7. CLIMATE

No. 145.—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, 1935. Other data are long-time averages covering periods ranging from 20 to more than 50 years. All monthly mean temperature values except those at Asheville, Hartford, Miami, and Wilmington, are normals, based on long records. Similarly, all monthly averages of precipitation are normals except the amounts given at Wilmington. Average hourly wind velocity data are reduced to true velocities. Temperatures are Fahrenheit

Station	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Annual
ALABAMA, MONTGOMERY													
Temperature:													
Monthly mean	48.2	51.6	57.8	65.3	73.4	79.6	81.7	80.8	76.3	66.6	55.8	49.4	65.5
Daily mean maximum	57.7	60.7	67.8	75.5	83.3	89.7	90.9	89.9	86.4	76.5	66.1	58.4	75.2
Daily mean minimum	40.0	42.4	48.2	55.2	63.0	70.1	72.4	71.8	67.5	56.3	46.1	40.8	56.2
Highest on record	80	84	90	92	99	106	107	103	106	96	85	81	107
Lowest on record	5	−5	20	30	43	48	61	58	45	31	18	8	−5
Precipitation:													
Total, inches	5.20	5.45	5.99	4.30	3.84	3.80	4.86	4.23	2.99	2.46	3.23	4.84	51.19
Days with 0.01 inch or more	11	10	10	8	9	11	12	11	8	6	7	10	113
Total snowfall, inches	0.2	0.3	(1)	(1)	0	0	0	0	0	0	(1)	0.3	0.8
Percentage of possible sunshine	52	53	61	68	70	71	64	66	68	69	63	46	63
Number of clear days	9	9	12	12	13	9	8	9	13	16	14	10	134
Hourly wind velocity, miles	7.4	8.0	7.9	7.4	6.7	6.3	6.0	5.8	6.3	6.5	6.7	7.1	6.8
ARIZONA, PHOENIX													
Temperature:													
Monthly mean	51.2	55.1	60.7	67.0	75.0	84.5	89.8	88.5	82.7	70.6	59.7	52.0	69.7
Daily mean maximum	65.0	69.0	74.5	82.2	90.4	101.1	103.2	101.1	97.0	86.3	74.5	65.4	84.1
Daily mean minimum	38.6	43.2	46.9	52.8	59.8	69.0	77.1	75.7	68.9	56.0	45.2	38.8	56.0
Highest on record	84	92	95	103	114	118	118	115	112	105	96	81	118
Lowest on record	16	24	30	35	39	49	63	58	47	36	27	22	16
Precipitation:													
Total, inches	0.80	0.77	0.68	0.40	0.12	0.07	1.07	0.95	0.75	0.47	0.70	1.00	7.78
Days with 0.01 inch or more	4	4	4	2	1	1	5	6	3	2	3	4	39
Total snowfall, inches	(1)	(1)	(1)	0	0	0	0	0	0	0	(1)	(1)	(1)
Percentage of possible sunshine	75	78	82	87	92	94	82	83	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	5.3	5.7	6.2	6.4	6.5	6.3	6.3	5.8	5.6	5.4	5.2	5.1	5.8
ARKANSAS, LITTLE ROCK													
Temperature:													
Monthly mean	41.4	44.9	53.0	62.1	70.3	77.4	80.9	79.8	74.1	63.6	52.1	44.2	62.0
Daily mean maximum	50.4	53.6	62.5	71.9	79.0	87.0	90.2	89.3	83.9	73.5	61.4	52.1	71.2
Daily mean minimum	34.0	36.3	44.0	53.0	60.7	68.7	72.0	70.9	65.2	53.9	43.2	36.0	53.2
Highest on record	78	87	90	94	97	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	8	10	10	10	10	9	9	7	6	8	9	106
Total snowfall, inches	2.0	1.3	0.5	(1)	0	0	0	0	0	(1)	0.2	1.1	5.1
Percentage of possible sunshine	48	53	57	62	66	73	72	73	71	69	57	48	62
Number of clear days	10	10	11	11	10	11	12	14	14	16	13	11	143
Hourly wind velocity, miles	8.1	8.8	9.4	8.8	7.5	6.4	6.0	5.7	5.9	6.4	7.4	7.9	7.4
CALIFORNIA, FRESNO													
Temperature:													
Monthly mean	46.2	51.1	55.0	60.2	67.1	75.8	82.1	80.7	73.4	64.0	54.2	46.2	63.0
Daily mean maximum	54.2	61.4	66.3	73.9	81.5	91.1	99.1	97.4	89.1	78.4	66.5	54.8	76.1
Daily mean minimum	38.1	41.7	44.6	47.9	52.9	59.5	64.9	63.6	58.0	51.0	43.3	38.2	50.3
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	18	17
Precipitation:													
Total, inches	1.73	1.43	1.58	0.95	0.44	0.08	0.01	0.01	0.21	0.57	0.93	1.45	9.39
Days with 0.01 inch or more	8	7	7	4	2	1	(2)	(2)	1	2	4	7	43
Total snowfall, inches	0.1	(1)	(1)	0	0	0	0	0	0	0	0	(1)	0.1
Percentage of possible sunshine	44	64	72	83	88	94	97	96	92	87	73	49	78
Number of clear days	8	12	14	18	21	26	29	28	25	23	17	10	231
Hourly wind velocity, miles	5.6	6.0	6.6	7.6	8.5	8.7	8.2	7.6	6.9	5.9	5.3	5.4	6.9

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

No. 145.—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	64.7	65.6	67.4	69.5	71.6	76.4	81.2	82.0	80.4	76.2	72.6	66.7	72.9
Daily mean minimum	45.7	46.9	48.6	50.5	53.3	56.5	59.8	60.6	58.5	54.8	50.8	47.4	52.8
Highest on record	90	92	99	100	103	105	109	106	108	102	96	89	109
Lowest on record	28	28	31	36	40	46	49	49	44	40	34	30	28
Precipitation:													
Total, inches	3.10	3.07	2.78	1.04	0.45	0.08	0.01	0.02	0.17	0.68	1.20	2.63	15.23
Days with 0.01 inch or more	6	6	6	4	2	1	(2)	(2)	1	2	3	6	37
Total snowfall, inches	(1)	(1)	0	0	0	0	0	0	0	0	(1)	(1)	(1)
Percentage of possible sunshine	70	68	68	68	63	70	78	79	77	76	78	73	72
Number of clear days	15	12	13	12	11	13	16	18	17	17	18	17	179
Hourly wind velocity, miles	6.2	6.4	6.4	6.4	6.2	6.1	5.9	5.8	5.7	5.7	5.9	6.2	6.1
CALIFORNIA, SAN DIEGO													
Temperature:													
Monthly mean	54.3	55.1	56.7	58.5	60.8	63.9	67.2	68.7	67.1	63.7	59.7	56.0	61.0
Daily mean maximum	62.5	62.9	64.0	65.3	66.3	69.2	72.5	73.9	73.0	70.4	68.3	64.4	67.7
Daily mean minimum	46.6	48.0	50.0	52.7	55.8	58.9	62.5	63.8	61.4	56.8	51.7	48.2	54.7
Highest on record	85	89	99	96	98	96	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	7	7	7	4	3	1	1	1	1	3	4	6	45
Total snowfall, inches	0	0	0	0	0	0	0	0	0	0	0	0	0
Percentage of possible sunshine	68	66	67	68	60	61	68	71	72	72	77	72	68
Number of clear days	15	13	14	14	12	13	17	18	18	18	18	17	187
Hourly wind velocity, miles	6.2	6.7	7.1	7.3	7.3	7.0	6.8	6.7	6.7	6.3	6.1	6.1	6.7
CALIFORNIA, SAN FRANCISCO													
Temperature:													
Monthly mean	49.9	52.2	54.2	55.0	56.8	58.5	58.5	59.1	60.9	60.5	56.3	51.3	56.1
Daily mean maximum	55.0	58.5	60.7	62.2	63.3	65.6	65.1	65.3	68.3	67.7	62.8	56.1	62.6
Daily mean minimum	44.7	47.0	48.2	49.3	50.6	52.1	52.7	53.3	54.6	53.6	50.6	46.3	50.2
Highest on record	78	80	86	89	97	100	99	92	101	96	83	74	101
Lowest on record	29	33	33	40	42	46	47	46	47	43	38	27	27
Precipitation:													
Total, inches	4.54	3.85	3.14	1.61	0.80	0.18	0.02	0.01	0.45	1.12	2.35	3.95	22.02
Days with 0.01 inch or more	11	10	8	6	4	2	(2)	(2)	2	4	7	11	65
Total snowfall, inches	(1)	0.1	(1)	0	0	0	0	0	0	0	0	0.1	0.2
Percentage of possible sunshine	53	55	63	71	70	76	69	63	71	70	62	56	65
Number of clear days	11	11	12	14	15	17	15	13	16	17	14	12	167
Hourly wind velocity, miles	7.6	7.8	8.7	9.7	10.6	11.3	11.6	11.0	9.5	7.9	7.2	7.4	9.2
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	43.0	44.8	51.4	59.6	68.8	80.2	85.5	84.2	76.5	64.6	52.5	44.2	62.9
Daily mean minimum	18.3	20.9	27.0	35.3	44.3	53.2	59.1	57.9	48.9	38.0	27.5	20.0	37.5
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	0.55	0.73	14.05
Days with 0.01 inch or more	4	6	8	9	11	7	9	9	6	6	5	5	85
Total snowfall, inches	4.6	7.9	10.6	10.0	2.1	(1)	0	0	0.5	4.5	6.4	9.1	55.7
Percentage of possible sunshine	68	66	64	63	60	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	8.4	7.7	7.3	6.9	6.6	6.7	7.0	7.2	7.2	7.4
CONNECTICUT, HARTFORD													
Temperature:													
Monthly mean	25.5	27.2	35.0	46.7	57.5	67.4	71.6	68.9	61.7	51.2	39.5	29.8	48.5
Daily mean maximum	35.9	35.2	45.5	56.9	68.7	77.3	82.6	79.7	73.4	63.1	49.9	38.0	58.8
Daily mean minimum	20.7	19.1	28.7	38.3	48.7	57.5	63.3	60.9	54.5	43.9	34.5	24.2	41.2
Highest on record	70	69	82	90	94	98	101	100	95	91	77	67	101
Lowest on record	−12	−15	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	10	10	9	9	10	10	126
Total snowfall, inches	11.0	13.8	6.2	1.4	(1)	0	0	0	0	(1)	2.1	8.6	43.1
Percentage of possible sunshine	46	55	55	53	56	57	57	56	53	53	45	43	52
Number of clear days	9	10	11	9	10	10	9	10	11	12	8	9	118
Hourly wind velocity, miles	8.6	8.7	9.1	9.1	8.5	7.8	7.6	7.2	7.1	7.6	8.3	8.1	8.1

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

No. 145.—Climatic Conditions, Etc.—Continued

Station	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Annual
DELAWARE, WILMINGTON													
Temperature:													
Monthly mean	33.1	32.6	42.3	52.3	63.0	71.5	76.3	74.0	68.2	56.8	45.6	35.0	54.2
Daily mean maximum	40.6	40.5	51.4	62.7	73.6	81.8	85.8	83.3	77.6	66.2	53.6	42.2	63.3
Daily mean minimum	25.5	24.7	32.8	42.1	52.4	61.1	66.8	64.7	58.9	47.5	37.6	27.8	45.2
Highest on record	71	78	80	97	98	102	106	107	98	90	78	70	107
Lowest on record	−10	−15	6	11	31	41	49	47	33	25	11	−7	−15
Precipitation:													
Total, inches	3.47	3.26	3.53	3.48	3.58	3.91	4.96	4.88	3.66	3.09	2.99	3.52	44.33
Days with 0.01 inch or more	9	9	10	9	10	9	9	10	7	6	8	9	105
Total snowfall, inches	6.5	6.7	3.5	1.0	0	0	0	0	0	0.1	0.4	4.6	22.8
Number of clear days	14	14	15	15	15	16	17	16	17	18	15	14	186
D. C., WASHINGTON													
Temperature:													
Monthly mean	33.4	35.3	42.6	53.3	63.7	72.2	76.8	75.0	68.1	57.4	45.2	36.6	55.0
Daily mean maximum	42.2	43.6	52.3	63.4	74.4	82.4	86.6	84.0	78.2	66.9	54.5	44.3	64.4
Daily mean minimum	26.5	27.2	34.3	43.6	54.0	62.9	67.7	65.7	59.3	47.3	37.3	29.1	46.2
Highest on record	77	84	93	95	97	102	106	106	104	93	83	74	106
Lowest on record	−14	−15	4	15	33	43	52	49	36	26	11	−13	−15
Precipitation:													
Total, inches	3.55	3.27	3.75	3.27	3.70	4.13	4.71	4.01	3.24	2.84	2.37	3.32	42.16
Days with 0.01 inch or more	11	10	12	11	12	11	11	11	8	8	9	10	124
Total snowfall, inches	6.6	5.8	3.9	0.5	(1)	0	0	0	0	(1)	0.7	3.5	21.0
Percentage of possible sunshine	46	53	55	58	61	64	64	61	62	62	53	47	57
Number of clear days	9	9	10	11	11	11	11	11	12	14	10	10	129
Hourly wind velocity, miles	7.0	7.7	8.5	8.0	6.4	5.7	5.3	4.9	5.1	5.7	6.6	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	64.6	66.7	71.9	77.3	83.3	87.9	89.9	89.3	85.5	78.3	70.8	65.2	77.6
Daily mean minimum	47.4	49.1	54.1	59.8	66.4	71.9	73.8	73.7	71.5	63.5	54.2	48.0	61.1
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	65	64	49	37	26	14	10
Precipitation:													
Total, inches	2.80	2.97	2.91	2.38	4.02	5.33	6.71	5.81	7.35	4.46	1.98	3.02	49.74
Days with 0.01 inch or more	9	8	8	7	9	13	15	15	13	10	7	8	122
Total snowfall, inches	(1)	(1)	(1)	0	0	0	0	0	0	0	0	(1)	(1)
Percentage of possible sunshine	57	59	68	73	71	64	64	65	62	59	63	53	63
Number of clear days	11	10	13	13	12	8	8	8	9	12	13	11	128
Hourly wind velocity, miles	9.2	9.5	9.8	9.7	9.1	8.8	8.7	8.3	8.7	9.2	9.0	8.9	9.1
FLORIDA, MIAMI													
Temperature:													
Monthly mean	67.7	68.2	71.1	73.9	77.5	80.3	81.7	82.1	81.0	77.7	72.5	68.7	75.2
Daily mean maximum	74.4	75.0	76.7	79.8	82.7	85.5	87.1	87.5	86.1	82.9	77.6	75.3	80.9
Daily mean minimum	62.1	61.4	63.8	67.7	71.5	74.7	76.1	76.5	75.5	72.8	66.4	62.8	69.3
Highest on record	85	88	92	93	94	94	96	96	95	93	88	91	96
Lowest on record	29	27	34	45	50	61	66	67	62	52	36	30	27
Precipitation:													
Total, inches	2.52	1.83	2.17	3.09	6.22	6.86	5.42	6.17	8.34	8.44	2.97	1.69	55.66
Days with 0.01 inch or more	9	6	7	8	12	13	15	15	18	16	10	7	136
Total snowfall, inches	0	0	0	0	0	0	0	0	0	0	0	0	0
Percentage of possible sunshine	64	72	74	73	67	62	67	69	64	63	65	67	67
Number of clear days	9	11	12	10	7	5	5	6	5	7	9	10	96
Hourly wind velocity, miles	9.7	9.6	10.0	9.9	9.3	8.4	8.1	8.2	8.8	9.7	10.7	9.3	9.3
FLORIDA, TAMPA													
Temperature:													
Monthly mean	60.4	61.9	66.8	70.9	76.3	80.2	81.2	81.5	79.9	74.3	66.9	61.1	71.8
Daily mean maximum	70.0	71.4	76.0	80.4	85.5	88.6	89.3	89.6	88.2	82.6	75.9	70.7	80.7
Daily mean minimum	52.3	53.7	57.8	62.0	67.6	71.9	73.7	73.9	72.3	66.3	58.2	53.1	63.6
Highest on record	83	86	92	91	94	98	97	97	96	93	88	86	98
Lowest on record	23	22	32	38	52	59	65	66	54	43	32	19	19
Precipitation:													
Total, inches	2.69	2.56	2.43	2.01	2.99	7.25	7.95	8.18	6.42	3.09	1.72	2.07	49.36
Days with 0.01 inch or more	7	7	6	5	7	14	17	17	15	8	5	7	115
Total snowfall, inches	0	(1)	0	0	0	0	0	0	0	0	0	(1)	(1)
Percentage of possible sunshine	60	66	71	74	74	66	63	65	65	66	67	60	66
Number of clear days	11	11	14	13	11	7	5	5	7	12	13	12	121
Hourly wind velocity, miles	8.0	8.4	8.6	8.4	7.9	7.3	6.6	6.7	7.5	8.4	8.1	7.8	7.8

[1] Trace.

No. 145.—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	51.3	54.0	61.7	70.3	78.6	85.3	87.0	85.8	81.8	71.5	60.5	52.3	70.0
Daily mean minimum	35.6	37.2	43.4	51.6	60.1	67.1	69.7	69.0	64.7	53.8	43.6	36.9	52.7
Highest on record	76	78	87	93	97	101	103	101	102	94	82	75	103
Lowest on record	−2	−8	8	25	38	39	58	55	43	28	14	1	−8
Precipitation:													
Total, inches	4.95	4.79	5.30	3.61	3.47	3.74	4.65	4.45	2.99	2.59	3.03	4.70	48.27
Days with 0.01 inch or more	12	11	11	10	10	11	13	12	8	7	8	11	124
Total snowfall, inches	0.7	0.9	0.1	(1)	0	0	0	0	0	(1)	(1)	0.4	2.1
Percentage of possible sunshine	49	54	61	66	67	68	61	61	64	67	61	47	60
Number of clear days	10	9	12	12	11	10	8	9	13	16	13	10	133
Hourly wind velocity, miles	12.0	12.3	12.1	11.0	9.5	8.3	7.9	7.5	8.4	9.8	11.0	11.5	10.1
IDAHO, BOISE													
Temperature:													
Monthly mean	29.8	34.8	42.7	50.4	57.1	65.3	72.9	71.8	61.9	51.1	41.0	32.1	50.9
Daily mean maximum	37.3	43.2	52.8	62.4	70.5	79.6	89.6	87.9	75.7	64.0	50.0	39.5	62.7
Daily mean minimum	21.9	26.6	32.8	38.5	44.9	51.3	57.8	56.4	47.3	39.2	31.0	24.5	39.4
Highest on record	62	69	83	92	100	107	113	121	103	95	85	67	121
Lowest on record	−28	−13	−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	11	9	9	7	7	5	2	2	3	6	8	10	79
Total snowfall, inches	8.2	5.4	2.9	0.7	(1)	(1)	0	0	(1)	0.1	1.5	5.6	24.4
Percentage of possible sunshine	37	52	62	70	75	81	88	88	78	69	51	40	66
Number of clear days	5	6	8	9	11	14	22	22	18	14	9	6	144
Hourly wind velocity, miles	5.7	6.1	6.8	7.0	6.8	6.2	5.9	5.6	5.5	5.4	5.6	5.5	6.0
ILLINOIS, CHICAGO													
Temperature:													
Monthly mean	23.7	26.3	35.3	46.9	57.5	67.3	72.5	71.6	65.2	54.0	40.1	28.8	49.1
Daily mean maximum	31.1	33.4	42.8	54.7	65.5	75.7	80.5	79.2	73.4	61.7	47.0	35.2	56.7
Daily mean minimum	17.9	19.9	28.9	39.5	49.0	59.3	65.1	64.1	57.3	45.9	33.5	22.8	41.9
Highest on record	65	68	81	90	98	102	105	102	98	87	77	68	105
Lowest on record	−20	−21	−12	17	27	40	50	47	32	14	−2	−23	−23
Precipitation:													
Total, inches	1.90	2.14	2.58	2.78	3.54	3.30	3.33	3.21	3.14	2.53	2.37	2.04	32.86
Days with 0.01 inch or more	11	10	12	11	11	11	9	9	9	9	10	11	123
Total snowfall, inches	8.9	8.6	6.1	0.9	(1)	0	0	0	0	0.1	1.6	7.0	33.2
Percentage of possible sunshine	45	50	53	57	64	70	73	69	64	59	46	40	58
Number of clear days	8	7	8	9	10	10	13	13	12	12	8	7	117
Hourly wind velocity, miles	12.5	12.1	13.3	12.7	11.2	10.3	9.6	9.6	10.2	10.9	12.2	11.9	11.4
INDIANA, INDIANAPOLIS													
Temperature:													
Monthly mean	28.4	31.1	40.0	52.1	62.9	71.6	75.7	73.7	66.9	55.7	42.3	32.2	52.7
Daily mean maximum	36.3	38.7	48.7	61.2	72.2	81.4	85.7	83.3	76.8	64.6	49.8	39.0	61.5
Daily mean minimum	21.6	23.3	32.1	43.1	53.4	62.7	66.7	64.5	57.8	46.4	34.7	25.4	44.3
Highest on record	70	73	84	90	96	101	106	103	98	89	78	69	106
Lowest on record	−25	−18	0	19	31	39	48	44	30	22	−5	−15	−25
Precipitation:													
Total, inches	2.95	2.73	3.93	3.62	3.89	3.62	3.34	3.31	3.40	2.78	3.35	2.98	39.90
Days with 0.01 inch or more	12	11	13	12	13	11	10	9	9	9	11	12	132
Total snowfall, inches	6.1	4.8	3.7	0.7	0.1	0	0	0	0	0.1	1.3	4.7	21.5
Percentage of possible sunshine	43	47	48	55	61	67	72	67	67	62	49	39	56
Number of clear days	6	6	6	8	9	8	11	11	12	12	8	6	103
Hourly wind velocity, miles	11.6	11.6	12.1	11.8	10.5	9.5	8.8	8.5	9.2	9.9	11.3	11.2	10.5
IOWA, DES MOINES													
Temperature:													
Monthly mean	20.1	23.7	35.9	50.1	61.3	70.6	75.4	73.1	65.6	53.4	38.4	26.0	49.5
Daily mean maximum	30.1	33.8	45.9	60.7	71.6	80.7	86.3	83.7	75.7	63.8	47.6	34.1	59.5
Daily mean minimum	12.3	15.7	27.4	40.4	51.1	61.0	65.4	63.0	55.1	43.3	29.6	17.9	40.2
Highest on record	65	78	88	92	105	103	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	7	9	10	12	11	9	9	9	8	7	8	107
Total snowfall, inches	8.4	6.9	5.5	1.1	(1)	0	0	0	0	0.3	2.2	7.1	31.5
Percentage of possible sunshine	55	58	57	59	62	67	74	69	63	62	53	49	61
Number of clear days	10	9	8	8	8	8	12	13	12	13	10	9	120
Hourly wind velocity, miles	10.1	10.4	11.6	11.1	10.4	9.3	8.7	8.0	9.0	9.8	10.4	9.8	9.9

[1] Trace.

