 | 39.79 | 1,849,501 | 1,996,516 | 147,014 | 1,084 | 5.75 | Mass. |
| 5,585 | .47 | 1,000 | 34.83 | 187,610 | 202,717 | 15,107 | 243 | 8.46 | R. I. |
| 19,570 | 1.65 | 2,326 | 32.74 | 365,863 | 394,060 | 28,197 | 477 | 6.71 | Conn. |
| 512,904 | 43.31 | 57,332 | 38.37 | 9,049,936 | 9,890,589 | 840,600 | 12,419 | 8.31 | Mid. Atl. |
| 367,733 | 31.05 | 40,062 | 38.75 | 6,116,344 | 6,689,997 | 573,652 | 8,302 | 8.03 | N. Y. |
| 41,171 | 3.48 | 7,605 | 37.08 | 782,487 | 868,123 | 85,635 | 1,594 | 7.77 | N. J. |
| 104,000 | 8.78 | 9,665 | 37.82 | 2,151,155 | 2,332,469 | 181,313 | 2,523 | 9.87 | Penn. |
| 298,332 | 25.19 | 32,394 | 33.34 | 8,247,616 | 8,791,632 | 544,012 | 8,457 | 8.70 | E. N. C. |
| 64,776 | 5.47 | 8,942 | 36.17 | 1,339,515 | 1,463,346 | 123,830 | 1,436 | 5.81 | Ohio. |
| 12,902 | 1.09 | 3,561 | 30.43 | 469,319 | 504,303 | 34,983 | 1,306 | 11.16 | Ind. |
| 115,222 | 9.73 | 10,370 | 34.06 | 4,704,848 | 4,884,616 | 179,767 | 2,406 | 7.90 | Ill. |
| 85,310 | 7.20 | 4,840 | 32.44 | 1,325,146 | 1,484,624 | 159,477 | 1,425 | 9.55 | Mich. |
| 20,122 | 1.70 | 4,681 | 30.41 | 408,788 | 454,743 | 45,955 | 1,884 | 12.24 | Wis. |
| 67,346 | 5.69 | 16,193 | 30.41 | 1,811,618 | 1,945,343 | 133,722 | 6,935 | 13.03 | W. N. C. |
| 17,091 | 1.44 | 3,544 | 31.36 | 418,989 | 447,216 | 28,226 | 1,529 | 13.53 | Minn. |
| 6,604 | .56 | 2,507 | 29.01 | 219,656 | 238,206 | 18,550 | 1,155 | 13.36 | Iowa. |
| 27,953 | 2.36 | 5,711 | 34.09 | 766,051 | 826,624 | 60,573 | 1,903 | 11.36 | Mo. |
| 321 | .03 | 972 | 27.55 | 44,524 | 47,745 | 3,220 | 819 | 23.22 | N. D. |
| 394 | .04 | 677 | 22.92 | 30,632 | 32,970 | 2,337 | 565 | 19.12 | S. D. |
| 2,883 | .24 | 1,251 | 25.87 | 153,126 | 163,482 | 10,356 | 525 | 10.86 | Nebr. |
| 12,100 | 1.02 | 1,531 | 29.28 | 178,640 | 189,100 | 10,460 | 439 | 8.40 | Kans. |
| 86,416 | 7.30 | 19,082 | 38.77 | 1,824,021 | 2,034,005 | 209,983 | 6,321 | 12.85 | S. Atl. |
| 22,067 | 1.87 | 471 | 27.63 | 105,179 | 114,620 | 9,441 | 250 | 14.66 | Del. |
| 17,573 | 1.49 | 2,067 | 34.62 | 236,587 | 262,412 | 25,825 | 759 | 12.72 | Md. |
| 6,423 | .54 | 822 | 37.03 | 102,795 | 114,322 | 11,527 | 272 | 12.25 | D. C. |
| 13,166 | 1.11 | 2,337 | 34.45 | 245,296 | 264,087 | 18,790 | 613 | 9.03 | Va. |
| 5,445 | .46 | 1,910 | 37.12 | 170,774 | 190,738 | 19,964 | 462 | 8.98 | W. Va. |
| 10,770 | .91 | 2,667 | 39.99 | 261,057 | 281,841 | 20,784 | 540 | 8.10 | N. C. |
| 1,804 | .15 | 1,709 | 44.77 | 156,705 | 166,073 | 9,368 | 398 | 10.43 | S. C. |
| 6,892 | .58 | 1,922 | 34.20 | 257,331 | 275,831 | 18,500 | 289 | 5.14 | Ga. |
| 2,276 | .19 | 5,177 | 45.88 | 288,297 | 364,081 | 75,784 | 2,738 | 24.27 | Fla. |
| 19,332 | 1.63 | 5,918 | 32.53 | 782,503 | 833,869 | 51,366 | 1,680 | 9.23 | E. S. C. |
| 8,172 | .69 | 1,783 | 30.25 | 172,661 | 188,659 | 15,998 | 654 | 11.10 | Ky. |
| 7,039 | .59 | 1,747 | 33.51 | 368,428 | 386,497 | 18,069 | 427 | 8.19 | Tenn. |
| 3,055 | .26 | 1,608 | 34.54 | 161,097 | 171,616 | 10,519 | 429 | 9.21 | Ala. |
| 1,066 | .09 | 780 | 32.07 | 80,317 | 87,097 | 6,780 | 170 | 6.99 | Miss. |
| 34,261 | 2.90 | 9,959 | 33.73 | 1,483,225 | 1,625,201 | 141,976 | 2,685 | 9.09 | W. S. C. |
| 1,573 | .13 | 889 | 32.21 | 107,435 | 116,884 | 9,449 | 164 | 5.94 | Ark. |
| 6,122 | .52 | 2,132 | 35.11 | 295,881 | 323,266 | 27,385 | 570 | 9.39 | La. |
| 8,125 | .69 | 2,177 | 32.72 | 293,740 | 330,030 | 36,290 | 767 | 11.88 | Okla. |
| 18,441 | 1.56 | 4,761 | 33.44 | 786,169 | 855,021 | 68,852 | 1,184 | 8.31 | Tex. |
| 12,441 | 1.05 | 6,115 | 27.79 | 414,186 | 470,775 | 56,600 | 5,302 | 24.09 | Mt. |
| 1,249 | .11 | 960 | 25.89 | 46,558 | 52,041 | 5,483 | 815 | 21.98 | Mont. |
| 535 | .05 | 553 | 23.51 | 50,413 | 57,252 | 6,839 | 738 | 31.38 | Idaho. |
| 457 | .04 | 364 | 25.26 | 16,529 | 19,206 | 2,678 | 196 | 13.60 | Wyo. |
| 6,109 | .52 | 2,313 | 32.42 | 147,988 | 165,091 | 17,103 | 1,479 | 20.73 | Colo. |
| 415 | .04 | 282 | 25.57 | 17,357 | 19,578 | 2,221 | 280 | 25.38 | N.Mex. |
| 936 | .07 | 430 | 24.80 | 45,435 | 54,348 | 8,923 | 538 | 5.94 | Ariz. |
| 2,004 | .16 | 932 | 26.57 | 79,898 | 88,649 | 8,751 | 864 | 24.63 | Utah. |
| 736 | .06 | 281 | 27.39 | 10,008 | 14,610 | 4,602 | 392 | 38.21 | Nev. |
| 72,194 | 6.10 | 14,778 | 35.80 | 1,658,567 | 1,854,334 | 195,768 | 6,053 | 14.67 | Pac. |
| 7,419 | .63 | 3,799 | 32.07 | 288,353 | 319,358 | 31,005 | 2,174 | 18.35 | Wash. |
| 2,737 | .23 | 2,232 | 38.45 | 204,219 | 223,122 | 18,904 | 1,310 | 19.63 | Oreg. |
| 62,038 | 5.24 | 8,747 | 33.44 | 1,165,995 | 1,311,854 | 145,859 | 2,569 | 11.29 | Calif. |
| 46 | .33 | 51 | 29.14 | 2,188 | 2,595 | 407 | 30 | 17.14 | Alaska. |
| 3,883 | --------- | 238 | 32.43 | 41,474 | 43,170 | 1,696 | 41 | 5.58 | Hawaii. |

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

## No. 193.—CORPORATION INCOME TAX RETURNS: Number, Net Income, and Tax, by Industrial Groups

**Note.—All money figures in thousands of dollars.** Tax includes war and excess profits tax prior to 1923

| Year | Corporations reporting net income | | | Corporations reporting no net income[1] | | Corporations reporting net income | | | Corporations reporting no net income[1] | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number | Net income | Tax | Number | Deficit | Number | Net income | Tax | Number | Deficit |
| | Agriculture and related industries | | | | | Mining and quarrying | | | | |
| 1920 | 3,874 | 71,480 | 17,170 | 5,312 | 66,140 | 6,933 | 702,074 | 174,596 | 10,601 | 176,505 |
| 1921 | 3,146 | 40,718 | 6,002 | 5,578 | 88,563 | 4,365 | 185,134 | 31,969 | 13,295 | 414,489 |
| 1922 | 4,000 | 62,901 | 6,622 | 5,092 | 56,091 | 6,130 | 286,437 | 31,400 | 10,963 | 280,456 |
| 1923 | 3,914 | 92,201 | 9,791 | 5,446 | 49,930 | 5,175 | 283,566 | 30,777 | 13,334 | 334,254 |
| 1924 | 4,530 | 64,230 | 6,733 | 5,228 | 62,498 | 4,893 | 240,142 | 28,380 | 13,500 | 307,091 |
| 1925 | 4,662 | 76,862 | 8,604 | 5,242 | 59,215 | 5,488 | 453,600 | 55,049 | 13,675 | 209,957 |
| 1926 | 4,698 | 70,812 | 8,175 | 5,990 | 55,665 | 5,006 | 455,798 | 57,308 | 13,246 | 183,474 |
| 1927 | 4,445 | 78,577 | 9,053 | 4,460 | 61,894 | 5,232 | 276,309 | 34,898 | 7,804 | 246,924 |
| 1928 | 4,504 | 80,476 | 8,217 | 4,679 | 50,092 | 5,183 | 332,679 | 36,751 | 7,750 | 207,416 |
| | Manufacturing | | | | | | | | | |
| | Total[2] | | | | | Food products, beverages, and tobacco | | | | |
| 1920 | 49,425 | 4,116,424 | 944,960 | 28,746 | 834,146 | 7,551 | 404,847 | 90,538 | 6,167 | 183,895 |
| 1921 | 37,030 | 1,777,786 | 351,770 | 42,718 | 1,898,831 | 7,207 | 319,176 | 65,676 | 6,570 | 309,162 |
| 1922 | 48,697 | 3,454,420 | 389,776 | 33,788 | 813,413 | 8,359 | 447,071 | 50,667 | 5,723 | 150,306 |
| 1923 | 53,795 | 4,271,899 | 484,864 | 31,404 | 701,012 | 8,666 | 506,924 | 55,646 | 5,487 | 124,176 |
| 1924 | 51,342 | 3,595,675 | 429,653 | 35,461 | 832,203 | 9,080 | 536,852 | 63,376 | 5,362 | 95,715 |
| 1925 | 54,137 | 4,383,357 | 546,741 | 34,537 | 682,255 | 9,303 | 533,472 | 66,587 | 5,419 | 91,512 |
| 1926 | 55,094 | 4,494,790 | 584,507 | 38,150 | 786,687 | 9,239 | 592,440 | 77,147 | 6,266 | 95,309 |
| 1927 | 53,620 | 3,938,647 | 507,735 | 36,196 | 851,053 | 9,232 | 585,820 | 75,794 | 5,030 | 108,191 |
| 1928 | 55,007 | 4,744,261 | 544,936 | 36,566 | 833,735 | 9,082 | 639,770 | 72,939 | 5,586 | 79,965 |
| | Textiles and textile products | | | | | Leather and leather products | | | | |
| 1920 | 5,545 | 458,613 | 121,770 | 4,576 | 166,646 | 1,230 | 61,028 | 14,811 | 932 | 103,922 |
| 1921 | 5,312 | 327,356 | 67,216 | 5,560 | 189,439 | 981 | 57,065 | 11,815 | 1,203 | 105,909 |
| 1922 | 6,973 | 535,107 | 62,500 | 4,452 | 78,311 | 1,330 | 88,641 | 10,414 | 954 | 24,811 |
| 1923 | 7,678 | 563,412 | 65,435 | 4,093 | 71,845 | 1,321 | 72,388 | 8,248 | 982 | 36,126 |
| 1924 | 6,836 | 316,928 | 37,651 | 5,393 | 188,104 | 1,341 | 70,319 | 8,037 | 1,087 | 31,876 |
| 1925 | 7,504 | 413,115 | 48,814 | 4,767 | 114,772 | 1,373 | 76,023 | 9,169 | 986 | 28,895 |
| 1926 | 7,708 | 314,649 | 39,829 | 5,728 | 195,164 | 1,413 | 73,859 | 9,358 | 1,078 | 27,436 |
| 1927 | 8,240 | 417,484 | 50,341 | 5,343 | 120,816 | 1,448 | 99,072 | 12,229 | 903 | 21,703 |
| 1928 | 8,076 | 351,850 | 39,355 | 6,098 | 155,729 | 1,362 | 77,425 | 8,893 | 1,015 | 28,038 |
| | Rubber and rubber goods | | | | | Lumber and wood products | | | | |
| 1920 | 279 | 26,678 | 3,748 | 392 | 31,575 | 5,300 | 321,270 | 78,960 | 1,965 | 27,169 |
| 1921 | 196 | 5,102 | 815 | 445 | 101,562 | 2,984 | 70,511 | 11,247 | 3,749 | 120,220 |
| 1922 | 284 | 41,930 | 2,286 | 309 | 24,563 | 4,545 | 207,996 | 22,699 | 2,366 | 48,282 |
| 1923 | 273 | 45,924 | 2,840 | 334 | 21,563 | 5,250 | 299,050 | 33,457 | 2,132 | 32,587 |
| 1924 | 325 | 56,900 | 5,662 | 313 | 15,345 | 4,750 | 178,869 | 21,090 | 2,913 | 57,754 |
| 1925 | 349 | 122,966 | 15,412 | 289 | 13,942 | 4,657 | 200,316 | 24,667 | 2,976 | 53,116 |
| 1926 | 339 | 37,501 | 4,867 | 341 | 24,764 | 4,591 | 172,972 | 21,907 | 3,271 | 69,196 |
| 1927 | 335 | 70,253 | 8,849 | 284 | 19,356 | 4,178 | 125,408 | 15,612 | 3,353 | 94,295 |
| 1928 | 349 | 44,645 | 5,149 | 331 | 45,987 | 4,290 | 142,197 | 15,210 | 3,367 | 71,493 |
| | Paper, pulp, and products | | | | | Printing and publishing | | | | |
| 1920 | 1,349 | 241,616 | 72,302 | 344 | 4,035 | 6,393 | 163,160 | 42,250 | 1,695 | 13,709 |
| 1921 | 730 | 44,882 | 7,584 | 946 | 49,179 | 5,386 | 124,157 | 27,183 | 3,046 | 26,680 |
| 1922 | 1,086 | 84,025 | 9,481 | 683 | 22,409 | 5,771 | 184,716 | 21,745 | 2,939 | 23,020 |
| 1923 | 1,240 | 109,909 | 12,233 | 575 | 14,932 | 6,183 | 165,947 | 19,429 | 3,040 | 23,627 |
| 1924 | 1,204 | 92,674 | 10,675 | 682 | 18,361 | 6,278 | 175,972 | 20,802 | 3,340 | 28,455 |
| 1925 | 1,288 | 111,186 | 14,004 | 652 | 12,137 | 6,523 | 190,909 | 23,375 | 3,397 | 29,505 |
| 1926 | 1,365 | 120,460 | 15,610 | 659 | 14,362 | 6,931 | 203,507 | 25,857 | 3,614 | 31,006 |
| 1927 | 1,386 | 123,988 | 16,064 | 642 | 13,614 | 6,734 | 198,476 | 25,123 | 3,629 | 34,788 |
| 1928 | 1,345 | 118,589 | 13,768 | 678 | 14,959 | 7,070 | 243,650 | 27,310 | 3,703 | 34,104 |
| | Chemicals and allied substances | | | | | Stone, clay, and glass products | | | | |
| 1920 | 3,047 | 441,370 | 98,163 | 2,779 | 96,440 | 2,661 | 151,173 | 37,360 | 1,001 | 8,287 |
| 1921 | 2,502 | 158,217 | 29,598 | 3,422 | 132,881 | 1,998 | 69,756 | 12,032 | 1,683 | 26,260 |
| 1922 | 3,512 | 461,221 | 54,056 | 2,605 | 66,158 | 2,459 | 125,692 | 14,938 | 1,431 | 16,586 |
| 1923 | 3,472 | 419,584 | 49,426 | 2,845 | 94,158 | 2,880 | 187,844 | 22,113 | 1,321 | 14,374 |
| 1924 | 3,640 | 466,184 | 56,650 | 2,961 | 76,309 | 2,735 | 162,403 | 19,152 | 1,621 | 17,944 |
| 1925 | 3,951 | 623,278 | 78,393 | 3,011 | 82,352 | 2,753 | 181,547 | 22,853 | 1,701 | 17,846 |
| 1926 | 4,076 | 785,155 | 102,964 | 3,210 | 69,279 | 2,762 | 195,166 | 25,542 | 1,844 | 22,112 |
| 1927 | 3,960 | 495,857 | 64,767 | 2,892 | 110,369 | 2,587 | 157,263 | 20,564 | 1,876 | 28,356 |
| 1928 | 4,231 | 848,127 | 99,002 | 2,820 | 59,789 | 2,676 | 172,007 | 19,770 | 1,933 | 32,518 |

[1] Includes inactive concerns prior to 1927; for number of in active concerns in 1927 and 1928 see Table 190.
[2] Includes all other manufacturing not shown separately.

## No. 193.—Corporation Income Tax Returns: Number, Net Income, and Tax, by Industrial Groups—Continued

| Year | Corporations reporting net income | | | Corporations reporting no net income | | Corporations reporting net income | | | Corporations reporting no net income | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Number | Net income | Tax | Number | Deficit | Number | Net income | Tax | Number | Deficit |
| | Manufacturing—Continued | | | | | | | | | |
| | Metals and metal products | | | | | Construction | | | | |
| 1920 | 10,135 | 1,411,647 | 293,858 | 4,996 | 136,757 | 7,010 | 113,552 | 33,179 | 2,950 | 28,209 |
| 1921 | 5,468 | 437,367 | 90,308 | 10,068 | 666,002 | 6,041 | 67,335 | 13,595 | 4,320 | 51,507 |
| 1922 | 8,397 | 906,956 | 98,760 | 7,477 | 272,040 | 6,997 | 91,724 | 9,653 | 4,373 | 52,529 |
| 1923 | 10,168 | 1,427,496 | 160,771 | 6,072 | 178,081 | 8,151 | 112,004 | 11,439 | 4,400 | 42,809 |
| 1924 | 11,227 | 1,340,597 | 162,979 | 8,943 | 244,779 | 8,701 | 132,704 | 13,912 | 4,475 | 42,011 |
| 1925 | 12,760 | 1,756,753 | 221,973 | 8,769 | 201,445 | 9,701 | 156,491 | 17,581 | 5,637 | 43,346 |
| 1926 | 11,989 | 1,803,444 | 237,077 | 8,065 | 192,574 | 10,075 | 162,569 | 19,146 | 6,695 | 53,621 |
| 1927 | 11,412 | 1,501,274 | 198,066 | 8,227 | 241,305 | 10,071 | 171,160 | 20,078 | 6,281 | 59,417 |
| 1928 | 12,252 | 1,910,003 | 221,838 | 7,479 | 254,975 | 10,179 | 170,906 | 17,175 | 7,117 | 71,369 |
| | Transportation and other public utilities | | | | | Trade | | | | |
| 1920 | 12,922 | 829,131 | 98,623 | 7,677 | 150,505 | 52,278 | 911,173 | 192,613 | 26,607 | 339,482 |
| 1921 | 11,831 | 821,871 | 101,022 | 7,274 | 323,369 | 42,809 | 571,945 | 96,742 | 45,370 | 626,828 |
| 1922 | 13,690 | 979,264 | 119,481 | 6,821 | 196,480 | 59,791 | 1,014,013 | 107,041 | 35,892 | 318,693 |
| 1923 | 14,269 | 1,257,410 | 150,999 | 6,844 | 125,650 | 68,186 | 1,197,926 | 128,536 | 32,460 | 264,797 |
| 1924 | 14,565 | 1,232,012 | 148,278 | 7,866 | 137,758 | 68,112 | 1,098,586 | 120,649 | 37,211 | 296,517 |
| 1925 | 14,862 | 1,468,693 | 186,314 | 8,751 | 134,744 | 71,910 | 1,254,046 | 145,350 | 37,678 | 287,506 |
| 1926 | 15,444 | 1,723,399 | 228,662 | 9,656 | 120,174 | 71,403 | 1,165,558 | 140,522 | 41,302 | 330,998 |
| 1927 | 13,855 | 1,588,880 | 210,878 | 6,982 | 197,472 | 74,747 | 1,156,870 | 137,352 | 44,931 | 362,339 |
| 1928 | 13,882 | 1,813,088 | 211,682 | 7,422 | 173,170 | 79,745 | 1,246,862 | 126,332 | 46,602 | 355,514 |
| | Public service | | | | | Finance—Banking, insurance, etc. | | | | |
| 1920 | 11,914 | 145,491 | 31,547 | 5,576 | 29,199 | 55,484 | 933,304 | 119,002 | 23,418 | 293,936 |
| 1921 | 10,694 | 104,873 | 19,269 | 8,409 | 45,939 | 54,122 | 739,297 | 76,271 | 28,736 | 363,166 |
| 1922 | 13,494 | 148,367 | 16,262 | 9,651 | 59,615 | 58,646 | 837,835 | 99,098 | 32,459 | 397,661 |
| 1923 | 15,482 | 188,368 | 20,377 | 9,632 | 59,141 | 62,654 | 868,083 | 95,114 | 34,118 | 410,813 |
| 1924 | 15,495 | 202,165 | 22,131 | 10,825 | 66,650 | 67,089 | 995,124 | 109,444 | 37,672 | 460,597 |
| 1925 | 16,571 | 246,426 | 28,467 | 12,410 | 72,226 | 73,246 | 1,523,823 | 179,948 | 42,701 | 456,219 |
| 1926 | 17,755 | 260,981 | 31,040 | 14,502 | 103,772 | 76,819 | 1,336,893 | 160,215 | 53,614 | 528,032 |
| 1927 | 18,287 | 244,464 | 28,626 | 12,859 | 117,065 | 78,100 | 1,522,834 | 181,706 | 44,582 | 566,177 |
| 1928 | 19,008 | 254,186 | 25,502 | 14,518 | 126,709 | 80,315 | 1,971,343 | 213,238 | 48,824 | 566,199 |

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

## No. 194.—CORPORATION INCOME TAX RETURNS: Number, Income, and Tax, by Industrial Groups and Industries, 1928

Note.—All money figures in thousands of dollars. For totals for all corporations see Table 192; for inactive corporations for major groups, see Table 190. Group totals include industries not shown separately

| Industry | Corporations reporting net income | | | | Corporations reporting no net income | | |
|---|---|---|---|---|---|---|---|
| | Number | Gross income | Net income | Income tax | Number | Gross income | Deficit |
| **Agriculture and related industries** | 4,504 | 636,640 | 80,476 | 8,216 | 4,679 | 188,503 | 50,092 |
| **Mining and quarrying** | 5,183 | 2,501,468 | 332,679 | 36,751 | 7,750 | 1,087,745 | 207,416 |
| Metal mining | 318 | 846,884 | 122,742 | 13,816 | 814 | 139,028 | 28,364 |
| Coal: | | | | | | | |
| Anthracite | 53 | 183,962 | 14,415 | 1,678 | 73 | 166,615 | 9,164 |
| Bituminous, lignite, peat, etc | 863 | 517,597 | 33,477 | 3,422 | 1,842 | 431,742 | 57,985 |
| Oil and gas | 1,686 | 543,541 | 85,545 | 9,318 | 2,399 | 218,847 | 82,063 |
| **Manufacturing** | 55,007 | 57,458,959 | 4,744,261 | 544,937 | 36,566 | 9,813,970 | 833,735 |
| Food products, beverages, and tobacco | 9,082 | 12,732,302 | 639,770 | 72,939 | 5,886 | 1,516,526 | 79,965 |
| Bakery and confectionery products | 1,948 | 1,314,706 | 114,991 | 13,207 | 1,285 | 244,124 | 15,023 |
| Canned products—fish, fruits, vegetables, poultry, etc | 1,009 | 755,216 | 65,204 | 7,338 | 677 | 117,242 | 9,607 |
| Mill products—bran, flour, feed, etc | 739 | 1,193,100 | 39,603 | 4,475 | 552 | 265,554 | 6,266 |
| Packing-house products—fresh meats, ham, lard, bacon, meat, canning, etc | 455 | 4,967,477 | 50,243 | 5,376 | 243 | 335,878 | 6,145 |
| Sugar—beet, cane, maple, and products | 99 | 664,522 | 53,606 | 6,023 | 74 | 130,778 | 13,964 |
| Soft drinks—wine, cereal beverages, mineral waters, etc | 1,155 | 359,419 | 58,066 | 6,523 | 983 | 86,999 | 11,323 |
| Tobacco, cigarettes, cigars, snuff, etc | 238 | 1,180,870 | 121,678 | 14,548 | 181 | 19,122 | 2,147 |

## No. 194.—Corporation Income Tax Returns: Number, Income, and Tax, by Industrial Groups and Industries, 1928—Continued

[All money figures in thousands of dollars]

| Industry | Corporations reporting net income | | | | Corporations reporting no net income | | |
|---|---|---|---|---|---|---|---|
| | Number | Gross income | Net income | Income tax | Number | Gross income | Deficit |
| **Manufacturing—Continued.** | | | | | | | |
| **Textiles and textile products** | 8,976 | 5,702,986 | 351,850 | 39,355 | 6,098 | 2,134,380 | 155,728 |
| Cotton goods—dress goods, plain cloth, etc., napping and dyeing | 483 | 912,355 | 49,248 | 5,558 | 501 | 455,005 | 38,666 |
| Woolen and worsted goods—wool yarn, wool carpets, wool pulling, etc | 291 | 395,375 | 18,720 | 2,043 | 295 | 297,876 | 19,799 |
| Silk and rayon goods | 460 | 627,580 | 74,200 | 8,619 | 360 | 264,441 | 14,742 |
| Carpets, floor coverings, tapestries, etc | 91 | 188,842 | 13,775 | 1,613 | 68 | 29,794 | 4,030 |
| Clothing—custom-made, factory-made, coats, underwear, etc | 4,086 | 1,854,810 | 73,237 | 7,840 | 2,999 | 582,690 | 34,666 |
| Knit goods—sweaters, hosiery, etc | 719 | 638,160 | 46,185 | 5,213 | 425 | 128,028 | 12,742 |
| **Leather and leather products** | 1,362 | 1,325,306 | 77,425 | 8,892 | 1,015 | 396,514 | 28,038 |
| Boots, shoes, slippers, etc | 695 | 840,556 | 55,355 | 6,454 | 534 | 240,264 | 16,628 |
| Gloves, saddlery, harness, trunks, finishing and tanning leather, etc | 667 | 478,750 | 22,070 | 2,438 | 481 | 156,250 | 11,410 |
| **Rubber and rubber products** | 349 | 932,047 | 44,645 | 5,150 | 331 | 454,122 | 45,987 |
| Auto tires, tubes, etc | 48 | 727,846 | 25,728 | 2,997 | 106 | 424,835 | 42,579 |
| Rubber boots, shoes, hose, etc | 221 | 171,672 | 16,292 | 1,859 | 159 | 21,380 | 2,812 |
| Bone, celluloid, and ivory products | 80 | 32,529 | 2,625 | 294 | 66 | 7,907 | 596 |
| **Lumber and wood products** | 4,290 | 2,052,903 | 142,197 | 15,210 | 3,367 | 789,282 | 71,492 |
| Sawmill and planing-mill products | 1,934 | 1,014,746 | 70,798 | 7,483 | 1,597 | 464,710 | 45,817 |
| Carriages, wagons, furniture, etc | 2,356 | 1,038,157 | 71,399 | 7,727 | 1,770 | 324,572 | 25,675 |
| Paper, pulp, and products | 1,345 | 1,374,722 | 118,589 | 13,768 | 678 | 352,796 | 14,959 |
| Printing and publishing | 7,070 | 2,329,670 | 243,650 | 27,310 | 3,703 | 350,275 | 34,104 |
| **Chemicals and allied substances** | 4,231 | 8,772,465 | 848,126 | 99,001 | 2,820 | 778,525 | 59,789 |
| Petroleum, and mineral oil refining | 347 | 5,264,922 | 442,229 | 51,652 | 226 | 376,936 | 24,355 |
| Chemicals proper | 250 | 791,793 | 102,714 | 12,272 | 180 | 32,108 | 3,487 |
| Allied chemical substances—drugs, oils, paints, soaps, etc | 3,428 | 2,518,654 | 290,818 | 33,992 | 2,326 | 357,024 | 30,009 |
| Fertilizers | 206 | 197,096 | 12,365 | 1,085 | 88 | 12,457 | 1,938 |
| Stone, clay, glass and related products | 2,676 | 1,394,910 | 172,007 | 19,770 | 1,933 | 259,911 | 32,518 |
| **Metal products and processes** | 12,252 | 18,847,896 | 1,910,003 | 221,838 | 7,479 | 2,326,047 | 254,975 |
| Iron and steel blast furnaces, rolling mills, foundries, etc | 1,895 | 4,913,248 | 363,319 | 42,368 | 831 | 319,225 | 24,814 |
| Locomotives and railroad equipment | 101 | 298,512 | 25,362 | 2,973 | 72 | 93,190 | 12,222 |
| Motor vehicles, complete or parts | 560 | 4,598,927 | 452,856 | 53,046 | 481 | 840,962 | 98,655 |
| Factory machinery | 843 | 628,013 | 78,670 | 9,197 | 499 | 103,988 | 13,427 |
| Agricultural machinery and equipment | 254 | 651,520 | 104,091 | 12,408 | 191 | 30,659 | 6,529 |
| Electrical machinery and equipment | 721 | 1,299,890 | 160,122 | 18,730 | 447 | 73,113 | 10,538 |
| Building and construction, gas and mining machinery and equipment | 1,721 | 1,299,417 | 148,380 | 17,133 | 1,100 | 251,356 | 22,431 |
| Household equipment, etc | 552 | 475,120 | 70,323 | 8,294 | 485 | 105,949 | 15,002 |
| Office equipment, etc | 217 | 452,613 | 57,895 | 6,359 | 124 | 12,328 | 2,894 |
| Metal building material and equipment | 897 | 762,242 | 74,783 | 8,636 | 733 | 148,411 | 15,660 |
| Hardware, tools, etc | 1,482 | 1,074,435 | 161,970 | 18,554 | 784 | 139,944 | 12,786 |
| Precious metal products and processes, jewelry, etc | 547 | 353,957 | 27,294 | 2,936 | 325 | 46,871 | 4,210 |
| Radios, complete or parts | 161 | 179,993 | 23,188 | 2,678 | 177 | 41,077 | 7,128 |
| Airplanes, seaplanes, etc | 43 | 55,749 | 13,411 | 1,573 | 102 | 7,104 | 2,498 |
| **Construction** | 10,179 | 2,317,186 | 170,906 | 17,175 | 7,117 | 661,089 | 71,369 |
| Building and construction above ground, installing machinery, wrecking, etc | 6,984 | 1,138,033 | 69,298 | 6,455 | 5,026 | 375,245 | 32,728 |
| Other construction underground and on surface—bridge building, water-front construction, etc | 3,052 | 1,110,825 | 96,556 | 10,180 | 1,977 | 235,594 | 32,379 |
| Ship building and repairing | 143 | 68,328 | 5,052 | 540 | 114 | 50,250 | 6,262 |
| **Transportation and other public utilities** | 18,882 | 14,263,775 | 1,813,087 | 211,681 | 7,422 | 1,538,135 | 173,170 |
| Steam railroads | 313 | 6,867,866 | 714,919 | 84,585 | 248 | 383,141 | 38,584 |
| Electric railways, Pullman cars, refrigerator; stock and fruit cars, and lessors | 481 | 749,413 | 133,956 | 15,903 | 313 | 238,987 | 29,486 |
| Water transportation and related branches | 1,055 | 381,490 | 47,141 | 4,930 | 626 | 104,036 | 17,642 |
| Aerial transportation | 136 | 11,085 | 2,513 | 254 | 274 | 6,806 | 1,789 |
| Auto bus lines, taxicabs, and sight seeing companies | 1,063 | 147,522 | 11,577 | 1,127 | 884 | 69,554 | 6,447 |
| Cartage and storage, food storage, packing and shipping, etc | 4,863 | 761,327 | 54,477 | 5,357 | 2,573 | 157,565 | 17,206 |
| Electric light and power companies | 998 | 2,011,153 | 359,821 | 42,518 | 354 | 286,256 | 27,595 |
| Gas companies, artificial and natural | 313 | 422,708 | 66,649 | 7,912 | 191 | 60,124 | 7,887 |
| Telephone and telegraph companies | 2,876 | 1,865,984 | 272,065 | 32,247 | 1,057 | 18,429 | 3,322 |
| Radio broadcasting companies | 69 | 114,302 | 22,667 | 2,654 | 61 | 3,993 | 736 |
| Water companies | 1,068 | 75,893 | 18,054 | 1,884 | 408 | 6,170 | 1,716 |

## No. 194.—Corporation Income Tax Returns: Number, Income, and Tax, by Industrial Groups and Industries, 1928—Continued

[All money figures in thousands of dollars]

| Industry | Corporations reporting net income | | | | Corporations reporting no net income | | |
|---|---|---|---|---|---|---|---|
| | Number | Gross income | Net income | Income tax | Number | Gross income | Deficit |
| **Trade** | **79,745** | **34,824,464** | **1,246,862** | **126,332** | **46,602** | **3,379,620** | **355,514** |
| Wholesale | 14,990 | 12,679,795 | 334,131 | 34,659 | 7,290 | 3,087,392 | 96,556 |
| Retail | 44,737 | 14,864,989 | 634,538 | 63,876 | 28,243 | 3,395,912 | 172,007 |
| Wholesale and retail | 6,796 | 3,813,094 | 139,902 | 14,673 | 3,060 | 1,011,386 | 31,630 |
| Commission | 3,824 | 1,658,773 | 61,443 | 6,240 | 2,403 | 378,944 | 18,085 |
| **Service** | **19,008** | **2,784,160** | **254,186** | **25,501** | **14,518** | **1,043,450** | **126,709** |
| Domestic service—laundries, hotels, restaurants, etc | 6,390 | 1,131,976 | 75,112 | 7,317 | 5,318 | 542,740 | 58,350 |
| Amusements | 3,547 | 761,362 | 77,877 | 8,008 | 3,419 | 263,201 | 38,742 |
| Theaters, legitimate, vaudeville, etc | 433 | 137,014 | 9,595 | 1,022 | 503 | 67,742 | 11,443 |
| Motion-picture producers | 106 | 219,254 | 19,246 | 1,938 | 100 | 11,012 | 2,136 |
| Motion-picture theaters | 1,219 | 293,079 | 34,009 | 3,627 | 948 | 114,763 | 12,364 |
| Other amusements—circuses, golf links, race tracks, etc | 1,789 | 112,015 | 15,027 | 1,420 | 1,868 | 69,684 | 12,799 |
| Professional service—curative, educational, legal, etc | 3,444 | 260,255 | 34,938 | 3,441 | 2,421 | 75,725 | 12,558 |
| Business service—detective bureaus, trade shows, mimeographing, electrical advertising, etc | 2,909 | 495,913 | 48,579 | 5,161 | 1,804 | 110,919 | 9,803 |
| **Finance** | **80,315** | **14,476,370** | **1,971,343** | **213,238** | **48,824** | **5,231,322** | **566,199** |
| National banks | 5,606 | 3,160,301 | 191,794 | 21,415 | 2,195 | 206,459 | 28,909 |
| State and private banks, savings banks, loan and trust companies | 13,428 | 1,797,340 | 313,125 | 34,191 | 4,298 | 252,257 | 39,997 |
| Stock and bond brokers, investment bankers | 1,936 | 3,667,495 | 255,693 | 29,618 | 792 | 500,317 | 22,666 |
| Financing retail sales of automobiles, pianos, radios, etc | 693 | 61,456 | 16,503 | 1,723 | 187 | 6,016 | 1,572 |
| Realty development, holding, etc | 44,133 | 2,169,121 | 572,331 | 57,159 | 35,194 | 943,597 | 315,085 |
| Insurance companies | 1,377 | 2,330,344 | 320,660 | 36,570 | 801 | 346,534 | 78,141 |
| Life insurance companies | 393 | 702,313 | 117,698 | 13,978 | 183 | 96,234 | 6,031 |
| Other insurance companies | 984 | 1,628,031 | 202,962 | 22,593 | 618 | 250,299 | 72,110 |

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

## No. 195.—ASSETS AND LIABILITIES OF CORPORATIONS: As of December 31, or at Close of Fiscal Year Nearest Thereto

[All money figures in millions of dollars]

| | Total[1] | | | Agriculture | | Mining and quarrying | | Manufacturing, total | |
|---|---|---|---|---|---|---|---|---|---|
| | 1926 | 1927 | 1928 | 1927 | 1928 | 1927 | 1928 | 1927 | 1928 |
| Number of corporations submitting balance sheets | 369,449 | 379,156 | 443,611 | 7,195 | 7,130 | 11,298 | 10,366 | 84,776 | 84,925 |
| **Assets, total** | **262,179** | **287,542** | **307,218** | **2,177** | **2,054** | **11,565** | **10,799** | **65,582** | **67,060** |
| Cash [2] | 16,802 | 16,851 | 21,952 | 57 | 51 | 360 | 413 | 3,525 | 3,895 |
| Notes and accounts receivable [3] | 23,551 | [4] 50,959 | [4] 62,804 | 197 | 210 | 703 | 745 | 8,947 | 9,502 |
| Inventory | 20,939 | 21,005 | 20,752 | 217 | 189 | 681 | 515 | 11,884 | 12,112 |
| Tax-exempt investments | 8,694 | 9,781 | 10,116 | 31 | 41 | 262 | 264 | 2,035 | 2,182 |
| Real estate, buildings, and equipment (less depreciation) | 97,524 | 104,945 | 109,932 | 1,230 | 1,177 | 7,495 | 6,647 | 26,007 | 27,025 |
| Miscellaneous [5] | 94,669 | 84,001 | 81,662 | 445 | 386 | 2,064 | 2,215 | 13,184 | 12,444 |
| **Liabilities, total** | **262,179** | **287,542** | **307,218** | **2,177** | **2,054** | **11,565** | **10,799** | **65,582** | **67,060** |
| Notes and accounts payable | 24,042 | 24,126 | 27,437 | 388 | 399 | 918 | 854 | 7,350 | 7,449 |
| Bonded debt and mortgages | 31,801 | 34,740 | 42,943 | 178 | 160 | 912 | 975 | 4,806 | 5,446 |
| Miscellaneous [6] | 87,076 | 96,274 | 93,950 | 327 | 139 | 1,632 | 1,173 | 5,377 | 4,147 |
| Capital stock | 84,663 | 91,881 | 95,732 | 1,082 | 1,059 | 6,240 | 5,793 | 31,553 | 32,492 |
| Preferred | 17,146 | 17,800 | 18,476 | 176 | 138 | 585 | 487 | 7,359 | 7,563 |
| Common | 67,517 | 74,081 | 77,256 | 906 | 921 | 5,655 | 5,306 | 24,194 | 24,929 |
| *Surplus* | *39,154* | *45,414* | *52,069* | *378* | *449* | *2,618* | *2,752* | *17,896* | *18,933* |
| *Less deficit* | *4,557* | *4,893* | *4,913* | *176* | *152* | *755* | *748* | *1,400* | *1,407* |
| Net surplus | 34,597 | 40,521 | 47,156 | 202 | 297 | 1,863 | 2,004 | 16,496 | 17,526 |

For footnotes, see p. 202.

## No. 195.—Assets and Liabilities of Corporations: As of December 31, or at Close of Fiscal Year Nearest Thereto—Continued

[All money figures in millions of dollars]

| | Major manufacturing groups, 1928 | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Food, etc. | Textiles | Leather | Rubber | Lumber | Paper | Printing | Chemicals | Stone, etc. | Metals |
| Number of corporations submitting balance sheets | 13,162 | 13,442 | 2,273 | 640 | 7,190 | 1,942 | 9,628 | 6,437 | 4,275 | 18,733 |
| **Assets, total** | **8,924** | **6,747** | **1,219** | **1,433** | **3,749** | **2,116** | **2,655** | **13,078** | **2,421** | **22,233** |
| Cash [2] | 508 | 380 | 68 | 86 | 139 | 91 | 157 | 661 | 125 | 1,529 |
| Notes and accounts receivable [3] | 1,140 | 1,114 | 280 | 207 | 613 | 228 | 448 | 1,188 | 271 | 3,525 |
| Inventory | 1,885 | 1,860 | 438 | 296 | 707 | 307 | 203 | 1,637 | 314 | 3,813 |
| Tax-exempt investments | 207 | 217 | 19 | 12 | 57 | 54 | 85 | 363 | 100 | 1,003 |
| Real estate, buildings, and equipment (less depreciation) | 3,366 | 2,434 | 264 | 469 | 1,805 | 1,112 | 837 | 5,654 | 1,325 | 9,075 |
| Miscellaneous [5] | 1,818 | 742 | 150 | 363 | 428 | 324 | 925 | 3,575 | 286 | 3,288 |
| **Liabilities, total** | **8,924** | **6,747** | **1,219** | **1,433** | **3,749** | **2,116** | **2,655** | **13,078** | **2,421** | **22,233** |
| Notes and accounts payable | 1,144 | 1,154 | 215 | 178 | 650 | 274 | 379 | 957 | 206 | 1,944 |
| Bonded debt and mortgages | 838 | 233 | 31 | 240 | 212 | 239 | 268 | 936 | 187 | 2,149 |
| Miscellaneous [6] | 625 | 449 | 64 | 138 | 232 | 123 | 292 | 927 | 139 | 984 |
| Capital stock | 4,451 | 3,381 | 671 | 710 | 1,570 | 939 | 1,004 | 6,702 | 1,277 | 10,579 |
| Preferred | 1,255 | 895 | 209 | 268 | 229 | 247 | 207 | 804 | 307 | 2,846 |
| Common | 3,196 | 2,486 | 462 | 442 | 1,341 | 692 | 797 | 5,898 | 970 | 7,733 |
| *Surplus* | *2,057* | *1,783* | *276* | *209* | *1,222* | *562* | *789* | *3,737* | *663* | *6,921* |
| *Less deficit* | *190* | *253* | *38* | *42* | *137* | *21* | *77* | *171* | *51* | *344* |
| Net surplus | 1,867 | 1,530 | 238 | 167 | 1,085 | 541 | 712 | 3,566 | 612 | 6,577 |

| | Construction | | Transportation and other public utilities | | Trade | | Public service | | Finance, banking, insurance, etc. | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 1927 | 1928 | 1927 | 1928 | 1927 | 1928 | 1927 | 1928 | 1927 | 1928 |
| Number of corporations submitting balance sheets | 14,955 | 15,289 | 16,858 | 16,770 | 110,280 | 114,068 | 25,388 | 26,505 | 106,016 | 108,123 |
| **Assets, total** | **2,739** | **2,690** | **66,559** | **71,380** | **20,083** | **21,481** | **5,618** | **5,857** | **112,917** | **125,692** |
| Cash [2] | 191 | 197 | 1,549 | 1,571 | 1,198 | 1,293 | 240 | 249 | 9,721 | 14,278 |
| Notes and accounts receivable [3] | 742 | 816 | 2,116 | 3,628 | 5,615 | 6,297 | 459 | 547 | 32,131 | 41,029 |
| Inventory | 306 | 263 | 1,024 | 1,000 | 5,631 | 5,907 | 177 | 178 | 1,068 | 675 |
| Tax-exempt investments | 78 | 84 | 272 | 475 | 403 | 325 | 37 | 43 | 6,652 | 6,690 |
| Real estate, buildings, and equipment (less depreciation) | 743 | 756 | 46,487 | 48,887 | 4,309 | 4,910 | 3,340 | 3,522 | 15,251 | 16,969 |
| Miscellaneous [5] | 679 | 574 | 15,111 | 15,819 | 2,927 | 2,749 | 1,365 | 1,318 | 48,094 | 46,051 |
| **Liabilities, total** | **2,739** | **2,690** | **66,559** | **71,380** | **20,083** | **21,481** | **5,618** | **5,857** | **112,917** | **125,692** |
| Notes and accounts payable | 691 | 818 | 2,603 | 3,585 | 5,046 | 5,646 | 869 | 928 | 6,179 | 7,724 |
| Bonded debt and mortgages | 238 | 220 | 20,542 | 25,696 | 846 | 1,044 | 1,163 | 1,291 | 6,047 | 8,103 |
| Miscellaneous [6] | 646 | 402 | 10,524 | 6,522 | 1,501 | 1,180 | 662 | 555 | 75,572 | 79,815 |
| Capital stock | 738 | 808 | 25,296 | 25,741 | 8,858 | 9,252 | 2,188 | 2,386 | 15,725 | 18,056 |
| Preferred | 101 | 139 | 4,927 | 4,960 | 1,837 | 1,889 | 502 | 514 | 2,286 | 2,768 |
| Common | 637 | 669 | 20,369 | 20,781 | 7,021 | 7,363 | 1,686 | 1,872 | 13,439 | 15,288 |
| *Surplus* | *519* | *557* | *8,256* | *10,463* | *4,428* | *4,977* | *962* | *946* | *10,317* | *12,950* |
| *Less deficit* | *93* | *115* | *662* | *627* | *596* | *618* | *226* | *249* | *923* | *956* |
| Net surplus | 426 | 442 | 7,594 | 9,836 | 3,832 | 4,359 | 736 | 697 | 9,394 | 11,994 |

[1] Includes nominal concerns, nature of business not given, not shown separately.
[2] In till and deposits in banks.
[3] Less reserve for bad debts.
[4] Includes loans and discounts from bank statements which were included in miscellaneous assets in 1926.
[5] Includes the following items: Investments in affiliated companies; stocks and bonds other than tax-exempt obligations; loans, mortgages, etc., except loans and discounts reported by banks in 1927 and 1928 which are included in notes receivable; patents, good will, formulas, trade-marks, etc.
[6] Includes the following items: Reserves, accrued expenses; unadjusted credits; deposits (time, saving, demand, etc.) reported by banks, reserves, other funds, capital stock, and surplus for life-insurance companies.