No. 145.—Climatic Conditions, Etc.—Continued

Station	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Annual
KANSAS, DODGE CITY													
Temperature:													
Monthly mean	29.0	33.2	42.8	53.6	63.5	72.5	78.4	77.7	69.4	56.1	42.6	32.6	54.3
Daily mean maximum	41.8	46.1	56.2	67.0	75.2	85.3	90.7	89.3	81.8	69.5	55.8	44.6	66.9
Daily mean minimum	17.8	21.2	29.1	40.9	51.0	61.0	66.0	64.7	56.3	43.3	29.8	21.0	41.8
Highest on record	79	84	98	95	101	107	109	105	103	94	86	79	109
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	10	9	8	8	5	5	4	4	75
Total snowfall, inches	3.4	5.4	4.3	0.9	(1)	0	0	0	0	0.2	1.5	3.1	18.8
Percentage of possible sunshine	68	67	68	68	67	73	77	78	76	75	71	67	70
Number of clear days	15	13	13	13	12	15	16	17	17	18	16	15	180
Hourly wind velocity, miles	10.3	10.7	12.4	13.3	12.5	12.0	10.6	10.3	11.1	10.8	10.1	10.1	11.2
KENTUCKY, LOUISVILLE													
Temperature:													
Monthly mean	34.4	37.2	45.4	56.4	66.6	74.7	78.6	77.0	70.5	59.3	46.7	37.6	57.0
Daily mean maximum	42.7	45.2	54.6	65.7	75.8	84.2	88.2	86.3	80.5	68.7	54.8	44.7	66.0
Daily mean minimum	27.2	28.7	36.8	46.7	56.4	65.3	69.1	67.3	61.0	49.1	38.3	30.2	48.0
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	10	12	12	11	11	10	9	8	8	10	11	124
Total snowfall, inches	4.2	3.7	2.1	0.2	(1)	0	0	0	0	0.1	0.4	3.1	13.8
Percentage of possible sunshine	43	48	52	58	63	69	72	69	68	65	51	39	58
Number of clear days	8	7	8	9	10	9	12	12	13	14	10	7	119
Hourly wind velocity, miles	9.9	10.1	10.8	9.9	8.5	7.7	7.0	6.7	7.1	7.8	9.3	9.4	8.7
LOUISIANA, NEW ORLEANS													
Temperature:													
Monthly mean	54.2	57.3	62.8	68.8	75.4	80.6	82.4	82.2	79.2	71.0	61.6	55.6	69.3
Daily mean maximum	62.5	65.1	71.0	76.8	82.9	88.1	89.4	89.3	86.2	78.4	69.8	63.3	76.9
Daily mean minimum	47.3	49.7	55.2	61.3	67.8	73.7	75.5	75.6	72.9	64.1	54.5	48.4	62.2
Highest on record	82	84	90	90	96	102	102	100	99	94	89	84	102
Lowest on record	15	7	28	38	52	58	66	63	54	40	29	19	7
Precipitation:													
Total, inches	4.34	4.25	4.72	5.24	4.60	5.88	6.37	5.80	5.03	3.30	3.14	4.79	57.46
Days with 0.01 inch or more	10	9	9	7	9	13	15	14	10	7	7	10	120
Total snowfall, inches	0.1	0.2	(1)	0	0	0	0	0	0	0	0	(1)	0.3
Percentage of possible sunshine	48	51	57	62	67	63	57	57	64	68	59	46	58
Number of clear days	9	9	11	11	12	9	7	7	12	16	13	9	125
Hourly wind velocity, miles	8.2	8.7	8.8	8.4	7.2	6.3	5.9	5.8	6.9	7.4	7.7	8.1	7.4
MAINE, PORTLAND													
Temperature:													
Monthly mean	22.4	23.8	31.8	43.0	53.3	62.5	68.1	66.4	59.6	49.9	38.0	27.6	45.5
Daily mean maximum	30.5	31.3	39.6	50.4	61.3	70.8	76.3	74.0	67.7	57.2	45.3	34.2	53.2
Daily mean minimum	15.2	15.7	25.0	35.4	45.5	54.2	60.1	58.8	52.2	42.4	31.9	20.4	38.1
Highest on record	65	58	79	89	94	96	103	98	96	85	74	65	103
Lowest on record	−18	−18	−7	9	27	38	48	45	32	22	−6	−21	−21
Precipitation:													
Total, inches	3.97	4.00	3.86	3.38	3.40	3.28	3.24	3.14	3.10	3.14	3.46	3.97	41.94
Days with 0.01 inch or more	12	11	12	11	12	11	12	11	10	10	11	12	135
Total snowfall, inches	19.3	20.6	11.8	4.7	(1)	0	0	0	(1)	(1)	4.2	12.2	72.8
Percentage of possible sunshine	53	58	59	57	58	61	64	63	61	57	46	49	57
Number of clear days	11	11	11	10	10	12	11	12	12	11	10	10	131
Hourly wind velocity, miles	8.9	9.1	9.6	9.4	8.7	7.8	7.4	7.0	7.6	8.4	8.9	8.8	8.5
MARYLAND, BALTIMORE													
Temperature:													
Monthly mean	33.8	35.4	42.3	53.6	64.4	72.7	77.2	75.5	68.5	58.2	46.3	37.2	55.4
Daily mean maximum	41.7	42.6	51.0	62.1	73.2	81.7	86.1	83.4	77.5	66.4	54.0	44.0	63.6
Daily mean minimum	27.8	28.2	35.0	44.7	55.3	64.3	69.3	67.2	61.1	49.5	39.2	30.7	47.7
Highest on record	79	83	88	94	98	105	104	105	101	92	82	73	105
Lowest on record	−6	−7	5	15	34	46	54	51	39	30	12	−3	−7
Precipitation:													
Total, inches	3.50	3.39	3.71	3.34	3.54	3.88	4.64	4.37	3.37	2.89	2.56	3.37	42.56
Days with 0.01 inch or more	11	10	12	11	11	11	11	11	8	8	9	11	124
Total snowfall, inches	6.5	6.8	4.6	0.8	(1)	0	0	0	0	(1)	0.6	4.0	23.3
Percentage of possible sunshine	49	56	58	59	60	63	65	62	64	64	54	49	59
Number of clear days	9	9	10	10	10	9	10	10	12	13	10	9	121
Hourly wind velocity, miles	7.7	8.1	8.6	8.5	7.8	7.4	7.2	6.9	7.0	7.3	7.5	7.6	7.6

[1] Trace.

No. 145.—Climatic Conditions, Etc.—Continued

Station	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Annual
MASSACHUSETTS, BOSTON													
Temperature:													
Monthly mean	27.9	28.8	35.6	46.4	57.1	66.5	71.7	69.9	63.2	53.6	42.0	32.5	49.6
Daily mean maximum	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	78	69	104
Lowest on record	−13	−18	−8	11	31	42	46	47	34	25	−2	−17	−18
Precipitation:													
Total, inches	3.61	3.37	3.57	3.34	3.18	2.89	3.49	3.62	3.14	3.15	3.33	3.45	40.14
Days with 0.01 inch or more	12	10	12	11	11	10	10	10	9	9	10	11	125
Total snowfall, inches	11.4	13.0	7.5	2.2	(1)	0	0	0	0	(1)	1.5	7.9	43.5
Percentage of possible sunshine	49	58	57	58	59	63	64	63	62	56	48	48	57
Number of clear days	9	10	10	9	9	10	9	11	12	11	9	9	118
Hourly wind velocity, miles[3]	16.1	16.5	16.4	14.5	13.1	12.4	12.3	12.2	13.0	14.2	15.4	15.8	14.3
MICHIGAN, DETROIT													
Temperature:													
Monthly mean	24.4	25.3	33.4	46.2	58.0	67.4	72.1	70.3	63.5	52.5	39.3	29.3	48.5
Daily mean maximum	31.4	32.1	41.4	54.9	67.0	76.5	81.6	79.1	72.4	60.1	45.7	35.0	56.4
Daily mean minimum	18.6	18.5	26.5	37.5	48.6	58.5	63.5	61.7	55.7	44.7	33.3	23.5	40.9
Highest on record	66	65	81	88	95	104	105	104	97	88	75	65	105
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	10.7	9.6	7.5	1.9	0.2	0	0	0	0	0.1	2.6	9.1	41.7
Percentage of possible sunshine	35	41	47	51	58	64	68	65	61	53	36	29	51
Number of clear days	5	6	7	8	9	10	12	12	11	10	6	4	100
Hourly wind velocity, miles	13.5	11.8	13.6	13.0	10.7	10.6	10.0	9.4	10.7	10.9	12.6	12.1	11.6
MINNESOTA, MINNEAPOLIS													
Temperature:													
Monthly mean	12.7	15.9	29.6	46.4	57.7	67.5	72.3	69.9	61.4	48.9	32.4	19.6	44.5
Daily mean maximum	22.3	25.1	38.3	55.6	67.6	77.2	82.5	79.7	71.5	58.3	40.4	26.7	53.8
Daily mean minimum	5.5	8.4	21.7	36.7	47.9	58.4	63.1	60.3	52.6	40.8	25.7	12.1	36.1
Highest on record	52	64	83	91	106	104	105	100	104	90	77	56	106
Lowest on record	−33	−33	−17	9	22	36	44	42	29	10	−13	−27	−33
Precipitation:													
Total, inches	0.86	0.95	1.42	2.23	3.67	4.22	3.73	3.12	3.13	2.08	1.27	0.98	27.66
Days with 0.01 inch or more	8	7	8	9	12	12	9	9	9	9	7	8	107
Total snowfall, inches	9.6	7.6	8.0	3.7	0.3	0	0	0	(1)	0.5	4.3	7.5	41.5
Percentage of possible sunshine	48	53	57	57	60	65	72	69	57	50	39	39	56
Number of clear days	8	9	9	9	8	8	10	11	11	10	7	8	108
Hourly wind velocity, miles	11.3	11.5	12.1	12.3	11.7	10.5	10.0	10.0	11.0	11.5	11.4	11.1	11.2
MISSISSIPPI, VICKSBURG													
Temperature:													
Monthly mean	48.2	51.8	58.5	65.6	72.9	79.0	81.3	80.8	76.3	66.7	56.6	50.0	65.6
Daily mean maximum	57.1	60.3	67.6	74.9	81.8	88.3	90.1	89.9	86.0	76.5	66.3	58.5	74.8
Daily mean minimum	40.5	42.8	49.4	56.4	63.4	70.2	72.6	72.0	67.2	56.9	47.4	41.8	56.7
Highest on record	82	84	92	92	97	101	102	101	104	94	86	82	104
Lowest on record	3	−1	22	31	43	52	59	54	42	31	22	10	−1
Precipitation:													
Total, inches	5.37	4.82	5.57	5.19	4.32	3.99	4.53	3.46	2.87	2.77	3.71	5.33	51.93
Days with 0.01 inch or more	11	10	10	9	8	10	11	9	7	6	8	10	109
Total snowfall, inches	0.8	0.5	(1)	0	0	0	0	0	0	0	(1)	0.3	1.6
Percentage of possible sunshine	47	51	58	66	70	74	73	69	75	71	61	45	63
Number of clear days	9	9	11	11	12	12	10	11	14	17	13	10	139
Hourly wind velocity, miles	8.1	8.4	8.7	8.1	7.1	6.5	6.2	6.0	6.4	6.7	7.4	7.9	7.3
MISSOURI, ST. LOUIS													
Temperature:													
Monthly mean	31.1	34.8	44.1	56.1	67.0	75.0	78.8	77.5	70.5	58.8	45.4	34.9	56.2
Daily mean maximum	38.7	43.0	52.9	65.1	75.9	83.6	87.4	86.4	79.5	67.5	53.5	42.5	64.7
Daily mean minimum	23.4	26.6	35.3	47.0	58.2	66.4	70.2	68.6	61.5	50.1	37.3	27.3	47.7
Highest on record	74	84	92	93	96	102	110	108	103	91	82	75	110
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	4.5	5.2	3.6	0.5	0.1	0	0	0	0	(1)	0.9	3.2	18.0
Percentage of possible sunshine	49	50	55	59	64	68	70	67	66	63	54	44	59
Number of clear days	11	9	10	10	11	10	13	14	15	15	11	9	138
Hourly wind velocity, miles	11.8	11.8	12.5	11.9	10.9	10.0	9.2	8.9	9.7	10.5	11.7	11.5	10.9

[1] Trace.

[3] Adjusted to elevation of 360 feet.

No. 145.—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	29.0	32.6	41.9	54.0	62.4	71.3	80.6	79.3	67.2	55.4	41.6	32.4	54.0
Daily mean minimum	12.6	15.5	23.4	33.2	41.0	48.4	54.4	53.2	44.1	35.5	24.7	17.0	33.6
Highest on record	63	69	73	86	95	102	103	99	92	84	71	64	103
Lowest on record	−42	−41	−20	−4	22	31	36	29	6	−8	−22	−40	−42
Precipitation:													
Total, inches	0.87	0.65	0.79	1.12	2.29	2.34	1.14	0.77	1.25	0.89	0.74	0.78	13.63
Days with 0.01 inch or more	9	8	9	8	11	12	8	6	7	7	7	8	100
Total snowfall, inches	10.3	8.1	9.5	6.0	2.1	(1)	(1)	(1)	0.9	4.2	6.8	8.8	56.7
Percentage of possible sunshine	44	53	58	59	58	64	76	73	62	56	48	42	58
Number of clear days	6	6	7	7	6	8	15	15	12	10	7	6	105
Hourly wind velocity, miles	7.4	7.6	8.4	8.7	8.6	8.4	8.1	7.8	7.9	7.8	7.4	7.2	7.9
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	31.0	35.4	47.0	61.6	72.0	81.6	86.9	84.4	76.4	64.4	48.2	35.2	60.3
Daily mean minimum	13.7	17.3	28.0	41.6	52.7	62.5	67.5	65.2	56.4	44.6	30.3	19.3	41.6
Highest on record	67	78	91	94	103	107	110	111	102	92	80	71	111
Lowest on record	−32	−26	−8	6	25	40	50	44	30	8	−14	−20	−32
Precipitation:													
Total, inches	0.70	0.89	1.37	2.51	3.77	4.56	3.54	3.05	3.21	2.17	1.07	0.93	27.77
Days with 0.01 inch or more	6	6	7	10	12	11	9	9	9	7	5	7	98
Total snowfall, inches	5.9	6.2	6.0	0.7	(1)	0	0	0	0	0.5	2.4	5.1	26.8
Percentage of possible sunshine	56	60	59	60	63	69	76	69	65	63	55	51	62
Number of clear days	11	10	9	10	9	10	14	13	14	14	11	10	135
Hourly wind velocity, miles	9.3	9.8	10.3	10.2	9.4	8.4	7.7	7.5	8.2	8.7	9.2	9.1	9.0
NEVADA, RENO													
Temperature:													
Monthly mean	31.6	36.3	41.1	47.5	54.2	62.4	70.1	68.7	60.5	50.8	41.5	33.3	49.9
Daily mean maximum	42.8	47.8	53.9	61.4	68.4	78.4	87.9	86.4	77.3	66.6	55.2	44.4	64.2
Daily mean minimum	20.8	24.8	29.1	34.0	40.6	47.0	53.0	51.8	44.4	35.8	28.1	22.4	36.0
Highest on record	67	76	79	88	98	100	106	103	96	89	80	69	106
Lowest on record	−19	−12	−3	14	16	28	35	35	24	16	5	−7	−19
Precipitation:													
Total, inches	1.54	1.18	0.81	0.47	0.63	0.29	0.25	0.22	0.26	0.36	0.64	0.98	7.63
Days with 0.01 inch or more	7	6	6	4	4	2	2	2	2	3	4	6	48
Total snowfall, inches	10.1	6.1	5.4	1.3	0.3	(1)	0	0	(1)	0.3	1.5	4.8	29.8
Percentage of possible sunshine	60	65	71	75	78	84	90	89	86	78	69	60	75
Number of clear days	12	11	12	14	15	21	25	24	21	20	15	12	202
Hourly wind velocity, miles	6.1	6.5	7.6	8.5	8.1	8.0	7.5	7.1	6.9	6.2	6.1	5.8	7.0
NEW HAMPSHIRE, CONCORD													
Temperature:													
Monthly mean	21.6	22.8	30.8	43.4	54.3	62.9	68.5	66.8	59.3	49.7	37.7	26.8	45.4
Daily mean maximum	31.7	33.5	41.0	55.8	68.7	76.8	81.7	78.0	70.9	59.9	46.4	34.6	56.6
Daily mean minimum	11.6	12.2	22.5	33.5	44.7	53.2	58.7	56.1	49.0	38.5	28.5	17.0	35.5
Highest on record	72	68	82	92	98	101	102	99	96	92	80	65	102
Lowest on record	−35	−34	−16	7	22	32	38	35	25	17	−17	−24	−35
Precipitation:													
Total, inches	3.00	2.89	3.03	2.78	3.01	3.19	3.56	3.54	3.45	2.85	3.08	3.13	37.51
Days with 0.01 inch or more	11	9	10	10	11	10	10	11	10	9	10	9	120
Total snowfall, inches	16.2	17.5	8.7	5.3	0.1	(1)	0	0	(1)	0.1	4.0	10.5	62.4
Percentage of possible sunshine	49	55	59	54	55	58	57	57	55	50	44	44	53
Number of clear days	12	12	14	12	13	13	12	13	13	12	9	11	146
Hourly wind velocity, miles	6.6	6.9	7.4	7.6	6.6	5.9	5.4	5.1	5.2	6.0	6.4	6.3	6.3
NEW JERSEY, ATLANTIC CITY													
Temperature:													
Monthly mean	32.5	33.6	38.6	47.8	58.1	66.6	72.1	72.5	66.8	56.9	45.6	36.4	52.3
Daily mean maximum	40.6	40.1	46.1	54.7	64.5	73.5	78.6	78.0	73.5	63.8	52.9	43.5	59.2
Daily mean minimum	26.8	26.4	32.8	41.3	51.6	60.9	66.5	66.6	61.4	50.0	39.0	29.8	46.1
Highest on record	68	77	79	86	95	97	102	104	94	90	77	68	104
Lowest on record	−4	−9	8	15	33	45	52	48	37	29	10	−7	−9
Precipitation:													
Total, inches	3.49	3.36	3.60	2.99	3.05	3.04	3.93	4.49	2.65	3.20	2.82	3.94	40.56
Days with 0.01 inch or more	12	11	12	11	11	10	10	10	8	9	9	10	123
Total snowfall, inches	4.4	5.2	2.4	0.3	0	0	0	0	0	0	0.6	2.9	15.8
Percentage of possible sunshine	53	57	57	60	62	64	66	65	65	64	56	51	60
Number of clear days	9	9	10	10	10	10	10	11	12	14	11	10	124
Hourly wind velocity, miles	16.1	15.4	16.6	16.5	14.6	13.8	13.3	13.0	13.6	14.3	15.2	14.9	14.8

[1] Trace.

No. 145.—Climatic Conditions, Etc.—Continued

Station	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Annual
NEW MEXICO, SANTA FE													
Temperature:													
Monthly mean	28.8	33.1	39.7	46.7	55.7	64.8	69.0	67.4	60.9	50.4	38.9	30.7	48.8
Daily mean maximum	39.5	43.5	51.1	58.9	68.0	78.2	80.2	79.0	73.0	62.1	49.9	40.5	60.3
Daily mean minimum	18.9	23.2	28.1	34.9	43.4	52.1	56.7	55.9	49.2	38.7	28.0	20.6	37.5
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	1.00	1.26	1.08	2.38	2.23	1.45	1.18	0.68	0.74	14.27
Days with 0.01 inch or more	6	6	7	6	7	6	13	13	8	5	4	6	87
Total snowfall, inches	6.1	6.5	5.0	3.6	0.5	(1)	0	0	(1)	1.1	3.7	5.9	32.4
Percentage of possible sunshine	72	69	71	71	75	80	69	71	77	80	76	73	71
Number of clear days	17	13	14	13	14	16	9	10	16	20	18	18	178
Hourly wind velocity, miles	6.9	7.3	8.1	8.3	8.2	7.4	6.4	5.9	6.1	6.5	6.8	6.9	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	31.6	30.8	38.7	50.1	61.7	70.3	76.6	75.5	69.9	58.3	45.6	35.2	53.7
Daily mean minimum	18.9	17.2	24.9	34.8	46.2	57.2	63.1	61.4	55.5	44.7	33.8	24.0	40.1
Highest on record	70	68	79	84	94	97	95	95	95	92	72	66	97
Lowest on record	−14	−20	−4	5	25	39	46	44	35	24	2	−9	−20
Precipitation:													
Total, inches	3.30	2.95	2.57	2.56	3.10	2.82	3.03	3.08	2.92	3.29	3.02	3.36	36.00
Days with 0.01 inch or more	19	17	16	13	12	11	10	10	11	12	15	18	164
Total snowfall, inches	18.9	17.1	9.9	3.3	0.2	0	0	0	(1)	0.5	5.8	17.1	72.8
Percentage of possible sunshine	29	41	48	53	59	66	68	64	59	48	32	24	49
Number of clear days	2	3	5	7	9	9	10	9	9	7	3	1	74
Hourly wind velocity, miles	17.7	16.5	15.8	14.5	13.1	12.3	12.0	11.7	12.8	14.3	16.7	17.3	14.6
NEW YORK, NEW YORK													
Temperature:													
Monthly mean	30.9	31.3	37.7	49.4	60.6	68.8	73.8	73.1	66.8	56.3	44.2	35.0	52.3
Daily mean maximum	37.4	38.4	45.4	57.2	68.5	77.0	81.7	80.1	73.7	63.7	51.0	41.2	59.6
Daily mean minimum	24.5	24.2	30.2	41.6	52.6	60.5	65.9	66.2	59.8	49.0	37.3	28.8	45.0
Highest on record	68	73	80	91	95	97	100	102	100	88	74	68	102
Lowest on record	−6	−14	3	12	34	44	54	51	39	29	7	−13	−14
Precipitation:													
Total, inches	3.66	3.82	3.64	3.23	3.24	3.33	4.24	4.33	3.39	3.53	2.96	3.62	42.99
Days with 0.01 inch or more	12	11	12	11	11	10	11	10	9	9	9	11	126
Total snowfall, inches	7.8	10.0	6.1	1.1	(1)	0	0	0	0	(1)	0.8	6.2	32.0
Percentage of possible sunshine	52	59	59	60	61	64	65	63	63	62	53	51	60
Number of clear days	8	8	8	8	9	8	8	9	10	11	9	8	104
Hourly wind velocity, miles	17.4	17.1	17.9	16.6	14.3	13.5	12.6	12.4	13.0	14.7	16.3	16.7	15.2
NORTH CAROLINA, ASHEVILLE													
Temperature:													
Monthly mean	35.4	38.5	44.9	54.5	62.6	68.7	71.7	70.6	65.0	55.3	45.1	37.8	54.1
Daily mean maximum	48.1	49.2	57.1	65.4	73.5	80.0	82.7	81.4	77.4	67.4	56.6	48.3	65.6
Daily mean minimum	29.5	29.7	36.5	43.6	51.7	59.2	62.7	62.0	56.9	44.8	35.8	30.0	45.2
Highest on record	77	80	87	89	91	97	97	96	95	85	76	78	97
Lowest on record	−5	−6	8	20	31	40	46	47	35	20	4	−4	−6
Precipitation:													
Total, inches	3.10	3.15	3.97	3.02	3.43	3.93	4.30	4.16	3.04	2.75	2.23	3.20	40.28
Days with 0.01 inch or more	10	10	11	11	12	13	15	14	10	7	7	10	131
Total snowfall, inches	2.9	2.5	1.8	0.4	(1)	0	0	0	0	0.1	0.4	1.9	10.0
Percentage of possible sunshine	49	53	55	59	61	60	58	56	60	64	60	48	57
Number of clear days	10	10	11	11	10	8	7	7	10	15	13	11	123
Hourly wind velocity, miles	9.5	9.9	10.2	9.3	7.3	5.9	5.4	5.4	5.8	7.0	8.5	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	18.6	22.4	35.1	54.6	66.3	75.4	82.6	80.8	70.7	57.0	38.5	24.9	52.2
Daily mean minimum	−2.1	1.8	14.6	31.6	42.5	52.7	57.6	54.9	45.0	33.0	18.0	5.4	29.6
Highest on record	60	65	81	90	102	107	108	105	105	91	74	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	7	7	8	10	12	9	8	7	6	6	7	94
Total snowfall, inches	5.5	5.0	7.5	2.9	0.8	(1)	0	0	0.1	1.1	4.9	6.1	33.9
Percentage of possible sunshine	52	59	55	58	58	62	72	68	62	58	50	48	58
Number of clear days	11	11	11	12	12	12	16	16	14	13	11	11	150
Hourly wind velocity, miles	9.0	9.4	10.4	11.3	10.8	10.1	9.1	9.0	9.7	9.7	9.3	8.9	9.7

[1] Trace.

No. 145.—Climatic Conditions, Etc.—Continued

Station	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Annual
OHIO, COLUMBUS													
Temperature:													
Monthly mean	28.6	30.7	39.1	51.2	62.3	70.9	74.9	73.0	66.5	55.2	41.9	32.4	52.2
Daily mean maximum	36.9	38.4	48.4	60.6	71.9	80.8	85.2	82.6	76.9	64.5	50.0	39.3	61.3
Daily mean minimum	22.3	23.1	31.3	41.5	52.0	61.0	65.2	63.0	56.9	45.4	34.6	25.7	43.5
Highest on record	72	72	84	90	96	99	106	103	99	90	78	67	106
Lowest on record	−20	−20	0	15	31	39	49	42	32	20	−5	−12	−20
Precipitation:													
Total, inches	3.06	2.67	3.50	2.87	3.59	3.31	3.55	3.26	2.57	2.46	2.77	2.73	36.34
Days with 0.01 inch or more	14	12	14	12	12	12	11	10	9	9	11	13	139
Total snowfall, inches	7.2	5.6	3.4	1.0	(1)	0	0	0	0	0.1	1.6	4.4	23.3
Percentage of possible sunshine	38	44	47	56	62	69	72	68	66	59	45	34	55
Number of clear days	6	6	7	9	9	10	12	12	12	12	7	5	107
Hourly wind velocity, miles	11.8	11.9	12.4	11.8	10.3	9.2	8.5	8.2	8.9	9.9	11.3	11.2	10.4
OKLAHOMA, OKLAHOMA CITY													
Temperature:													
Monthly mean	36.4	39.6	50.0	59.8	67.7	76.0	80.6	79.7	72.8	61.5	48.8	39.3	59.4
Daily mean maximum	47.5	51.0	61.4	70.8	77.4	86.8	91.4	91.6	84.7	73.1	60.1	48.8	70.4
Daily mean minimum	27.7	29.6	38.6	49.0	57.8	66.7	70.5	69.7	63.0	51.1	39.2	29.8	49.4
Highest on record	83	90	97	96	98	106	107	108	103	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	6	7	7	6	6	6	82
Total snowfall, inches	2.4	1.9	1.2	(1)	0	0	0	0	0	(1)	0.3	1.8	7.6
Percentage of possible sunshine	57	60	61	63	64	73	77	77	73	67	63	59	66
Number of clear days	13	12	12	12	11	14	16	17	16	17	15	14	1,69
Hourly wind velocity, miles	11.7	12.7	13.9	13.7	12.2	11.0	9.6	9.2	10.3	10.8	11.6	11.5	11.5
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	44.3	48.5	54.8	61.2	66.9	72.2	78.2	80.0	71.6	62.6	52.2	46.1	61.6
Daily mean minimum	34.3	36.5	39.9	43.2	48.0	52.8	56.3	56.2	52.2	47.0	40.7	36.7	45.3
Highest on record	65	68	83	93	99	101	105	102	97	86	73	65	105
Lowest on record	−2	7	20	28	32	39	43	43	35	29	11	3	−2
Precipitation:													
Total, inches	6.60	5.36	3.91	2.87	2.19	1.52	0.61	0.64	1.98	3.12	6.10	6.72	41.62
Days with 0.01 inch or more	20	17	17	15	13	10	3	4	8	12	17	19	155
Total snowfall, inches	5.9	3.2	0.6	(1)	(1)	0	0	0	0	(1)	0.5	3.3	13.5
Percentage of possible sunshine	25	33	40	49	51	57	71	67	53	43	27	23	45
Number of clear days	4	4	5	7	7	8	16	16	11	7	4	4	93
Hourly wind velocity, miles	7.4	7.5	7.4	7.1	6.9	6.8	6.9	6.4	6.4	6.1	7.0	7.5	7.0
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	38.9	39.7	48.7	60.6	72.1	80.2	84.2	82.0	76.5	64.4	50.7	40.9	61.6
Daily mean minimum	23.8	23.6	31.3	41.2	51.9	60.6	64.9	62.9	57.3	45.7	35.8	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	15	14	15	13	13	12	12	10	9	10	12	15	150
Total snowfall, inches	8.4	7.7	5.7	2.0	(1)	0	0	0	0	0.2	1.7	6.6	32.3
Percentage of possible sunshine	32	37	45	49	58	63	65	62	62	55	40	29	50
Number of clear days	4	4	6	7	9	8	9	10	10	10	5	4	86
Hourly wind velocity, miles	11.7	11.7	12.0	11.4	10.0	9.4	8.9	8.6	8.9	9.8	11.2	11.5	10.4
RHODE ISLAND, PROVIDENCE													
Temperature:													
Monthly mean	27.2	29.0	35.7	46.6	58.5	68.3	73.4	71.0	63.2	52.2	40.4	31.6	49.8
Daily mean maximum	37.3	36.0	45.2	55.8	67.0	75.7	81.0	78.7	72.5	62.3	50.1	39.2	58.4
Daily mean minimum	21.9	20.1	28.9	37.9	48.1	56.8	63.1	61.2	54.8	44.7	35.1	25.2	41.5
Highest on record	68	69	84	88	94	96	100	97	95	87	75	68	100
Lowest on record	−9	−17	4	11	32	41	50	46	33	27	9	−12	−17
Precipitation:													
Total, inches	3.34	2.94	3.22	3.28	2.92	2.95	3.26	3.56	3.27	2.83	2.82	3.24	37.63
Days with 0.01 inch or more	12	11	12	11	12	10	10	10	9	9	10	11	127
Total snowfall, inches	8.8	10.2	5.3	1.3	(1)	0	0	0	0	(1)	0.9	5.3	31.8
Percentage of possible sunshine	50	57	60	59	61	64	64	63	60	62	52	50	58
Number of clear days	10	11	12	10	11	10	11	12	12	14	11	11	135
Hourly wind velocity, miles	12.8	12.9	13.4	12.9	11.5	10.7	9.7	9.5	10.2	11.4	12.0	12.5	11.6

[1] Trace.

No. 145.—Climatic Conditions, Etc.—Continued

Station	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Annual
SOUTH CAROLINA, CHARLESTON													
Temperature:													
Monthly mean	49.9	52.4	57.4	64.5	72.7	78.9	81.4	81.0	76.6	67.8	58.1	51.7	66.0
Daily mean maximum	58.3	59.7	65.5	72.1	79.7	85.5	87.9	87.2	83.1	74.7	66.0	59.3	73.2
Daily mean minimum	43.0	44.5	50.1	57.3	65.8	72.4	75.1	74.6	70.9	60.8	50.8	44.2	59.1
Highest on record	80	82	94	93	98	101	104	102	100	95	83	81	104
Lowest on record	10	7	24	32	45	49	61	62	49	37	23	12	7
Precipitation:													
Total, inches	3.02	2.98	3.02	2.53	3.00	4.59	6.89	6.53	4.53	3.27	2.14	2.72	45.22
Days with 0.01 inch or more	9	9	9	7	8	11	13	13	10	7	7	9	112
Total snowfall, inches	(1)	0.2	(1)	0	0	0	0	0	0	0	0	0.1	0.3
Percentage of possible sunshine	58	59	65	72	72	69	65	65	68	68	68	55	65
Number of clear days	10	10	12	13	12	8	7	8	10	14	13	11	128
Hourly wind velocity, miles	10.5	11.1	11.6	11.4	10.8	10.2	9.6	9.2	10.4	10.9	10.0	10.3	10.5
SOUTH DAKOTA, HURON													
Temperature:													
Monthly mean	11.3	14.3	28.9	45.1	56.4	66.2	71.8	69.4	61.3	47.7	31.5	18.7	43.6
Daily mean maximum	23.2	26.7	40.4	58.1	68.8	78.7	84.8	83.0	74.3	60.7	42.6	29.0	55.9
Daily mean minimum	2.0	5.6	19.4	34.1	44.6	55.3	60.0	57.5	48.1	35.5	20.8	8.9	32.6
Highest on record	64	70	85	94	106	108	111	110	106	94	79	65	111
Lowest on record	−43	−37	−25	5	20	31	41	33	18	−6	−28	−34	−43
Precipitation:													
Total, inches	0.56	0.54	0.91	2.24	2.98	3.79	3.16	2.46	1.57	1.28	0.59	0.57	20.65
Days with 0.01 inch or more	7	6	8	9	11	11	9	9	7	6	5	6	94
Total snowfall, inches	5.6	4.6	5.6	1.9	0.1	0	0	0	(1)	0.6	3.2	5.0	26.6
Percentage of possible sunshine	57	64	63	63	65	70	75	71	65	60	53	50	63
Number of clear days	11	10	10	10	11	11	14	14	13	13	11	10	138
Hourly wind velocity, miles	10.7	10.9	11.8	12.8	11.8	10.6	9.6	9.0	10.8	10.9	10.5	10.1	10.8
TENNESSEE, NASHVILLE													
Temperature:													
Monthly mean	38.6	41.6	49.2	59.0	68.2	75.6	79.1	77.8	71.8	61.0	49.0	41.0	59.3
Daily mean maximum	47.5	50.2	58.9	69.0	77.9	85.6	88.7	87.5	82.2	71.4	58.3	49.2	68.9
Daily mean minimum	31.2	32.9	40.3	49.6	58.3	66.6	70.1	68.6	62.2	50.3	40.0	33.2	50.3
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	2.3	2.7	1.4	0.1	(1)	0	0	0	0	(1)	0.2	1.5	8.2
Percentage of possible sunshine	43	47	52	59	64	67	69	67	67	64	54	41	58
Number of clear days	8	7	9	9	10	9	10	12	13	15	11	8	121
Hourly wind velocity, miles	10.2	10.4	11.0	10.5	9.1	8.0	7.6	7.3	7.8	8.4	9.4	9.8	9.1
TEXAS, FORT WORTH													
Temperature:													
Monthly mean	45.4	48.3	57.7	65.0	72.3	79.9	83.6	83.0	76.9	66.7	55.5	47.5	65.2
Daily mean maximum	56.9	59.4	68.5	75.3	81.9	90.6	93.8	94.3	87.8	78.2	66.8	56.9	75.9
Daily mean minimum	36.4	38.1	46.5	54.4	62.5	70.6	73.8	73.9	67.8	56.8	46.4	37.4	55.4
Highest on record	93	96	100	100	107	107	109	112	104	99	87	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	7	7	7	9	6	5	5	5	6	6	6	75
Total snowfall, inches	0.8	0.6	0.3	(1)	0	0	0	0	0	(1)	0.1	0.6	2.4
Percentage of possible sunshine	59	60	68	68	71	78	81	81	76	72	64	60	70
Number of clear days	12	11	13	11	11	13	15	15	16	16	14	13	160
Hourly wind velocity, miles	10.3	10.1	11.6	11.5	10.7	10.4	9.5	9.2	9.1	9.3	9.8	9.8	10.1
TEXAS, GALVESTON													
Temperature:													
Monthly mean	53.8	56.3	62.4	68.7	74.8	80.7	83.4	83.0	80.1	72.7	63.3	56.4	69.6
Daily mean maximum	59.5	61.9	67.4	73.7	80.0	85.7	87.8	87.9	84.8	77.8	68.6	61.9	74.7
Daily mean minimum	48.6	51.1	57.2	64.5	71.0	76.8	78.6	78.5	75.4	67.9	58.1	51.0	64.9
Highest on record	76	83	85	86	93	99	101	100	96	91	85	80	101
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	(1)	0	0	0	0	0	0	0	0	(1)	0.3
Percentage of possible sunshine	51	52	56	62	69	77	73	71	70	74	62	50	64
Number of clear days	10	9	10	11	12	15	14	15	15	18	13	10	152
Hourly wind velocity, miles	11.2	11.4	11.5	11.7	11.1	10.3	9.4	9.1	9.9	10.2	10.8	11.1	10.6

[1] Trace.

No. 145.—Climatic Conditions, Etc.—Continued

Station	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Annual
TEXAS, SAN ANTONIO													
Temperature:													
Monthly mean	52.3	55.4	62.8	69.1	75.1	81.0	83.8	83.5	79.0	70.5	60.3	53.7	68.9
Daily mean maximum	62.9	66.2	73.3	79.7	85.1	91.2	94.0	94.6	89.3	81.6	71.1	63.4	79.4
Daily mean minimum	43.0	45.4	51.8	58.9	65.3	71.1	73.2	73.2	69.3	60.3	51.3	44.4	58.9
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	8	8	6	6	5	7	6	7	8	83
Total snowfall, inches	0.2	0.1	(1)	0	0	0	0	0	0	0	(1)	0.2	0.5
Percentage of possible sunshine	50	53	57	58	61	70	73	76	68	66	53	48	61
Number of clear days	11	10	11	9	9	12	14	14	12	15	11	12	140
Hourly wind velocity, miles	8.0	8.7	9.3	9.0	8.8	8.0	7.5	7.0	7.1	7.2	7.7	7.8	8.0
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	59.8	68.7	79.7	88.6	86.6	76.3	63.0	49.6	38.7	61.6
Daily mean minimum	21.9	26.3	32.9	40.0	47.3	55.9	64.1	62.8	52.9	42.3	32.4	24.6	42.0
Highest on record	60	68	77	85	93	101	105	101	97	88	74	62	105
Lowest on record	−20	−13	0	18	25	32	43	42	29	22	−2	−10	−20
Precipitation:													
Total, inches	1.31	1.51	1.98	2.05	1.92	0.80	0.51	0.85	0.98	1.44	1.35	1.43	16.13
Days with 0.01 inch or more	10	10	10	9	8	5	4	6	5	6	7	10	90
Total snowfall, inches	11.5	10.3	10.0	3.5	0.3	(1)	0	0	(1)	1.0	5.5	11.6	53.7
Percentage of possible sunshine	45	50	57	64	68	78	79	76	76	69	58	45	64
Number of clear days	8	8	10	10	12	17	18	17	18	16	12	8	154
Hourly wind velocity, miles	6.7	7.0	8.1	8.7	8.7	8.5	8.2	7.9	8.1	7.5	6.7	6.4	7.7
VERMONT, NORTHFIELD													
Temperature:													
Monthly mean	15.2	16.4	26.4	40.3	52.8	61.3	65.9	63.4	56.1	45.5	32.8	20.4	41.4
Daily mean maximum	26.3	26.8	36.9	50.0	64.0	72.9	77.7	74.7	67.8	55.8	41.6	29.4	52.0
Daily mean minimum	5.1	5.4	16.6	29.2	40.1	48.9	53.7	51.0	44.4	34.5	24.5	11.0	30.4
Highest on record	63	61	75	85	93	96	98	95	92	85	72	65	98
Lowest on record	−33	−35	−22	−1	18	28	34	31	20	9	−14	−41	−41
Precipitation:													
Total, inches	2.35	2.25	2.56	2.28	2.75	3.19	3.58	3.53	3.07	2.86	2.93	2.49	33.84
Days with 0.01 inch or more	14	11	13	12	13	13	14	12	12	12	13	13	152
Total snowfall, inches	17.0	19.7	15.2	6.2	0.3	0	0	0	(1)	1.3	8.7	14.1	82.5
Percentage of possible sunshine	37	47	50	49	52	56	58	56	49	42	29	30	46
Number of clear days	5	6	7	6	6	6	5	6	7	6	4	4	68
Hourly wind velocity, miles	8.0	8.0	8.2	8.2	7.8	6.8	6.7	6.4	6.6	7.7	8.0	7.4	7.5
VIRGINIA, RICHMOND													
Temperature:													
Monthly mean	37.9	39.6	47.2	56.6	66.5	74.1	78.5	76.5	70.5	59.6	48.3	39.8	57.9
Daily mean maximum	48.1	48.5	58.2	67.1	76.8	83.6	87.7	85.5	80.6	70.3	58.7	48.5	67.8
Daily mean minimum	30.1	29.8	37.7	45.6	55.4	63.8	68.4	67.0	61.3	49.3	38.9	31.2	48.2
Highest on record	78	82	94	96	96	100	103	107	101	94	82	77	107
Lowest on record	−1	−3	14	19	35	45	52	49	41	28	14	−2	−3
Precipitation:													
Total, inches	3.21	3.17	3.68	3.49	3.79	3.90	4.73	4.42	3.25	2.88	2.21	3.29	42.02
Days with 0.01 inch or more	10	10	11	10	12	11	11	11	11	7	7	10	121
Total snowfall, inches	3.5	3.7	2.3	0.4	0	0	0	0	0	(1)	0.3	3.0	13.2
Percentage of possible sunshine	50	56	58	62	67	66	67	62	64	65	58	49	60
Number of clear days	10	10	11	12	12	11	11	10	12	15	13	11	138
Hourly wind velocity, miles	8.1	8.3	9.1	8.6	7.3	6.5	6.4	6.1	6.1	6.8	7.4	7.4	7.3
WASHINGTON, SEATTLE													
Temperature:													
Monthly mean	39.5	41.1	44.9	49.4	54.5	59.0	63.1	63.1	58.1	51.4	45.6	41.7	51.0
Daily mean maximum	44.4	47.3	51.6	57.6	63.0	68.0	73.0	72.8	66.4	58.3	50.8	46.1	58.3
Daily mean minimum	35.7	36.7	38.9	42.2	47.0	51.5	54.7	54.9	51.4	46.5	41.3	37.6	44.9
Highest on record	67	67	81	85	92	98	95	92	90	82	68	62	98
Lowest on record	3	4	20	30	36	40	46	46	36	29	15	12	3

[1] Trace.

No. 145.—Climatic Conditions, Etc.—Continued

Station	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	13	12	9	4	4	9	13	17	19	151
Total snowfall, inches	5.2	3.9	1.0	0.1	(1)	0	0	0	0	(1)	0.9	1.8	12.9
Percentage of possible sunshine	24	36	44	52	53	55	65	60	49	34	22	21	43
Number of clear days	3	4	5	6	6	7	13	13	9	5	2	3	76
Hourly wind velocity, miles [4]	11.9	8.9	10.1	8.5	8.8	8.7	8.2	7.0	8.4	8.6	8.7	11.1	9.1
WEST VIRGINIA, PARKERSBURG													
Temperature:													
Monthly mean	32.5	34.2	42.8	53.4	63.8	71.4	75.4	73.9	67.3	56.1	43.8	35.2	54.2
Daily mean maximum	41.7	42.1	52.7	63.7	74.2	82.1	85.8	83.9	78.9	66.7	53.3	43.1	64.0
Daily mean minimum	25.5	25.3	33.6	42.7	52.5	62.1	64.9	63.3	57.3	45.0	35.6	27.7	44.6
Highest on record	74	77	89	93	96	99	104	106	99	91	82	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	11	9	9	11	13	145
Total snowfall, inches	6.6	6.6	4.3	0.9	(1)	0	0	0	0	0.1	1.2	4.7	24.4
Percentage of possible sunshine	29	36	40	47	53	57	61	56	57	50	34	26	46
Number of clear days	6	7	8	10	11	11	13	12	13	12	7	6	116
Hourly wind velocity, miles	7.4	7.9	8.0	7.5	6.1	5.5	5.2	5.0	5.1	5.7	6.8	7.0	6.4
WISCONSIN, GREEN BAY													
Temperature:													
Monthly mean	15.7	17.4	28.6	43.2	54.9	64.9	70.0	67.7	60.4	48.5	34.0	22.3	44.0
Daily mean maximum	24.0	25.6	36.6	51.8	64.5	75.3	80.4	77.3	70.0	56.8	41.2	28.9	53.3
Daily mean minimum	8.7	9.6	21.2	34.4	45.2	55.7	60.4	58.1	51.6	40.5	28.0	15.9	35.8
Highest on record	51	60	82	85	99	100	101	98	97	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	10	9	10	9	9	10	120
Total snowfall, inches	12.2	11.3	9.5	3.3	0.2	0	0	0	0	0.8	4.7	9.3	51.3
Percentage of possible sunshine	45	52	55	58	60	67	71	67	59	52	40	40	55
Number of clear days	7	7	7	7	7	7	8	8	8	7	5	6	84
Hourly wind velocity, miles	10.4	10.7	11.1	11.2	10.7	9.4	8.8	8.7	9.6	10.3	10.7	10.5	10.2
WYOMING, LANDER													
Temperature:													
Monthly mean	18.3	22.5	32.4	42.4	51.2	60.5	67.4	65.5	55.7	43.5	30.3	20.4	42.5
Daily mean maximum	32.4	35.9	44.9	55.0	64.6	76.0	84.1	82.3	71.8	58.8	44.4	32.1	56.8
Daily mean minimum	5.8	9.5	19.4	29.5	38.2	45.9	51.8	49.6	40.5	29.8	17.8	6.7	28.7
Highest on record	64	68	71	82	88	96	102	96	90	83	72	62	102
Lowest on record	−39	−38	−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	5	5	5	3	4	67
Total snowfall, inches	5.0	8.7	12.0	14.5	4.9	0.4	0	0	1.8	8.4	7.0	7.5	70.2
Percentage of possible sunshine	66	70	71	65	65	74	75	75	71	65	59	61	68
Number of clear days	12	11	10	9	9	12	13	14	15	14	11	13	143
Hourly wind velocity, miles	4.8	4.8	6.6	6.4	6.2	6.1	5.8	5.4	5.6	5.2	4.8	4.7	5.5

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

Source: The Division of Climate and Crop Weather, Weather Bureau, Department of Agriculture.