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

## No. 196.—PERSONAL INCOME TAX RETURNS: ANALYSIS

NOTE.—See headnote, Table 186

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

| | 1919 | 1920 | 1921 | 1922 | 1923 | 1924 | 1925 | 1926 | 1927 | 1928 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Total income** | 22,438 | 26,691 | 23,329 | 24,872 | 29,248 | 29,579 | 25,272 | 25,447 | 26,209 | 28,988 |
| Wages and salaries | 10,756 | 15,270 | 13,813 | 13,694 | 14,195 | 13,618 | 9,742 | 9,994 | 10,218 | 10,862 |
| Business | 3,878 | 3,206 | 2,366 | 2,840 | 4,723 | 4,755 | 3,689 | 3,573 | 3,287 | 3,244 |
| Partnerships [1] | 1,831 | 1,701 | 1,341 | 1,427 | 1,676 | 1,810 | 1,827 | 1,733 | 1,755 | 1,930 |
| Profits from sales of real estate, stocks, bonds, etc | 999 | 1,021 | 463 | [2] 742 | [2] 863 | [2] 1,125 | [2] 1,992 | [2] 1,466 | [2] 1,813 | [2] 2,928 |
| Rents and royalties | 1,019 | 1,047 | 1,178 | 1,225 | 1,814 | 2,010 | 1,471 | 1,451 | 1,302 | 1,165 |
| Interest and investment income | 1,437 | 1,648 | 1,643 | 1,739 | 2,178 | 2,282 | 1,814 | 1,937 | 2,027 | 2,144 |
| Fiduciary [1] | ------ | ------ | ------ | 258 | 329 | 310 | 306 | 333 | 421 | 444 |
| Items exempt from normal tax | 2,517 | 2,797 | 2,524 | 2,948 | 3,469 | 3,670 | 4,431 | 4,962 | [3] 5,383 | [3] 6,272 |
| Dividends | 2,454 | 2,736 | 2,477 | 2,664 | 3,120 | 3,251 | 3,465 | 4,012 | 4,255 | 4,351 |
| Interest on Gov't obligations | 63 | 62 | 47 | 34 | 44 | 30 | 26 | 37 | 47 | 41 |
| Capital net gain from sale of assets held over 2 years | ------ | ------ | ------ | 249 | 305 | 389 | 940 | 913 | [4] 1,081 | [4] 1,880 |
| General deductions, including contributions, etc | 2,578 | 2,955 | 3,752 | 3,536 | 4,470 | 3,923 | 3,377 | 3,489 | 3,663 | 3,761 |
| Net income | 19,860 | 23,736 | 19,577 | 21,336 | 24,777 | 25,656 | 21,895 | 21,959 | 22,545 | 25,226 |
| Net loss for prior year | ------ | ------ | ------ | 45 | 34 | 30 | 32 | 27 | 37 | 34 |
| Exemptions from normal tax | 11,941 | 15,632 | 16,716 | 17,649 | 20,743 | 19,999 | 16,658 | 17,086 | 17,375 | 18,118 |
| Personal exemption and credit for dependents | 9,424 | 12,835 | 14,192 | 14,702 | 17,275 | 16,329 | 12,228 | 12,124 | 12,001 | 11,859 |
| Above items exempt from normal tax | 2,517 | 2,797 | 2,524 | 2,947 | 3,469 | 3,670 | 4,430 | 4,962 | 5,374 | 6,259 |
| *Less exemptions in excess of net income* | *449* | *702* | *2,714* | *2,740* | *2,862* | *2,375* | *1,506* | *1,823* | *1,891* | *1,681* |
| Net exemptions | 11,493 | 14,930 | 14,002 | 14,909 | 17,881 | 17,624 | 15,153 | 15,263 | 15,484 | 16,437 |
| **Net income subject to normal tax** | 8,367 | 8,806 | 5,575 | 6,382 | 6,862 | 8,003 | 6,711 | 6,669 | 7,024 | 8,755 |
| Normal tax | 468 | 478 | 308 | 355 | 284 | 258 | 216 | 201 | 216 | 282 |
| Surtax | 802 | 597 | 411 | 475 | 349 | 438 | 433 | 448 | 512 | 689 |
| Net tax on capital net gain from sale of assets held over 2 years [5] | ------ | ------ | ------ | 31 | 29 | 39 | 110 | 108 | 128 | 228 |
| *Less tax credit of 25 per cent of tax on earned net income* | ------ | ------ | ------ | ------ | ------ | *31* | *25* | *25* | *25* | *35* |
| **Net tax** | 1,270 | 1,075 | 719 | 861 | 662 | 704 | 735 | 732 | 831 | 1,164 |
| Number of returns (thous.) | 5,333 | 7,260 | 6,662 | 6,787 | 7,698 | 7,370 | 4,171 | 4,138 | 4,102 | 4,071 |
| Average net income per return | $3,724 | $3,269 | $2,939 | $3,143 | $3,219 | $3,481 | $5,249 | $5,306 | $5,497 | $6,197 |
| Average tax per return | $238 | $148 | $108 | $127 | $86 | $96 | $176 | $177 | $203 | $286 |
| Averages per capita of total population: [6] | | | | | | | | | | |
| Net income returned | $187 | $222 | $180 | $194 | $221 | $226 | $190 | $188 | $190 | $210 |
| Tax | $11.98 | $10.06 | $6.63 | $7.81 | $5.91 | $6.20 | $6.37 | $6.26 | $7.00 | $9.68 |

[1] Income from fiduciaries included with partnerships in 1919 to 1921.
[2] Exclusive of capital net gain from sales of assets held over 2 years.
[3] $9,000,000 should be deducted from this amount in 1927 and $12,176,000 in 1928 to give the amount exempt from normal tax, see note 4.
[4] The amount here shown is subject to a deduction of $9,000,000 in 1927 and $12,176,000 in 1928 loss in ordinary net income to give the amount exempt from normal tax but taxable at 12½ per cent.
[5] For 1922 and 1923, figures represent tax of 12½ per cent on capital net gain from sale of assets held over 2 years; thereafter, net tax after deducting from this amount tax credit of 12½ per cent on capital net loss from such sales. Prior to 1924, the amount of loss from the sale of capital assets held over 2 years was included in general deductions.
[6] Averages for 1920 to 1928 computed by Bureau of Foreign and Domestic Commerce on basis of revised Census estimates of population.

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

## No. 197.—PERSONAL INCOME TAX RETURNS: By Income Classes

Note.—See headnote, Table 186. The net income here shown is subject to deduction of exemptions to give net income subject to tax, see Tables 196 and 198

| Income class (net income) | 1922 | 1923 | 1924 | 1925 | 1926 | 1927 | 1928 |
|---|---|---|---|---|---|---|---|
| **Number of returns** | 6,787,481 | 7,698,321 | 7,369,788 | 4,171,051 | 4,138,092 | 4,101,547 | 4,070,851 |
| Under $1,000 | 402,076 | 368,502 | 344,876 | 98,178 | 119,513 | 126,745 | 111,123 |
| $1,000 to $2,000 | 2,471,181 | 2,523,150 | 2,413,881 | 1,071,992 | 1,045,519 | 996,098 | 918,447 |
| $2,000 to $3,000 | 2,129,898 | 2,472,641 | 2,112,993 | 842,528 | 837,792 | 855,762 | 837,781 |
| $3,000 to $5,000 | 1,190,115 | 1,719,625 | 1,800,900 | 1,327,683 | 1,240,400 | 1,209,345 | 1,192,613 |
| $5,000 to $10,000 | 391,373 | 387,842 | 437,330 | 503,652 | 560,549 | 567,700 | 628,766 |
| $10,000 to $25,000 | 151,329 | 170,095 | 191,216 | 236,779 | 246,730 | 252,079 | 270,889 |
| $25,000 to $50,000 | 35,478 | 39,832 | 47,061 | 59,721 | 57,487 | 60,123 | 68,048 |
| $50,000 to $100,000 | 12,000 | 12,452 | 15,816 | 20,958 | 20,520 | 22,573 | 27,207 |
| $100,000 to $150,000 | 2,171 | 2,339 | 3,065 | 4,759 | 4,724 | 5,261 | 7,049 |
| $150,000 to $300,000 | 1,323 | 1,301 | 1,876 | 3,223 | 3,267 | 3,873 | 5,678 |
| $300,000 to $500,000 | 309 | 327 | 457 | 892 | 892 | 1,141 | 1,756 |
| $500,000 to $1,000,000 | 161 | 141 | 242 | 479 | 468 | 557 | 933 |
| $1,000,000 and over | 67 | 74 | 75 | 207 | 231 | 290 | 511 |
| | In thousands of dollars | | | | | | |
| **Net income** | 21,336,213 | 24,777,466 | 25,656,153 | 21,894,576 | 21,958,506 | 22,545,091 | 25,226,327 |
| Under $1,000 | 247,564 | 252,513 | 235,452 | 58,306 | 67,238 | 72,231 | 64,535 |
| $1,000 to $2,000 | 3,630,571 | 3,693,642 | 3,564,474 | 1,774,601 | 1,747,917 | 1,645,576 | 1,526,832 |
| $2,000 to $3,000 | 5,153,497 | 6,073,444 | 5,277,147 | 2,047,970 | 2,042,903 | 2,062,275 | 2,030,901 |
| $3,000 to $5,000 | 4,500,558 | 6,469,195 | 6,827,924 | 5,236,003 | 4,872,789 | 4,700,816 | 4,648,098 |
| $5,000 to $10,000 | 2,641,905 | 2,653,026 | 2,991,188 | 3,463,852 | 3,838,954 | 3,895,759 | 4,282,520 |
| $10,000 to $25,000 | 2,255,872 | 2,538,079 | 2,855,397 | 3,544,898 | 3,660,623 | 3,748,058 | 4,037,853 |
| $25,000 to $50,000 | 1,208,274 | 1,350,680 | 1,599,848 | 2,032,239 | 1,954,653 | 2,051,771 | 2,326,503 |
| $50,000 to $100,000 | 805,224 | 833,898 | 1,066,784 | 1,418,948 | 1,389,339 | 1,535,387 | 1,857,878 |
| $100,000 to $150,000 | 260,204 | 280,656 | 377,645 | 572,860 | 570,189 | 636,018 | 850,451 |
| $150,000 to $300,000 | 266,814 | 260,584 | 374,609 | 655,300 | 661,412 | 787,270 | 1,157,131 |
| $300,000 to $500,000 | 116,672 | 124,569 | 171,249 | 339,774 | 340,214 | 431,122 | 663,900 |
| $500,000 to $1,000,000 | 107,671 | 95,107 | 158,462 | 327,368 | 317,881 | 378,167 | 670,861 |
| $1,000,000 and over | 141,387 | 152,072 | 155,974 | 422,457 | 494,394 | 600,641 | 1,108,863 |
| **Net tax** | 861,057 | 661,666 | 704,265 | 734,555 | 732,471 | 830,639 | 1,164,254 |
| Under $1,000 | 247 | 317 | 146 | 69 | 56 | 40 | 60 |
| $1,000 to $2,000 | 27,081 | 18,253 | 10,432 | 1,704 | 1,761 | 1,234 | 1,550 |
| $2,000 to $3,000 | 20,730 | 16,606 | 10,207 | 3,809 | 4,217 | 3,971 | 4,317 |
| $3,000 to $5,000 | 47,533 | 46,048 | 26,865 | 8,326 | 7,245 | 6,508 | 7,475 |
| $5,000 to $10,000 | 70,388 | 54,075 | 28,828 | 19,149 | 20,272 | 20,664 | 22,896 |
| $10,000 to $25,000 | 123,576 | 103,109 | 78,069 | 74,172 | 72,465 | 74,226 | 82,758 |
| $25,000 to $50,000 | 125,697 | 103,601 | 109,360 | 120,689 | 112,797 | 119,475 | 136,568 |
| $50,000 to $100,000 | 144,093 | 108,879 | 136,636 | 147,843 | 140,947 | 156,675 | 194,447 |
| $100,000 to $150,000 | 71,337 | 55,719 | 75,678 | 79,472 | 77,900 | 87,398 | 116,355 |
| $150,000 to $300,000 | 98,810 | 62,104 | 92,481 | 103,059 | 103,997 | 123,776 | 182,514 |
| $300,000 to $500,000 | 43,488 | 31,669 | 45,771 | 55,722 | 55,256 | 73,750 | 113,250 |
| $500,000 to $1,000,000 | 38,559 | 25,498 | 42,585 | 53,674 | 53,665 | 64,265 | 116,424 |
| $1,000,000 and over | 49,518 | 35,788 | 47,207 | 66,867 | 81,893 | 98,657 | 185,140 |
| **Average tax rate on net income, per cent** | 4.04 | 2.67 | 2.74 | 3.35 | 3.34 | 3.68 | 4.62 |
| Under $1,000 | .10 | .13 | .06 | .12 | .08 | .06 | .09 |
| $1,000 to $2,000 | .75 | .49 | .29 | .10 | .10 | .07 | .10 |
| $2,000 to $3,000 | .40 | .27 | .19 | .19 | .21 | .19 | .21 |
| $3,000 to $5,000 | 1.06 | .71 | .39 | .16 | .15 | .14 | .16 |
| $5,000 to $10,000 | 2.66 | 2.04 | .96 | .55 | .52 | .53 | .53 |
| $10,000 to $25,000 | 5.48 | 4.06 | 2.73 | 2.09 | 1.98 | 1.98 | 2.05 |
| $25,000 to $50,000 | 10.40 | 7.67 | 6.84 | 5.94 | 5.94 | 5.82 | 5.87 |
| $50,000 to $100,000 | 17.89 | 13.06 | 12.81 | 10.42 | 10.14 | 10.20 | 10.47 |
| $100,000 to $150,000 | 27.42 | 19.85 | 20.04 | 13.87 | 13.66 | 13.74 | 13.74 |
| $150,000 to $300,000 | 37.03 | 23.83 | 24.69 | 15.73 | 15.72 | 15.72 | 15.77 |
| $300,000 to $500,000 | 37.27 | 25.42 | 26.73 | 16.40 | 16.24 | 17.11 | 17.06 |
| $500,000 to $1,000,000 | 35.81 | 26.81 | 26.87 | 16.39 | 16.88 | 16.99 | 17.35 |
| $1,000,000 and over | 35.02 | 23.53 | 30.27 | 15.83 | 16.56 | 16.42 | 16.70 |

[1] Includes normal tax, surtax, and tax on capital net gain from sale of assets held more than two years less tax credit on capital net loss in 1924 to 1928, and also tax credit of 25 per cent of tax on earned net income. See Table 198.

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

## No. 198.—PERSONAL INCOME TAX RETURNS: ANALYSIS, BY INCOME CLASSES, 1928

| Income class (net income) | Number of returns | Total income | General deductions, including contributions | Net income [1] | Net loss for prior year | Exemptions from normal tax: Personal exemption | Exemptions from normal tax: Dividends | Exemptions from normal tax: Interest on Govt. obligations [2] | Exemptions from normal tax: Capital net gain [3] |
|---|---|---|---|---|---|---|---|---|---|
| | | In thousands of dollars | | | | | | | |
| Total | 4,070,851 | 28,987,634 | 3,761,307 | 25,226,327 | 33,616 | 11,859,161 | 4,350,979 | 40,553 | 1,879,780 |
| Under $1,000, free [4] | 98,873 | | | 57,905 | ------ | 262,715 | | | |
| Under $1,000, taxed | 12,250 | | | 6,631 | ------ | 1,327 | | | |
| $1,000 to $2,000, free [4] | 419,619 | | | 660,375 | ------ | 1,164,622 | | | |
| $1,000 to $2,000, taxed | 498,828 | | | 866,457 | ------ | 732,098 | | | |
| $2,000 to $3,000, free [4] | 379,455 | | | 937,995 | ------ | 1,397,885 | | | |
| $2,000 to $3,000, taxed | 458,326 | 9,564,418 | 1,294,052 | 1,092,906 | ------ | 696,021 | 341,064 | ------ | ------ |
| $3,000 to $4,000, free [4] | 450,040 | | | 1,574,141 | ------ | 1,793,985 | | | |
| $3,000 to $4,000, taxed | 253,673 | | | 902,910 | ------ | 580,798 | | | |
| $4,000 to $5,000, free [4] | 154,085 | | | 668,716 | ------ | 683,067 | | | |
| $4,000 to $5,000, taxed | 334,815 | | | 1,502,330 | ------ | 1,097,533 | | | |
| $5,000 to $6,000, free [4] | 22,763 | 1,458,242 | 196,318 | 122,696 | 1,257 | 97,353 | 88,571 | ------ | ------ |
| $5,000 to $6,000, taxed | 208,347 | | | 1,139,227 | 107 | 736,485 | | | |
| $6,000 to $10,000, free [4] | 22,953 | 3,492,456 | 471,860 | 172,865 | 3,648 | 74,551 | 349,801 | ------ | ------ |
| $6,000 to $10,000, taxed | 374,703 | | | 2,847,732 | 692 | 1,309,779 | | | |
| $10,000 to $25,000 | 270,889 | 4,675,766 | 637,912 | 4,037,853 | 8,509 | 892,871 | 835,311 | 14,703 | ------ |
| $25,000 to $50,000 | 68,048 | 2,675,286 | 348,783 | 2,326,503 | 4,889 | 211,230 | 694,181 | 9,501 | 46,525 |
| $50,000 to $100,000 | 27,207 | 2,123,784 | 265,906 | 1,857,878 | 4,819 | 80,682 | 641,315 | 6,490 | 248,478 |
| $100,000 to $150,000 | 7,049 | 969,992 | 119,541 | 850,451 | 2,818 | 20,657 | 302,940 | 2,329 | 184,983 |
| $150,000 to $300,000 | 5,678 | 1,312,161 | 155,030 | 1,157,131 | 2,339 | 16,343 | 377,014 | 2,425 | 332,494 |
| $300,000 to $500,000 | 1,756 | 742,202 | 78,302 | 663,900 | 2,445 | 5,051 | 207,523 | 1,119 | 219,896 |
| $500,000 to $1,000,000 | 983 | 746,865 | 76,003 | 670,862 | 1,071 | 2,728 | 197,128 | 876 | 267,115 |
| $1,000,000 and over | 511 | 1,226,462 | 117,600 | 1,108,863 | 1,022 | 1,380 | 316,131 | 3,110 | 580,289 |

| Income class (ne income) | Normal tax | Surtax | Net tax on capital net gain [5] | Tax credit of 25 per cent of tax on earned net income | Net tax | Average tax per individual (dollars) | Average rate of tax on net income (per cent) | Per cent distribution: Returns | Per cent distribution: Net income | Per cent distribution: Net tax |
|---|---|---|---|---|---|---|---|---|---|---|
| | Thousands of dollars | | | | | | | | | |
| Total | 281,895 | 688,825 | 228,324 | 34,790 | 1,164,254 | 285.99 | 4.62 | 100.00 | 100.00 | 100.00 |
| Under $1,000, free [4] | ------ | ------ | ------ | ------ | ------ | ------ | ------ | 2.73 | .26 | ------ |
| Under $1,000, taxed | 79 | ------ | ------ | 19 | 60 | 4.90 | .90 | | | .01 |
| $1,000 to $2,000, free [4] | ------ | ------ | ------ | ------ | ------ | ------ | ------ | 22.56 | 6.05 | ------ |
| $1,000 to $2,000, taxed | 2,060 | ------ | ------ | 511 | 1,550 | 3.11 | .18 | | | .13 |
| $2,000 to $3,000, free [4] | ------ | ------ | ------ | ------ | ------ | ------ | ------ | 20.58 | 8.05 | ------ |
| $2,000 to $3,000, taxed | 5,741 | ------ | ------ | 1,424 | 4,317 | 9.42 | .40 | | | .37 |
| $3,000 to $4,000, free [4] | ------ | ------ | ------ | ------ | ------ | ------ | ------ | 17.29 | 9.82 | ------ |
| $3,000 to $4,000, taxed | 4,391 | ------ | ------ | 1,083 | 3,308 | 13.04 | .37 | | | .28 |
| $4,000 to $5,000, free [4] | ------ | ------ | ------ | ------ | ------ | ------ | ------ | 12.01 | 8.61 | ------ |
| $4,000 to $5,000, taxed | 5,533 | ------ | ------ | 1,366 | 4,167 | 12.45 | .28 | | | .36 |
| $5,000 to $6,000, free [4] | ------ | ------ | ------ | ------ | ------ | ------ | ------ | 5.68 | 5.00 | ------ |
| $5,000 to $6,000, taxed | 5,526 | ------ | ------ | 1,271 | 4,254 | 20.42 | .37 | | | .37 |
| $6,000 to $10,000, free [4] | ------ | ------ | ------ | ------ | ------ | ------ | ------ | 9.77 | 11.97 | ------ |
| $6,000 to $10,000, taxed | 22,499 | ------ | ------ | 3,857 | 18,642 | 49.75 | .65 | | | 1.60 |
| $10,000 to $25,000 | 67,247 | 25,288 | ------ | 9,777 | 82,758 | 305.50 | 2.05 | 6.66 | 16.01 | 7.11 |
| $25,000 to $50,000 | 55,879 | 83,499 | 5,177 | 7,987 | 136,568 | 2,006.94 | 5.87 | 1.67 | 9.22 | 11.73 |
| $50,000 to $100,000 | 40,668 | 128,576 | 29,389 | 4,186 | 194,447 | 7,146.94 | 10.47 | .67 | 7.36 | 16.70 |
| $100,000 to $150,000 | 16,457 | 79,576 | 22,094 | 1,272 | 116,855 | 16,577.53 | 13.74 | .17 | 3.37 | 10.03 |
| $150,000 to $300,000 | 21,691 | 122,313 | 39,754 | 1,244 | 182,514 | 32,144.06 | 15.77 | .14 | 4.59 | 15.68 |
| $300,000 to $500,000 | 11,784 | 74,925 | 26,965 | 424 | 113,250 | 64,493.17 | 17.06 | .04 | 2.63 | 9.73 |
| $500,000 to $1,000,000 | 10,718 | 73,005 | 32,939 | 238 | 116,424 | 118,437.44 | 17.35 | .02 | 2.66 | 10.00 |
| $1,000,000 and over | 11,622 | 101,643 | 72,006 | 131 | 185,140 | 362,309.20 | 16.70 | .01 | 4.40 | 15.90 |

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] If not wholly exempt from tax.
[3] Relates to net gain from sale of assets held for more than 2 years exempt from normal tax but subject to a special tax.
[4] Specific exemptions exceed net income.
[5] Tax (12½ per cent) on capital net gain from sale of assets held more than 2 years, less tax credit of 12½ per cent on capital net loss on such sales.