8. ARMY, NAVY, VETERANS' ADMINISTRATION ACTIVITIES, CIVIL SERVICE, ELECTIONS, ETC.

No. 146.—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		
		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	[3] 32,998	[3] 1,531	[3] 31,467
1901	200,696	81,586	2,940	78,646	115,749	8,751	106,998	[3] 3,361	[3] 350	[3] 3,011
1902	185,805	75,584	3,731	71,853	110,221	([4])	([4])	----------	----------	----------
1905	178,269	66,956	3,934	63,022	111,313	8,680	102,633	----------	----------	----------
1908	187,369	76,428	3,966	72,462	110,941	8,583	102,358	----------	----------	----------
1909	203,385	84,459	4,208	80,251	118,926	8,975	109,951	----------	----------	----------
1910	200,378	80,718	4,439	76,279	119,660	9,155	110,505	----------	----------	----------
1912	213,313	91,461	4,650	86,811	121,852	9,142	112,710	----------	----------	----------
1914	225,819	97,760	4,883	92,877	128,043	8,792	119,251	[5] 16	----------	[5] 16
1915	235,410	105,993	4,798	101,195	129,398	8,705	120,693	[5] 19	----------	[5] 19
1916	244,483	107,641	5,025	102,616	132,194	8,589	123,605	[5] 4,648	----------	[5] 4,648
1917	629,863	250,357	6,332	244,025	[6] 314,581	[7] 11,000	303,581	64,925	[8] 21,543	[9] 43,382
1918	2,246,103	741,084	10,518	730,566	[6] 445,678	[7] 12,000	[7] 433,678	1,059,341	[10] 135,380	[11] 923,961
1918 (Nov. 11)	3,673,888	[12] 3,673,888	[12] 188,434	[12] 3,485,454	----------	----------	----------	----------	----------	----------
1919	931,422	836,882	[13] 78,003	758,879	37,210	1,198	36,012	57,330	[8] 45,573	[5] 11,757
1920	363,540	200,367	[13] 15,519	184,848	56,090	2,073	54,017	107,083	[8] 68,232	[5] 38,851
1921	407,920	227,374	[13] 14,124	213,250	113,640	5,843	107,797	66,906	[8] 66,905	[11] 1
1922	373,597	146,069	[13] 14,075	131,994	159,658	8,744	150,914	67,870	[8] 67,390	[14] 480
1923	370,042	130,964	[13] 12,682	118,282	160,598	9,675	150,923	78,480	[8] 76,923	[14] 1,557
1924	397,794	140,644	[13] 12,501	128,143	177,428	[15] 10,996	166,432	79,722	[8] 76,322	[14] 3,400
1925	406,162	134,624	[13] 12,909	121,715	177,525	[15] 11,595	165,930	94,013	[8] 88,898	[14] 5,115
1926	410,902	133,033	[13] 13,105	119,928	174,969	[15] 11,435	163,534	102,900	[8] 97,125	[14] 5,775
1927	421,519	133,079	[13] 13,175	119,904	181,142	[15] 12,192	168,950	107,298	[8] 101,563	[14] 5,735
1928	426,075	134,331	[13] 13,174	121,157	181,221	[15] 12,428	168,793	110,523	[8] 105,059	[14] 5,464
1929	421,466	137,360	[13] 13,168	124,192	176,988	[15] 12,535	164,453	107,118	[8] 101,926	[14] 5,192
1930	426,825	137,472	[13] 13,195	124,277	182,715	[15] 12,930	169,785	106,638	[8] 101,917	[14] 4,721
1931	439,081	138,648	[13] 13,205	125,443	187,386	[15] 13,249	174,137	113,047	[8] 108,210	[14] 4,837
1932	440,162	133,042	[13] 13,153	119,889	187,412	[15] 13,549	173,863	119,708	[8] 114,836	[14] 4,872
1933	445,449	135,011	[13] 13,223	121,788	185,925	[15] 13,569	172,356	124,513	[8] 119,485	[14] 5,028
1934	440,764	136,970	[13] 13,147	123,823	184,791	[15] 13,507	171,284	119,003	[8] 114,357	[14] 4,646
1935	440,788	137,960	[13] 12,862	125,098	185,915	[15] 13,571	172,344	116,913	[8] 112,590	[14] 4,323

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

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

[3] U. S. Volunteers.

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

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

[6] Includes National Guard personnel in Federal service.

[7] Estimate.

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

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

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

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

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

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

[14] Enlisted Reserve Corps.

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

Source: Reports of the War Department.

No. 147.—NATIONAL GUARD: ORGANIZED STRENGTH, JUNE 30, 1935

State or Territory	Officers [1]	Enlisted men	State or Territory	Officers [1]	Enlisted men	State or Territory	Officers [1]	Enlisted men
Total	13,571	172,344	Kentucky	222	2,701	Ohio	639	7,937
			Louisiana	136	1,892	Oklahoma	409	4,856
Alabama	221	2,530	Maine	180	2,323	Oregon	213	2,845
Arizona	83	1,155	Maryland	265	3,161	Pennsylvania	857	10,911
Arkansas	153	2,044	Massachusetts	671	8,978	Puerto Rico	90	1,410
California	470	5,976	Michigan	342	4,189	Rhode Island	162	1,820
Colorado	149	1,686	Minnesota	364	4,697	South Carolina	156	2,103
Connecticut	322	4,024	Mississippi	164	2,060	South Dakota	107	1,219
Delaware	57	760	Missouri	320	4,184	Tennessee	200	2,306
Dist. of Col	66	938	Montana	76	1,036	Texas	614	7,646
Florida	180	2,295	Nebraska	123	1,603	Utah	137	1,304
Georgia	261	3,374	Nevada	8	117	Vermont	86	1,122
Hawaii	110	1,524	New Hampshire	75	983	Virginia	274	3,579
Idaho	110	1,185	New Jersey	362	4,483	Washington	215	2,418
Illinois	668	8,806	New Mexico	80	912	West Virginia	128	1,837
Indiana	360	4,454	New York	1,419	19,391	Wisconsin	347	4,356
Iowa	272	3,413	North Carolina	266	3,203	Wyoming	53	585
Kansas	255	2,924	North Dakota	79	1,089			

[1] Includes 201 warrant officers.

No. 148.—NAVY, MARINE CORPS, NAVAL RESERVE, AND MARINE CORPS 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
1905	2,252	30,804	465	4,475	273	6,932		
1910	2,921	45,076	540	5,961	334	9,152		
1915	3,780	52,561	606	7,706	344	9,968		
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	84,872	7,002	31,777	1,212	18,172	488	10,265
1931	9,260	80,863	7,549	34,586	1,194	17,586	536	9,425
1932	9,423	81,093	7,869	34,802	1,196	15,355	557	8,437
1933	9,449	79,206	7,978	32,889	1,192	14,876	642	8,742
1934	9,582	80,312	8,557	32,309	1,187	15,174	645	7,576
1935	9,721	82,818	9,571	32,649	1,163	16,097	689	8,378

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

No. 149.—VESSELS OF THE U. S. NAVY FIT FOR SERVICE (INCLUDING THOSE UNDER REPAIR): NUMBER AND DISPLACEMENT

Date	Total		Fighting ships		Nonfighting ships	
	Number	Displacement	Number	Displacement	Number	Displacement
June 30:		*Tons*		*Tons*		*Tons*
1906	276	692,592	200	518,115	76	174,477
1910	308	1,075,407	220	828,695	88	246,712
1915	343	1,352,135	230	913,334	113	438,801
1920	795	2,111,457	618	1,369,880	177	741,577
1925	754	2,274,376	567	1,269,791	187	1,004,585
1930	685	2,228,617	551	1,305,744	134	922,873
December 31:						
1931	589	2,010,819	455	1,068,890	134	941,929
1932	591	2,021,519	458	1,080,750	133	940,769
1933	595	2,010,249	467	1,097,930	128	912,319
1934	584	2,059,679	457	1,155,930	127	903,749
1935	565	2,043,624	436	1,155,780	129	887,844

Sources: Table 147, War Department; Tables 148 and 149, Navy Department.

No. 150.—VESSELS OF THE U. S. NAVY FIT FOR SERVICE (INCLUDING THOSE UNDER REPAIR): NUMBER AND DISPLACEMENT, BY TYPES, DECEMBER 31, 1935

NOTE.—Displacements of combatant vessels are given as standard displacements (displacements arrived at in accordance with the terms of the London Treaty for the Limitation and Reduction of Naval Armament); of all other vessels, load displacements. Vessels under construction December 31, 1935, were as follows: 3 heavy cruisers (30,000 tons), 9 light cruisers (90,000 tons), 3 aircraft carriers (54,500 tons), 53 destroyers (84,050 tons), 14 submarines (19,320 tons), 2 gunboats (4,000 tons); total, 84 vessels (281,870 tons). In addition, there is 1 transport authorized but contract not placed, exclusive of new construction authorized by Act of March 27, 1934.

Class and type	In commission [1]		Out of commission	
	Number	Displacement	Number	Displacement
Grand total	350	1,466,244	215	577,380
Battleships, total	15	464,300		
Not over age	12	384,200		
Over age	3	80,100		
Cruisers, total	25	212,925	1	7,350
Heavy cruisers—				
Not over age	15	142,425		
Over age			1	7,350
Light cruisers—				
Not over age	10	70,500		
Aircraft carriers	4	[2] 92,000		
Not over age	3	80,500		
Over age	1	11,500		
Destroyers, total	105	122,135	96	105,050
Not over age	8	11,075		
Over age	97	111,060	96	105,050
Submarines, total	51	51,160	35	21,440
Not over age	39	[3] 41,280	1	800
Over age	11	7,170	34	[4] 20,640
Mine laying—not over age	1	2,710		
Mine vessels, total	35	34,040	18	27,010
Mine layers	1	4,200	3	11,850
Light mine layers—over age	4	4,640	8	9,280
Mine sweepers	30	25,200	7	5,880
Patrol vessels, total	36	13,340	15	5,030
Eagles	9	3,870	11	4,730
Submarine chasers	14	1,050	4	300
Gunboats	3	3,680		
River gunboats	8	3,120		
Converted yachts	2	1,620		
Auxiliaries, total	66	423,950	38	357,025
Destroyer tenders	6	60,950	2	21,750
Submarine tenders	5	40,500	1	9,000
Aircraft tenders	1	11,500	1	12,470
Repair ships	2	18,720	1	8,100
Floating drydock	1	2,315		
Store ships	2	21,100	2	25,200
Colliers			3	57,640
Oilers	8	110,850	10	158,650
Ammunition ships	1	10,600	1	10,600
Cargo ships	2	22,900	3	33,450
Transports	2	20,700		
Hospital ships	1	9,800	1	9,450
Ocean-going tugs	21	19,355	11	9,235
Submarine rescue vessels	5	6,170	1	1,120
Miscellaneous	9	68,490	1	[5] 360
Unclassified	13	52,394	12	[6] 54,475

[1] Includes vessels in reserve commission.
[2] Excludes weight allowance under Washington Treaty for providing against air and submarine attack.
[3] Includes U. S. S. *Porpoise* and U. S. S. *Pike*, which are in commission but are not completed.
[4] Includes *S-4*, which is in commission as a special experimental vessel without propulsive machinery.
[5] Estimated.
[6] Includes U. S. S. *Constitution* which is "in service but not in commission."

No. 151.—AMERICAN NATIONAL RED CROSS: EXPENDITURES OF THE NATIONAL ORGANIZATION AND ADULT MEMBERSHIP, YEARS ENDED JUNE 30

NOTE.—**Expenditures in thousands of dollars.** Expenditures do not include chapter budgets. For the fiscal year 1935, additional expenditures by the 3,711 chapters were estimated at $5,600,000.

	1927	1928	1929	1930	1931	1932	1933	1934	1935
Adult membership (thousands):									
Total, including insular and foreign	3,088	4,059	4,128	4,131	4,076	4,004	3,702	3,802	3,838
Continental United States, including Alaska	2,996	3,975	4,019	4,006	3,962	3,900	3,608	3,711	3,734
Percent of total population [1]	2.5	3.4	3.4	3.3	3.2	3.1	2.9	2.9	2.9
Expenditures, total	11,360	19,866	11,064	4,255	15,182	6,553	3,674	3,717	2,946

Detail of expenditures [2]	1935	Detail of expenditures [2]	1935
Disaster relief	630	General service and assistance to chapters	529
Domestic	543	Public information and roll call, including assistance to chapters	294
Insular and foreign	88	League of Red Cross Societies	128
Nursing service	169	Other	84
First aid and life saving	174	Supervision of service activities and general management	332
Work for ex-service men and men now serving in the Regular Army and Navy	484		
Junior Red Cross	120		

[1] Based on revised population estimates of the Bureau of the Census.
[2] Activities common to all services, such as central stenographic section, files, etc., have been prorated to the various services according to the use that the services make of them. Owing to changes in the method of prorating these common activities, the detail for 1935 is not comparable with detail for earlier years shown in previous issues of this publication.

Sources: Table 150, Navy Department; Table 151, The American Red Cross, except as noted.

No. 152.—DISBURSEMENTS BY THE VETERANS' ADMINISTRATION AND PREDECESSOR ORGANIZATIONS: YEARS ENDED JUNE 30

NOTE.—Amounts in thousands of dollars. The Veterans' Administration is responsible for extending benefits provided by law to veterans and dependents of deceased veterans, including pensions and compensation, Government insurance, military and naval insurance, adjusted compensation, emergency officers' retirement pay for veterans of the World War, and hospital and domiciliary care for veterans of all wars. In the following table, disbursements from the civil service and Canal Zone retirement funds, administered by the Veterans' Administration during 1931 to 1934, are not included. Disbursements from adjusted-service certificate fund represent payments on certificates matured by death of veterans and interest paid U. S. Government life insurance fund due to rate allowed in excess of amount charged veterans, act of July 21, 1932; they do not include loans. The total amount disbursed from insurance premiums, allotments deducted from pay of World War veterans while in service, etc., $1,044,593,000

Year	Total for relief of veterans	Pensions and compensation							
		Total [1]	Spanish-American War	Civil War	World War				
					Total	Death compensation [2]	Disability compensation [2]	Emergency officers' retirement pay	Disability allowance or nonservice
To June 30, 1918	5,846,571	5,395,703	61,333	5,087,648	349	173	175		
1919	701,064	233,461	3,878	212,212	11,331	4,777	6,555		
1920	514,979	316,418	4,624	202,586	103,159	21,127	82,032		
1921	664,538	380,026	6,172	246,585	121,330	17,586	103,745		
1922	744,896	377,158	11,639	236,151	123,374	16,576	106,799		
1923	743,635	388,607	17,887	238,925	125,619	18,552	107,067		
1924	654,786	345,490	21,140	203,000	115,516	19,412	96,103		
1925	620,823	346,748	25,099	186,208	129,615	25,474	104,141		
1926	653,494	372,281	30,223	171,606	164,454	31,199	133,255		
1927	644,962	403,630	57,233	166,493	173,493	29,344	144,149		
1928	659,871	410,765	70,674	149,669	181,816	30,824	150,992		
1929	673,289	418,821	76,846	143,594	188,947	31,049	153,102	4,796	
1930	684,023	418,433	83,751	125,785	199,245	32,970	155,045	11,229	
1931	759,367	488,389	102,256	121,994	253,984	31,446	181,911	10,938	29,690
1932	841,437	545,800	113,758	107,866	313,280	36,719	189,550	11,553	75,458
1933	833,499	550,585	125,306	98,273	315,576	35,586	184,834	9,969	85,187
1934	545,838	321,395	55,614	69,815	184,198	32,786	139,446	2,181	9,785
1935	609,916	374,426	77,753	63,530	219,851	33,721	171,877	2,709	11,543
Grand total	17,396,997	12,088,134	945,187	7,831,938	2,925,138	449,321	2,210,779	53,375	211,662

Year	Pensions and compensation—Continued		Military and naval insurance	United States Government life insurance	Adjusted-service certificate fund	Adjusted service and dependent pay	Hospital and domiciliary facilities and services, construction	Administration [4]	Allotments and allowances	All other [5]
	Other wars [3]	Peace time								
To June 30, 1918	199,832	46,540	840					315,222	108,240	26,566
1919	2,337	3,702	43,798					23,216	392,882	7,707
1920	2,444	3,604	85,926	48				23,852	53,569	35,167
1921	2,483	3,456	94,904	2,057				64,656	23,774	99,122
1922	2,592	3,401	102,989	6,085		917		86,466	4,982	166,300
1923	2,643	3,533	99,418	6,700		2,644		97,009	[6] *274*	149,529
1924	2,513	3,321	101,240	7,482		9,215		84,382	13	106,966
1925	2,475	3,350	104,136	8,962	4,607	3,038	3,895	88,924	10	60,501
1926	2,342	3,656	136,975	9,882	15,355	5,626	4,511	83,065	[6] *21*	25,819
1927	2,593	3,818	120,964	11,864	14,408	9,960	4,599	77,498	[6] *188*	2,228
1928	4,510	4,096	120,771	17,664	17,098	10,153	5,222	78,020	[6] *61*	238
1929	4,931	4,503	121,349	22,302	19,745	6,453	4,044	80,524	[6] *9*	60
1930	4,956	4,697	122,769	24,677	20,131	3,130	8,241	86,593	2	45
1931	4,885	5,270	117,924	25,952	19,392	2,463	9,040	96,120	5	82
1932	4,906	5,967	123,741	28,737	23,216	2,480	12,876	104,360	9	218
1933	5,005	6,400	123,039	28,062	24,621	2,252	13,517	90,812	8	603
1934	3,918	7,833	103,268	26,073	23,413	1,895	[7] 3,171	66,484	3	136
1935	4,036	9,238	100,355	27,172	25,562	1,361	[7] 2,903	77,807	[6] *1*	331
Grand total	259,402	126,384	1,824,408	253,719	207,549	48,813	[7] 84,795	1,625,010	582,945	681,625

[1] Includes for 1932 to 1935 disbursements to participants in yellow fever experiments: 1932, $24,000; 1933, $26,000; 1934, $18,000; 1935, $18,000; total to June 30, 1935, $85,000.

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

[3] Includes the following, with total expenditures to June 30, 1935, in parenthesis: War of the Revolution ($70,000,000), War of 1812 ($46,214,000); Indian Wars ($65,872,000); War with Mexico ($60,803,000); unclassified ($16,513,000.)

[4] Includes salaries and expenses, printing and binding, all other administrative expenses, medical and hospital services, and State and territorial homes, including expenditures under these items by the former Bureau of Pensions and Bureau of National Homes.

[5] Includes $644,909,000 expenditures for vocational rehabilitation and $35,078,000 for Marine and seamen's insurance. Rehabilitation activities of the bureau ceased with the close of the fiscal year 1928.

[6] Credit. [7] Includes disbursements from funds allotted under the National Recovery Act of 1933.

Source: Veterans' Adminstration.

No. 153.—NUMBER OF VETERANS AND DECEASED VETERANS WHOSE DEPENDENTS WERE RECEIVING PENSIONS, COMPENSATION, DISABILITY ALLOWANCE, OR EMERGENCY OFFICERS' RETIREMENT PAY, 1866 TO 1935

June 30 or year ended June 30—	Number on rolls			Disbursements (thous. of dollars)	June 30 or year ended June 30—	Number on rolls			Disbursements (thous. of dollars)
	Total	Living	Deceased			Total	Living	Deceased	
1866	126,722	55,652	71,070	15,450	1911	892,098	570,456	321,642	157,325
1870	198,686	87,521	111,165	29,351	1912	860,294	538,362	321,932	152,986
1875	234,321	122,989	111,832	29,270	1913	820,200	503,633	316,567	174,172
1880	250,802	145,410	105,392	56,689	1914	785,239	470,623	314,616	172,418
1885	345,125	247,146	97,979	65,172	1915	748,147	437,723	310,424	165,518
1890	537,944	415,654	122,290	106,094	1916	709,572	403,372	306,200	159,155
1892	876,068	703,242	172,826	139,394	1917	673,111	370,147	302,964	160,895
1893	966,012	759,706	206,306	156,907	1918	649,497	341,632	307,865	180,177
1894	969,544	754,382	215,162	139,987	1919	673,832	338,216	335,616	233,461
1895	970,524	751,456	219,068	139,812	1920	769,543	419,627	349,916	316,418
1896	970,678	748,514	222,164	138,221	1921	768,572	422,691	345,881	380,026
1897	976,014	747,492	228,522	139,950	1922	772,379	430,942	341,437	377,158
1898	993,714	758,511	235,203	144,652	1923	778,180	436,776	341,404	388,607
1899	991,519	754,104	237,415	138,355	1924	762,547	427,153	335,394	345,490
1900	993,529	752,510	241,019	138,462	1925	790,139	456,530	333,609	346,748
1901	997,735	748,649	249,086	138,531	1926	807,088	472,623	334,465	372,281
1902	999,446	739,443	260,003	137,504	1927	816,380	489,805	326,575	403,630
1903	996,545	729,356	267,189	137,760	1928	834,364	516,566	317,798	410,765
1904	994,762	720,921	273,841	141,094	1929	831,964	525,961	306,003	418,821
1905	998,441	717,761	280,680	141,143	1930	840,833	542,610	298,223	418,433
1906	985,971	701,483	284,488	139,000	1931	1,079,987	790,782	289,205	488,389
1907	967,371	680,479	286,892	138,155	1932	1,278,046	994,351	283,695	545,777
1908	951,687	658,581	293,106	153,093	1933	1,270,667	997,918	272,749	550,559
1909	946,194	633,035	313,159	161,974	1934	838,855	[1] 581,225	257,630	321,377
1910	921,083	602,622	318,461	159,974	1935	838,937	585,955	252,982	374,407

NUMBER ON ROLLS BY WARS [2]

June 30—	Total veterans, all wars and peace time			War with Mexico		Indian wars		Civil War		Spanish-American War	
	Total [3]	Living	Deceased [2]	Living	Deceased	Living	Deceased	Living	Deceased	Living	Deceased
1920	769,543	419,627	349,916	148	2,423	3,745	2,483	243,629	290,100	23,144	7,288
1925	790,139	456,530	333,609	17	1,257	3,924	3,034	126,626	241,193	101,871	18,363
1929	831,964	525,961	306,003	1	730	5,574	4,000	59,984	181,235	179,218	28,643
1930	840,833	542,610	298,223	------	630	5,454	4,191	49,018	167,674	186,811	30,919
1931	1,079,987	790,782	289,205	------	547	5,360	4,302	39,449	153,437	193,792	33,437
1932	1,278,046	994,351	283,695	------	478	5,102	4,453	31,090	139,924	197,073	36,802
1933	1,270,667	997,918	272,749	------	415	4,774	4,446	23,877	125,638	194,473	38,797
1934	838,855	[1] 581,225	257,630	------	351	4,370	4,606	18,455	112,577	165,231	35,022
1935	838,937	585,955	252,982	------	294	3,899	4,745	13,273	100,290	164,502	39,045

June 30—	Peace time		World War								
			Living					Deceased			
										Compensation	
	Living	Deceased	Total	Pensions	Compensation (service-connected)	Emergency officers' retirement pay	Disability allowance (nonservice)	Total	Pensions	Service-connected	Nonservice-connected [4]
1920	14,477	4,554	134,484	76	134,408	--------	--------	42,997	52	42,945	--------
1925	12,399	3,702	211,693	49	211,644	--------	--------	65,979	21	65,958	--------
1928	13,665	3,555	257,583	47	257,536	--------	--------	85,651	17	85,634	--------
1929	14,758	3,099	266,426	45	262,138	4,243	--------	87,685	17	87,668	--------
1930	15,661	3,830	285,666	44	279,539	6,083	--------	90,969	15	90,954	--------
1931	16,920	4,128	535,261	41	299,288	6,364	229,568	93,346	12	93,334	--------
1932	18,391	4,571	742,695	38	328,658	6,415	407,584	97,460	12	97,448	--------
1933	19,559	4,807	755,235	36	336,710	6,007	412,482	98,639	11	98,628	--------
1934	29,484	5,838	363,685	------	332,216	1,566	29,903	99,229	--------	99,229	--------
1935	32,124	7,240	372,157	------	336,876	1,677	33,614	101,364	--------	99,394	1,970

[1] The reduction in this item from the prior fiscal year was due essentially to discontinuance of disability allowance (nonservice) except for veterans permanently and totally disabled.
[2] For disbursements by wars see table 152.
[3] Includes veterans of the War of 1812 whose dependents were receiving pensions (4 for 1935) not shown separately.
[4] Under act approved June 28, 1934.

Source: Veterans' Administration.