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

## No. 199.—PERSONAL INCOME TAX RETURNS: Total Income by Income Classes, Distributed by Sources of Income, 1928

Note.—For total income and items exempt from normal tax see Table 198

[All figures, except percentages, in thousands of dollars]

| Income class (net income) | Income from personal industry and business | | | | Income from property | | | |
|---|---|---|---|---|---|---|---|---|
| | Wages and salaries | Business | Partnerships | Profits from sale of real estate, securities, etc.[1] | Rents and royalties | Dividends | Interest and other income[2] | Interest on Govt. obligations[3] |
| **Total** | **10,862,331** | **3,243,955** | **1,929,519** | **4,807,922** | **1,164,518** | **4,350,979** | **2,587,856** | **40,553** |
| Under $5,000 | 5,854,045 | 1,471,700 | 346,198 | 227,585 | 527,148 | 341,064 | 796,678 | -------- |
| $5,000 to $6,000 | 732,741 | 271,469 | 97,232 | 73,828 | 75,815 | 88,571 | 118,585 | -------- |
| $6,000 to $10,000 | 1,497,514 | 583,424 | 260,219 | 290,162 | 174,813 | 349,801 | 336,523 | -------- |
| $10,000 to $25,000 | 1,504,390 | 540,216 | 354,520 | 711,372 | 197,057 | 835,311 | 518,197 | 14,703 |
| $25,000 to $50,000 | 602,063 | 186,249 | 197,158 | 593,943 | 85,619 | 694,181 | 306,572 | 9,501 |
| *$50,000 to $100,000* | *338,811* | *95,386* | *167,093* | *603,920* | 51,691 | 641,315 | 219,078 | 6,490 |
| $100,000 to $150,000 | 116,076 | 29,702 | 86,408 | 341,545 | 15,789 | 302,940 | 75,204 | 2,329 |
| $150,000 to $300,000 | 116,080 | 32,934 | 150,409 | 532,424 | 15,870 | 377,013 | 85,005 | 2,425 |
| $300,000 to $500,000 | 45,717 | 14,915 | 93,091 | 327,819 | 7,077 | 207,523 | 44,940 | 1,119 |
| $500,000 to $1,000,000 | 30,214 | 15,370 | 86,566 | 376,546 | 5,858 | 197,128 | 34,306 | 876 |
| $1,000,000 and over | 24,680 | 2,590 | 90,625 | 728,778 | 7,781 | 316,131 | 52,768 | 3,110 |
| | Per cent of total income of class derived from each source | | | | | | | |
| **Total** | **37.47** | **11.19** | **6.66** | **16.58** | **4.02** | **15.01** | **8.93** | **.14** |
| Under $5,000 | 61.20 | 15.39 | 3.62 | 2.38 | 5.51 | 3.57 | 8.33 | -------- |
| $5,000 to $6,000 | 50.25 | 18.62 | 6.67 | 5.06 | 5.20 | 6.07 | 8.13 | -------- |
| $6,000 to $10,000 | 42.87 | 16.70 | 7.45 | 8.31 | 5.01 | 10.02 | 9.64 | -------- |
| $10,000 to $25,000 | 32.17 | 11.55 | 7.58 | 15.21 | 4.22 | 17.87 | 11.08 | .32 |
| $25,000 to $50,000 | 22.50 | 6.96 | 7.37 | 22.20 | 3.20 | 25.95 | 11.46 | .36 |
| $50,000 to $100,000 | 15.95 | 4.49 | 7.87 | 28.44 | 2.43 | 30.20 | 10.31 | .31 |
| *$100,000 to $150,000* | *11.97* | *3.06* | *8.91* | *35.21* | *1.63* | *31.23* | *7.75* | *.24* |
| $150,000 to $300,000 | 8.85 | 2.51 | 11.46 | 40.58 | 1.21 | 28.73 | 6.48 | .18 |
| $300,000 to $500,000 | 6.16 | 2.01 | 12.54 | 44.17 | .95 | 27.96 | 6.06 | .15 |
| $500,000 to $1,000,000 | 4.05 | 2.06 | 11.59 | 50.42 | .78 | 26.39 | 4.59 | .12 |
| $1,000,000 and over | 2.01 | .21 | 7.39 | 59.42 | .63 | 25.78 | 4.31 | .25 |

[1] Includes capital net gain from sale of assets held more than 2 years. (See Table 198.)
[2] Including fiduciary income.
[3] If not wholly exempt from tax.

## No. 200.—PERSONAL INCOME TAX RETURNS:[1] By Family Relationship

| | 1922 | 1923 | 1924 | 1925 | 1926 | 1927 | 1928 |
|---|---|---|---|---|---|---|---|
| **Number of returns** | **6,787,481** | **7,698,321** | **7,369,788** | **4,171,051** | **4,138,092** | **4,101,547** | **4,070,851** |
| Joint returns of husbands and wives[2] | 3,565,302 | 4,505,729 | 3,991,551 | 2,074,849 | 2,017,182 | 2,016,850 | 1,976,954 |
| Wives making separate returns from husbands | 101,319 | 170,573 | 173,225 | 120,358 | 113,550 | 112,719 | 124,208 |
| Single men, heads of families | 392,356 | 413,682 | 394,201 | 274,139 | 268,090 | 302,821 | 286,873 |
| Single women, heads of families | 135,929 | 157,669 | 153,279 | 96,562 | 100,284 | 103,430 | 105,194 |
| All other men | 1,823,525 | 1,697,031 | 1,865,258 | 1,193,379 | 1,146,871 | 1,109,676 | 1,079,948 |
| All other women | 740,500 | 718,080 | 773,314 | 392,186 | 449,727 | 431,769 | 456,757 |
| Community property income | 27,540 | 35,557 | 18,960 | 19,578 | 42,388 | 24,282 | 40,917 |
| **Net income (1,000 dollars)** | **21,336,213** | **24,777,466** | **25,656,153** | **21,894,576** | **21,958,506** | **22,545,091** | **25,226,326** |
| Joint returns of husbands and wives[2] | 13,673,814 | 16,711,847 | 16,695,378 | 13,772,705 | 13,555,920 | 13,870,232 | 15,269,775 |
| Wives making separate returns *from husbands* | *638,862* | *847,110* | *955,000* | *1,093,921* | *1,110,206* | *1,219,414* | *1,525,571* |
| Single men, heads of families | 1,091,277 | 1,190,175 | 1,227,022 | 1,103,331 | 1,102,102 | 1,211,235 | 1,280,921 |
| Single women, heads of families | 361,518 | 448,887 | 445,185 | 406,658 | 436,422 | 463,327 | 502,098 |
| All other men | 3,758,959 | 3,628,421 | 4,223,497 | 3,716,460 | 3,639,034 | 3,700,791 | 3,944,632 |
| All other women | 1,603,594 | 1,688,707 | 1,883,757 | 1,540,291 | 1,750,900 | 1,770,517 | 2,043,223 |
| Community property income | 208,189 | 262,319 | 226,314 | 261,210 | 363,922 | 309,274 | 660,106 |

[1] See headnote, Table 186.
[2] Includes returns of husbands whose wives, though living with them, file separate returns.

Source of Tables 199 and 200: Statistics of Income, Reports of the Commissioner of Internal Revenue.

## No. 201.—PERSONAL INCOME TAX RETURNS: INCOME DISTRIBUTED BY SOURCES, BY STATES AND TERRITORIES, 1928

[All figures in thousands of dollars]

| Division and State | Total income | From personal industry and business | | | | From property | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | Wages and salaries | Business | Partnerships | Profits from sale of real estate, securities, etc.[1] | Rents and royalties | Dividends | Interest and investment income [2] | Interest on Government obligations [3] |
| Total | 28, 987, 635 | 10, 862, 331 | 3, 243, 955 | 1, 929, 519 | 4, 807, 922 | 1, 164, 518 | 4, 350, 979 | 2, 587, 856 | 40, 553 |
| **New England** | 2, 570, 239 | 879, 604 | 261, 627 | 120, 761 | 432, 302 | 69, 067 | 525, 516 | 277, 534 | 3, 834 |
| Maine | 126, 729 | 39, 663 | 17, 288 | 4, 771 | 19, 093 | 3, 807 | 24, 452 | 17, 468 | 189 |
| New Hampshire | 82, 367 | 26, 574 | 12, 814 | 3, 627 | 12, 063 | 3, 062 | 16, 162 | 7, 968 | 97 |
| Vermont | 54, 372 | 19, 953 | 8, 477 | 3, 109 | 4, 994 | 1, 718 | 9, 816 | 6, 240 | 65 |
| Massachusetts | 1, 521, 630 | 526, 760 | 149, 786 | 76, 622 | 259, 570 | 35, 577 | 303, 145 | 167, 929 | 2, 243 |
| Rhode Island | 197, 059 | 68, 118 | 18, 569 | 8, 850 | 28, 373 | 6, 377 | 43, 762 | 22, 614 | 397 |
| Connecticut | 588, 082 | 198, 536 | 54, 693 | 23, 782 | 108, 209 | 18, 526 | 128, 179 | 55, 315 | 843 |
| **Middle Atlantic** | 11, 265, 868 | 3, 971, 934 | 1, 005, 757 | 888, 307 | 2, 194, 843 | 288, 019 | 1, 799, 997 | 1, 100, 537 | 16, 472 |
| New York | 7, 330, 440 | 2, 448, 179 | 586, 278 | 695, 909 | 1, 556, 895 | 161, 338 | 1, 168, 606 | 701, 608 | 11, 627 |
| New Jersey | 1, 408, 604 | 586, 618 | 138, 790 | 64, 533 | 220, 463 | 42, 536 | 207, 175 | 147, 324 | 1, 165 |
| Pennsylvania | 2, 526, 824 | 937, 137 | 280, 689 | 127, 865 | 417, 485 | 84, 145 | 424, 216 | 251, 605 | 3, 680 |
| **East North Central** | 6, 392, 592 | 2, 685, 893 | 661, 077 | 327, 912 | 1, 062, 240 | 275, 776 | 893, 517 | 477, 165 | 9, 009 |
| Ohio | 1, 494, 388 | 642, 342 | 149, 036 | 77, 119 | 240, 719 | 63, 578 | 245, 726 | 72, 078 | 3, 788 |
| Indiana | 416, 637 | 199, 192 | 57, 827 | 24, 282 | 43, 224 | 19, 922 | 51, 020 | 19, 790 | 1, 332 |
| Illinois | 2, 712, 204 | 1, 139, 497 | 253, 999 | 149, 189 | 477, 219 | 118, 684 | 345, 565 | 225, 469 | 2, 582 |
| Michigan | 1, 246, 230 | 477, 484 | 131, 284 | 53, 867 | 236, 055 | 55, 251 | 181, 644 | 109, 802 | 841 |
| Wisconsin | 523, 133 | 227, 378 | 68, 931 | 23, 455 | 65, 023 | 18, 341 | 69, 562 | 50, 026 | 416 |
| **West North Central** | 1, 735, 833 | 682, 213 | 295, 724 | 109, 973 | 195, 170 | 95, 880 | 215, 629 | 138, 560 | 2, 685 |
| Minnesota | 391, 361 | 156, 516 | 53, 380 | 21, 339 | 53, 294 | 13, 413 | 59, 145 | 33, 733 | 542 |
| Iowa | 256, 968 | 80, 996 | 54, 705 | 18, 052 | 34, 093 | 16, 784 | 27, 110 | 25, 000 | 229 |
| Missouri | 648, 058 | 290, 977 | 64, 828 | 31, 239 | 81, 124 | 31, 032 | 98, 748 | 48, 582 | 1, 529 |
| North Dakota | 42, 076 | 17, 155 | 12, 573 | 4, 304 | 932 | 1, 958 | 1, 791 | 3, 349 | 14 |
| South Dakota | 45, 693 | 15, 762 | 15, 074 | 4, 714 | 1, 737 | 2, 925 | 2, 298 | 3, 153 | 29 |
| Nebraska | 162, 463 | 61, 980 | 42, 346 | 13, 215 | 8, 976 | 10, 835 | 12, 455 | 12, 544 | 110 |
| Kansas | 189, 214 | 58, 827 | 52, 818 | 17, 110 | 15, 014 | 18, 933 | 14, 082 | 12, 199 | 232 |
| **South Atlantic** | 1, 939, 643 | 762, 697 | 215, 086 | 105, 262 | 253, 515 | 92, 209 | 334, 971 | 173, 142 | 2, 755 |
| Delaware | 127, 013 | 24, 504 | 6, 723 | 3, 612 | 29, 496 | 2, 156 | 50, 657 | 9, 766 | 97 |
| Maryland | 462, 179 | 168, 847 | 44, 487 | 26, 991 | 64, 936 | 17, 412 | 79, 881 | 59, 021 | 603 |
| Dist. of Col | 257, 667 | 116, 291 | 28, 498 | 9, 505 | 30, 973 | 11, 630 | 30, 484 | 29, 791 | 495 |
| Virginia | 218, 314 | 93, 851 | 28, 513 | 12, 932 | 22, 022 | 10, 525 | 34, 594 | 15, 539 | 336 |
| West Virginia | 166, 217 | 72, 055 | 21, 382 | 9, 154 | 17, 348 | 9, 652 | 29, 341 | 6, 824 | 461 |
| North Carolina | 209, 347 | 82, 974 | 24, 338 | 12, 888 | 29, 033 | 12, 579 | 38, 812 | 8, 500 | 224 |
| South Carolina | 69, 081 | 32, 739 | 10, 408 | 4, 554 | 4, 125 | 3, 880 | 8, 048 | 5, 863 | 63 |
| Georgia | 201, 464 | 96, 763 | 23, 867 | 13, 007 | 17, 275 | 11, 560 | 26, 810 | 11, 979 | 202 |
| Florida | 227, 761 | 74, 673 | 26, 870 | 12, 619 | 38, 307 | 12, 815 | 36, 344 | 25, 859 | 274 |
| **East South Central** | 697, 509 | 286, 176 | 93, 289 | 53, 611 | 89, 951 | 40, 025 | 84, 033 | 49, 274 | 1, 148 |
| Kentucky | 225, 958 | 87, 870 | 26, 967 | 13, 544 | 34, 539 | 10, 983 | 35, 909 | 15, 556 | 591 |
| Tennessee | 224, 006 | 97, 597 | 26, 793 | 17, 427 | 28, 136 | 12, 426 | 26, 769 | 14, 581 | 276 |
| Alabama | 166, 640 | 68, 403 | 20, 988 | 14, 204 | 23, 554 | 10, 772 | 15, 541 | 12, 985 | 192 |
| Mississippi | 80, 905 | 32, 306 | 18, 541 | 8, 436 | 3, 722 | 5, 844 | 5, 814 | 6, 152 | 89 |
| **West South Central** | 1, 273, 280 | 461, 385 | 218, 564 | 124, 421 | 121, 892 | 118, 779 | 123, 183 | 103, 302 | 1, 757 |
| Arkansas | 88, 937 | 34, 643 | 17, 403 | 9, 748 | 3, 821 | 8, 497 | 7, 764 | 6, 938 | 123 |
| Louisiana | 217, 194 | 91, 484 | 28, 699 | 17, 615 | 19, 104 | 14, 181 | 27, 084 | 18, 730 | 298 |
| Oklahoma | 258, 604 | 92, 116 | 41, 657 | 22, 101 | 30, 646 | 27, 775 | 23, 210 | 20, 670 | 429 |
| Texas | 708, 545 | 243, 142 | 130, 805 | 74, 957 | 68, 321 | 68, 326 | 65, 125 | 56, 964 | 907 |
| **Mountain** | 537, 741 | 211, 112 | 111, 975 | 36, 729 | 52, 762 | 24, 292 | 56, 129 | 44, 151 | 588 |
| Montana | 82, 106 | 35, 057 | 19, 543 | 5, 429 | 7, 594 | 3, 192 | 5, 935 | 5, 288 | 66 |
| Idaho | 42, 506 | 16, 990 | 12, 758 | 3, 376 | 1, 655 | 2, 008 | 2, 364 | 3, 324 | 29 |
| Wyoming | 37, 746 | 16, 213 | 9, 879 | 3, 136 | 1, 649 | 1, 568 | 2, 637 | 2, 616 | 47 |
| Colorado | 184, 368 | 67, 789 | 32, 110 | 10, 661 | 18, 068 | 8, 981 | 27, 703 | 18, 722 | 333 |
| New Mexico | 34, 197 | 11, 285 | 9, 582 | 3, 196 | 2, 465 | 2, 121 | 2, 537 | 2, 999 | 13 |
| Arizona | 66, 771 | 24, 434 | 12, 142 | 4, 832 | 12, 120 | 3, 529 | 4, 836 | 4, 830 | 48 |
| Utah | 67, 467 | 30, 460 | 11, 651 | 4, 148 | 6, 330 | 2, 098 | 7, 988 | 4, 751 | 42 |
| Nevada | 22, 580 | 8, 884 | 4, 310 | 1, 951 | 2, 881 | 795 | 2, 129 | 1, 621 | 10 |
| **Pacific** | 2, 523, 442 | 899, 589 | 375, 955 | 161, 266 | 401, 787 | 158, 061 | 303, 767 | 220, 842 | 2, 175 |
| Washington [4] | 310, 146 | 140, 636 | 56, 661 | 16, 963 | 27, 322 | 15, 263 | 28, 715 | 24, 190 | 395 |
| Oregon | 152, 540 | 65, 161 | 30, 023 | 10, 991 | 12, 113 | 8, 006 | 12, 225 | 13, 870 | 152 |
| California | 2, 060, 756 | 693, 792 | 289, 271 | 133, 312 | 362, 352 | 134, 792 | 262, 827 | 182, 782 | 1, 628 |
| Hawaii | 51, 488 | 21, 728 | 4. 900 | 1, 278 | 3, 460 | 2, 410 | 14, 237 | 3, 349 | 130 |

[1] Includes capital net gain from sale of assets held more than 2 years. (See Table 203.)
[2] Including fiduciary income.
[3] If not wholly exempt from tax.
[4] Includes Alaska.