No. 154.—PENSIONS, COMPENSATION, DISABILITY ALLOWANCE, AND EMERGENCY OFFICERS' RETIREMENT PAY: ANNUAL AVERAGE VALUE OF PAYMENTS TO VETERANS AND DEPENDENTS OF DECEASED VETERANS AT THE END OF THE YEAR FOR EACH WAR

June 30—	Average for veterans of all wars and peace time			War of 1812	War with Mexico			Indian wars			Civil War		
	Total	Living	Deceased	Deceased	Total	Living	Deceased	Total	Living	Deceased	Total	Living	Deceased
1910	$172	$184	$149	$151	$167	$238	$144	$132	$110	$144	$174	$187	$148
1915	215	263	148	149	175	356	146	168	230	145	220	275	147
1920	358	422	280	233	240	414	230	203	240	149	359	452	281
1925	408	454	344	360	363	709	359	202	243	149	477	699	360
1929	474	513	407	567	587	864	587	445	506	359	550	850	451
1930	475	514	404	540	586	-------	586	446	513	359	542	852	452
1931	441	451	411	525	581	-------	581	448	519	359	594	1,076	470
1932	408	409	404	514	584	-------	584	450	530	359	581	1,087	469
1933	400	400	402	514	582	-------	582	449	533	358	567	1,087	468
1934	432	452	385	514	581	-------	581	443	534	357	551	1,078	465
1935	428	448	383	510	579	-------	579	435	529	358	533	1,060	463

June 30—	Spanish-American War			Peace time			World War							
								Living				Deceased		
													Compensation	
	Total	Living	Deceased	Total	Living	Deceased	Total[1]	Total[1]	Compensation (Service connected)	Disability allowance or nonservice	Emergency officers' retirement pay	Total	Service connected	Nonservice connected
1910	$128	$121	$159	$173	$166	$197	-------	-------	-------	-------	-------	-------	-------	-------
1915	134	129	160	176	169	200	-------	-------	-------	-------	-------	-------	-------	-------
1920	142	132	175	181	173	204	$417	$449	$449	-------	-------	$316	$316	-------
1925	206	193	278	198	192	219	421	453	453	-------	-------	317	317	-------
1929	376	373	391	219	218	223	493	547	529	-------	$1,688	330	330	-------
1930	389	389	389	232	235	219	499	553	529	-------	1,682	331	331	-------
1931	460	473	386	234	237	221	[2] 393	[2] 403	533	$199	1,687	335	335	-------
1932	492	516	363	236	241	216	[2] 353	[2] 355	529	193	1,683	336	336	-------
1933	499	523	381	230	236	206	349	350	524	189	1,654	336	336	-------
1934	371	390	285	226	220	260	[2] 439	[2] 467	476	307	1,617	337	337	-------
1935	368	388	286	234	224	280	445	472	481	315	1,628	348	348	$359

[1] In computing these averages, pensions paid to a small number of veterans (see table 153) were included.
[2] The decrease in the averages for 1931 and 1932 was due to the addition to the roll of a large number of veterans receiving disability allowance for nonservice-connected disabilities at a lower annual average value, and the increase in 1934 to the discontinuance of the disability allowance to approximately 400,000 veterans.

No. 155.—TERM AND CONVERTED INSURANCE AWARDS

	Total to June 30, 1935	Year ended June 30—				
		1931	1932	1933	1934	1935
Number of awards made during period or year:						
Term and automatic insurance—						
Total original awards	193,585	1,407	2,251	1,481	365	606
Original death	154,917	312	204	130	25	128
Original disability	38,668	1,095	2,047	1,351	340	478
Disability changed to death	21,355	654	1,050	948	451	437
Converted insurance—						
Total original awards	38,030	3,510	3,825	3,721	3,702	3,572
Original death	24,130	2,147	2,285	2,356	2,231	2,427
Original disability	13,900	1,363	1,540	1,365	1,471	1,145
Disability changed to death	3,668	353	370	435	457	451
Number of awards active at end of year:						
Term and automatic insurance	--------	152,982	153,268	151,464	148,267	145,126
Death	--------	140,369	139,265	137,027	134,277	131,442
Disability	--------	12,613	14,003	14,437	13,990	13,684
Converted insurance	--------	8,025	9,443	10,773	12,076	13,199
Death	--------	2,016	2,251	2,722	3,222	3,754
Disability	--------	6,009	7,192	8,051	8,854	9,445

Source of tables 154 and 155: Veterans' Administration.

No. 156.—GOVERNMENT LIFE INSURANCE IN FORCE AND PREMIUMS PAID

[Amounts in thousands of dollars]

June 30 or year ended June 30—	Insurance policies in force June 30						Premiums paid during year	
	Total		Yearly renewable term insurance		U. S. Government life insurance		Term insurance [1]	U. S. Government life
	Number	Amount	Number	Amount	Number	Amount		
1921	651, 054	3, 849, 376	397, 890	2, 980, 660	253, 164	868, 716	68, 783	22, 272
1922	581, 778	3, 348, 400	300, 926	2, 314, 664	280, 852	1, 033, 737	21, 200	26, 864
1923	560, 065	3, 070, 210	240, 291	1, 854, 146	319, 774	1, 216, 064	16, 141	30, 919
1924	562, 600	2, 984, 573	209, 385	1, 609, 031	353, 215	1, 375, 543	14, 604	35, 345
1925	552, 340	2, 865, 029	177, 328	1, 372, 091	375, 012	1, 492, 937	13, 469	39, 388
1926	553, 660	2, 781, 587	130, 103	1, 008, 511	423, 557	1, 773, 076	10, 458	44, 417
1927	587, 980	2, 893, 045	87, 100	672, 075	500, 880	2, 220, 970	6, 764	54, 048
1928	660, 374	3, 113, 649	266	1, 654	660, 108	3, 111, 995	1, 374	71, 113
1929	650, 066	3, 059, 919	229	1, 342	649, 837	3, 058, 577	552	69, 263
1930	648, 248	3, 042, 743	204	1, 142	648, 044	3, 041, 601	1, 032	67, 168
1931	646, 055	3, 024, 445	91	506	645, 964	3, 023, 938	208	69, 201
1932	641, 247	2, 977, 330	29	246	641, 218	2, 977, 083	258	67, 663
1933	616, 069	2, 782, 709	----------	----------	616, 069	2, 782, 709	245	67, 962
1934	598, 226	2, 666, 733	----------	----------	598, 226	2, 666, 733	104	68, 241
1935	590, 865	2, 605, 400	121	389	590, 744	2, 605, 011	176	64, 950

[1] Net premiums.

No. 157.—GOVERNMENT LIFE INSURANCE: CONVERTED INSURANCE ISSUED AND IN FORCE, BY PLAN

Plan	Issued to June 30, 1935					In force June 30, 1935	
	Number	Amount (1,000 dollars)	Average policy	Percent of total		Number	Amount (1,000 dollars)
				Number	Amount		
Total	930, 508	4, 087, 634	4, 393	100. 00	100. 00	593, 435	2, 630, 287
Ordinary life	195, 523	976, 454	4, 994	21. 01	23. 89	134, 067	701, 641
20-payment life	225, 454	931, 876	4, 133	24. 23	22. 80	157, 079	670, 190
30-payment life	35, 523	176, 806	4, 977	3. 82	4. 32	27, 975	142, 494
20-year endowment	228, 114	597, 629	2, 620	24. 51	14. 62	105, 229	304, 585
30-year endowment	44, 494	185, 837	4, 177	4. 78	4. 55	30, 922	132, 367
Endowment at age 62	43, 605	205, 723	4, 718	4. 69	5. 03	32, 143	154, 230
5-year convertible term	145, 063	960, 350	6, 620	15. 59	23. 49	60, 478	382, 590
Duration less than 5 years	----------	----------	----------	----------	----------	14, 206	90, 938
Duration more than 5 years	----------	----------	----------	----------	----------	23, 713	139, 845
Renewed, second period	----------	----------	----------	----------	----------	22, 559	151, 807
5-year level premium term	12, 732	52, 959	4, 160	1. 37	1. 30	9, 498	38, 940
Extended insurance	----------	----------	----------	----------	----------	32, 961	99, 931
Paid-up life	----------	----------	----------	----------	----------	1, 877	2, 325
Paid-up endowment	----------	----------	----------	----------	----------	1, 206	994

No. 158.—GOVERNMENT LIFE INSURANCE FUND: FINANCIAL STATEMENT OF FUNDS FROM ORIGIN, MAY 31, 1919, TO DECEMBER 31, 1934

[All figures in thousands of dollars]

	Total to Dec. 31, 1934	Year ended Dec. 31, 1934		Total to Dec. 31, 1934	Year ended Dec. 31, 1934
Income, total	1,158,487	118, 268	Disbursements—Continued.		
Premiums	778, 134	67, 801	Paid on supplementary installment contracts under claims	48, 053	9, 266
Interest	200, 560	31, 333	Other disbursements	14, 712	2, 142
Received from U. S. on account of extra hazards of military and naval service	72, 702	5, 201	Ledger assets Dec. 31, 1934, as per "balance" under income and disbursements, total	724, 272	--------
Consideration of supplementary installment contracts under claims	95, 972	11, 722	Book value of bonds, amortized	155, 148	--------
Other income	11, 118	212	Policy loans	121, 680	--------
Disbursements, total	434, 215	61, 235	Adjusted-service certificate loans	439, 797	--------
Claims (death and total permanent disability)	205, 210	20, 624	Cash on hand	7, 646	--------
Surrender values	105, 955	23, 257			
Dividends paid policyholders	60, 285	5, 945			

Source of tables 156, 157, and 158: Veterans' Administration.

No. 159.—ADJUSTED COMPENSATION AWARDS: STATUS AS OF FEB. 29, 1936

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

	Number	Amount		Number	Amount
Total awards	4,034,512	3,735,815	Payments on certificates matured by death	225,034	224,385
Dependents	134,376	46,433	Certificates in force	3,514,931	3,459,624
Less than $50 (cash)	9,953	270	Certificates pledged as security for loans	[1]2,907,243	--------
$50 or over	124,423	42,850	Loans outstanding:		
$60 lump-sum payments	--------	3,313	Principal	--------	[1]1,671,517
Veterans	3,900,136	3,689,381	Interest	--------	46,513
$50 or less (cash)	160,171	5,372			
Certificates	3,739,965	3,684,009			

[1] Does not include loans made by banks which have not yet been redeemed by the Veterans' Administration estimated to number 120,000, amounting to $60,000,000.

No. 160.—UNITED STATES VETERANS RECEIVING HOSPITAL OR DOMICILIARY CARE AUTHORIZED BY THE VETERANS' ADMINISTRATION

NOTE.—During the fiscal year 1935, a total of 804,406 out-patient treatments and 885,349 out-patient examinations were made. On June 30, 1935, there were 3,962 veterans domiciled in State and territorial homes who were eligible for care in facilities controlled by the Veterans' Administration and for whose care the Federal Government reimburses these homes at the rate of $120 per year for each person

Year ended June 30—	Total receiving hospital or domiciliary care at end of year [1]	Veterans receiving hospital treatment, all facilities and hospitals [2]					Veterans receiving domiciliary care at end of year [1]	Veterans' Administration facilities				
								Hospital			Domiciliary	
		Average daily patients	Patients remaining at end of year					Average daily patients	Operating expenses (1,000 dollars)	Per diem cost (dollars)[3]	Average daily domiciliary care	Operating expenses (1,000 dolls.)
			Total	Tuberculosis	Neuropsychiatric	General						
1919	--------	--------	3,279	1,362	1,053	864	--------	--------	--------	--------	--------	--------
1920	--------	--------	17,471	6,018	5,042	6,411	--------	--------	--------	--------	--------	--------
1921	--------	--------	26,237	10,337	7,499	8,401	--------	--------	--------	--------	--------	--------
1922	--------	27,840	26,869	10,849	9,231	6,789	--------	13,607	23,531	4.74	--------	--------
1923	--------	24,526	23,611	9,577	9,194	4,840	--------	11,882	21,658	4.99	--------	--------
1924	--------	22,098	21,730	8,082	9,461	4,187	--------	11,530	19,188	4.55	--------	--------
1925	--------	27,447	26,610	9,314	11,905	5,391	--------	15,855	23,354	4.04	--------	--------
1926	--------	27,012	24,915	7,308	12,220	5,387	--------	16,567	25,322	4.19	--------	--------
1927	--------	26,386	25,310	6,658	12,538	6,114	--------	17,305	25,282	4.00	--------	--------
1928	--------	26,300	25,899	6,045	12,839	7,015	--------	17,801	26,091	4.00	--------	--------
1929	--------	27,642	27,487	6,121	13,461	7,905	--------	19,245	28,178	4.01	--------	--------
1930	--------	29,513	30,311	6,274	14,941	9,096	--------	20,233	28,520	3.84	--------	--------
1931	51,980	32,713	34,948	6,193	17,001	11,754	[4]17,032	22,297	30,414	3.72	--------	--------
1932	62,255	42,448	43,567	6,499	20,160	16,908	18,688	25,046	31,996	3.44	--------	--------
1933	44,644	42,526	33,457	5,425	20,109	7,923	11,187	[5]32,666	[5]33,391	[5]2.74	--------	--------
1934	48,849	36,192	39,445	5,032	22,226	12,187	9,404	35,220	32,620	2.51	10,190	3,649
1935	51,922	41,172	42,599	5,134	23,358	14,107	9,323	39,030	39,856	2.78	10,406	4,024

VETERANS UNDER HOSPITAL OR DOMICILIARY CARE, BY CLASS OF BENEFICIARY

Type of care and year (June 30)	All wars and peace time			World War			Spanish-American	Civil War	All other wars	Peacetime service
	Total	Service connected	Non-service	Total	Service-connected	Non-service[6]				
Hospital treatment:										
1925	26,610	22,771	3,839	26,029	22,771	3,258	564	--------	17	--------
1930	30,311	16,219	14,092	28,850	15,297	13,553	1,313	79	69	--------
1932	43,567	15,460	28,107	40,174	15,460	24,714	2,187	366	137	703
1933	33,457	14,080	19,377	30,670	14,080	16,590	1,812	258	86	631
1934	39,445	12,390	27,055	35,754	11,799	23,955	2,229	194	97	1,171
1935	42,599	12,046	30,553	38,033	10,746	27,287	2,369	117	70	2,010
Domiciliary care: [1]										
1932	18,688	(7)	(7)	13,005	(7)	(7)	3,210	281	--------	2,192
1933	11,187	(7)	(7)	7,995	(7)	(7)	2,162	115	3	912
1934	9,404	(7)	(7)	7,214	752	6,462	1,465	53	42	630
1935	9,323	919	8,404	7,466	727	6,739	1,286	36	41	494

[1] Veterans' homes were not under the jurisdiction of the Veterans' Administration prior to July 1930.
[2] Includes Veterans' Admin. beneficiaries cared for in Army, Navy, Marine, and State and civil (contracts) hospitals, St. Elizabeths, and hospitals operated in connection with National Veterans' homes.
[3] Excludes hospitals which operated for only part of the year under unnatural conditions.
[4] Includes domiciliary members receiving hospital treatment.
[5] Beginning 1933, figures include hospitals operated in connection with Veterans' Admin. homes.
[6] Includes emergency, observation, and unclassified cases. [7] Not available.

Source of tables 159 and 160: Veterans' Administration.

No. 161.—RETIREMENT OF FEDERAL MILITARY PERSONNEL AND OTHER SPECIAL CLASSES OF FEDERAL EMPLOYEES

NOTE.—Retired pay in thousands of dollars. With the exception of foreign service officers, who contribute 5 percent of their pay to the foreign service retirement fund, the personnel covered in this table make no direct contribution to their retirement pay

Year ended June 30	Army		Navy		Marine Corps		Coast Guard [3]		Other [4]	
	Number on roll [1]	Retired pay	Number on roll [2]	Retired pay	Number on roll [1]	Retired pay	Number on roll [2]	Retired pay	Number on roll [1]	Retired pay
1929	11,469	18,664	3,138	6,693	571	1,004	781	1,071	397	614
1930	11,880	19,657	3,515	7,295	624	1,079	804	1,123	425	677
1931	12,152	20,303	4,112	8,251	718	1,205	826	1,124	467	738
1932	12,532	21,004	4,611	9,027	756	1,316	1,072	1,289	505	846
1933	12,811	20,218	5,176	9,151	797	1,276	1,138	1,260	558	893
1934	13,332	19,344	5,945	10,059	825	1,251	1,207	1,253	636	992
1935	14,161	23,444	6,869	11,937	894	1,480	1,255	1,465	671	1,146

[1] Number on roll June 30. [2] Average number on roll.
[3] Includes commissioned officers, enlisted men, and certain members of the former Life Saving Service.
[4] Includes officers and employees engaged in field service or on vessels of the Lighthouse Service, except persons continuously employed in district offices and shops; commissioned officers of the Coast and Geodetic Survey and Public Health Service; Foreign Service officers (State Dept.); and retired judges.

No. 162.—FEDERAL SERVICE: SUMMARY OF EMPLOYMENT AND PAY ROLLS

[Pay roll in thousands of dollars]

Year and month	Total		Executive service		Military service [1]		Judicial service		Legislative service	
	Employees	Pay roll	Employees	Pay roll	Employees	Pay roll	Employees	Pay roll	Employees	Pay roll
1934	[2] 933,690	1,364,420	[2] 670,854	1,115,563	[2] 256,295	231,021	[2] 1,824	5,317	[2] 4,719	12,520
1935	[2] 1,018,567	1,623,458	[2] 747,407	1,350,853	[2] 267,380	252,997	[2] 1,843	5,703	[2] 4,938	13,905
January	956,027	120,244	688,221	98,341	261,254	20,362	1,830	463	4,722	1,077
February	962,045	120,570	695,020	98,935	260,478	20,102	1,812	453	4,735	1,081
March	964,867	122,504	699,617	100,985	258,650	19,978	1,831	455	4,759	1,087
April	973,636	128,272	710,456	106,744	256,491	19,899	1,859	476	4,830	1,153
May	973,688	130,849	712,592	107,752	254,340	21,462	1,879	475	4,877	1,160
June	983,371	132,269	718,236	109,300	258,410	21,364	1,854	449	4,871	1,155
July	1,003,728	133,811	735,881	111,467	261,067	20,689	1,766	473	5,014	1,181
August	1,046,461	140,297	770,123	117,776	269,459	20,846	1,732	471	5,147	1,204
September	1,070,354	142,451	787,424	118,923	275,964	21,835	1,820	488	5,137	1,206
October	1,086,357	147,646	797,698	124,047	281,654	21,894	1,885	495	5,120	1,210
November	1,093,479	148,225	801,398	124,264	285,117	22,264	1,901	493	5,063	1,204
December	1,108,804	156,320	816,223	132,319	285,673	22,302	1,933	512	4,975	1,187

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

No. 163.—EMPLOYEES IN THE FEDERAL EXECUTIVE CIVIL SERVICE

NOTE.—This statement does not include the legislative, judicial, or military branches of the Federal Government or employees of the District of Columbia. It includes employees in both classified positions (subject to competitive examination under civil service law) and unclassified positions (excepted from competitive examination by law and executive order). The approximate number of classified positions are shown separately in table 165.

June 30—	Total number [1]	June 30—	Total number [1]	June 30 (except as indicated)—	Total number	In Dist. of Col.	Outside Dist. of Col.	Permanent	Temporary
1816	6,327	1915	461,993	1928	[4] 540,867	61,338	479,479	504,030	36,837
1821	8,211	1916	438,057	1929	[4] 559,579	63,904	495,675	520,967	38,612
1831	19,800	1918	[2] 917,760	1930	[4] 580,494	68,510	511,984	528,926	51,568
1841	23,700	1920	[3] 691,116	1931	[4] 588,206	71,693	516,513	539,596	48,610
1851	33,300	1921	[3] [4] 562,252	1932	[4] 583,195	68,793	514,403	543,517	39,679
1861	49,200	1922	[4] 527,517	1933	[4] 572,091	65,437	506,654	531,564	40,527
1871	53,900	1923	[4] 515,772	1934—June 30	[4] 673,095	89,132	583,963	581,384	91,711
1881	107,000	1924	[4] 521,641	Dec. 31	685,495	95,462	590,033	596,274	89,221
1891	166,000	1925	[4] 532,798	1935—June 30	719,440	103,453	615,987	610,141	109,299
1901	256,000	1926	[4] 528,542	Dec. 31	815,789	111,692	704,097	710,944	104,845
1911	370,000	1927	[4] 527,228						

[1] Approximate prior to 1921. [2] As of Nov. 11. [3] As of July 31.
[4] Revised. Beginning with 1921, figures exclude clerks at third-class post offices and postal contractors numbering from 32,000 to 35,000, included in figures for prior years; figures for June 1933 exclude 9,223 employees of certain new agencies which did not report to the Civil Service Commission until a later date.

Sources: Table 161, War and Navy Departments, Coast Guard, Department of Justice, and the several offices named in footnote 4; table 162, Department of Labor; table 163, Civil Service Commission.

No. 164.—EMPLOYEES IN THE FEDERAL EXECUTIVE CIVIL SERVICE: BY DEPARTMENTS AND OFFICES AS OF DEC. 31

NOTE.—See headnote table 163. The various establishments may show marked changes in the number of employees on account of consolidations, transfers of bureaus, and changes in their functions

Department or office	Total					In D. C., 1935		Outside D. C., 1935	
	1931	1932	1933	1934	1935	Male	Female	Male	Female
Total	**575,956**	**568,347**	[1] **607,936**	**685,495**	**815,789**	**68,034**	**43,658**	**589,851**	**114,246**
Department of State	4,944	4,686	4,291	4,460	4,553	453	416	2,208	1,476
Treasury Department	52,526	52,043	[2] 44,435	52,902	54,433	8,139	8,927	29,898	7,469
War Department	50,777	53,343	[3] 69,383	62,638	54,897	2,051	1,695	45,462	5,689
Department of Justice	9,002	8,987	6,784	6,748	7,412	1,474	644	4,298	996
Post Office Department [4]	280,699	273,583	270,000	262,024	261,402	2,811	771	234,616	23,204
Navy Department	47,304	46,936	49,195	55,865	65,327	9,624	1,291	51,940	2,472
Department of the Interior	14,983	14,483	25,254	31,125	30,303	5,914	2,850	18,357	3,182
Department of Agriculture	28,127	26,371	33,088	33,282	47,175	3,531	2,891	35,945	4,808
Department of Commerce	20,709	17,816	18,718	17,697	15,646	3,157	1,948	9,801	740
Department of Labor	5,563	5,494	4,713	[4] 8,146	5,066	420	781	2,542	1,323
Agricultural Adjust. Admn.[5]			(1)	6,397	6,587	3,163	2,597	697	130
Civil Service Commission	624	623	601	855	1,160	306	562	135	157
Employees' Comp. Com'n	178	176	163	225	280	98	132	18	32
Farm Credit Administration	[6] 351	[6] 2,276	7,552	6,907	6,818	591	773	4,234	1,220
Fed. Communications Com'n	[7] 129	257	238	336	721	276	150	232	63
Fed. Coordinator of Transp [5]			135	235	186	102	63	18	3
Fed. Deposit Insur. Corp.[5]			2,622	849	744	128	108	384	124
Fed. Home Loan Bank Bd.[5]		88	210	173	293	194	99		
Federal Housing Admin.[5]				2,237	3,818	737	591	1,584	906
Federal Power Commission	54	55	78	235	294	202	89	3	
Federal Reserve System [5]	202	208	272	311	329	154	147	28	
Federal Trade Commission	530	472	472	478	554	299	189	48	18
General Accounting Office	2,002	1,974	1,771	2,748	2,299	1,493	806		
Government Printing Office	5,043	4,758	4,666	5,215	5,625	4,598	1,027		
Home Owners' Loan Corp.[5]			6,968	20,099	19,958	1,353	1,000	9,066	8,539
Interstate Com. Com'n	2,379	2,311	1,911	1,601	1,630	872	306	437	15
Merchant Fleet Corporation [5] [8]			440	465	471	234	135	73	29
Nat. Adv. Com. for Aero	315	309	308	323	365	21	24	291	29
Natl. Ind. Recov. Admin.[5]			1,967	4,168	2,422	1,129	711	362	220
National Resources Board [5]				333	234	76	41	104	13
Panama Canal	10,200	9,888	8,998	9,098	9,678	64	10	9,095	509
Pub. Bldgs. and Pks. Nat. Cap.	3,193	3,069	(9)						
Rec. Finance Corporation [5]		1,948	3,234	3,283	3,444	947	713	1,156	628
Securities and Ex. Com'n				422	965	501	287	133	44
Smithsonian Institution	566	545	560	542	534	398	136		
Shipping Board	968	666	(10)						
Tariff Commission	385	307	275	299	301	179	114	8	
Tennessee Valley Authority [5]			3,431	12,319	12,517	5	9	11,677	826
Veterans' Administration	33,607	34,111	31,380	32,880	33,415	1,865	3,227	19,305	9,018
Emergency and Works program agencies:[5]									
Fed. Emer. Adm. Pub. Works			2,759	5,426	9,840	1,999	1,166	5,366	1,309
Fed. Emer. Relief Admin			145	525	571	249	263	17	42
Fed. Surplus Relief Corp'n			145	399	306	147	112	31	16
Works program:[11]									
Treasury					14,623	1,254	835	7,514	5,020
War					940	562	30	330	18
Justice					292	40	44	139	69
Interior					440	25	7	401	7
Agriculture					399	67	44	275	13
Commerce					433	87	56	167	123
Labor					11,492	185	104	7,522	3,681
Emer. Conservation Work:[12]									
Agriculture			(1)	14,130	14,261	129	86	13,695	351
Interior			(1)	9,111	11,782	225	165	11,109	283
War			(3)	6,454	14,746	265	400	10,244	3,837
Other, incl. Director's Office			51	57	88	37	45	6	
General Accounting Office					1,888	1,089	799		
Nat'l. Emergency Council				153	458	119	129	104	106
Puerto Rico Reconst'n Adm					1,117	23	16	843	235
Resettlement Admin					16,386	2,045	1,479	8,078	4,784
Works Progress Admin					52,344	1,272	1,135	29,563	20,374
Other departments					424	231	178	12	3
Miscellaneous	596	564	723	1,320	1,103	425	305	280	93

[1] 4,011 Agricultural Adjustment Admn. employees and 8,121 emergency conservation work employees for Agriculture and 4,863 for Interior are not included; these agencies did not report until a later date.
[2] Decrease largely due to the transfer of the Custodian Service to the Post Office Department.
[3] 1,020 engaged on C. C. C. work are included in figures for War Department.
[4] Includes 3,184 temporary employees of the National Reemployment Service not previously reported.
[5] Positions not subject to Civil Service Act.
[6] Federal Farm Board for 1931; Federal Farm Board and Regional Agricultural Credit Corp'n for 1932.
[7] Federal Radio Commission. [8] Administrative offices; formerly with the Shipping Board.
[9] Transferred to Interior Department.
[10] Under Merchant Fleet Corporation and Department of Commerce.
[11] Under this title are grouped administrative employees of the emergency conservation works program and other agencies or parts of agencies financed from the Emergency Relief Appropriation Act of 1935.
[12] Not including enrolled personnel (see table 375), military personnel, nurses, and intermitten employees.

Source: Civil Service Commission.

No. 165.—CIVIL SERVICE: NUMBER OF PERSONS EXAMINED BY THE CIVIL SERVICE COMMISSION, NUMBER AND PERCENT WHO PASSED, NUMBER APPOINTED, AND APPROXIMATE NUMBER OF COMPETITIVE POSITIONS

Year ended June 30—	Total					Post office service				Railway Mail Service [1]				All other services			
	Classified competitive positions [2]	Examined	Passed	Percent that passed	Appointed	Classified competitive positions [2]	Examined	Passed	Appointed	Classified competitive positions [2]	Examined	Passed	Appointed	Classified competitive positions [2]	Examined	Passed	Appointed
1885 [3]	15,590	6,347	4,141	65.2	1,800	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	13,097	11,193	6,904	2,850	5,836	4,463	3,129	1,400	11,693	7,338	3,914	932
1895	54,222	31,036	19,811	63.8	4,793	25,000	19,438	12,802	3,348	7,045	4,641	3,107	643	22,177	6,957	3,902	802
1900	94,893	46,602	34,965	75.0	9,889	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	81,596	52,550	41,978	16,297	12,171	6,972	4,218	1,558	78,040	83,531	65,545	21,141
1910	222,278	115,644	87,769	75.9	43,585	126,131	37,253	30,170	11,812	16,956	52	39	2,271	79,191	78,339	57,560	29,502
1913	282,597	141,905	94,390	66.5	35,154	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	[4] 41,935	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	292,291	167,795	114,632	68.3	[4] 36,398	165,808	70,734	52,586	13,682	21,769	33	17	146	104,714	97,028	62,029	22,570
1916	296,926	154,722	113,980	73.7	42,057	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	187,067	51,416	38,560	19,569	21,196	13,975	10,433	43	118,636	146,723	107,934	66,700
1918	642,432	551,391	387,963	70.4	213,530	188,201	56,268	41,309	29,572	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	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	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	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	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	212,078	61,122	40,583	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	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	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	38,916	230,021	89,835	42,591	16,561	22,340	113	87	280	169,939	112,898	63,286	22,075
1927	422,998	251,679	106,937	42.4	42,063	232,244	98,423	45,080	17,560	22,281	29,481	15,717	708	168,473	123,775	46,140	23,795
1928	431,763	236,997	123,830	52.2	40,317	238,449	100,576	49,279	15,720	21,343	194	90	785	171,971	136,227	74,461	23,812
1929	445,957	243,510	125,726	51.6	47,913	241,394	96,276	44,986	16,875	21,379	12	6	833	183,184	147,222	80,734	30,205
1930	462,083	267,429	132,991	49.7	41,075	250,525	80,115	39,665	13,560	21,443	10,645	3,895	721	190,115	176,669	89,431	26,794
1931	468,050	248,438	121,670	48.9	41,528	253,898	51,314	26,488	8,905	21,477	10	6	825	192,675	197,114	95,176	31,798
1932	467,161	257,109	89,717	34.8	25,080	251,887	32,425	16,076	4,788	23,144	105	29	833	192,130	224,579	73,612	19,459
1933	456,096	191,771	89,082	46.4	12,216	242,868	26,228	15,224	2,381	22,080	3,606	1,891	-------	191,148	161,937	71,967	9,835
1934	[5]450,628	296,447	169,555	57.2	22,757	226,927	16,093	10,195	3,412	21,119	63	30	-------	[5]202,582	280,291	159,330	19,345
1935	455,264	430,114	198,266	46.1	36,182	223,464	28,120	16,355	3,346	18,995	95	27	-------	212,805	401,899	181,884	32,836
Total from July 16, 1883	-------	7,763,975	4,792,171	61.7	1,924,505	-------	2,284,394	1,476,651	586,335	-------	341,899	208,939	62,463	-------	5,137,682	3,106,581	1,275,707

[1] Railway mail clerks classified May 1, 1889. [2] At close of year or period; approximated. [3] Jan. 16, 1884, to Jan. 15, 1885.
[4] 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.
[5] Revised.
Source: The Civil Service Commission.

No. 166.—CIVIL SERVICE AND CANAL ZONE RETIREMENT

NOTE.—Retirement for civil service employees was established by act of May 22, 1920. Under this act as amended July 3, 1926, and May 29, 1930 (effective July 1, 1930), employees of the classified service and certain other groups, including unclassified laborers subject to labor regulations, are eligible for retirement on annuity at the ages of 62, 65, and 70, according to the class of service, if they have rendered at least 15 years of service. The last-named act permits the optional retirement of employees 2 years before reaching the retirement age where they have rendered at least 30 years of service and also permits retirement on account of permanent and total disability after 5 years of service. From the basic compensation of each employee within the scope of the acts there is deducted 3½ percent (2½ prior to July 1, 1926) thereof for deposit to the credit of the retirement fund. All amounts deducted prior to July 1, 1930, and thereafter amounts deducted less $1 per month are credited to the employee's individual account. Under the amendment of May 29, 1930, annuities are composed of (1) a sum equal to $30 for each year of service not exceeding 30 (provided it does not exceed three-fourths of average salary), and (2) the amount of annuity purchasable with the sum credited to the individual's account together with interest at 4 percent per annum, with certain provisions regarding the minimum total annuity.

By act of Mar. 2, 1931 (effective July 1, 1931), special provision was made for employees of the Panama Canal and Panama Canal Railroad, who theretofore had been eligible for retirement under the civil service retirement and disability act.

June 30 or year ended June30—	Number on civil service retirement roll by cause of retirement					Civil service retirement and disability fund (thousands of dollars)						
						Receipts			Disbursements			Balance in fund June 30
	Total	Age [1]	Disability	Involuntary, less than 30 years' service [1]	30 years' service [2]	Total [3]	Salary deductions [4]	Appropriations	Total [5]	Annuities	Refunds	
1921	6,471	5,947	524	------	------	12,586	12,524	------	2,914	2,591	323	9,673
1922	7,576	6,667	909	------	------	14,682	14,095	------	6,391	4,188	2,203	17,964
1923	9,334	7,994	1,340	------	------	15,156	14,174	------	7,741	4,964	2,786	25,379
1924	10,548	8,895	1,653	------	------	16,642	15,158	------	8,552	5,695	2,864	33,469
1925	11,689	9,741	1,948	------	------	20,029	17,999	------	9,028	6,239	2,713	44,470
1926	12,524	10,277	2,247	------	------	20,174	17,969	------	10,182	6,767	3,444	54,461
1927	14,119	11,353	2,766	------	------	27,168	24,356	------	13,395	9,598	3,862	68,235
1928	15,383	12,173	3,210	------	------	29,503	26,455	------	14,752	10,990	3,771	82,985
1929	16,501	12,924	3,577	------	------	52,520	28,123	19,950	16,063	12,005	4,067	119,442
1930	17,768	12,504	3,994	1,270	------	55,447	29,048	20,500	18,126	13,108	5,049	156,763
1931	22,650	15,357	4,947	1,374	972	58,277	29,944	21,000	23,992	19,860	4,160	191,047
1932	25,567	16,600	5,973	1,404	1,590	61,442	31,853	21,000	27,470	23,546	3,924	[6] 223,588
1933	32,835	21,613	7,281	1,539	2,402	61,246	30,494	21,000	34,838	30,048	4,789	[6] 249,997
1934	44,708	22,969	8,941	1,861	10,937	60,259	28,740	21,000	47,657	39,621	8,036	[6] 262,562
1935	48,665	23,863	9,886	1,997	12,919	61,912	30,089	21,000	52,744	46,971	5,773	271,730

	1934	1935
CIVIL SERVICE RETIREMENT		
Number on the roll June 30 by—		
Sex and cause of retirement—		
Male	40,759	44,217
Age	21,537	22,326
Disability	7,251	7,919
Voluntary, 30 years' service	3,705	4,044
Involuntary, 30 years' service	6,600	8,160
Involuntary, less than 30 years' service	1,666	1,768
Female	3,949	4,448
Age	1,432	1,537
Disability	1,690	1,967
Voluntary, 30 years' service	239	266
Involuntary, 30 years' service	393	449
Involuntary, less than 30 years' service	195	229
Vocations—		
Mechanics	8,514	9,218
City letter carriers	7,745	7,958
Rural letter carriers	7,161	8,637
Post-office clerks	5,722	5,956
Railway postal clerks	3,234	3,383
Departmental	8,312	9,036
Laborers	3,041	3,298
Hazardous occupations	664	757
Indian field service	315	422

	1934	1935
CIVIL SERVICE RETIREMENT—con.		
Number on the roll June 30 by—		
Rates per annum—		
Less than $100	1	1
$100–$199	60	77
$200–$299	406	480
$300–$399	856	973
$400–$499	1,642	1,785
$500–$599	2,610	2,829
$600–$699	2,890	3,358
$700–$799	2,111	2,232
$800–$899	2,488	2,609
$900–$999	3,386	3,406
$1,000–$1,099	3,680	3,884
$1,100–$1,199	10,369	12,336
$1,200	13,772	14,236
$1,201–$1,299	430	450
$1,300–$1,399	6	8
$1,400–$1,499	1	1
Average annual rate (dollars)	990	988
Annual value of roll (1,000 dolls.)	44,256	48,082
CANAL ZONE RETIREMENT [7]		
Number on roll June 30	332	366
Annuities (1,000 dollars)	411	474
Average annuity (dollars)	1,312	1,318

[1] Involuntary separation included with age prior to 1930.
[2] Includes voluntary and involuntary separation; for separate figures, see lower section of table.
[3] Includes receipts from interest and profits not shown separately. [4] Including service-credit payments.
[5] Total after taking into consideration certain accounting-office adjustments not shown separately.
[6] After adjustment on account of amounts transferred to Canal Zone retirement and disability fund.
[7] Data for earlier years are as follows: Annuitants on roll, 1932, 157; 1933, 248; annuities, 1932, $161,000; 1933, $309,000; average annuity, 1932, $1,315; 1933, $1,323. Annuitants carried on the civil service retirement roll as of June 30, 1931, who were eligible for retirement under the Canal Zone Retirement Act, were transferred to the Canal Zone roll during the fiscal years 1932 and 1933.

Source: Civil Service Commission.

No. 167.—POPULAR VOTE FOR PRESIDENTIAL ELECTORS: By Principal Political Parties, Totals, 1888 to 1932, and by States, 1932

Note.—The column "miscellaneous independent" represents so-called independent, progressive, and farmer-labor parties variously designated as follows: 1888, Union Labor Party; 1892, 1900, and 1904, Populist; 1896, National Democrat; 1908, Populist and Independent; 1912 and 1916, Progressive; 1920, 1928, and 1932, Farmer-Labor. 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
1932	15,761,841	22,821,857	918,057	7,309	81,869	39,816,522
Alabama	34,675	207,910	2,030		13	245,034
Arizona	36,104	79,264	2,618			118,251
Arkansas	28,467	189,602	1,269			220,562
California	847,902	1,324,157	63,299		20,637	2,266,972
Colorado	189,617	250,877	14,018	469	1,928	457,696
Connecticut	288,420	281,632	22,767			594,207
Delaware	57,073	54,319	1,376			112,901
Florida	69,170	206,307	775			276,252
Georgia	19,863	234,118	461		1,125	255,590
Idaho	71,312	109,479	526			186,520
Illinois	1,432,756	1,882,304	70,896		6,388	3,407,926
Indiana	677,184	862,054	23,458		10,399	1,576,927
Iowa	414,433	598,019	20,467	1,094	2,111	1,036,687
Kansas	349,498	424,204	18,276			791,978
Kentucky	394,716	580,574	5,249		2,252	983,063
Louisiana	18,853	249,418				268,804
Maine	166,631	128,007	2,744			298,444
Maryland	184,184	314,314	11,525			511,054
Massachusetts	736,959	800,148	36,973		1,142	1,580,114
Michigan	739,894	871,700	40,606		2,893	1,664,628
Minnesota	363,959	600,806	25,476	5,731		1,002,843
Mississippi	5,180	140,168	686			146,034
Missouri	564,713	1,025,406	16,778		2,429	1,609,894
Montana	78,078	127,286	7,891			216,479
Nebraska	201,177	359,082	9,876			570,135
Nevada	12,674	28,756				41,430
New Hampshire	103,629	100,680	947			205,520
New Jersey	775,684	806,630	44,060		774	1,630,063
New Mexico	54,217	95,089	1,776			151,606
New York	1,937,963	2,534,959	187,736			4,753,698
North Carolina	208,344	497,566	5,591			711,501
North Dakota	71,772	178,350	3,521			256,290
Ohio	1,227,679	1,301,695	66,062		7,421	2,610,088
Oklahoma	188,165	516,468				704,633
Oregon	136,019	213,871	17,180			368,751
Pennsylvania	1,453,540	1,295,948	[5] 91,778		11,319	2,859,002
Rhode Island	115,266	146,604	3,571		183	266,170
South Carolina	1,978	102,347	82			104,407
South Dakota	99,212	183,515	1,551		463	288,438
Tennessee	126,806	259,817	1,786		1,995	390,638
Texas	97,959	760,348	4,450			863,426
Utah	84,795	116,750	4,087			206,579
Vermont	78,984	56,266	1,533			136,980
Virginia	89,637	203,979	2,382	15	1,843	297,942
Washington	208,645	353,260	18,089		1,540	614,814
West Virginia	330,731	405,124	5,133		2,342	743,774
Wisconsin	347,741	707,410	53,873		2,672	1,114,815
Wyoming	39,583	54,370	2,829			96,962

[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 and 1932 they represent the entire vote cast, including in 1928, 48,770 votes (35 States) cast for the Workers electors and 67,951 scattering, defective, blank, and void ballots, and in 1932, 53,425 votes (10 States) cast for the Liberty electors, 102,991 votes (39 States) cast for the Communist electors, and 69,173 scattering 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] Includes 659 Industrialist votes.

Sources: 1888–1920, reports of State officials on file in the Department of State; 1924, 1928, and 1932, data compiled by Clerk of the House of Representatives.

No. 168.—ELECTORAL VOTE FOR PRESIDENT: By Principal Political Parties and by States, 1912 to 1932

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

State	1912			1916		1920		1924		1928		1932	
	Republican	Democratic	Progressive	Republican	Democratic	Republican	Democratic	Republican	Democratic	Republican	Democratic	Republican	Democratic
Total	8	435	88	254	277	404	127	382	136	444	87	59	472
Plurality		347			23	277		246		357			413
Alabama		12			12		12		12		12		11
Arizona		3			3	3		3		3			3
Arkansas		9			9		9		9		9		9
California		2	11		13	13		13		13			22
Colorado		6			6	6		6		6			6
Connecticut		7		7		7		7		7		8	
Delaware		3		3		3		3		3		3	
Florida		6			6		6		6	6			7
Georgia		14			14		14		14		14		12
Idaho		4			4	4		4		4			4
Illinois		29		29		29		29		29			29
Indiana		15		15		15		15		15			14
Iowa		13		13		13		13		13			11
Kansas		10			10	10		10		10			9
Kentucky		13			13		13	13		13			11
Louisiana		10			10		10		10		10		10
Maine		6		6		6		6		6		5	
Maryland		8			8	8		8		8			8
Massachusetts		18		18		18		18			18		17
Michigan			15	15		15		15		15			19
Minnesota			12	12		12		12		12			11
Mississippi		10			10		10		10		10		9
Missouri		18			18	18		18		18			15
Montana		4			4	4		4		4			4
Nebraska		8			8	8		8		8			7
Nevada		3			3	3		3		3			3
New Hampshire		4			4	4		4		4		4	
New Jersey		14		14		14		14		14			16
New Mexico		3			3	3		3		3			3
New York		45		45		45		45		45			47
North Carolina		12			12		12		12	12			13
North Dakota		5			5	5		5		5			4
Ohio		24			24	24		24		24			26
Oklahoma		10			10	10			10	10			11
Oregon		5		5		5		5		5			5
Pennsylvania			38	38		38		38		38		36	
Rhode Island		5		5		5		5			5		4
South Carolina		9			9		9		9		9		8
South Dakota			5	5		5		5		5			4
Tennessee		12			12	12			12	12			11
Texas		20			20		20		20	20			23
Utah	4				4	4		4		4			4
Vermont	4			4		4		4		4		3	
Virginia		12			12		12		12	12			11
Washington			7		7	7		7		7			8
West Virginia		8		7	1	8		8		8			8
Wisconsin		13		13		13		(1)	(1)	13			12
Wyoming		3			3	3		3		3			3

[1] See headnote.

Sources: 1912 to 1920, Journal of the Senate, Washington, D. C.; 1924, 1928, and 1932 data compiled by Clerk of the House of Representatives.

No. 169.—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 according to the Constitution and the several apportionment acts. 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. The figures for actual transactions during a month or year which are calculated to take into account these delayed reports are said to be on a basis of daily Treasury statements (revised). The unrevised figures are the basis of the Budget estimates submitted to Congress by the President.

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

Expenditures on the basis of checks issued (table 174) represent most accurately the actual expenditures during any given year. They differ from expenditures shown by daily Treasury statements (revised), because they include checks outstanding at the end of the year and exclude unpaid checks at the beginning of the year.

Government transactions are classified according to the accounts through which they are effected. The three classes of accounts are: General fund accounts, which include the general revenues and from which the operating expenses of the Government, including capital outlays and fixed charges, are paid under appropriations by Congress; special fund accounts, or funds received under special authorizations of law which are earmarked for some specific purpose; and trust fund accounts, representing money received and held in trust for the benefit of individuals or classes of individuals. The latter are not strictly Government moneys and are shown separately in all tables except No. 171.

All figures for receipts and expenditures include postal surpluses or deficiencies only; postal revenues other than surplus receipts and postal expenditures payable from postal revenues are shown in table 171.

No. 170.—RECEIPTS AND EXPENDITURES: By Months

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

Year and month	Receipts, general and special accounts						Expenditures, general and special accounts				Trust and contributed accounts [1]	
	Total	Customs	Internal revenue			Miscellaneous receipts	Total	General, excl. public debt retirements [2]	Public debt retirements [3]	Recovery and relief [2]	Receipts	Expenditures
			Income tax	Processing tax	Other							
1934—July	218.2	19.3	17.8	38.8	132.3	9.9	466.3	230.4	(4)	235.9	14.5	12.6
Aug.	286.3	23.0	25.1	43.0	145.3	49.8	513.7	204.1	(4)	309.6	11.0	9.4
Sept.	449.4	36.2	173.3	42.4	176.5	21.1	515.6	232.7	(4)	282.9	12.6	[5] 2
Oct.	259.9	30.5	19.1	49.3	151.0	10.0	758.5	390.7	89.4	278.4	42.4	13.1
Nov.	246.6	28.4	21.0	47.3	118.5	31.4	638.6	209.5	39.3	389.8	45.6	18.0
Dec.	384.7	32.4	164.3	41.7	131.4	14.9	652.4	320.4	11.3	320.7	54.4	11.3
1935—Jan.	202.8	26.4	18.8	45.8	113.6	[5] 1.8	468.5	210.1	6.2	252.2	30.7	12.8
Feb.	214.1	25.0	27.6	44.4	109.5	7.7	498.4	247.6	2.8	248.0	23.1	30.6
Mar.	600.7	32.3	326.3	46.5	188.9	6.7	550.5	258.5	4.4	287.7	44.9	25.7
Apr.	227.9	31.5	29.0	43.8	115.6	8.0	796.6	331.7	185.6	279.4	40.0	18.5
May	246.1	30.3	23.2	43.0	136.9	12.8	611.1	194.8	69.3	347.0	20.1	[5] 327.5
June	463.7	28.2	253.7	35.3	137.7	8.8	905.6	315.3	165.3	425.0	32.3	25.1
Fiscal year 1935, total	3,800.5	343.4	1,099.1	521.4	1,657.2	179.4	7,375.8	3,145.7	573.6	3,656.5	371.5	[5] 150.5
1935—July	278.9	29.7	23.2	19.1	164.6	42.3	727.5	325.3	54.9	347.4	23.0	119.8
Aug.	298.7	37.1	24.0	9.5	218.8	9.3	521.9	219.7	13.6	288.7	31.6	179.8
Sept.	420.8	29.7	230.6	10.4	143.0	7.1	581.0	318.7	17.7	244.6	37.0	5.3
Oct.	235.4	33.3	29.6	9.5	153.1	10.0	796.7	338.1	172.7	285.8	53.4	74.0
Nov.	234.3	31.2	19.0	8.0	141.8	34.3	533.5	225.8	46.2	261.5	50.3	39.5
Dec.	433.8	29.1	228.4	8.6	153.3	14.3	621.0	344.0	30.2	246.8	45.9	63.4
1936—Jan.	228.0	33.6	35.5	2.9	137.9	18.1	472.7	215.4	16.7	240.7	51.6	14.5
Feb.	218.3	33.1	42.9	[5] .7	132.1	10.9	504.3	194.8	8.6	300.8	32.4	12.8
Mar.	751.7	35.3	412.5	.1	291.2	12.6	578.4	356.3	8.2	214.0	27.8	64.7
Apr.	230.6	32.2	35.7	(4)	151.8	10.9	630.9	300.0	17.0	313.9	28.1	50.6
May	256.1	30.3	35.0	(4)	158.2	32.7	564.7	266.6	6.9	291.2	18.3	25.3
June	529.2	32.1	310.2	9.3	163.9	13.7	2,347.1	2,081.0	10.6	255.5	35.0	59.0
Fiscal year 1936, total	4,116.0	386.8	1,426.6	76.6	2,009.6	216.3	8,879.8	5,185.6	403.2	3,290.9	434.4	708.7

[1] Receipts include increment resulting from reduction in weight of gold dollar and seigniorage; expenditures include exchange stabilization fund, melting losses, etc., and other items chargeable against increment on gold, and beginning June 1935, net transactions in checking accounts of certain special governmental agencies the balances of which were transferred on May 31, 1935, to these accounts.