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

## No. 202.—PERSONAL INCOME TAX RETURNS:

NOTE.—See headnote Table 186. The net income here shown is subject to

[Net income and tax yield

| Division and State | Number of returns | | | | | | Net income | |
|---|---|---|---|---|---|---|---|---|
| | 1923 | 1924 | 1925 | 1926 | 1927 | 1928 | 1923 | 1924 |
| Total | 7,698,321 | 7,369,788 | 4,171,051 | 4,138,092 | 4,101,547 | 4,070,851 | 24,777,466 | 25,656,153 |
| New England | 738,948 | 664,651 | 370,664 | 375,484 | 358,780 | 364,560 | 2,414,187 | 2,282,872 |
| Maine | 48,435 | 42,254 | 19,444 | 19,709 | 18,710 | 18,611 | 142,964 | 135,221 |
| New Hampshire | 36,876 | 31,532 | 16,413 | 15,276 | 14,484 | 14,132 | 104,852 | 94,133 |
| Vermont | 21,752 | 20,618 | 9,559 | 8,646 | 8,268 | 9,394 | 64,800 | 63,631 |
| Massachusetts | 415,100 | 378,049 | 221,530 | 224,042 | 214,356 | 215,559 | 1,413,016 | 320,157 |
| Rhode Island | 66,965 | 48,792 | 29,123 | 26,362 | 25,184 | 25,801 | 214,750 | 191,556 |
| Connecticut | 149,820 | 143,406 | 74,595 | 81,449 | 77,778 | 81,063 | 473,805 | 478,174 |
| Middle Atlantic | 2,255,635 | 2,228,971 | 1,279,738 | 1,326,939 | 1,343,815 | 1,338,319 | 8,094,807 | 8,870,320 |
| New York | 1,221,654 | 1,215,640 | 751,941 | 753,044 | 766,974 | 780,418 | 4,565,315 | 5,144,766 |
| New Jersey | 293,503 | 299,904 | 150,874 | 176,320 | 195,467 | 196,681 | 1,050,741 | 1,177,421 |
| Pennsylvania | 740,478 | 713,427 | 376,923 | 397,575 | 381,374 | 361,220 | 2,478,751 | 2,548,133 |
| East North Central | 1,862,459 | 1,730,402 | 961,545 | 959,102 | 955,031 | 945,847 | 5,830,137 | 5,821,581 |
| Ohio | 463,017 | 418,048 | 224,643 | 231,196 | 222,707 | 218,479 | 1,457,697 | 1,403,749 |
| Indiana | 178,831 | 156,845 | 80,300 | 77,126 | 76,703 | 75,376 | 510,507 | 461,717 |
| Illinois | 676,489 | 652,501 | 357,448 | 374,725 | 378,859 | 373,621 | 2,272,960 | 2,413,605 |
| Michigan | 350,072 | 323,733 | 188,669 | 176,804 | 175,806 | 179,886 | 1,041,933 | 1,045,850 |
| Wisconsin | 194,050 | 179,275 | 110,485 | 99,251 | 100,956 | 98,485 | 547,040 | 496,660 |
| West North Central | 659,324 | 621,683 | 329,475 | 301,771 | 291,667 | 285,550 | 1,844,540 | 1,814,076 |
| Minnesota | 134,360 | 128,237 | 71,291 | 64,227 | 61,439 | 60,752 | 372,377 | 375,589 |
| Iowa | 135,864 | 110,404 | 50,379 | 49,476 | 45,349 | 40,789 | 363,242 | 298,734 |
| Missouri | 192,282 | 186,784 | 109,059 | 99,509 | 96,407 | 99,295 | 605,276 | 632,533 |
| North Dakota | 18,054 | 19,160 | 11,715 | 9,881 | 9,758 | 9,710 | 42,974 | 48,690 |
| South Dakota | 21,928 | 26,506 | 17,086 | 12,414 | 10,969 | 10,649 | 50,171 | 66,124 |
| Nebraska | 70,545 | 66,512 | 35,661 | 33,532 | 32,170 | 31,426 | 195,153 | 189,372 |
| Kansas | 86,291 | 84,080 | 34,284 | 32,732 | 35,575 | 32,929 | 215,347 | 203,034 |
| South Atlantic | 606,830 | 588,499 | 359,983 | 328,820 | 305,424 | 297,093 | 1,856,386 | 1,985,149 |
| Delaware | 19,202 | 18,892 | 9,131 | 9,301 | 9,266 | 9,592 | 57,187 | 64,180 |
| Maryland | 127,770 | 126,226 | 66,152 | 67,160 | 65,099 | 65,258 | 401,260 | 467,226 |
| Dist. of Columbia | 75,796 | 77,836 | 43,293 | 40,024 | 39,560 | 44,183 | 221,951 | 253,312 |
| Virginia | 77,451 | 71,597 | 37,507 | 37,797 | 37,393 | 37,619 | 242,587 | 231,056 |
| West Virginia | 89,263 | 75,037 | 35,810 | 32,544 | 32,500 | 30,643 | 260,343 | 227,000 |
| North Carolina | 68,191 | 63,864 | 38,740 | 35,332 | 33,398 | 30,997 | 206,639 | 200,889 |
| South Carolina | 28,225 | 28,090 | 15,727 | 13,809 | 14,310 | 13,725 | 87,031 | 79,614 |
| Georgia | 71,341 | 62,651 | 37,410 | 36,744 | 33,818 | 32,921 | 222,888 | 210,908 |
| Florida | 49,591 | 64,306 | 76,213 | 56,109 | 40,080 | 32,155 | 156,500 | 250,964 |
| East South Central | 227,072 | 213,904 | 115,267 | 114,052 | 111,772 | 113,437 | 683,008 | 704,850 |
| Kentucky | 79,091 | 72,119 | 37,315 | 32,821 | 33,004 | 35,367 | 214,416 | 238,094 |
| Tennessee | 69,081 | 66,981 | 34,689 | 35,495 | 33,812 | 35,039 | 226,034 | 224,184 |
| Alabama | 51,049 | 47,591 | 26,278 | 28,540 | 27,992 | 26,891 | 159,064 | 159,919 |
| Mississippi | 27,851 | 27,213 | 16,985 | 17,196 | 16,964 | 16,140 | 83,494 | 82,653 |
| West South Central | 374,100 | 359,234 | 211,565 | 207,294 | 208,964 | 203,175 | 1,158,384 | 1,180,769 |
| Arkansas | 35,788 | 35,484 | 20,597 | 19,363 | 17,331 | 16,660 | 109,794 | 110,255 |
| Louisiana | 67,440 | 67,658 | 40,695 | 38,996 | 37,293 | 36,981 | 213,802 | 221,133 |
| Oklahoma | 70,189 | 63,357 | 40,825 | 37,497 | 39,806 | 37,261 | 221,293 | 211,272 |
| Texas | 200,683 | 192,735 | 109,448 | 111,438 | 114,534 | 112,273 | 613,495 | 638,109 |
| Mountain | 239,243 | 233,989 | 117,862 | 107,235 | 105,173 | 102,585 | 613,447 | 625,230 |
| Montana | 42,809 | 44,011 | 19,239 | 16,191 | 18,651 | 17,112 | 99,256 | 107,242 |
| Idaho | 25,012 | 21,436 | 12,907 | 11,617 | 10,673 | 9,808 | 58,393 | 52,302 |
| Wyoming | 23,246 | 22,947 | 10,336 | 8,930 | 8,870 | 8,622 | 57,376 | 60,752 |
| Colorado | 72,366 | 73,350 | 35,808 | 35,110 | 31,727 | 31,091 | 200,573 | 205,088 |
| New Mexico | 12,202 | 11,595 | 7,203 | 6,513 | 6,462 | 6,686 | 32,668 | 31,951 |
| Arizona | 22,899 | 21,301 | 10,104 | 10,509 | 11,059 | 11,527 | 59,526 | 58,273 |
| Utah | 30,242 | 28,685 | 16,101 | 13,568 | 13,029 | 13,262 | 79,943 | 82,088 |
| Nevada | 10,467 | 10,664 | 6,164 | 4,797 | 4,702 | 4,477 | 25,712 | 27,534 |
| Pacific [1] | 722,289 | 716,068 | 415,646 | 408,249 | 411,669 | 412,238 | 2,239,742 | 2,324,910 |
| Washington [1] | 136,057 | 138,181 | 78,030 | 61,950 | 62,200 | 66,167 | 351,985 | 393,962 |
| Oregon | 69,123 | 66,669 | 32,542 | 30,955 | 33,903 | 29,333 | 189,854 | 189,884 |
| California | 517,109 | 511,218 | 305,074 | 315,344 | 315,566 | 316,738 | 1,697,903 | 1,741,064 |
| Hawaii | 12,421 | 12,387 | 9,306 | 9,146 | 9,252 | 8,047 | 42,829 | 46,395 |

[1] Includes Alaska.

BY STATES AND TERRITORIES, 1923 TO 1928

deduction of exemptions to give net income subject to tax, see Tables 196 and 203

in thousands of dollars]

| Net income—Continued | | | | Tax yield | | | | | | Division and State |
|---|---|---|---|---|---|---|---|---|---|---|
| 1925 | 1926 | 1927 | 1928 | 1923 | 1924 | 1925 | 1926 | 1927 | 1928 | |
| 21, 894, 576 | 21, 958, 506 | 22, 545, 091 | 25, 226, 327 | 661, 666 | 704, 265 | 734, 555 | 732, 471 | 830, 639 | 1, 164, 254 | Total |
| 1, 911, 646 | 1, 953, 336 | 2, 013, 224 | 2, 288, 052 | 66, 147 | 65, 098 | 65, 262 | 61, 854 | 72, 372 | 98, 246 | N. E. |
| 97, 928 | 107, 979 | 103, 081 | 111, 558 | 2, 786 | 2, 568 | 2, 719 | 3, 419 | 3, 301 | 4, 262 | Me. |
| 70, 118 | 66, 744 | 70, 561 | 72, 610 | 1, 643 | 1, 377 | 1, 219 | 1, 201 | 1, 825 | 1, 992 | N. H. |
| 45, 857 | 42, 209 | 41, 842 | 48, 086 | 1, 333 | 978 | 920 | 821 | 847 | 1, 056 | Vt. |
| 1, 132, 200 | 1, 147, 576 | 1, 189, 273 | 1, 357, 076 | 42, 528 | 40, 857 | 41, 052 | 37, 116 | 43, 950 | 59, 739 | Mass. |
| 160, 955 | 155, 051 | 157, 465 | 176, 225 | 6, 658 | 6, 722 | 5, 818 | 5, 546 | 6, 332 | 8, 093 | R. I. |
| 404, 498 | 433, 777 | 451, 002 | 522, 497 | 11, 199 | 12, 594 | 13, 534 | 13, 751 | 16, 117 | 23, 104 | Conn. |
| 7, 878, 208 | 8, 154, 486 | 8, 607, 674 | 9, 904, 456 | 296, 132 | 346, 590 | 357, 905 | 356, 909 | 422, 796 | 600, 269 | M. A. |
| 4, 903, 229 | 4, 984, 020 | 5, 208, 451 | 6, 458, 089 | 192, 312 | 236, 775 | 252, 158 | 247, 164 | 305, 210 | 451, 607 | N. Y |
| 943, 673 | 1, 032, 297 | 1, 117, 398 | 1, 241, 411 | 30, 553 | 31, 941 | 32, 383 | 32, 858 | 38, 912 | 51, 890 | N. J. |
| 2, 031, 306 | 2, 138, 169 | 2, 091, 825 | 2, 204, 956 | 73, 267 | 77, 874 | 73, 364 | 76, 887 | 78, 674 | 96, 772 | Pa. |
| 4, 790, 684 | 4, 813, 590 | 4, 983, 765 | 5, 580, 654 | 140, 895 | 143, 629 | 142, 684 | 147, 814 | 164, 421 | 239, 215 | E. N. C. |
| 1, 141, 453 | 1, 146, 496 | 1, 153, 756 | 1, 302, 762 | 33, 062 | 32. 062 | 30, 321 | 32, 839 | 35, 519 | 55, 394 | Ohio |
| 344, 267 | 358, 625 | 349, 434 | 365, 337 | 7, 883 | 6, 656 | 7, 509 | 9, 935 | 8, 884 | 10, 101 | Ind. |
| 1, 975, 436 | 1, 995, 011 | 2, 093, 909 | 2, 392, 631 | 62, 880 | 66, 583 | 64, 792 | 64, 214 | 73, 796 | 110, 660 | Ill. |
| 910, 910 | 905, 815 | 950, 086 | 1, 066, 530 | 28, 051 | 30, 984 | 33, 263 | 32, 408 | 35, 600 | 50, 601 | Mich. |
| 418, 618 | 407, 643 | 436, 580 | 453, 394 | 9, 019 | 7, 344 | 6, 799 | 8, 418 | 10, 622 | 12, 459 | Wis. |
| 1, 411, 572 | 1, 371, 379 | 1, 344, 285 | 1, 501, 684 | 29, 575 | 26, 558 | 27, 794 | 27, 417 | 28, 497 | 42, 620 | W. N. C. |
| 305, 945 | 296, 414 | 295, 670 | 340, 153 | 7, 084 | 6, 721 | 6, 126 | 6, 475 | 7, 383 | 11, 925 | Minn. |
| 198, 736 | 203, 015 | 190, 436 | 221, 881 | 4, 127 | 3, 124 | 3, 111 | 2, 918 | 3, 310 | 6, 216 | Iowa |
| 533, 836 | 512, 801 | 501, 495 | 563, 951 | 13, 085 | 12, 373 | 14, 247 | 13, 497 | 13, 738 | 18, 911 | Mo. |
| 35, 695 | 33, 169 | 33, 252 | 34, 878 | 276 | 268 | 163 | 180 | 187 | 209 | N. Dak. |
| 53, 971 | 38, 153 | 35, 907 | 38, 955 | 350 | 306 | 192 | 209 | 210 | 322 | S. Dak. |
| 141, 878 | 134, 154 | 130, 131 | 139, 471 | 2, 534 | 1, 848 | 1, 733 | 1, 382 | 1, 428 | 2, 109 | Nebr. |
| 141, 511 | 153, 673 | 157, 394 | 162, 395 | 2, 119 | 1, 918 | 2, 222 | 2, 756 | 2, 241 | 2, 928 | Kans. |
| 1, 979, 194 | 1, 660, 820 | 1, 577, 269 | 1, 628, 663 | 40, 367 | 41, 515 | 61, 234 | 45, 066 | 48, 723 | 59, 812 | S. A. |
| 54, 899 | 70, 544 | 90, 263 | 107, 335 | 1, 402 | 2, 433 | 2, 780 | 5, 101 | 7, 970 | 10, 592 | Del. |
| 362, 485 | 374, 759 | 390, 671 | 409, 371 | 11, 540 | 12, 073 | 11, 623 | 11, 517 | 13, 860 | 16, 127 | Md. |
| 200, 354 | 198, 056 | 198, 938 | 227, 621 | 6, 098 | 5, 766 | 5, 718 | 5, 527 | 6, 027 | 7, 474 | D. C. |
| 170, 257 | 176, 025 | 172, 240 | 181, 750 | 3, 669 | 3, 314 | 2, 981 | 3, 495 | 3, 611 | 4, 409 | Va. |
| 144, 777 | 141, 397 | 139, 696 | 140, 128 | 3, 876 | 2, 796 | 2, 134 | 2, 304 | 2, 520 | 2, 921 | W. Va. |
| 161, 624 | 153, 232 | 155, 917 | 161, 039 | 4, 767 | 3, 778 | 3, 179 | 3, 398 | 4, 520 | 6, 052 | N. C. |
| 57, 662 | 53, 060 | 55, 219 | 55, 510 | 1, 555 | 727 | 431 | 420 | 555 | 717 | S. C. |
| 177, 204 | 171, 146 | 167, 407 | 167, 064 | 3, 766 | 3, 399 | 3, 530 | 2, 888 | 3, 613 | 3, 806 | Ga. |
| 649, 932 | 322, 601 | 206, 918 | 178, 844 | 3, 694 | 7, 229 | 28, 858 | 10, 416 | 6, 047 | 7, 714 | Fla. |
| 552, 191 | 546, 198 | 543, 849 | 590, 910 | 12, 535 | 11, 153 | 9, 741 | 9, 971 | 11, 334 | 16, 063 | E. S. C. |
| 180, 217 | 169, 101 | 172, 582 | 193, 766 | 3, 724 | 3, 806 | 3, 300 | 3, 226 | 4, 028 | 5, 639 | Ky. |
| 168, 198 | 175, 714 | 173, 163 | 190, 287 | 4, 284 | 3, 420 | 3, 126 | 3, 652 | 4, 035 | 5, 624 | Tenn. |
| 130, 025 | 136, 523 | 133, 225 | 142, 168 | 2, 841 | 2, 771 | 2, 236 | 2, 449 | 2, 455 | 4, 036 | Ala. |
| 73, 751 | 64, 860 | 64, 879 | 64, 689 | 1, 686 | 1, 156 | 989 | 644 | 816 | 764 | Miss. |
| 996, 840 | 1, 040, 740 | 1, 023, 473 | 1, 047, 026 | 21, 077 | 19, 017 | 21, 948 | 25, 611 | 23, 657 | 26, 107 | W. S. C. |
| 84, 474 | 84, 661 | 75, 554 | 71, 690 | 2, 050 | 1, 458 | 1, 434 | 1, 482 | 1, 340 | 878 | Ark. |
| 195, 585 | 185, 479 | 175, 254 | 184, 035 | 4, 439 | 3, 529 | 3, 850 | 3, 312 | 3, 175 | 4, 380 | La. |
| 219, 961 | 223, 037 | 212, 342 | 211, 062 | 3, 910 | 3, 794 | 6, 897 | 8, 135 | 6, 232 | 6, 447 | Okla. |
| 496, 820 | 547, 563 | 560, 323 | 580, 239 | 10, 678 | 10, 236 | 9, 767 | 12, 682 | 12, 910 | 14, 402 | Tex. |
| 437, 788 | 422, 711 | 431, 071 | 469, 480 | 6, 843 | 6, 088 | 5, 411 | 5, 518 | 6, 758 | 10, 051 | Mt. |
| 66, 825 | 59, 290 | 69, 654 | 72, 908 | 721 | 731 | 580 | 562 | 868 | 1, 298 | Mont. |
| 40, 444 | 39, 888 | 38, 449 | 37, 123 | 426 | 261 | 171 | 184 | 247 | 233 | Idaho |
| 33, 482 | 31, 751 | 31, 208 | 33, 233 | 521 | 414 | 257 | 263 | 275 | 372 | Wyo. |
| 150, 363 | 154, 805 | 148, 473 | 158, 932 | 3, 268 | 3, 163 | 2, 841 | 2, 959 | 3, 307 | 4, 460 | Colo. |
| 23, 995 | 24, 632 | 26, 288 | 29, 996 | 337 | 224 | 179 | 227 | 283 | 464 | N. Mex. |
| 41, 383 | 41, 717 | 45, 837 | 58, 369 | 603 | 512 | 545 | 499 | 698 | 1, 600 | Ariz. |
| 61, 635 | 53, 832 | 53, 629 | 58, 809 | 726 | 599 | 660 | 629 | 851 | 1, 096 | Utah. |
| 19, 661 | 16, 796 | 17, 443 | 20, 110 | 241 | 184 | 178 | 195 | 229 | 478 | Nev. |
| 1, 894, 988 | 1, 952, 296 | 1, 975, 862 | 2, 172, 051 | 46, 777 | 43, 137 | 41, 632 | 51, 215 | 50, 880 | 70, 559 | Pac.[1] |
| 272, 545 | 245, 592 | 252, 547 | 273, 648 | 3, 926 | 3, 231 | 2, 717 | 2, 801 | 2, 914 | 4, 465 | Wash.[1] |
| 132, 023 | 135, 030 | 140, 739 | 132, 829 | 2, 892 | 2, 025 | 1, 788 | 2, 175 | 1, 921 | 2, 387 | Oreg. |
| 1, 490, 420 | 1, 571, 674 | 1, 582, 576 | 1, 765, 574 | 39, 959 | 37, 881 | 37, 127 | 46, 239 | 46, 045 | 63, 707 | Calif. |
| 41, 465 | 42, 950 | 44, 619 | 43, 350 | 1, 319 | 1, 482 | 944 | 1, 096 | 1, 201 | 1, 312 | Hawaii. |