[2] "Recovery and relief" includes subscriptions to stock of Federal land banks, amounting to $1,939,000 for the fiscal year 1935, included with "general expenditures" in Tables 172 and 174.

[3] Statutory debt retirements from sinking fund and certain earmarked receipts.

[4] Less than $50,000.

[5] Counter entry, deduct.

Source: Reports of the Treasury Department.

No. 171.—RECEIPTS AND EXPENDITURES OF THE GOVERNMENT

NOTE.—In thousands of dollars. Figures prior to 1916 are on the basis of warrants issued (net); thereafter on the basis of daily Treasury statements (unrevised) except as noted. General, special, emergency, and trust accounts are included. See general note, p. 163

Yearly average or year ended June 30—	Ordinary receipts							Surplus (+) or deficit (−) ordinary receipts compared with expenditures chargeable against them [1]	Postal revenues, excluding surplus postal receipts [2]	Postal expenditures, excluding postal deficiencies [2]
	Total	Customs [3]	Internal revenue		Sales of public lands [4]	Surplus postal receipts	Miscellaneous receipts			
			Income and profits tax	Miscellaneous						
1789–1800 [5]	5,717	5,020	----------	[6] 375	[6] 9	[6] 30	283	−59	117	108
1801–1810 [7]	13,055	12,046	----------	201	456	[6] 22	329	+3,969	403	390
1811–1820 [7]	21,032	16,383	----------	1,544	1,623	50	1,429	−2,910	862	823
1821–1830 [7]	21,923	19,852	----------	31	1,388	([8])	649	+5,762	1,400	1,415
1831–1840 [7]	30,460	20,470	----------	5	7,452	([8])	2,533	+5,966	3,347	3,272
1841–1850 [7]	28,545	25,649	----------	[6] 1	2,085	-------	809	−5,553	4,622	4,589
1851–1860	60,237	54,498	----------	----------	4,582	-------	1,156	+75	6,798	6,947
1861–1865	160,907	68,988	[9] 28,006	[6] 27,283	555	-------	19,994	−522,878	10,961	10,357
1866–1870	447,300	178,903	50,603	171,315	2,109	-------	44,368	+69,658	16,422	17,443
1871–1875	336,830	186,200	7,760	112,217	2,223	-------	28,429	+49,370	23,642	23,661
1876–1880	288,124	146,594	([8])	116,697	1,025	-------	23,808	+32,526	29,762	29,253
1881–1885	366,961	201,963	[10] 29	132,102	6,086	-------	26,799	+109,270	42,011	42,466
1886–1890	375,448	216,557	----------	126,683	8,097	-------	24,111	+96,314	52,508	52,120
1891–1895	352,891	176,862	[11] 77	150,228	2,650	-------	23,136	−10,708	72,964	74,001
1896	338,142	160,022	----------	146,763	1,006	-------	30,352	−14,037	82,499	81,643
1897	347,722	176,554	----------	146,689	865	-------	23,614	−18,052	82,665	82,948
1898	405,321	149,575	----------	170,901	1,243	-------	83,603	−38,047	89,013	87,563
1899	515,961	206,128	----------	273,437	1,678	-------	34,717	−89,112	95,021	93,440
1900	567,241	233,165	----------	295,328	2,837	-------	35,911	+46,380	102,355	100,534
1901	587,685	238,585	----------	307,181	2,965	-------	38,954	+63,068	111,631	110,658
1902	562,478	254,445	----------	271,880	4,144	-------	32,009	+77,244	121,848	122,407
1903	561,881	284,480	----------	230,810	8,926	-------	37,665	+44,875	134,224	136,043
1904	541,087	261,275	----------	232,904	7,453	-------	39,455	−42,573	143,583	145,893
1905	544,275	261,799	----------	234,096	4,859	-------	43,521	−23,004	152,827	152,355
1906	594,984	300,252	----------	249,150	4,880	-------	40,703	+24,782	167,933	165,802
1907	665,860	332,233	----------	269,667	7,879	-------	56,081	+86,732	183,585	182,648
1908	601,862	286,113	----------	251,711	9,732	-------	54,306	−57,334	191,479	195,501
1909	604,320	300,712	----------	246,213	7,701	-------	49,695	−89,423	203,562	201,541
1910	675,512	333,683	20,962	268,982	6,356	-------	45,539	−18,105	224,129	221,515
1911	701,833	314,497	33,517	289,012	6,732	-------	59,075	+10,631	237,880	237,661
1912	692,609	311,322	28,583	293,029	5,393	-------	54,283	+2,728	246,744	246,961
1913	724,111	318,891	35,006	309,411	2,910	-------	57,893	−401	266,620	261,082
1914	734,673	292,320	71,381	308,660	2,572	3,800	55,940	−408	284,135	283,558
1915	697,911	209,787	80,202	335,468	2,167	3,500	66,787	−62,676	283,748	291,945
1916	782,535	213,186	124,937	387,765	1,888	-------	54,759	+48,478	312,058	300,728
1917	1,124,325	225,962	359,681	449,685	1,893	5,200	81,903	−853,357	324,526	319,890
1918	3,664,583	179,998	2,314,006	872,028	1,969	48,631	247,950	−9,033,254	295,845	322,628
1919	5,152,257	184,458	3,018,784	1,296,501	1,405	89,906	561,204	−13,370,638	274,941	362,161
1920	6,694,565	322,903	3,944,949	1,460,082	1,910	5,213	959,508	+212,475	431,937	418,607
1921	5,624,933	308,564	3,206,046	1,390,380	1,530	-------	718,412	+86,724	463,491	489,506
1922	4,109,104	356,443	2,068,128	1,145,125	895	81	538,431	+313,802	484,772	481,316
1923	4,007,135	561,929	1,678,607	945,865	657	-------	820,077	+309,657	532,828	524,366
1924	4,012,045	545,638	1,842,144	953,013	522	-------	670,728	+505,367	572,949	574,774
1925	3,780,149	547,561	1,760,538	828,638	624	-------	642,788	+250,505	599,591	616,120
1926	3,962,756	579,430	1,982,040	855,599	754	-------	544,932	+377,768	659,820	640,286
1927	4,129,394	605,500	2,224,993	644,422	621	-------	653,859	+635,810	683,122	687,365
1928	4,042,348	568,986	2,173,953	621,019	385	-------	678,006	+398,828	693,634	693,675
1929	4,033,250	602,263	2,330,712	607,308	315	-------	492,653	+184,787	696,948	687,709
1930	4,177,942	587,001	2,410,987	628,308	396	-------	551,250	+183,789	705,484	711,986
1931	3,317,233	378,354	1,860,394	569,387	230	-------	508,868	−902,717	656,463	656,886
1932	2,121,228	327,755	1,057,336	503,670	170	-------	232,296	−3,153,098	588,172	590,846
1933	2,238,356	250,750	746,206	858,218	103	-------	383,079	−3,068,267	587,631	582,626
1934	[12] 3,277,734	313,434	817,961	[13] 1,522,642	99	-------	[12] 323,596	[14] −3,965,992	586,733	578,764
1935	[12] 4,030,127	343,353	1,099,119	[13] 2,178,571	87	-------	[12] 408,998	[14] −3,082,129	630,795	632,633
1936	[12] 4,373,734	386,812	1,426,578	[13] 2,086,276	([13a])	-------	[12] 474,071	[14] −4,810,894	([13b])	([13b])

[1] Surplus or deficit takes into account public debt retirements chargeable against ordinary receipts beginning 1918. See p. 164 for expenditures chargeable against ordinary receipts.

[2] Based on reports of the Post Office Department. Expenditures include adjusted losses, etc., postal funds, and expenditures from postal balances; they exclude departmental expenditures in Washington, D. C., to the close of the fiscal year 1922, and amounts transferred to the civil-service retirement and disability fund, fiscal years 1921 to 1926; in 1927 to 1935 the 3½ percent salary deductions are included.

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

[4] On the basis of warrants issued for all years. [5] Average for period Mar. 4, 1789, to Dec. 31, 1800.

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

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

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

[12] Exclusive of increment resulting from reduction in the weight of the gold dollar ($2,811,376,000 for 1934; $1,738,000 for 1935; 784,000 for 1936) and seigniorage resulting from the issuance of silver certificates against silver acquired under the Silver Purchase Act of 1934. ($140,411,000 for 1935; $175,789,000 for 1936).

[13] Includes processing tax (see table 172). [13a] Included in miscellaneous receipts. [13b] Not available.

[14] Increment on gold and expenditures therefrom and seigniorage under the Silver Purchase Act of 1934 are not reflected in these figures.

No. 171.—Receipts and Expenditures of the Government—Continued

[In thousands of dollars]

Yearly average or year ended June 30—	Expenditures chargeable against ordinary receipts								Public debt retirements
	Ordinary expenditures								
	Total	Civil and miscellaneous [15]	War Department [15]	Navy Department [15]	Indians [16]	Bureau of Pensions and Veterans' Administration [17]	Postal deficiencies [16 18]	Interest on the public debt	
1789–1800 [19]	5,776	829	1,464	[20] 745	27	82	--------	2,629	--------
1801–1810 [19]	9,086	1,870	1,632	1,636	164	78	--------	3,703	--------
1811–1820 [19]	23,942	2,589	10,742	4,675	317	741	--------	4,877	--------
1821–1830 [19]	16,161	3,144	3,918	3,295	599	1,247	--------	3,956	--------
1831–1840 [19]	24,494	5,616	8,321	5,041	2,612	2,572	--------	[20] 331	--------
1841–1850 [19]	34,097	7,844	13,491	7,619	1,458	1,790	[20] 195	1,701	--------
1851–1860	60,162	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	[20] 3,562	135,440	--------
1871–1875	287,459	68,635	40,186	23,328	7,504	30,684	5,544	111,580	--------
1876–1880	255,598	56,269	37,170	15,990	5,405	35,601	4,972	100,191	--------
1881–1885	257,691	66,536	43,010	15,863	7,328	59,510	[20] 1,703	63,742	--------
1886–1890	279,134	79,965	40,085	17,872	6,429	85,057	5,699	44,027	--------
1891–1895	363,599	94,299	50,326	29,185	10,651	142,935	6,801	29,402	--------
1896	352,179	75,140	50,831	27,148	12,166	142,210	9,300	35,385	--------
1897	365,774	76,503	48,950	34,562	13,017	143,802	11,149	37,791	--------
1898	443,369	83,314	91,992	58,824	10,995	150,154	10,504	37,585	--------
1899	605,072	108,459	229,841	63,942	12,806	141,916	8,212	39,897	--------
1900	520,861	129,177	134,775	55,953	10,175	143,389	7,231	40,160	--------
1901	524,617	129,561	144,616	60,507	10,896	141,740	4,955	32,343	--------
1902	485,234	122,696	112,272	67,803	10,050	140,903	2,402	29,108	--------
1903	517,006	130,587	118,630	82,618	12,935	140,912	2,769	28,556	--------
1904	583,660	128,949	165,200	102,956	10,438	144,967	6,503	24,646	--------
1905	567,279	125,554	126,094	117,550	14,236	144,188	15,065	24,591	--------
1906	570,202	129,347	137,326	110,474	12,747	143,327	12,673	24,309	--------
1907	579,129	143,502	149,775	97,128	15,164	141,449	7,629	24,481	--------
1908	659,196	160,557	175,840	118,037	14,580	155,867	12,888	21,426	--------
1909	693,744	165,049	192,487	115,546	15,695	163,663	19,501	21,804	--------
1910	693,617	169,709	189,823	123,174	18,504	162,569	8,496	21,343	--------
1911	691,202	172,043	197,199	119,938	20,934	159,776	--------	21,311	--------
1912	689,881	170,503	184,123	135,592	20,135	155,345	1,568	22,616	--------
1913	724,512	167,816	202,129	133,263	20,306	177,072	1,027	22,899	--------
1914	735,081	168,578	208,350	139,682	20,215	175,392	--------	22,864	--------
1915	760,587	198,854	202,160	141,836	22,130	166,067	6,637	22,903	--------
1916	734,056	190,170	183,176	153,854	17,570	160,885	5,500	22,901	--------
1917	1,977,682	1,139,622	377,941	239,633	30,598	165,145	--------	24,743	--------
1918	12,696,702	6,073,642	4,869,955	1,278,840	30,888	251,412	2,221	189,743	1,134
1919	18,514,880	6,522,338	9,009,076	2,002,311	34,593	327,003	344	619,216	8,015
1920	6,403,344	2,662,137	1,621,953	736,021	40,517	322,349	115	1,020,252	78,746
1921	5,115,928	1,557,901	1,118,076	650,374	41,471	618,832	130,128	999,145	422,282
1922	3,372,608	625,406	457,756	476,775	38,500	718,823	64,346	991,001	422,695
1923	3,294,628	676,541	397,051	333,201	45,143	754,241	32,527	1,055,924	402,850
1924	3,048,678	690,292	357,017	332,249	46,754	669,125	12,639	940,603	458,000
1925	3,063,105	666,179	370,981	346,142	38,755	736,025	23,217	881,807	466,538
1926	3,097,612	729,113	364,090	312,743	48,442	771,780	39,506	831,938	487,376
1927	2,974,030	648,989	369,114	318,909	36,792	785,943	27,263	787,020	519,555
1928	3,103,265	764,561	400,990	331,335	36,991	805,543	32,080	731,764	540,255
1929	3,298,859	888,864	425,947	364,562	34,087	812,370	94,700	678,330	549,604
1930	3,440,269	993,395	464,854	374,166	32,067	824,726	91,714	659,348	553,884
1931	3,779,868	1,130,346	487,718	354,071	37,489	1,013,041	145,644	611,560	440,082
1932	4,861,696	2,137,111	478,889	357,821	32,608	1,053,114	202,876	599,277	412,630
1933	4,845,018	2,265,840	450,800	349,736	27,225	944,672	117,380	689,365	461,605
1934	[21] 6,883,862	[21] 4,700,459	411,546	297,188	31,169	634,878	52,003	756,617	359,864
1935	[21] 6,538,698	[21] 4,004,344	494,806	438,001	32,998	683,652	63,970	820,926	573,558
1936	[21] 8,781,388	[21] 4,390,458	[22] 618,919	[22] 529,032	([22])	2,407,544	86,039	749,397	403,240

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

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

[17] Beginning 1931, figures represent expenditures for the Veterans' Administration, which includes the former Bureau of Pensions, Bureau of National Homes, and Veterans' Bureau. Prior to 1871, figures include only Army and Navy pensions and fees of examining surgeons; thereafter, they include also salaries and expenses of Bureau of Pensions (except salaries and expenses, civil employees' retirement act) and pension agencies. Figures for 1917 to 1921 include expenditures by Bureau of War Risk Insurance and for vocational rehabilitation and for 1922 to 1930, Veterans' Bureau. Operations in the Government life insurance fund, adjusted service certificate fund and, except for 1936, miscellaneous trust funds are included. Expenditures from the civil service retirement and disability fund are not included. All figures prior to 1923 and figures for Bureau of Pensions for 1924 to 1930 are on the basis of warrants issued.

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

[19] See notes on corresponding periods, p. 164.

[20] See note 6, p. 164.

[21] Exclusive of expenditures chargeable against increment on gold: For 1934, $2,000,000,000 (exchange stabilization fund); for 1935, $113,023,000; for 1936, $403,829,000.

[22] Trust funds War and Navy Departments., and "Indians" are included in "civil and miscellaneous."

Source: Reports of the Treasury Department.

No. 172.—RECEIPTS AND EXPENDITURES: By Major Classifications

Note.—In thousands of dollars. Figures are for years ended June 30. They are on the basis of daily Treasury statements (unrevised). See general note, p. 163

	1932	1933	1934	1935
GENERAL AND SPECIAL ACCOUNTS				
Receipts, total	**2,005,725**	**2,079,697**	**3,115,554**	**3,800,467**
Internal revenue	1,561,006	1,604,424	2,640,604	3,277,690
Income tax	1,057,336	746,206	817,961	1,099,119
Miscellaneous internal revenue	503,670	858,218	1,469,594	1,657,192
Processing tax on farm products			353,049	521,380
Customs	327,755	250,750	313,434	343,353
Principal and interest—foreign obligations		*98,753*	*20,430*	*608*
Proceeds of other Government-owned securities	22,368	32,091	57,415	38,106
Panama Canal tolls, etc	22,588	23,268	27,103	24,704
Other miscellaneous	72,008	70,407	56,567	115,946
General expenditures, total [1]	**4,385,910**	**3,865,915**	**3,100,915**	**3,721,235**
Departmental, total [2]	958,289	806,791	341,335	355,993
Legislative establishment	27,319	21,477	17,653	19,624
Executive proper	*425*	*369*	*359*	*458*
State Department	18,882	15,226	11,121	15,861
Treasury Department [3]	287,945	267,505	108,538	121,863
War Department (nonmilitary) [3]			4,110	2,128
Department of Justice	51,639	44,088	31,599	32,279
Post Office Department	126	58	12,206	[4] *14*
Interior Department	81,445	74,580	45,922	55,211
Department of Agriculture	[5] 318,976	[5] 250,981	58,363	62,037
Department of Commerce	52,700	45,968	27,452	32,316
Department of Labor	14,701	13,678	10,832	13,012
U. S. Shipping Board Bureau	51,541	28,519	[4] *9,544*	[4] *21,348*
Other independent offices and commissions	52,545	45,237	22,365	29,473
Unclassified items	45	[4] *895*	360	[4] *490*
Adjustment for disbursing officers' checks outstanding				[5] *6,416*
Public building construction and sites, Treasury Department [2 3]			75,516	25,269
River and harbor work [2]	116,799	118,391	78,281	55,119
National defense: [2]				
Army [3]	349,989	318,331	205,306	212,187
Navy	357,618	349,562	274,388	321,411
Veterans Administration [2]	784,842	763,155	506,549	555,573
Adjusted service certificate fund	200,000	100,000	50,000	50,000
Agricultural Adjustment Administration [6]			279,723	561,540
Farm Credit Administration [6 7]		[4] *1,462*	*23,123*	*12,979*
Agricultural marketing fund (net) [7]	136,239	[4] *3,255*		
Distribution of wheat and cotton for relief		34,241		
Refunds of receipts:				
Customs	17,203	12,577	14,046	20,716
Internal Revenue	83,922	57,763	48,664	24,532
Processing tax on farm products			1,195	31,208
Postal deficiency	202,876	117,380	52,003	63,970
Panama Canal	10,662	12,673	9,197	8,766
Federal land banks, subscriptions to stock of [6]	125,000	[4] *248*	[4] *1,738*	1,939
Civil-service retirement fund (Government share)	20,850	20,850	20,850	20,850
Foreign service retirement fund (Government share)	215	416	293	159
District of Columbia (Government share) [2]	9,500	7,775	5,700	4,539
Interest on the public debt	599,277	689,365	756,617	820,926
Public debt retirements	412,630	461,605	359,864	573,558
Sinking fund	412,555	425,660	359,491	573,001
Received from foreign countries under debt settlements		33,887	358	
Estate taxes, forfeitures, gifts, etc	*75*	*2,058*	*15*	*557*
Emergency expenditures, total [1]	**767,735**	**1,277,038**	**4,004,136**	**3,654,591**
Agricultural Adjustment Administration [8]			9,332	150,279
Commodity Credit Corporation [9]			*164,342*	[4] *60,144*
Farm Credit Administration [8 9]	61,867	73,694	146,443	141,501
Federal Farm Mortgage Corporation [9]		110	199,890	([10])
Federal land banks [8]			47,893	46,108
Federal Emergency Relief Administration [9]	([11])	37,910	667,299	1,737,772
Federal Surplus Relief Corporation [9]			40,054	76,571
Civil Works Administration [9]			805,123	11,327
Emergency conservation work			331,941	435,509
Department of Agriculture—relief				80,561
Public Works:				
Boulder Canyon project			19,445	23,821
Loans and grants to States, municipalities, etc			78,596	137,707
Loans to railroads			70,739	66,231
Public highways			*267,882*	*317,357*
Public building construction and sites, Treasury Department [8]			3,190	32,757
River and harbor works [8]			72,450	147,925
National defense: [8]				
Army			38,023	61,299
Navy			22,641	115,037
Tennessee Valley Authority			11,037	36,149
All other, including administrative expense			69,431	118,278

For footnotes see p. 167.

No. 172.—Receipts and Expenditures: By Major Classifications—Contd.

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

	1932	1933	1934	1935
GENERAL AND SPECIAL ACCOUNTS—continued				
Home loan system:				
Home-loan bank, capital stock		42,970	38,476	200
Home Owners' Loan Corporation, capital stock		1,000	153,000	46,000
Federal savings and loan associations			755	29,487
Emergency housing			369	6,480
Federal Housing Administration [9]				15,964
Resettlement Administration				1,762
Subsistence homesteads			2,372	3,662
Export-Import Banks of Washington [9]			2,654	[4] *2,616*
Federal Deposit Insurance Corporation			149,502	498
Administration for Industrial Recovery			6,632	12,497
Reconstruction Finance Corp., direct operations	705,868	1,121,354	[12] 584,623	[4] *136,385*
Total general and emergency expenditures	5,153,645	5,142,954	7,105,050	7,375,825
Excess of expenditures over receipts	3,147,919	3,063,257	3,989,496	3,575,358
Less public debt retirements	412,630	461,605	359,864	573,558
Excess of expenditures excluding public-debt retirements	2,735,290	2,601,652	3,629,632	3,001,800
TRUST AND CONTRIBUTED ACCOUNTS AND INCREMENT ON GOLD [13]				
Receipts, total	115,503	158,659	2,973,556	371,510
Trust accounts:				
District of Columbia	36,894	33,357	33,254	47,957
Government life insurance fund	71,907	71,145	72,026	69,532
Adjusted service certificate fund [14]		5,793	4,807	5,781
Civil-service retirement fund [14]		40,089	39,238	40,740
Foreign service retirement fund [14]		262	262	284
Canal Zone retirement fund [14]		561	595	549
Indian tribal funds	3,089	2,777	4,640	6,681
Territories and possessions, internal revenue, proc. taxes, etc.				28,951
Other [13]	3,613	4,675	6,998	31,812
Unclassified items			359	[4] *2,627*
Increment resulting from reduction in weight of gold dollar			2,811,376	1,738
Seigniorage [15]				140,111
Expenditures, total	120,681	163,669	2,138,676	[4] *150,546*
Trust accounts:				
District of Columbia, including teachers' retirement fund	39,525	34,604	30,690	42,811
Government life insurance fund	74,345	70,399	71,498	68,694
Adjusted service certificate fund	[4] *6,036*	9,420	6,233	6,529
Civil service retirement fund	10	40,067	38,483	40,784
Foreign service retirement fund	[4] *9*	258	265	302
Canal Zone retirement fund	[4] *26*	539	575	575
Indian tribal funds	9,723	4,476	1,618	1,295
Other [13]	2,943	3,791	[4] *10,843*	4,667
Unclassified items	205	117	156	304
Transactions in checking accounts of govern'l agencies (net) [16]				[4] *429,529*
Chargeable against increment on gold:				
Exchange stabilization fund			2,000,000	
Melting losses, etc.				675
Payments to Federal Reserve banks [17]				20,932
For retirement of national bank notes				91,416
Excess of receipts (+) or expenditures (−)	−5,178	−5,010	+834,880	+522,056

[1] Emergency expenditures (except Reconstruction Finance Corporation) were not classified separately prior to the fiscal year 1934 and are included in general expenditures. Totals for 1934 and 1935 are, therefore, not comparable with totals for prior years.