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

## No. 203.—PERSONAL INCOME TAX RETURNS:

[All money figures, except average per return

| Division and State | Number of returns | Net income [1] | Prior year loss deductions | Exemptions from normal tax | | | | Normal tax |
|---|---|---|---|---|---|---|---|---|
| | | | | Personal exemption | Dividends | Interest on Govt. obligations [2] | Capital net gain [3] | |
| Total | 4,070,851 | 25,226,326 | 33,616 | 11,859,161 | 4,350,978 | 40,553 | 1,879,780 | 281,895 |
| New England | 364,560 | 2,288,052 | 1,505 | 1,033,445 | 525,515 | 3,832 | 159,447 | 23,165 |
| Maine | 18,611 | 111,558 | 52 | 55,446 | 24,451 | 189 | 4,731 | 1,047 |
| New Hampshire | 14,132 | 72,610 | 85 | 40,599 | 16,162 | 97 | 3,123 | 555 |
| Vermont | 9,394 | 48,086 | 57 | 27,848 | 9,816 | 65 | 984 | 346 |
| Massachusetts | 215,559 | 1,357,076 | 1,077 | 608,179 | 303,145 | 2,242 | 100,887 | 14,334 |
| Rhode Island | 25,801 | 176,225 | 101 | 74,697 | 43,761 | 397 | 12,050 | 1,731 |
| Connecticut | 81,063 | 522,497 | 133 | 226,676 | 128,180 | 842 | 37,672 | 5,152 |
| Middle Atlantic | 1,338,319 | 9,904,456 | 11,715 | 3,885,715 | 1,799,997 | 16,474 | 878,180 | 133,103 |
| New York | 780,418 | 6,458,089 | 8,937 | 2,253,134 | 1,168,606 | 11,628 | 630,111 | 97,213 |
| New Jersey | 196,681 | 1,241,411 | 836 | 586,853 | 207,175 | 1,166 | 84,335 | 13,363 |
| Pennsylvania | 361,220 | 2,204,956 | 1,942 | 1,045,728 | 424,216 | 3,680 | 163,734 | 22,527 |
| East North Central | 945,847 | 5,580,654 | 5,423 | 2,738,535 | 893,517 | 9,009 | 456,892 | 58,033 |
| Ohio | 218,479 | 1,302,762 | 949 | 640,340 | 245,726 | 3,788 | 116,384 | 12,814 |
| Indiana | 75,376 | 365,337 | 225 | 224,785 | 51,020 | 1,382 | 18,126 | 2,866 |
| Illinois | 373,621 | 2,392,631 | 3,037 | 1,062,372 | 345,565 | 2,582 | 201,132 | 27,941 |
| Michigan | 179,886 | 1,066,530 | 927 | 513,504 | 181,645 | 841 | 95,560 | 10,996 |
| Wisconsin | 98,485 | 453,394 | 285 | 297,534 | 69,561 | 416 | 25,690 | 3,416 |
| West North Central | 285,550 | 1,501,684 | 1,676 | 884,304 | 215,631 | 2,684 | 95,391 | 11,996 |
| Minnesota | 60,752 | 340,153 | 269 | 181,198 | 59,145 | 541 | 28,655 | 2,770 |
| Iowa | 40,789 | 221,881 | 86 | 126,771 | 27,110 | 229 | 22,785 | 1,449 |
| Missouri | 99,295 | 563,951 | 508 | 301,095 | 98,749 | 1,529 | 36,973 | 5,067 |
| North Dakota | 9,710 | 34,878 | 28 | 31,939 | 1,791 | 14 | 51 | 175 |
| South Dakota | 10,649 | 38,955 | 30 | 34,513 | 2,299 | 29 | 146 | 205 |
| Nebraska | 31,426 | 139,471 | 217 | 101,310 | 12,455 | 111 | 2,470 | 1,004 |
| Kansas | 32,929 | 162,395 | 538 | 107,478 | 14,082 | 231 | 4,311 | 1,326 |
| South Atlantic | 297,093 | 1,628,663 | 2,244 | 883,621 | 334,971 | 2,757 | 77,028 | 14,491 |
| Delaware | 9,592 | 107,335 | -------- | 27,162 | 50,657 | 97 | 7,837 | 1,153 |
| Maryland | 65,258 | 409,372 | 476 | 190,037 | 79,881 | 603 | 18,746 | 4,498 |
| Dist. of Columbia | 44,183 | 227,621 | 228 | 113,731 | 30,484 | 495 | 9,652 | 2,407 |
| Virginia | 37,619 | 181,750 | 234 | 115,474 | 34,594 | 336 | 5,515 | 1,319 |
| West Virginia | 30,643 | 140,128 | 150 | 91,489 | 29,341 | 461 | 3,321 | 906 |
| North Carolina | 30,997 | 161,039 | 141 | 100,457 | 38,811 | 224 | 12,088 | 1,007 |
| South Carolina | 13,725 | 55,510 | 64 | 43,671 | 8,048 | 63 | 1,140 | 320 |
| Georgia | 32,921 | 167,064 | 300 | 101,504 | 26,810 | 203 | 4,866 | 1,323 |
| Florida | 32,155 | 178,844 | 651 | 99,796 | 36,345 | 275 | 13,863 | 1,558 |
| East South Central | 113,437 | 590,910 | 2,101 | 349,737 | 84,032 | 1,149 | 37,267 | 4,850 |
| Kentucky | 35,367 | 193,766 | 172 | 105,323 | 35,909 | 591 | 8,514 | 1,727 |
| Tennessee | 35,039 | 190,287 | 487 | 107,784 | 26,769 | 276 | 14,221 | 1,602 |
| Alabama | 26,891 | 142,168 | 474 | 83,423 | 15,540 | 192 | 14,113 | 1,107 |
| Mississippi | 16,140 | 64,689 | 968 | 53,207 | 5,814 | 90 | 419 | 414 |
| West South Central | 203,175 | 1,047,026 | 4,150 | 605,442 | 123,183 | 1,757 | 33,131 | 10,279 |
| Arkansas | 16,660 | 71,690 | 372 | 53,899 | 7,764 | 123 | 602 | 451 |
| Louisiana | 36,981 | 184,035 | 357 | 108,893 | 27,084 | 298 | 4,797 | 1,654 |
| Oklahoma | 37,261 | 211,062 | 767 | 120,880 | 23,210 | 429 | 8,600 | 2,365 |
| Texas | 112,273 | 580,239 | 2,654 | 321,770 | 65,125 | 907 | 19,132 | 5,809 |
| Mountain | 102,585 | 469,480 | 500 | 300,554 | 56,129 | 587 | 17,474 | 3,582 |
| Montana | 17,112 | 72,905 | 61 | 49,894 | 5,935 | 66 | 1,704 | 537 |
| Idaho | 9,808 | 37,123 | 77 | 28,568 | 2,365 | 29 | 174 | 212 |
| Wyoming | 8,622 | 33,233 | 35 | 24,743 | 2,637 | 46 | 455 | 212 |
| Colorado | 31,091 | 158,932 | 82 | 93,227 | 27,703 | 333 | 5,708 | 1,307 |
| New Mexico | 6,686 | 29,996 | 60 | 19,430 | 2,537 | 13 | 535 | 247 |
| Arizona | 11,527 | 58,369 | 136 | 32,491 | 4,836 | 48 | 5,310 | 512 |
| Utah | 13,202 | 58,809 | 24 | 41,093 | 7,987 | 42 | 2,397 | 377 |
| Nevada | 4,477 | 20,110 | 25 | 11,108 | 2,129 | 10 | 1,191 | 158 |
| Pacific [6] | 412,238 | 2,172,051 | 4,237 | 1,151,166 | 303,767 | 2,174 | 124,716 | 22,153 |
| Washington [6] | 66,167 | 273,648 | 640 | 181,760 | 28,715 | 395 | 7,313 | 1,957 |
| Oregon | 29,333 | 132,829 | 171 | 87,221 | 12,225 | 151 | 4,161 | 1,036 |
| California | 316,738 | 1,765,574 | 3,426 | 882,185 | 262,827 | 1,628 | 113,242 | 19,160 |
| Hawaii | 8,047 | 43,350 | 65 | 26,642 | 14,236 | 130 | 254 | 263 |

[1] See note 1, Table 198.
[2] If not wholly exempt from tax.
[3] Relates to net gain from sale of assets held for more than two years exempt from normal tax but subject to a special tax.
[4] Tax on capital net gain from sale of assets held more than two years less tax credit on capital not loss from such sales.

ANALYSIS BY STATES AND TERRITORIES, 1928

and per capita tax, in thousands of dollars]

| Surtax | Net tax on capital net gain[4] | Tax credit of 25 per cent of tax on earned net income | Net tax | Average per return | | Tax per capita of total population[5] | Per cent of population filing returns[5] | Per cent of United States total | | | | Division and State |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Net income | Tax | | | Population[5] | Returns | Net income | Tax | |
| 688, 825 | 228, 324 | 34, 790 | 1, 104, 254 | 6, 197 | 285. 99 | 9. 68 | 3. 38 | 100. 00 | 100. 00 | 100. 00 | 100. 00 | Total. |
| 58, 877 | 19, 263 | 3, 059 | 98, 246 | 6, 276 | 269. 49 | 12. 23 | 4. 54 | 6. 68 | 8. 96 | 9. 07 | 8. 44 | N. E. |
| 2, 774 | 564 | 122 | 4, 262 | 5, 994 | 229. 03 | 5. 38 | 2. 35 | . 66 | . 46 | . 44 | . 37 | Me. |
| 1, 124 | 383 | 70 | 1, 992 | 5, 138 | 140. 95 | 4. 32 | 3. 06 | . 38 | . 35 | . 29 | . 17 | N. H. |
| 638 | 122 | 51 | 1, 056 | 5, 118 | 112. 38 | 2. 95 | 2. 62 | . 30 | . 23 | . 19 | . 09 | Vt. |
| 35, 191 | 12, 128 | 1, 914 | 59, 739 | 6, 295 | 277. 14 | 14. 20 | 5. 15 | 3. 48 | 5. 30 | 5. 38 | 5. 13 | Mass. |
| 5, 146 | 1, 454 | 239 | 8, 093 | 6, 830 | 313. 67 | 12. 02 | 3. 83 | . 56 | . 63 | . 70 | . 70 | R. I. |
| 14, 004 | 4, 612 | 663 | 23, 104 | 6, 445 | 285. 02 | 14. 73 | 5. 17 | 1. 30 | 1. 99 | 2. 07 | 1. 98 | Conn. |
| 375, 503 | 106, 902 | 15, 239 | 600, 269 | 7, 400 | 448. 50 | 23. 47 | 5. 23 | 21. 27 | 32. 87 | 39. 26 | 51. 55 | M. A. |
| 288, 065 | 76, 772 | 10, 443 | 451, 607 | 8, 275 | 578. 67 | 36. 98 | 6. 39 | 10. 15 | 19. 17 | 25. 60 | 38. 79 | N. Y. |
| 30, 271 | 10, 246 | 1, 991 | 51, 800 | 6, 312 | 263. 82 | 13. 34 | 5. 06 | 3. 23 | 4. 83 | 4. 92 | 4. 45 | N. J. |
| 57, 167 | 19, 884 | 2, 805 | 96, 772 | 6, 104 | 267. 90 | 10. 21 | 3. 81 | 7. 88 | 8. 87 | 8. 74 | 8. 31 | Pa. |
| 133, 812 | 55, 425 | 8, 055 | 239, 215 | 5, 900 | 252. 91 | 9. 71 | 3. 84 | 20. 49 | 23. 24 | 22. 12 | 20. 56 | E. N. C. |
| 30, 263 | 14, 112 | 1, 795 | 55, 394 | 5, 963 | 253. 54 | 8. 53 | 3. 36 | 5. 40 | 5. 37 | 5. 16 | 4. 76 | Ohio. |
| 5, 445 | 2, 248 | 458 | 10, 101 | 4, 847 | 134. 01 | 3. 17 | 2. 37 | 2. 65 | 1. 85 | 1. 45 | . 87 | Ind. |
| 2, 145 | 24, 349 | 3, 776 | 110, 660 | 6, 404 | 296. 18 | 14. 88 | 5. 03 | 6. 18 | 9. 18 | 9. 48 | 9. 51 | Ill. |
| 29, 421 | 11, 672 | 1, 488 | 50, 601 | 5, 929 | 281. 29 | 10. 90 | 3. 88 | 3. 86 | 4. 42 | 4. 23 | 4. 35 | Mich. |
| 6, 538 | 3, 044 | 538 | 12, 459 | 4, 604 | 126. 51 | 4. 32 | 3. 44 | 12. 40 | 2. 42 | 1. 80 | 1. 07 | Wis. |
| 20, 777 | 11, 713 | 1, 866 | 42, 620 | 5, 259 | 149. 26 | 3. 24 | 2. 17 | 10. 95 | 7. 01 | 5. 95 | 3. 66 | W. N. C. |
| 6, 075 | 3, 525 | 445 | 11, 925 | 5, 599 | 196. 29 | 4. 71 | 2. 40 | 2. 11 | 1. 49 | 1. 35 | 1. 03 | Minn. |
| 2, 178 | 2, 817 | 228 | 6, 216 | 5, 440 | 152. 40 | 2. 53 | 1. 66 | 2. 05 | 1. 00 | . 88 | . 53 | Iowa. |
| 10, 159 | 4, 512 | 827 | 18, 911 | 5, 679 | 190. 45 | 5. 27 | 2. 77 | 2. 99 | 2. 44 | 2. 24 | 1. 62 | Mo. |
| 54 | 6 | 27 | 209 | 3, 592 | 21. 57 | . 31 | 1. 44 | . 56 | . 24 | . 14 | . 02 | N.Dak |
| 127 | 18 | 28 | 322 | 3, 658 | 30. 19 | 47 | 1. 56 | . 57 | . 26 | . 15 | . 03 | S.Dak. |
| 959 | 306 | 159 | 2, 109 | 4, 438 | 67. 12 | 1. 56 | 2. 30 | 1. 13 | . 77 | . 55 | . 18 | Nebr. |
| 1, 225 | 529 | 152 | 2, 928 | 4, 932 | 88. 92 | 1. 57 | 1. 77 | 1. 55 | . 81 | . 64 | . 25 | Kans. |
| 38, 038 | 9, 191 | 1, 908 | 59, 812 | 5, 482 | 201. 32 | 3. 86 | 1. 92 | 12. 88 | 7. 30 | 6. 46 | 5. 14 | S. A. |
| 8, 683 | 849 | 93 | 10, 592 | 11, 190 | 1,104.35 | 44. 93 | 4. 07 | . 20 | . 24 | . 43 | . 91 | Del. |
| 9, 945 | 2, 225 | 541 | 16, 127 | 6, 273 | 247. 12 | 10. 08 | 4. 08 | 1. 33 | 1. 60 | 1. 62 | 1. 39 | Md. |
| 4, 250 | 1, 172 | 355 | 7, 474 | 5, 152 | 169. 17 | 15. 62 | 9. 23 | . 40 | 1. 09 | . 90 | . 64 | D. C. |
| 2, 589 | 86 | 185 | 4, 409 | 4, 831 | 117. 20 | 1. 84 | 1. 57 | 2. 00 | . 92 | . 72 | . 38 | Va. |
| 1, 773 | 79 | 138 | 2, 921 | 4, 573 | 95. 32 | 1. 73 | 1. 82 | 1. 40 | . 75 | . 56 | . 25 | W.Va |
| 3, 719 | 1, 473 | 147 | 6, 052 | 5, 195 | 195. 23 | 1. 97 | 1. 01 | 2. 55 | . 76 | . 64 | . 52 | N. C. |
| 313 | 141 | 58 | 717 | 4, 044 | 52. 21 | . 41 | . 79 | 1. 44 | . 34 | . 22 | . 06 | S. C. |
| 2, 116 | 594 | 226 | 3, 806 | 5, 074 | 115. 63 | 1. 31 | 1. 13 | 2. 42 | . 81 | . 66 | . 33 | Ga. |
| 4, 650 | 1, 672 | 165 | 7, 714 | 5, 562 | 239. 91 | 5. 58 | 2. 33 | 1. 15 | . 79 | . 71 | . 66 | Fla. |
| 7, 286 | 4, 584 | 655 | 16, 063 | 5, 209 | 141. 60 | 1. 65 | 1. 17 | 8. 08 | 2. 79 | 2. 35 | 1. 38 | E. S. C. |
| 3, 075 | 1, 047 | 208 | 5, 639 | 5, 479 | 159. 45 | 2. 19 | 1. 37 | 2. 15 | . 87 | . 77 | . 48 | Ky. |
| 2, 500 | 1, 763 | 241 | 5, 624 | 5, 431 | 160. 51 | 2. 19 | 1. 36 | 2. 14 | . 86 | . 76 | . 48 | Tenn. |
| 1, 340 | 1, 747 | 157 | 4, 036 | 5, 287 | 150. 08 | 1. 56 | 1. 04 | 2. 16 | . 66 | . 56 | . 35 | Ala. |
| 371 | 27 | 49 | 764 | 4, 008 | 47. 32 | . 39 | . 82 | 1. 64 | . 40 | . 26 | . 07 | Miss. |
| 13, 077 | 3, 833 | 1, 084 | 26, 107 | 5, 153 | 128. 49 | 2. 20 | 1. 72 | 9. 85 | 4. 99 | 4. 15 | 2. 25 | W. S. C. |
| 428 | 55 | 58 | 878 | 4, 303 | 52. 69 | . 48 | . 91 | 1. 53 | . 41 | . 28 | . 08 | Ark. |
| 2, 319 | 590 | 183 | 4, 380 | 4, 976 | 118. 44 | 2. 14 | 1. 80 | 1. 70 | . 91 | . 73 | . 38 | La. |
| 3, 331 | 1, 007 | 257 | 6, 447 | 5, 664 | 173. 00 | 2. 76 | 1. 60 | 1. 94 | . 92 | . 84 | . 55 | Okla. |
| 6, 999 | 2, 181 | 586 | 14, 402 | 5, 168 | 128. 28 | 2. 56 | 2. 00 | 4. 68 | 2. 75 | 2. 30 | 1. 24 | Tex. |
| 4, 830 | 2, 111 | 451 | 10, 051 | 4, 576 | 97. 98 | 2. 76 | 2. 82 | 3. 03 | 2. 51 | 1. 86 | . 85 | Mt. |
| 638 | 183 | 60 | 1, 298 | 4, 261 | 75. 85 | 2. 41 | 3. 17 | . 45 | . 42 | . 29 | . 11 | Mont. |
| 78 | 22 | 28 | 283 | 3, 785 | 28. 87 | . 64 | 2. 22 | . 37 | . 24 | . 15 | . 02 | Idaho. |
| 133 | 55 | 27 | 372 | 3, 854 | 43. 16 | 1. 69 | 3. 91 | . 18 | . 21 | . 13 | . 03 | Wyo. |
| 2, 649 | 686 | 183 | 4, 460 | 5, 112 | 143. 42 | 4. 37 | 3. 05 | . 85 | . 76 | . 63 | . 38 | Colo. |
| 178 | 64 | 25 | 464 | 4, 486 | 69. 46 | 1. 13 | 1. 62 | . 34 | . 16 | . 12 | . 04 | N. M. |
| 482 | 659 | 52 | 1, 600 | 5, 064 | 138. 83 | 3. 83 | 2. 76 | . 35 | . 28 | . 23 | . 14 | Ariz. |
| 477 | 299 | 58 | 1, 096 | 4, 434 | 82. 63 | 2. 20 | 2. 66 | . 41 | . 33 | . 23 | . 09 | Utah |
| 195 | 143 | 18 | 478 | 4, 492 | 106. 69 | 5. 38 | 5. 05 | . 07 | . 11 | . 08 | . 04 | Nev. |
| 35, 521 | 15, 313 | 2, 428 | 70, 559 | 5, 269 | 171, 16 | 9. 04 | 5. 28 | 6. 49 | 10. 13 | 8. 61 | 6. 06 | Pac.[6] |
| 1, 861 | 801 | 244 | 4, 465 | 4, 136 | 67. 48 | 2. 81 | 4. 17 | 1. 32 | 1. 63 | 1. 08 | . 38 | Wash[6] |
| 1, 003 | 502 | 154 | 2, 387 | 4, 528 | 81. 39 | 2. 58 | 3. 17 | . 77 | . 72 | . 53 | . 21 | Oreg. |
| 32, 657 | 13, 920 | 2, 030 | 63, 707 | 5, 574 | 201. 14 | 12. 04 | 5. 98 | 4. 40 | 7. 78 | 7. 00 | 5. 47 | Calif. |
| 1, 104 | [7] *10* | 45 | 1, 312 | 5, 387 | 163. 01 | 3. 76 | 2. 30 | . 29 | . 20 | . 17 | . 11 | Hawaii |

[5] Based on revised Census estimates of population as of July 1, 1928.
[6] Includes figures for Alaska.
[7] Excess of tax credit on capital net loss from sale of assets held over 2 years over tax on capital net gain from such sales.

## No. 204.—FEDERAL ESTATE TAX RETURNS: Returns of Resident Decedents Distributed by Size of Net Estate

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

| | Grand total | | | | | |
|---|---|---|---|---|---|---|
| | 1924 | 1925 | 1926 | 1927 | 1928 | 1929 |
| Number of returns | 12,403 | 14,013 | 13,142 | 9,353 | 8,079 | 8,582 |
| Gross estate, total | 2,350,249 | 2,958,363 | 3,386,267 | 3,146,290 | 3,503,239 | 3,843,514 |
| Real estate | 553,434 | 651,229 | 647,836 | 573,454 | 610,653 | 570,068 |
| Bonds exempt or partially exempt | 192,470 | 228,511 | 293,899 | 233,887 | 247,411 | 240,336 |
| Other bonds | 155,050 | 232,173 | 253,583 | 230,897 | 239,440 | 263,142 |
| Capital stock in corporations | 738,363 | 973,886 | 1,266,396 | 1,223,992 | 1,516,971 | 1,860,796 |
| Mortgages, notes, cash, etc | 305,122 | 359,126 | 389,453 | 357,271 | 385,278 | 381,106 |
| All other | 405,810 | 513,438 | 535,100 | 526,789 | 503,486 | 528,066 |
| Deductions, total | 1,160,284 | 1,408,612 | 1,504,212 | 1,490,036 | 1,661,225 | 1,641,318 |
| Specific exemption | 620,000 | 700,650 | 689,400 | 798,910 | 784,350 | 846,750 |
| Charitable, public, and similar bequests | 65,928 | 116,360 | 226,708 | 130,975 | 216,099 | 153,677 |
| Property from an estate taxed within 5 years | 67,713 | 88,811 | 71,065 | 73,482 | 71,857 | 85,128 |
| Funeral and administrative expenses, debts, mortgages, etc | 366,608 | 444,916 | 463,499 | 440,175 | 537,121 | 501,537 |
| Insurance exemption | 40,035 | 57,875 | 53,540 | 46,494 | 51,798 | 54,224 |
| Net taxable estate [1] | 1,261,602 | 1,621,008 | 1,951,969 | 1,735,840 | 1,943,429 | 2,268,323 |
| Total tax | 65,900 | 96,931 | 138,056 | 100,532 | 135,014 | 165,413 |
| Tax credit [2] | ---------- | 10,707 | 36,732 | 59,601 | 94,453 | 122,110 |
| Net tax | 65,900 | 86,224 | 101,324 | 40,931 | 40,561 | 43,303 |
| Average tax per return (dollars) | 5,313 | 6,153 | 7,710 | 4,376 | 5,021 | 5,046 |
| Average rate of tax on net taxable estate (per cent) | 5.22 | 5.31 | 5.19 | 2.36 | 2.09 | 1.91 |

| | 1929: No net taxable estate | 1929: Net estate of— | | | | | |
|---|---|---|---|---|---|---|---|
| | | Under $50,000 | $50,000–$200,000 | $200,000–$600,000 | $600,000–$1,000,000 | $1,000,000–$5,000,000 | $5,000,000 and over |
| Number of returns | 1,824 | 2,288 | 2,321 | 1,412 | 358 | 338 | 41 |
| Gross estate, total | 277,306 | 349,039 | 598,794 | 756,429 | 385,685 | 821,837 | 654,424 |
| Real estate | 78,528 | 86,312 | 118,540 | 113,868 | 52,019 | 78,772 | 42,029 |
| Bonds, exempt or partially exempt | 8,805 | 14,207 | 24,243 | 35,703 | 31,445 | 84,668 | 41,265 |
| Other bonds | 15,853 | 28,813 | 51,773 | 71,916 | 29,443 | 43,002 | 22,341 |
| Capital stock in corporations | 70,800 | 103,041 | 224,599 | 335,965 | 184,168 | 462,916 | 479,307 |
| Mortgages, notes, cash, etc | 35,627 | 60,241 | 88,397 | 87,068 | 32,558 | 55,094 | 22,121 |
| All other | 67,693 | 56,425 | 91,242 | 111,909 | 56,052 | 97,385 | 47,361 |
| Deductions, total | 343,431 | 298,404 | 351,652 | 271,212 | 110,744 | 181,840 | 84,033 |
| Specific exemption | 177,300 | 223,900 | 230,800 | 140,950 | 35,900 | 33,800 | 4,100 |
| Charitable, public, and similar bequests | 35,372 | 10,012 | 20,742 | 17,574 | 16,932 | 36,017 | 17,028 |
| Property from an estate taxed within 5 years | 25,553 | 6,897 | 10,922 | 12,603 | 4,984 | 18,652 | 5,517 |
| Funeral and administrative expenses, debts, mortgages, etc | 95,203 | 48,545 | 76,776 | 88,185 | 48,430 | 87,366 | 57,032 |
| Insurance exemption | 10,003 | 9,050 | 12,412 | 11,900 | 4,498 | 6,005 | 356 |
| Net taxable estate [1] | [3] *66,125* | 50,635 | 247,142 | 485,217 | 274,941 | 639,997 | 570,391 |
| Total tax | ---------- | 507 | 4,239 | 14,845 | 11,778 | 44,429 | 89,585 |
| Tax credit [2] | ---------- | 339 | 3,084 | 10,726 | 8,563 | 31,523 | 67,874 |
| Net tax | ---------- | 168 | 1,185 | 4,119 | 3,215 | 12,906 | 21,711 |
| Average tax per return (dollars) | ---------- | 73 | 510 | 2,917 | 8,981 | 38,184 | 529,531 |
| Average rate of tax on net taxable estate (per cent) | ---------- | 0.33 | 0.48 | 0.85 | 1.17 | 2.02 | 3.81 |

[1] In arriving at grand total net taxable estate the grand total deductions are diminished by the deductions in excess of gross estate shown for 1929 in column "No net taxable estate."

[2] Credit for payments of estate, inheritance, legacy, or succession taxes actually made to any of the several States or Territories.

[3] Deductions in excess of gross estate.

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

## No. 205.—PUBLIC DEBT OF THE UNITED STATES: DEBT OUTSTANDING, BY SPECIFIC LOANS, JUNE 30, 1930

| Title and authorizing act | Date of loan | When redeemable or payable | Rate of interest | Interest payable | Average price received | Amount authorized | Amount issued | Amount outstanding |
|---|---|---|---|---|---|---|---|---|
| INTEREST-BEARING DEBT | | | | | | | | |
| Consols of 1930: | | | *Per cent* | | | | | |
| Act of Mar. 14, 1900 | Apr. 1, 1900 | After Apr. 1, 1930 | 2 | Jan., Apr., July, and Oct. 1. | $100.5116 | $839,146,340 | $646,250,150 | $599,724,050 |
| Panama Canal Loan: | | | | | | | | |
| Acts of June 28, 1902, and Dec. 21, 1905 | Aug. 1, 1906 | After Aug. 1, 1916; on Aug. 1, 1936. | 2 | Feb., May, Aug., and Nov. 1. | 103.513 | 130,000,000 | 54,631,980 | 48,954,180 |
| | Nov. 1, 1908 | After Nov. 1, 1918; on Nov. 1, 1938. | 2 | do | 102.436 | | 30,000,000 | 25,947,400 |
| Acts of Aug. 5, 1909; Feb. 4, 1910; and Mar. 2, 1911. | June 1, 1911 | On June 1, 1961 | 3 | Mar., June, Sept., and Dec. 1. | 102.582 | 290,569,000 | 50,000,000 | 49,800,000 |
| Postal Savings bonds: | | | | | | | | |
| Act of June 25, 1910 | Jan. 1, July 1, 1911–1930. | On and after 1 year; 20 years from issue. | 2½ | Jan. and July 1 | Par | Indefinite. | 19,224,720 | 19,224,720 |
| Conversion bonds: | | | | | | | | |
| Act of Dec. 23, 1913 | Jan. 1, 1916 and 1917. | 30 years from issue | 3 | Jan., Apr., July, and Oct. 1. | Exchange at par. | | 28,894,500 | 28,894,500 |
| First Liberty Loan: | | | | | | | | |
| First 3½'s, act of Apr. 24, 1917 | June 15, 1917 | On and after June 15, 1932; on June 15, 1947. | 3½ | June and Dec. 15 | Par | 5,538,945,460 | 1,989,455,550 | 1,392,256,250 |
| First 4's, acts of Apr. 24, 1917, and Sept. 24, 1917.[1] | Nov. 15, 1917 | do | 4 | | Conversion at par. | 1,989,455,550 | 568,318,450 | 5,005,450 |
| First 4¼'s; same acts | May 9, 1918 | do | 4¼ | | do | 1,989,455,550 | 555,212,300 | 532,798,500 |
| First and second 4¼'s; same acts | Oct. 24, 1918 | do | 4¼ | | do | 1,413,566,550 | 3,492,150 | 3,492,150 |
| Fourth Liberty Loan: | | | | | | | | |
| Act of Sept. 24, 1917[1] | do | On and after Oct. 15, 1933; on Oct. 15, 1938. | 4¼ | Apr. and Oct. 15 | Par | 12,016,484,950 | 6,964,581,100 | 6,268,251,550 |
| Treasury bonds, act of Sept. 24, 1917:[1] | | | | | | | | |
| 4¼ per cent bonds of 1947–1952 | Oct. 16, 1922 | On and after Oct. 15, 1947; on Oct. 15, 1952. | 4¼ | do | Par | 619,314,850 | 619,314,850 | 758,984,300 |
| | | | | | Exchange at par. | 144,647,450 | 144,647,450 | |
| 4 per cent bonds of 1944–1954 | Dec. 15, 1924 | On and after Dec. 15, 1944; on Dec. 15, 1954. | 4 | June and Dec. 15 | Par | 224,513,500 | 224,513,500 | 1,036,834,500 |
| | | | | | Exchange at par. | 532,420,300 | 532,420,300 | |
| 3¾ per cent bonds of 1946–1956 | Mar. 15, 1926 | On and after Mar. 15, 1946; on Mar. 15, 1956. | 3¾ | Mar. and Sept. 15 | 100.50 | 290,154,700 | 290,154,700 | 489,087,100 |
| | | | | | 100.50 | 494,898,100 | 494,898,100 | |

[1] As amended.

No. 205.—PUBLIC DEBT OF THE UNITED STATES: DEBT OUTSTANDING, BY SPECIFIC LOANS, JUNE 30, 1930—Continued

| Title and authorizing act | Date of loan | When redeemable or payable | Rate of interest | Interest payable | Average price received | Amount authorized | Amount issued | Amount outstanding |
|---|---|---|---|---|---|---|---|---|
| INTEREST-BEARING DEBT—contd. | | | | | | | | |
| Treasury bonds, act of Sept. 24, 1917 [1]—Contd. | | | *Per cent* | | | | | |
| 3⅜ per cent bonds of 1943–1947 | June 15, 1927 | On and after June 15, 1943; on June 15, 1947. | 3⅜ | June and Dec. 15 | $100.50<br>Exchange at par. | $249,598,300<br>245,256,450 | $249,598,300<br>245,256,450 | $493,037,750 |
| 3⅜ per cent bonds of 1940–1943 | July 16, 1928 | On and after June 15, 1940; on June 15, 1943. | 3⅜ | do | Par<br>Exchange at par. | 251,521,400<br>107,521,550 | 251,521,400<br>107,521,550 | 359,042,950 |
| Treasury notes, act of Sept. 24, 1917: [1] | | | | | | | | |
| Series A–1930–1932 | Mar. 15, 1927 | On and after Mar. 15, 1930; on Mar. 15, 1932. | 3½ | Mar. and Sept. 15 | do | Not exceeding $7,500,000,000 outstanding at any one time. | 1,360,456,450 | 674,079,850 |
| Series B–1930–1932 | Sept. 15, 1927 | On and after Sept. 15, 1930; on Sept. 15, 1932. | 3½ | do | Par<br>Exchange at 100.125 | | 250,522,600<br>368,973,100 | 500,311,700 |
| Series C–1930–1932 | Jan. 16, 1928 | On and after Dec. 15, 1930; on Dec. 15, 1932. | 3½ | June and Dec. 15 | Exchange at par. | | 607,399,650 | 451,723,950 |
| Adjusted service— | | | | | | | | |
| Series A–1931 | Jan. 1, 1926 | After Jan. 1, 1927; on Jan. 1, 1931. | 4 | Jan. 1 | Par | | 53,500,000 | 46,900,000 |
| Series B–1931 | Mar. 5, 1926 | After Mar. 5, 1927; on Jan. 1, 1931. | 4 | do | do | | 70,000,000 | 70,000,000 |
| Series A–1932 | Jan. 1, 1927 | After Jan. 1, 1928; on Jan. 1, 1932. | 4 | do | do | | 123,400,000 | 123,400,000 |
| Series A–1933 | Jan. 1, 1928 | After Jan. 1, 1929; on Jan. 1, 1933. | 4 | do | do | | 123,400,000 | 123,400,000 |
| Series A–1934 | Jan. 1, 1929 | After Jan. 1, 1930; on Jan. 1, 1934. | 4 | do | do | | 127,700,000 | 127,700,000 |
| Series A–1935 | Jan. 1, 1930 | After Jan. 1, 1931; on Jan. 1, 1935. | 4 | do | do | | 137,800,000 | 137,800,000 |
| Civil service retirement fund— | | | | | | | | |
| Series 1931 | Mar. 14, 1927 | After Mar. 14, 1928; on June 30, 1931. | 4 | June 30 | do | | 31,200,000 | 31,200,000 |
| Series 1932 | June 30, 1927 | After June 30, 1928; on June 30, 1932. | 4 | do | do | | 14,400,000 | 14,400,000 |
| Series 1933 | Various dates from June 30, 1928. | After 1 year from date of issue; on June 30, 1933. | 4 | do | do | | 47,800,000 | 47,800,000 |
| Series 1934 | Various dates from July 1, 1929. | After 1 year from date of issue; on June 30, 1934. | 4 | do | do | | 35,800,000 | 35,800,000 |
| Series 1935 | June 30, 1930 | After 1 year from date of issue; on June 30, 1935. | 4 | do | do | | 4,900,000 | 4,900,000 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Foreign service retirement fund: | | | | | | | | |
| Series 1933 | Various dates from June 30, 1923. | After 1 year from date of issue; on June 30, 1933. | 4 | do | do | | 529,000 | 385,000 |
| Series 1934 | Various dates from July 1, 1929. | After 1 year from date of issue; on June 30, 1934. | 4 | do | do | | 454,000 | 454,000 |
| Series 1935 | June 30, 1930 | After 1 year from date of issue; on June 30, 1935. | 4 | do | do | | 32,000 | 32,000 |
| Certificates of indebtedness, act of Sept. 24, 1917: [1] | | | | | | | | |
| Series TS-1930 | Dec. 16, 1929 | On Sept. 15, 1930 | 3⅛ | Mar. and Sept. 15 | Par | Not exceeding $10,000,000,000 outstanding at any one time. | 351,640,500 | 351,640,500 |
| Series TD-1930 | Mar. 15, 1930 | On Dec. 15, 1930 | 3¼ | June and Dec. 15 | do | | 483,341,000 | 483,341,000 |
| Series TJ-1931 | June 16, 1930 | On June 15, 1931 | 2⅞ | do | do | | 429,373,000 | 429,373,000 |
| Treasury bills, act of Sept. 24, 1917: [1, 2] | | | | | | | | |
| Series maturing July 14, 1930 | Apr. 15, 1930 | On July 14, 1930 | [2] 2.933 | July 14, 1930 | 99.267 | | 51,316,000 | 51,316,000 |
| Series maturing Aug. 18, 1930 | May 19, 1930 | On Aug. 18, 1930 | [2] 2.544 | Aug. 18, 1930 | 99.357 | | 104,600,000 | 104,600,000 |
| **Total interest-bearing debt** | | | | | | | | 15,921,392,350 |
| **Total matured debt on which interest has ceased.** | | | | | | | | 31,715,370 |

| Title and authorizing act | Authorized to be outstanding at one time | Issues or deposits, including reissues | Authorized to be outstanding at present time | Outstanding |
|---|---|---|---|---|
| NONINTEREST-BEARING DEBT | | | | |
| Old demand notes: Acts of July 17, 1861; Aug. 5, 1861; Feb. 12, 1862 | $60,000,000 | [3] $60,030,000 | | $53,013 |
| Fractional currency: Acts of July 17, 1862; Mar. 3, 1863; June 30, 1864 | 50,000,000 | [3] 368,724,080 | | [4] 1,990,512 |
| Legal-tender notes: Acts of Feb. 25, 1862; July 11, 1862; Mar. 3, 1863; May 31, 1878; Mar. 14, 1900; Mar. 4, 1907 | 450,000,000 | | $346,681,016 | 346,681,016 |
| National-bank notes (redemption account—balance remaining of deposits by national banks to redeem their circulating notes): Act of July 14, 1890 | Indefinite. | | | 35,570,940 |
| Thrift and Treasury savings stamps, unclassified sales, etc | | | | 3,444,137 |
| **Total noninterest-bearing debt** | | | | 387,739,667 |
| Total debt | | | | 16,341,347,387 |
| Less gold reserve | | | | 156,039,088 |
| **Gross debt as shown on statement of the public debt June 30, 1930** | | | | 16,185,308,299 |

[1] As amended.
[2] Treasury bills are noninterest bearing and are sold at a discount. The average sale price gives an approximate yield on a bank discount basis as above indicated.
[3] Including reissues.
[4] After deducting amounts officially estimated to have been lost or irrevocably destroyed.

Source: Annual Report of the Secretary of the Treasury.

## No. 206.—PUBLIC DEBT OF THE UNITED STATES: 1800 TO 1931

[All figures except per capita in thousands of dollars]

| June 30— | Gross debt [1] | | Interest bearing [2] | Matured | Non-interest bearing [1] | June 30— | Gross debt [1] | | Interest bearing [2] | Matured | Non-interest bearing [1] |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Amount | Per capita | | | | | Amount | Per capita | | | |
| 1800 | 82,976 | $15.63 | | | | 1895 | 1,096,913 | $15.91 | 716,202 | 1,722 | 378,989 |
| 1810 | 53,173 | 7.34 | | | | 1896 | 1,222,729 | 17.40 | 847,364 | 1,637 | 373,729 |
| 1820 | 91,016 | 9.44 | | | | 1897 | 1,226,794 | 17.14 | 847,365 | 1,347 | 378,082 |
| 1830 | 48,565 | 3.77 | | | | 1898 | 1,232,743 | 16.90 | 847,367 | 1,263 | 384,113 |
| 1840 | 3,573 | .21 | | | | 1899 | 1,436,701 | 19.33 | 1,046,049 | 1,218 | 389,434 |
| 1850 | 63,453 | 2.74 | | | | 1900 | 1,263,417 | 16.56 | 1,023,479 | 1,176 | 238,762 |
| 1855 | 35,588 | 1.32 | 35,418 | 170 | | 1901 | 1,221,572 | 15.71 | 987,141 | 1,416 | 233,016 |
| 1860 | 64,844 | 2.06 | 64,683 | 161 | | 1902 | 1,178,031 | 14.89 | 931,070 | 1,281 | 245,680 |
| 1866 | 2,755,764 | 77.69 | 2,322,116 | 4,436 | 429,212 | 1903 | 1,159,406 | 14.40 | 914,541 | 1,205 | 243,659 |
| 1867 | 2,650,168 | 73.19 | 2,238,955 | 1,739 | 409,474 | 1904 | 1,136,259 | 13.88 | 895,157 | 1,971 | 239,131 |
| 1868 | 2,583,446 | 69.87 | 2,191,326 | 1,246 | 390,874 | 1905 | 1,132,357 | 13.60 | 895,158 | 1,370 | 235,829 |
| 1869 | 2,545,111 | 67.41 | 2,151,495 | 5,112 | 388,503 | 1906 | 1,142,523 | 13.50 | 895,159 | 1,128 | 246,236 |
| 1870 | 2,436,453 | 63.19 | 2,035,881 | 3,570 | 397,003 | 1907 | 1,147,178 | 13.33 | 894,834 | 1,087 | 251,257 |
| 1871 | 2,322,052 | 58.70 | 1,920,697 | 1,949 | 399,406 | 1908 | 1,177,690 | 13.46 | 897,504 | 4,130 | 276,056 |
| 1872 | 2,209,991 | 54.44 | 1,800,794 | 7,927 | 401,270 | 1909 | 1,148,315 | 12.91 | 913,317 | 2,884 | 232,114 |
| 1873 | 2,151,210 | 51.62 | 1,696,484 | 51,929 | 402,797 | 1910 | 1,146,940 | 12.69 | 913,317 | 2,125 | 231,498 |
| 1874 | 2,159,933 | 50.47 | 1,724,931 | 3,216 | 431,786 | 1911 | 1,153,985 | 12.28 | 915,353 | 1,880 | 236,752 |
| 1875 | 2,156,277 | 49.06 | 1,708,676 | 11,426 | 436,175 | 1912 | 1,193,839 | 12.48 | 963,777 | 1,760 | 228,301 |
| 1876 | 2,130,846 | 47.21 | 1,696,685 | 3,902 | 430,258 | 1913 | 1,193,048 | 12.26 | 965,707 | 1,660 | 225,682 |
| 1877 | 2,107,760 | 45.47 | 1,697,888 | 16,649 | 393,223 | 1914 | 1,188,235 | 12.00 | 967,953 | 1,553 | 218,730 |
| 1878 | 2,159,418 | 45.37 | 1,780,736 | 5,594 | 373,089 | 1915 | 1,191,264 | 11.83 | 969,759 | 1,507 | 219,998 |
| 1879 | 2,298,913 | 47.05 | 1,887,716 | 37,015 | 374,181 | 1916 | 1,225,146 | 11.96 | 971,563 | 1,473 | 252,110 |
| 1880 | 2,090,909 | 41.69 | 1,709,993 | 7,621 | 373,295 | 1917 | 2,975,619 | 28.57 | 2,712,549 | 14,232 | 248,837 |
| 1881 | 2,019,286 | 39.35 | 1,625,568 | 6,724 | 386,994 | 1918 | 12,243,629 | 115.65 | 11,985,882 | 20,243 | 237,504 |
| 1882 | 1,856,916 | 35.37 | 1,449,810 | 16,261 | 390,845 | 1919 | 25,482,034 | 240.09 | 25,234,496 | 11,109 | 236,429 |
| 1883 | 1,721,959 | 32.07 | 1,324,229 | 7,831 | 389,899 | 1920 | 24,297,918 | 228.33 | 24,061,095 | 6,748 | 230,075 |
| 1884 | 1,625,307 | 29.60 | 1,212,564 | 19,656 | 393,088 | 1921 | 23,976,251 | 221.82 | 23,737,352 | 10,940 | 227,959 |
| 1885 | 1,578,551 | 28.11 | 1,182,151 | 4,101 | 392,299 | 1922 | 22,964,079 | 209.25 | 22,711,036 | 25,251 | 227,793 |
| 1886 | 1,555,660 | 27.10 | 1,132,014 | 9,704 | 413,941 | 1923 | 22,349,688 | 200.86 | 22,007,591 | 98,172 | 243,925 |
| 1887 | 1,465,485 | 24.97 | 1,007,692 | 6,115 | 451,678 | 1924 | 21,251,120 | 188.59 | 20,981,586 | 30,241 | 239,293 |
| 1888 | 1,384,632 | 23.09 | 936,522 | 2,496 | 445,613 | 1925 | 20,516,272 | 179.80 | 20,210,906 | 30,243 | 275,123 |
| 1889 | 1,249,471 | 20.39 | 815,854 | 1,911 | 431,705 | 1926 | 19,643,183 | 170.04 | 19,383,771 | 13,328 | 246,084 |
| 1890 | 1,122,397 | 17.92 | 711,313 | 1,816 | 409,268 | 1927 | 18,510,174 | 158.28 | 18,250,944 | 14,707 | 244,523 |
| 1891 | 1,005,807 | 15.75 | 610,529 | 1,615 | 393,663 | 1928 | 17,604,291 | 148.73 | 17,317,695 | 45,332 | 241,264 |
| 1892 | 968,219 | 14.88 | 585,029 | 2,786 | 380,404 | 1929 | 16,931,198 | 141.34 | 16,638,941 | 50,751 | 241,505 |
| 1893 | 961,432 | 14.49 | 585,037 | 2,094 | 374,301 | 1930 | 16,185,308 | 131.42 | 15,921,892 | 31,715 | 231,701 |
| 1894 | 1,016,898 | 15.04 | 635,042 | 1,851 | 380,005 | 1931 [3] | 16,801,281 | 134.40 | 16,519,589 | 51,819 | 229,874 |

| Date | Gross debt [1] | Interest-bearing debt | | | | | Matured debt on which interest has ceased | Debt bearing no interest [1] |
|---|---|---|---|---|---|---|---|---|
| | | Pre-war loans unmatured | Liberty and Treasury bonds | Notes (Victory, Liberty loan, and Treasury) | Certificates of indebtedness | Treasury savings securities [4] | | |
| Apr. 5, 1917 | 1,281,969 | 1,023,557 | | | | | 1,459 | 256,952 |
| June 30, 1917 | 2,975,629 | 973,357 | 1,466,335 | | 272,857 | | 14,232 | 248,837 |
| June 30, 1918 | 12,243,629 | 966,166 | 8,963,714 | | 1,706,205 | 349,797 | 20,243 | 237,504 |
| Aug. 31, 1919 [5] | 26,594,268 | 883,463 | 16,219,399 | 4,113,405 | 4,201,209 | 931,302 | 9,914 | 235,576 |
| June 30, 1920 | 24,297,918 | 883,549 | 15,334,836 | 4,246,365 | 2,768,926 | 827,419 | 6,748 | 230,075 |
| June 30, 1921 | 23,976,251 | 883,728 | 15,235,216 | 4,224,972 | 2,699,330 | 694,105 | 10,940 | 227,959 |
| June 30, 1922 | 22,964,079 | 883,840 | 15,081,613 | 4,237,780 | 1,828,787 | 679,015 | 25,251 | 227,793 |
| June 30, 1923 | 22,349,688 | 883,670 | 15,651,108 | 4,104,195 | 1,031,418 | 337,199 | 98,172 | 243,925 |
| June 30, 1924 | 21,251,120 | 883,704 | 15,141,756 | 3,735,309 | 807,514 | 413,304 | 30,241 | 239,293 |
| June 30, 1925 | 20,516,272 | 765,316 | 16,076,974 | 2,404,241 | 578,685 | 385,690 | 30,243 | 275,123 |
| June 30, 1926 | 19,643,183 | 765,860 | 16,162,418 | 1,612,404 | 483,279 | 359,810 | 13,328 | 246,084 |
| June 30, 1927 | 18,510,174 | 766,550 | 14,453,845 | 2,019,195 | 702,096 | 309,259 | 14,707 | 244,523 |
| June 30, 1928 | 17,604,291 | 768,133 | 12,252,685 | 2,900,001 | 1,252,408 | 144,469 | 45,332 | 241,264 |
| June 30, 1929 | 16,931,198 | 770,207 | 11,354,495 | 2,861,012 | 1,640,200 | 13,028 | 50,751 | 241,505 |
| Dec. 31, 1929 | 16,300,920 | 771,373 | 11,338,821 | 2,512,935 | 1,305,542 | [6] 100,000 | 39,560 | 232,689 |
| June 30, 1930 | 16,185,308 | 772,545 | 11,338,791 | 2,390,287 | 1,264,355 | [6] 155,916 | 31,715 | 231,701 |
| Dec. 31, 1930 | 16,026,087 | 773,812 | 11,338,757 | 2,341,781 | 1,191,906 | [6] 127,455 | 22,295 | 230,081 |
| June 30, 1931 [3] | 16,801,281 | 776,155 | 12,754,368 | 620,908 | 1,923,578 | [6] 444,580 | 51,819 | 229,874 |

[1] After deducting gold reserve.
[2] Exclusive of bonds issued to the Pacific railways and the Navy pension fund. [3] Preliminary.
[4] Amounts outstanding of series of 1918, 1919, 1920, and 1921 (except issue of Dec. 15, 1921) are amounts issued on the basis of reports of sales or of cash receipts less amounts retired on the basis of redemption value. Amounts outstanding of all other series are the net redemption value. Includes net receipts from the sale of thrift stamps and Treasury savings stamps prior to June 30, 1926. [5] Maximum figure.
[6] Treasury bills (maturity value).

Source: Annual reports of the Secretary of the Treasury.

## No. 207.—PUBLIC DEBT OF THE UNITED STATES: SUMMARY OF TRANSACTIONS IN INTEREST-BEARING SECURITIES DURING THE FISCAL YEAR 1930

[All figures in thousands of dollars]

| Account | Total | Pre-war bonds | Liberty and Treasury bonds | Treasury notes | Certificates of indebtedness | Treasury bills | Treasury (war) savings securities |
|---|---|---|---|---|---|---|---|
| **Outstanding June 30, 1929** | 16, 638, 941 | 770, 207 | 11, 354, 495 | 2, 861, 012 | 1, 640, 200 | | 13, 028 |
| **Issued during 1930:** | | | | | | | |
| Upon original subscription against cash received | 3, 695, 453 | 2, 338 | | 178, 986 | 3, 201, 562 | 312, 024 | 543 |
| Upon exchange, etc., for securities of equal par value retired— | | | | | | | |
| Exchange— | | | | | | | |
| Interim certificates | 2, 104 | | 4 | | 2, 100 | | |
| Coupon for registered | 266, 520 | 705 | 265, 815 | | | | |
| Registered for coupon | 405, 796 | | 405, 796 | | | | |
| Of denominations | 1, 771, 084 | | 313, 613 | 495, 971 | 959, 261 | 2, 240 | |
| Temporary for permanent | 509 | | 509 | | | | |
| Mutilated for perfect [1] | 60 | | 59 | 1 | | | |
| Transfer of ownership | 192, 811 | 85, 893 | 76, 918 | 30, 000 | | | |
| Upon adjudicated claims for replacement | 252 | 8 | 241 | 3 | | | |
| **Total issued during 1930** | 6, 334, 589 | 88, 943 | 1, 062, 955 | 704, 961 | 4, 162, 923 | 314, 264 | 543 |
| **Retired during 1930:** | | | | | | | |
| Account of redemption— | | | | | | | |
| Purchases— | | | | | | | |
| Cumulative sinking fund | 388, 369 | | 10, 150 | 378, 219 | | | |
| Surplus money in the Treasury | 145, 000 | | | 145, 000 | | | |
| Repayment of principal by foreign governments | 418 | | 418 | | | | |
| Securities received for redemption— | | | | | | | |
| Gifts, forfeitures, or miscellaneous | 48 | | 30 | 18 | | | |
| Estate taxes | 73 | | 73 | | | | |
| Franchise tax receipts, Federal reserve banks | 4, 283 | | | | 4, 283 | | |
| Franchise tax receipts, Federal intermediate credit banks | 172 | | | | 172 | | |
| Repayments of principal by foreign governments | 91, 052 | | 3, 043 | 37, 293 | 50, 717 | | |
| Interest payments on obligations of foreign governments | 69, 456 | | 1, 991 | 67, 465 | | | |
| Prior to call or maturity | 135, 266 | | | 16, 017 | 119, 249 | | |
| At maturity | 3, 567, 213 | | | 5, 700 | 3, 392, 077 | 156, 046 | 13, 391 |
| Account of exchange, etc., for securities of equal par value issued— | | | | | | | |
| Exchange— | | | | | | | |
| Interim certificates | 2, 104 | | 4 | | 2, 100 | | |
| Coupon for registered | 266, 520 | 705 | 265, 815 | | | | |
| Registered for coupon | 405, 796 | | 405, 796 | | | | |
| Of denominations | 1, 771, 084 | | 313, 613 | 495, 971 | 959, 261 | 2, 240 | |
| Temporary for permanent | 509 | | 509 | | | | |
| Mutilated for perfect [1] | 60 | | 59 | 1 | | | |
| Transfer of ownership | 192, 811 | 85, 893 | 76, 918 | 30, 000 | | | |
| Account of loss or destruction [2] | 252 | 8 | 241 | 3 | | | |
| **Total retired during 1930** | 7, 040, 486 | 86, 606 | 1, 078, 660 | 1, 175, 686 | 4, 527, 858 | 158, 286 | 13, 391 |
| Outstanding June 30, 1930 | 15, 933, 044 | 772, 545 | 11, 338, 791 | 2, 390, 287 | 1, 275, 264 | 155, 978 | 181 |
| Deduct interest-bearing debt which matured during the year | 11, 152 | | | | 10, 910 | 62 | 181 |
| **Outstanding June 30, 1930 (per public debt statement)** | 15, 921, 892 | 772, 545 | 11, 338, 791 | 2, 390, 287 | 1, 264, 355 | 155, 916 | |

[1] Includes coupon error transactions.
[2] Covered by insurance or bonds of indemnity.

Source: Annual Report of the Secretary of the Treasury.

## No. 208.—PUBLIC DEBT OF THE UNITED STATES: TRANSACTIONS DURING THE YEARS ENDED JUNE 30, 1917 TO 1930

[All figures in thousands of dollars]

| | 1917–1925 | 1926 | 1927 | 1928 | 1929 | 1930 |
|---|---|---|---|---|---|---|
| **Gross debt outstanding at beginning of period or year** | 1,225,146 | 20,516,272 | 19,643,183 | 18,510,174 | 17,604,291 | 16,931,198 |
| Interest-bearing debt | 971,563 | 20,210,906 | 19,383,771 | 18,250,944 | 17,317,695 | 16,638,941 |
| Matured debt on which interest has ceased | 1,473 | 30,243 | 13,328 | 14,707 | 45,332 | 50,751 |
| Debt bearing no interest (less gold reserve) | 252,110 | 275,123 | 246,084 | 244,523 | 241,264 | 241,505 |
| **Public debt issues** | 91,969,460 | 3,008,357 | 5,185,083 | 6,855,341 | 5,194,342 | 3,722,970 |
| Pre-war issues | 73,257 | 544 | 690 | 1,583 | 2,075 | 2,338 |
| Certificates of indebtedness | 62,245,693 | 2,355,515 | 3,145,735 | 5,419,284 | 4,637,488 | 3,201,562 |
| Treasury bills | | | | | | 312,024 |
| First Liberty loan | 1,989,456 | | | | | |
| Second Liberty loan | 3,807,865 | | | | | |
| Third Liberty loan | 4,175,650 | | | | | |
| Fourth Liberty loan | 6,964,581 | | | | | |
| Victory Liberty loan | 4,495,373 | | | | | |
| Treasury notes | 4,297,744 | 123,500 | 1,529,456 | 1,365,247 | 161,077 | 178,986 |
| Treasury bonds | 1,811,051 | 494,898 | 467,802 | 27,053 | 359,043 | |
| Treasury (war) savings securities | 1,649,779 | 11,677 | 13,572 | 17,052 | 10,015 | 550 |
| National-bank notes, deposits for retirement | 459,012 | 22,223 | 27,828 | 25,122 | 24,644 | 27,510 |
| **Public debt redemptions** | 72,676,333 | 3,881,447 | 6,318,092 | 7,761,224 | 5,867,435 | 4,468,860 |
| Pre-war issues | 278,012 | 640 | 213 | 88 | 109 | 202 |
| Certificates of indebtedness | 61,666,296 | 2,449,743 | 2,927,254 | 4,867,363 | 4,240,027 | 3,578,968 |
| Treasury bills | | | | | | 156,046 |
| First Liberty loan | 37,936 | 12,307 | 54 | 4 | 5 | 5,597 |
| Second Liberty loan | 703,306 | 31 | 1,798,148 | 1,273,632 | 23,143 | 4,003 |
| Third Liberty loan | 1,290,273 | 397,105 | 340,608 | 918,816 | 1,208,395 | 10,788 |
| Fourth Liberty loan | 640,100 | 9 | 27,566 | 2,863 | 15,684 | 10,108 |
| Victory Liberty loan | 4,488,604 | 2,307 | 1,282 | 959 | 497 | 290 |
| Treasury notes | 1,873,704 | 930,485 | 1,119,512 | 490,215 | 201,477 | 649,919 |
| Treasury bonds | 14 | 1 | 10,000 | 150 | 12,695 | |
| Treasury (war) savings securities | 1,294,089 | 33,850 | 64,162 | 178,827 | 141,055 | 15,572 |
| National-bank notes, retirements | 430,503 | 54,400 | 28,061 | 27,687 | 24,346 | 37,276 |
| Miscellaneous noninterest-bearing debt | 4,853 | 569 | 1,233 | 619 | 1 | 1 |
| **Gross debt outstanding at close of period or year** | 20,516,272 | 19,643,183 | 18,510,174 | 17,604,291 | 16,931,198 | 16,185,308 |
| Interest-bearing | 20,210,906 | 19,383,771 | 18,250,944 | 17,317,695 | 16,638,941 | 15,921,892 |
| Matured debt on which interest has ceased | 30,243 | 13,328 | 14,707 | 45,332 | 50,751 | 31,715 |
| Debt bearing no interest less gold reserve | 275,123 | 246,084 | 244,523 | 241,264 | 241,505 | 231,701 |

## No. 209.—PAYMENTS AND LOANS OF UNITED STATES TO CARRIERS

| Section of transportation act of 1920, as amended, and character of transactions | To or as of— | | |
|---|---|---|---|
| | Nov. 15, 1922 | June 30, 1929 | June 30, 1930 |
| Payments to carriers under section 204 for reimbursement of deficits on account of Federal control: | *Dollars* | *Dollars* | *Dollars* |
| Partial payments | 2,177,651 | 2,207,651 | 2,207,651 |
| Final payments (less refunds of overpayments) | 2,961,899 | 8,760,150 | 8,760,150 |
| Total certified | 5,139,550 | 10,967,802 | 10,967,802 |
| Deductions [1] | 972,596 | 1,921,389 | 1,921,389 |
| Payments to carriers under guaranty provided in section 209: | | | |
| Advances | 263,935,874 | 263,935,874 | 263,935,874 |
| Partial payments | 168,930,412 | 169,441,912 | 169,441,912 |
| Final payments (less refunds of overpayments) | 17,224,517 | 98,329,331 | 98,378,260 |
| Total | 450,090,804 | 531,707,117 | 531,756,046 |
| Payments by carriers to United States under section 209 (d) on account of excess earnings | | 446,638 | 446,638 |
| Loans to carriers under section 210: | | | |
| Total loans made to date | 317,886,667 | 350,600,667 | 350,600,667 |
| Total repayments to date | 98,684,546 | 293,215,875 | 301,195,692 |
| Account outstanding | 219,202,122 | 57,384,792 | 49,404,975 |

[1] Amount due from the carriers to the President on account of traffic balances or other indebtedness and payable to the Director General of Railroads as his agent. This amount should be deducted from the total certified to arrive at the amount paid to the carriers direct.

Source of Tables 208 and 209: Annual Report of the Secretary of the Treasury.

## No. 210.—OBLIGATIONS OF FOREIGN GOVERNMENTS TO UNITED STATES: AMOUNT OF INDEBTEDNESS AND PAYMENTS RECEIVED ON ACCOUNT

[All figures in thousands of dollars]

| Country | Total indebtedness, Dec. 31, 1929 | Indebtedness, Dec. 31, 1930 | | | | |
|---|---|---|---|---|---|---|
| | | Total | Funded | | Unfunded | |
| | | | Principal (net) | Accrued interest [1] | Principal (net) | Estimated accrued interest |
| Total | 11, 678, 093 | 11, 609, 030 | 11, 249, 319 | 32, 322 | 204, 852 | 122, 537 |
| Armenia | 17, 921 | 18, 460 | | | 11, 960 | 6, 500 |
| Austria | [2] 24, 615 | 24, 040 | 24, 040 | | | |
| Belgium | 408, 180 | 404, 730 | 404, 730 | | | |
| Czechoslovakia [3] | 171, 571 | 168, 571 | 168, 571 | | | |
| Estonia | 16, 305 | 16, 466 | 13, 830 | 2, 636 | | |
| Finland | 8, 659 | 8, 604 | 8, 604 | | | |
| France | 3, 900, 000 | 3, 865, 000 | 3, 865, 000 | | | |
| Great Britain | 4, 426, 000 | 4, 398, 000 | 4, 398, 000 | | | |
| Greece | 32, 231 | 31, 730 | 31, 730 | | | |
| Hungary | 1, 920 | 1, 909 | 1, 909 | | | |
| Italy | 2, 022, 000 | 2, 017, 000 | 2, 017, 000 | | | |
| Latvia | 6, 796 | 6, 889 | 5, 775 | 1, 114 | | |
| Lithuania [4] | 6, 272 | 6, 235 | 6, 235 | | | |
| Nicaragua | 313 | 328 | | | 291 | 37 |
| Poland | 209, 396 | 206, 057 | 177, 485 | 28, 572 | | |
| Rumania [5] | 65, 161 | 64, 561 | 64, 561 | | | |
| Russia | 298, 703 | 308, 601 | | | 192, 601 | 116, 000 |
| Yugoslavia | 62, 050 | 61, 850 | 61, 850 | | | |

| Country | Payments to Dec. 31, 1930 | | | | | Payments during year ended Dec. 31, 1930 | | |
|---|---|---|---|---|---|---|---|---|
| | Total | Funded indebtedness | | Unfunded indebtedness [5] | | | | |
| | | Principal | Interest | Principal | Interest | Total | Principal | Interest |
| Total | 2, 515, 013 | 422, 847 | 1, 138, 823 | 281, 990 | 671, 354 | 241, 394 | 77, 429 | 163, 965 |
| Austria | 575 | 575 | | | | 288 | 288 | |
| Belgium | 46, 516 | 13, 050 | 12, 865 | 2, 058 | 18, 544 | 6, 450 | 3, 450 | 3, 000 |
| Cuba [6] | 12, 287 | | | 10, 000 | 2, 287 | | | |
| Czechoslovakia | 16, 804 | 16, 500 | | | 304 | 3, 000 | 3, 000 | |
| Estonia | 1, 001 | | 1, 000 | | 1 | 300 | | 300 |
| Finland | 2, 826 | 396 | 2, 120 | | 309 | 315 | 55 | 260 |
| France | 465, 401 | 160, 000 | 19, 325 | 64, 690 | 221, 386 | 54, 325 | 35, 000 | 19, 325 |
| Great Britain | 1, 845, 828 | 202, 000 | 1, 083, 750 | 202, 182 | 357, 897 | 160, 780 | 28, 000 | 132, 780 |
| Greece | 2, 647 | 767 | 718 | 3 | 1, 159 | 976 | 501 | 475 |
| Hungary | 440 | 74 | 365 | | 1 | 69 | 12 | 58 |
| Italy | 84, 224 | 25, 000 | 1, 261 | 364 | 57, 599 | 6, 261 | 5, 000 | 1, 261 |
| Latvia | 531 | | 400 | | 131 | 100 | | 100 |
| Liberia [6] | 36 | | | 26 | 10 | | | |
| Lithuania | 998 | 197 | 799 | | 2 | 224 | 36 | 188 |
| Nicaragua | 169 | | | 141 | 28 | | | |
| Poland | 19, 555 | 1, 287 | 16, 220 | | 2, 048 | 7, 507 | 1, 287 | 6, 220 |
| Rumania | 4, 062 | 2, 000 | | 1, 799 | 263 | 600 | 600 | |
| Russia | [7] 8, 749 | | | | [7] 8, 749 | | | |
| Yugoslavia | 2, 364 | 1, 000 | | 728 | 636 | 200 | 200 | |

[1] Accrued and unpaid interest on funded debts due to exercise of options to pay specified amounts over first 5 years in lieu of total amounts due, for which bonds similar to those originally issued under funding agreement will be given upon expiration of the options for the full amount deferred.

[2] The act of Feb. 4, 1929, authorized the indebtedness of Austria in the amount of $24,615,000 to be funded as of Jan. 1, 1928. Payment of $288,000, the first installment of principal due, was made on Jan. 1, 1929, which amount was held in a special account until the agreement was actually concluded.

[3] Indebtedness includes deferred payments provided for in the funding agreement for which gold bonds of the debtor government have been or will be delivered to the Treasury.

[4] Increase in indebtedness over amount funded due to exercise of options to pay one-half of the interest due on original issue of bonds in bonds of debtor government.

[5] Payments of governments which have funded were made prior to the dates of the funding agreements.

[6] Cuba and Liberia have paid in full both principal and interest due on their obligations.

[7] Represents proceeds of liquidation of financial affairs of Russian Government in this country.

Source: Treasury Department.

## No. 211.—SUMMARY OF SECURITIES OWNED BY THE UNITED STATES GOVERNMENT, AS OF JUNE 30, 1928 TO 1930

NOTE.—This statement is made up on the basis of the face value of the securities as received by the United States, with due allowance for repayments. It does not include securities which the United States holds as collateral, or as the result of the investment of trust funds; as, for example, securities held for the account of the Alien Property Custodian, the United States Government life insurance fund, and other similar trust funds.

[All figures in thousands of dollars]

| Class of security | 1928 | 1929 | 1930 |
|---|---|---|---|
| Grand total | 11,108,951 | 11,115,050 | 11,639,564 |
| Foreign obligations | 10,904,547 | 10,897,564 | 11,406,907 |
| Received under debt settlements | 7,198,880 | 7,257,928 | 11,086,120 |
| All other [1] | 3,705,667 | 3,639,636 | 320,787 |
| Capital stock of war emergency corporations [2] | 55,098 | 42,144 | 47,570 |
| Emergency Fleet Corporation | 24,314 | 13,020 | 20,073 |
| U. S. Housing Corporation | 30,684 | 29,024 | 27,397 |
| U. S. Spruce Corporation | 100 | 100 | 100 |
| Railroad obligations | 74,609 | 62,699 | 54,792 |
| Capital stock of Panama R. R | 7,000 | 7,000 | 7,000 |
| Capital stock of Inland Waterways Corporation | 5,000 | 7,500 | 9,000 |
| Capital stock of Federal land banks | 556 | 383 | 293 |
| Capital stock of Federal intermediate credit banks | 25,000 | 30,000 | 30,000 |
| Securities received by War and Navy Departments on account of sales of surplus war supplies and property | 7,462 | 6,699 | 6,429 |
| Securities received by U. S. Shipping Board on account of sales of ships, etc | 29,680 | 61,062 | 77,573 |

[1] Figures do not include interest accrued and unpaid.
[2] Figures represent balance after offsetting the deposits made by the corporations with the Treasury against holdings of capital stock. Capital stock outstanding of the War Finance Corporation, which is in liquidation, was more than offset by deposits with the Treasury.

## No. 212.—MONEY COST OF WORLD WAR TO UNITED STATES GOVERNMENT TO JUNE 30, 1930

NOTE.—Data, which are partly estimated, include expenditures during the war period taken as extending from Apr. 6, 1917, to June 30, 1921, and continuing costs, expenses of the Veterans' Bureau, interest on war debt, and construction of veterans' hospitals, to June 30, 1930. They make allowance for estimated normal expenditures under the War and Navy Departments, receipts on account of the sale of war supplies and surplus Government property, and assets held on June 30, 1921, except foreign obligations and amounts due from Germany account of army of occupation, which are taken as of June 30, 1930.

[All figures in thousands of dollars]

| | Total war costs | Receipts | Assets June 30, 1921 (partly estimated) | Net war costs |
|---|---|---|---|---|
| Total | 51,546,619 | 4,483,047 | 9,189,664 | 37,873,908 |
| Military activities | 16,283,569 | 981,574 | 452,402 | 14,849,594 |
| Naval activities | 3,480,782 | 24,439 | 55,000 | 3,401,343 |
| War emergency corporations [1] | 4,387,600 | 487,729 | 874,598 | 3,025,273 |
| War expenditures under other departments and war agencies [2] | 3,541,813 | 597,787 | 67,664 | 2,876,361 |
| Interest on war debt to June 30, 1930 | 10,136,999 | | | 10,136,999 |
| Foreign obligations (June 30, 1930) | [3] 9,610,404 | 2,391,518 | [4] 7,740,000 | [5] *521,115* |
| Veterans' Bureau (continuing cost to June 30, 1930)[6] | 4,055,201 | | | 4,055,201 |
| Settlement of war claims act of 1928 | 50,252 | | | 50,252 |

[1] Includes data for War Finance Corporation revised to June 30, 1929, and of United States Shipping Board Emergency Fleet Corporation revised to June 30, 1930.
[2] *Includes expenditures, receipts, etc., under Federal control of transportation systems and expenditures* for hospital construction to June 30, 1930.
[3] Represents obligations acquired for cash advances under Liberty bond acts.
[4] Value June 30, 1930, on the basis of 4 per cent per annum, payable semiannually (approximately the average rate of interest United States is paying on its public debt), of payments to be received on all accounts under funding agreements, including the debts of Austria and Greece on a similar basis.
[5] Credit, deduct.
[6] Expenditures prior to 1922 by the War Risk Bureau are included with "War expenditures under other departments and war agencies."

Source of Tables 211 and 212: Annual Report of the Secretary of the Treasury.