[2] Additional emergency expenditures for 1934 and 1935 are included under "Public Works."

[3] Public building construction and sites, Treasury Department, and War Department (nonmilitary) are included under Treasury Dept., departmental, and National Defense—Army, respectively, prior to 1934.

[4] Credit, deduct. [5] Includes road construction.

[6] Additional expenditures under this account are shown under emergency expenditures.

[7] Beginning May 27, 1933, repayments of loans from Agricultural Marketing Fund, Federal Farm Board, and interest thereon, are reflected as credits in expenditures of Farm Credit Administration.

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

[9] Figures include expenditures from funds allocated by the Reconstruction Finance Corporation. Commodity Credit Corporation expenditures for 1934 are exclusive of $18,800,000 for this purpose included under Reconstruction Finance Corporation, direct loans and expenditures, reimbursement on account of which was effected in the fiscal year 1935.

[10] Less than $500.

[11] Advances to States under 1932 Relief Act of $298,560,000 are included under Reconstruction Finance Corporation, direct loans and expenditures.

[12] Includes $18,800,000 for Commodity Credit Corporation. See note 9.

[13] Receipts and expenditures on account of contributed funds are included in "Other" trust funds beginning with 1934; prior to 1934, such receipts and expenditures were included under special accounts.

[14] Since July 1, 1932, deductions from salaries credited to the civil service, foreign service, and Canal Zone retirement funds and earnings from investments of such funds and of adjusted service certificate fund have been classified as receipts; prior thereto, such items were used to offset expenditures for these funds.

[15] See note 9, table 173. [16] See note 10, table 174. [17] Sec. 13 b, Federal Reserve Act, as amended.

Source: Reports of the Treasury Department.

No. 173.—RECEIPTS BY SOURCES: YEAR ENDED JUNE 30, 1935

NOTE—Data are on the basis of warrants issued. See general note, p. 163

Source	Amount
REVENUE RECEIPTS	*1,000 dollars*
General and special accounts:	
Internal revenue	3,275,824
Income taxes	1,099,230
Miscellaneous taxes	1,658,797
Processing tax on farm products	517,797
Customs (excluding tonnage tax)	344,293
Miscellaneous taxes	6,668
Tax on national bank circulation	4,366
Tonnage tax	1,434
Immigration head tax	797
Taxes, licenses, etc., Canal Zone	72
Interest, exchange, and dividends	32,797
Interest on deferred collections or payments	52
Interest on bonds of foreign governments under funding agreements	600
Interest on farmers' seed loans	265
Interest on public deposits	160
Interest on obligations of Reconstruction Finance Corporation	23,942
Interest on money loaned from construction loan funds (U. S. Shipping Board Bureau)	2,916
Interest on loans to States, municipalities, etc., Pub. Wks. Adm.	1,616
Miscellaneous interest	152
Gain by exchange	27
Dividends, Panama Railroad	350
Dividends on shares of Federal Savings and loan associations	77
Military and naval insurance [1]	595
Railroad obligations [1] [2]	352
Dividends, Fed. Home Loan banks	1,591
Earnings of War Finance Corp'n	100
Fines and penalties	6,658
Judicial	399
Customs Service	312
Immigration Service	48
Enforcement of National Prohibition Act (Judicial)	74
Liquidated damages	255
Recovery of value of oil—U. S. *vs.* Pan American Petroleum Co.	5,500
Other	71
Fees	12,354
Agricultural Commodities Act	69
Clerks, United States courts	1,778
Commissions on telephone pay stations in Federal buildings	68
Consular and passport	3,409
Copyright	260
Immigration (registration)	92
Indian lands and timber	87
Land offices (incl. commissions)	198
Marshals, United States courts	171
Migratory-bird hunting stamps	467
Naturalization	1,169
Navigation	179
Patent	4,078
Registration, Securities Act	105
Testing	59
Other	164
Forfeitures	1,947
Bonds of aliens, contractors, etc.	645
Customs Service	903
Under enforcement of National Prohibition Act (Judicial)	82
Unclaimed moneys and wages remaining in registry of courts	184
Unclaimed merchandise	76
Other	58

Source	Amount
REVENUE RECEIPTS—continued	*1,000 dollars*
General and special accounts—Contd.	
Assessments	1,434
Colorado River Dam fund, Boulder Canyon project	96
On railroads for expenses of Federal Coordinator of Transportation	526
On Federal and joint-stock land banks and Federal intermediate credit banks [3]	465
On Federal Home Loan banks [4]	248
Immigration Service overtime	69
Other	30
Reimbursements	5,621
Collections under Grain and Cotton Standards Acts	119
By District of Columbia for advances for acquisition of lands under act May 29, 1930	531
Maintenance of District of Columbia inmates in Federal penal and correctional institutions	122
By contractors for excess cost over contract price	155
Expenses of redeeming national currency	464
Inspection of food and farm products	309
Gov't property lost or damaged	527
Hospitalization charges and expenses	66
Expenses of international service of ice observations and patrol	95
Under Federal Hunting Stamp Act	150
Maintenance and operation charges, irrigation systems, Indian Service	520
Of appropriations for Indian tribes	168
Reclamation fund, collections	[5] 2,216
Other	178
Gifts and contributions	113
New York Liberty Loan Association	100
Other	13
Sales of Government property (products)	2,393
Scrap and salvaged materials, condemned stores, waste paper, etc.	1,067
Agricultural products (incl. dairy)	88
Card indexes, Library of Congress	208
Public documents, charts, maps, etc.	447
Electric current	58
Heat, light, and power	135
Ice	57
Occupational therapy products	54
Seal and fox skins, and furs	108
Other	170
Sales of services	27,468
Alaska Railroad fund receipts	1,500
Earnings by U. S. transports	58
Laundry and dry cleaning	924
Overhead charges on sales of services or supplies (War and Navy)	87
Quarantine charges (incl. fumigation, inspection, etc., of vessels)	225
Storage and other charges	164
Telephone, telegraph, and radio	358
Tolls and profits, Panama Canal	24,020
Other	132
Rents and royalties	5,160
Rent of public buildings, etc.	232
Rent of land	115
Receipts under mineral leasing acts	3,926
Royalties on oil, gas, etc.	639
Rent of equipment	83
Rent of water-power sites	75
Other	89

[1] Repayments to appropriations, representing cash receipts credited to appropriations.
[2] Receipts on account of obligations acquired under Federal Control Act and Transportation Act, 1920.
[3] For expenses of examination, Farm Credit Administration.
[4] For salaries and expenses, Federal Home Loan Bank Board.
[5] Includes auxiliary reclamation fund, Yuma project, Arizona.

No. 173.—Receipts by Sources: Year Ended June 30, 1935—Continued

Source	Amount
REVENUE RECEIPTS—continued	
	1,000 dollars
General and special accounts—Contd.	
Permits, privileges, and licenses	1,827
Alaska fund	257
Business concessions	182
Immigration permits	178
Licenses under Fed. water power act	571
Permits to enter national parks	620
Other	19
Mint receipts	62,292
Profits on coinage, etc	4,139
Seigniorage	58,153
Forest reserve fund	3,361
Deposits, postal funds, Canal Zone	264
U. S. share, Dist. of Col. receipts	79
Total revenue receipts	3,790,551
NONREVENUE RECEIPTS	
General and special accounts:	
Repayment of investments	7,320
Railroad obligations [6]	6,519
Repayment of loans to railroads, Public Works Administration	83
Repayment of loans to States, municipalities, etc., Public Works Admn	525
Principal of bonds of foreign governments under funding agreements	67
Principal of Government-owned securities, sale of war supplies	66
Construction costs of public works in Colon and Panama	56
Other	5
Sales of public lands	87
Sales of Government property	3,014
Capital equipment, trucks, horses, cars, machinery, furniture, etc	160
Land and buildings	1,253
Lands, etc., on account of military-post construction fund	1,062
War supplies and ordnance material	124
Oregon and California land-grant fund	
Other	324
	91
Total nonrevenue receipts, general and special accounts	10,421
Trust accounts:	
Government life-insurance fund	69,757
Adjusted service certificate fund, interest on investments and loans	5,848
Canal Zone retirement fund:	
Contributions	459
Interest on investments	91
Civil Service retirement fund:	
Contributions	30,089
Interest on investments	10,823
Foreign Service retirement fund:	
Contributions	179
Interest on investments	107
Mutual mortgage insurance fund, interest on investments	262
Deposits, general post funds, National Homes, Veterans' Admn	115
Deposits, funds of patients and incompetent beneficiaries, Vet. Admn	2,194
Deposits of miscellaneous contributed funds, Dept. of Agriculture	16,148
Deposits of collections, U. S. marshall and clerks of U. S. district courts	1,424
Deposit of commissary funds, Federal prisons	267

Source	Amount
NONREVENUE RECEIPTS—continued	
	1,000 dollars
Trust accounts—Continued	
Deposits of funds of Federal prisoners	547
Pension money and personal funds, patients, St. Elizabeths Hospital	142
Naval fines and forfeitures	205
Naval Hospital fund	402
Profit from sale of ships' stores, Navy	210
Pay of the Navy, deposit fund	33
Pay of Marine Corps, deposit fund	74
Pay of the Army, deposit fund	848
Settlement of claims, Special Claims Commission, between the United States and Mexico	500
Internal revenue, Puerto Rico	25
Internal revenue, etc., Philippine Is.:	
Coconut oil tax	17,142
Other internal revenue	474
Customs duty and tonnage tax	17
Income tax on railroads in Alaska	3
Processing taxes, sugar:	
Hawaii	515
Philippine Islands	6,765
Puerto Rico	7,724
Virgin Islands	44
Processing taxes, miscellaneous:	
Canal Zone	21
Philippine Islands	407
Soldiers' Home permanent fund	279
Civilian Conservation Corps, withheld cash allowances	1,663
Indian moneys:	
Proceeds of labor	1,218
Sales and leases of Indian lands, etc	5,478
Miscellaneous trust funds	189
Contributed accounts:	
Forest Service cooperative work	701
Library of Congress, gift fund and trust fund	119
Railroad retirement fund	[7] 141
Collections, distilled spirits industry parity payments	764
Donations, National Park Service	589
Receipts, Welfare and Recreational Ass'n of Pub. Bldgs. and Grounds	1,077
For roads, bridges, etc., Alaska	58
Contributions to reclamation fund	469
For river and harbor improvements	2,521
For flood control	186
Miscellaneous	87
District of Columbia receipts [8]	47,959
Revenue receipts	32,173
Nonrevenue receipts	15,786
Total nonrevenue receipts, trust and contributed accounts	237,359
Total nonrevenue receipts	247,780
Total revenue and nonrevenue receipts, warrants basis	4,038,331
General and special funds	3,800,972
Trust and contributed funds	237,359
Increment resulting from reduction in the weight of the gold dollar	1,723
Seigniorage [9]	140,111
Total receipts, warrants basis	4,180,165
Adjustment to basis of daily Treasury statements	−8,188
Total receipts, basis of daily Treasury statements (unrevised)	4,171,977
General and special accounts	3,800,467
Trust and contributed accounts	229,660
Increment on gold and seigniorage	141,849

[6] See notes 1 and 2, p. 168. [7] Carriers' contributions, $138,400; employees' contributions, $2,400.
[8] District of Columbia's share; for United States share see last item under revenue receipts.
[9] Resulting from issuance of silver certificate against silver acquired under Silver Purchase Act of 1934.

Source: Reports of the Treasury Department.

No. 174.—DETAILS OF EXPENDITURES: YEAR ENDED JUNE 30, 1935

NOTE.—Figures are on the basis of checks issued. See general note, p. 163

Object of expenditure	Amount
GENERAL AND SPECIAL FUNDS	*1,000 dollars*
Legislative:	
U. S. Senate	3,279
House of Representatives	8,073
Legislative, miscellaneous	4
Architect of Capitol	3,722
Emergency	*488*
Botanic Garden	98
Library of Congress [1]	2,196
Government Printing Office	2,900
Total legislative [1]	20,272
General	19,783
Emergency	488
Executive office	449
Independent offices:	
American Battle Monuments Com'n	238
Aviation Commission	52
Board of Tax Appeals [1]	521
Chicago World's Fair Centennial	198
Civil Service Commission	1,893
Calif. Pacific International Exposition	131
Electric Home and Farm Authority, Inc., emergency	*742*
Employees Compensation Com'n.[1]	4,530
Federal Alcohol Control Administration, emergency	*370*
Federal Communications Com'n.[1]	1,074
Federal Coordinator of Transportation	688
Emergency	*165*
Federal Home Loan Bank Board	624
Emergency	*314*
Federal Power Commission	865
Emergency	*536*
Federal Trade Commission [1]	1,523
Emergency	*52*
General Accounting Office [1]	5,043
Emergency	*362*
Interstate Commerce Commission [1]	5,567
Nat'l Adv'y Com'tee for Aeronautics	1,146
Emergency	*351*
National Archives	33
National Banking Emergency Act	84
Nat'l Cap'l Park and Planning Com'n.[1]	255
Nat'l Emergency Council, emergency	*839*
National Mediation Board	223
National Resources Board, emergency	*956*
Office of Special Advisor to the President on Foreign Trade, emergency	*295*
Prison Industries Fund	151
Railroad Admn. and Transp'n Act	54
Securities and Exchange Com'n.[1]	1,406
Smithsonian Institution	651
U. S. Supreme Court Bldg. Com'n	1,804
U. S. Tariff Commission	872
Welfare and Recreational Association of Public Bldgs. and Grounds [1]	161
Operations under Mineral Act of 1918	65
Miscl. commissions, boards, etc.[1]	21
Emergency	*19*
Total above offices [1]	33,124
General	28,074
Emergency	*5,050*
Civil Service retirement fund [1]	20,850
Veterans' Administration:	
Salaries and expenses	77,068
Adjusted service and dependent pay	1,361
Hospital and domiciliary facilities and services	1,345
Military and naval compensation	603
Military and naval insurance	100,783
Nat'l Ind. Rec., Vet. Adm'n, emerg.	*1,486*
Army and Navy pensions	373,805
Miscellaneous [1]	1,299
Total [1]	557,748
General	556,263
Emergency	*1,486*

Object of expenditure	Amount
GENERAL AND SPECIAL FUNDS—contd.	*1,000 dollars*
Independent Offices—Continued.	
Veterans' Administration—Contd.	
Adjusted-service certificate fund [1]	50,000
Total, Veterans' Admn	607,748
General	606,263
Emergency	*1,486*
Federal Emergency Administration of Public Works, emergency	*215,483*
Administrative expenses	*14,701*
Loans and grants to States, municipalities, railroads, etc.	*200,720*
Conversion of inhabited alleys fund, District of Columbia	*61*
Farm Credit Administration:[3]	
Salaries and expenses	2,312
Agric'l marketing revolving fund	5,921
Revolving fund (emergency account, Farm Credit Act)	7,500
Farmers crop production and harvesting loans, emergency	*42,348*
Agricultural credits and rehabilitation, emergency relief	[2] *1,713*
Loans to farmers in storm, flood, and drought-stricken areas	71,645
Emergency	*72,394*
Miscellaneous [1]	218
Total, Farm Credit Admn.[1]	128,232
General	13,489
Emergency	*114,742*
Miscellaneous emergency:	
Commodity Credit Corporation	[3] *426*
Emergency conservation work	*346,730*
Export-import banks of Washington	[3] *3*
Federal Civil Works Administration	[4] *11,576*
Federal Emergency Housing Corp	*8,846*
Federal Housing Administration [1]	[3] *1,000*
Federal Emergency Relief Admn	[3] *1,316,974*
Admn. for Industrial Recovery	*12,633*
Subsistence Homesteads	*4,113*
Resettlement Administration	*2,256*
Rural Electrification Admn.	*30*
Tennessee Valley Authority	*36,542*
Total, independent offices [1]	2,746,567
General	668,682
Emergency	*2,077,886*
Department of Agriculture:	
Office of the Secretary	705
Emergency	*96*
Office of Information	1,015
Library	91
Office of Experiment Stations	4,601
Extension Service	868
Cooperative extension work	8,580
Weather Bureau	3,278
Emergency	*90*
Bureau of Animal Industry	6,555
Emergency	*688*
Meat inspection, Bu. of Animal Ind	4,973
Bureau of Dairy Industry	701
Emergency	*130*
Bureau of Plant Industry	4,803
Emergency	*1,198*
Forest Service [1]	18,111
Emergency	*6,889*
Payments to States and Territories from national forest funds	845
Acquisition of additional forest lands	105
Bureau of Chemistry and Soils	1,517
Emergency	*121*
Bureau of Biological Survey	1,882
Emergency	*667*
Bureau of Agricultural Economics	5,254
Bureau of Agricultural Engineering	487
Emergency	*121*
Bureau of Home Economics	186

[1] For trust fund expenditures, see p. 173. [2] Credit, deduct.
[3] Excluding expenditures from Rec. Fin. Corp. funds. [4] Includes $6,000 general expenditure.

No. 174.—Details of Expenditures: Year Ended June 30, 1935—Continued

Object of expenditure	Amount
GENERAL AND SPECIAL FUNDS—contd.	
Department of Agriculture—Continued.	*1,000 dollars*
Bureau of Entomology and Plant Quarantine	7,702
Emergency	*2,629*
Enforcement of Grain Futures Act	189
Food and Drug Administration	1,669
Emergency	*31*
Conservation Service	9,995
Emergency	*9,829*
Miscellaneous [1]	447
Emergency	*349*
Total, Agriculture, departmental [1]	84,555
General	61,728
Emergency	*22,827*
Agricultural Adjustment Admn.:	
Advances to Agr. Adj. Admn.	563,539
Advances to Secretary of Agriculture for cotton, emergency	*22,500*
Advances to Dept. of Agriculture under Tobacco Act of June 28, 1934	371
Nat'l Ind'l Rec., Agr. Adj. Admn., Nat'l Rec. Admn. codes, emerg.	*433*
Refunding processing taxes	32,065
Nat'l Ind'l Recovery, emergency	*34,241*
Salaries and expenses, emergency	*37,521*
Administration of cotton act of 1934	8,229
Purchase of sugar from processing taxes	366
Total Agr. Adjustment Admn. [1]	749,264
General	604,570
Emergency	*144,695*
Public highways, emergency:	
Rural road construction, incl. N. I. R.	*303,272*
Flood relief, restoration of roads, etc.	*144*
Forest roads, trails, and highways	*326*
Loans and relief in stricken agricultural areas, emergency	*80,891*
Total, Department of Agriculture [1]	1,218,454
General	666,298
Emergency	*552,156*
Department of Commerce:	
Office of the Secretary	775
Fed. Employment Stabilization Bd.	31
Aircraft in Commerce	6,849
Emergency	*1,947*
Bureau of Foreign and Domestic Commerce	2,458
Bureau of the Census	4,526
Bureau of Navigation and Steamboat Inspection Service	1,436
Emergency	*72*
Bureau of Standards	1,460
Emergency	*25*
Bureau of Lighthouses	12,440
Emergency	*3,439*
Coast and Geodetic Survey	6,516
Emergency	*4,433*
Bureau of Fisheries [1]	1,607
Emergency	*272*
Patent Office	4,149
Miscellaneous	2
Total, Commerce, departmental [1]	42,249
General	32,061
Emergency	*10,187*
U. S. Shipping Board Bureau	[2] *21,681*
Total, Department of Commerce [1]	20,568
General	10,381
Emergency	*10,187*
Department of the Interior:	
Office of the Secretary	2,639
Emergency	*1,356*
Mt. Rushmore Nat'l Memorial Com.	55
Geo. Rogers Clark Sesquicent'l Com'n.	128
General Land Office [1]	3,105
Emergency	*534*

Object of expenditure	Amount
GENERAL AND SPECIAL FUNDS—contd.	
Department of the Interior—Continued.	*1,000 dollars*
Bureau of Reclamation [1]	17,062
Emergency	*15,645*
Geological Survey	4,305
Emergency	*2,911*
National Park Service [1]	20,514
Emergency	*13,594*
Office of Education	14,146
Div. of Territories and Island Poss'ns.	40
Emergency	*5*
Government in Territories [1]	4,906
Emergency	*1,611*
Beneficiaries [1]	3,196
Emergency	*1,099*
Bureau of Mines	1,559
Emergency	*202*
Interior, civil, miscellaneous [1]	559
Emergency	*96*
Indian Affairs: [1]	
Salaries and general expenses	8,377
Emergency	*6,973*
Education	8,140
General support and administration	2,271
Miscellaneous expenses	8,465
Emergency	*1,952*
Interest on Indian tribal funds	666
Total, Interior, departmental [1]	100,133
General	54,155
Emergency	*45,979*
Boulder Canyon project, emergency	*23,987*
Total, Department of the Interior [1]	124,120
General	54,155
Emergency	*69,966*
Department of Justice:	
Office of the Attorney General:	
Salaries and expenses	1,792
Miscellaneous objects	524
Bureau of Prisons	198
Division of Accounts	130
Division of Investigation	4,527
Alcohol Beverage Unit	217
Veterans' insurance litigation	573
Miscellaneous	[2] *10*
The Judiciary:	
Salaries and expenses, Supreme Court	329
Salaries and expenses of judges	2,252
Court of Customs and Patent Appeals	91
U. S. Customs Court	218
Court of Claims	226
Territorial courts	85
Panama Canal Zone, salaries, district court	43
U. S. Court for China	51
Expenses, etc., United States courts	12,574
Miscellaneous	59
Private relief acts	103
Special deposit accounts [1]	109
Penal and correctional institutions [1]	8,722
Emergency	*511*
Total, Department of Justice [1]	32,813
General	32,301
Emergency	*511*
Department of Labor:	
Office of the Secretary	852
Emergency	*76*
Bureau of Labor Statistics	853
Emergency	*174*
Bureau of Immigration and Naturalization	9,033
Emergency	*117*
Children's Bureau	342
Women's Bureau	147
U. S. Employment Service	7,019
Emergency	*5,135*

[1] For trust fund expenditures, see p. 173.

[2] Credit, deduct.

No. 174.—DETAILS OF EXPENDITURES: YEAR ENDED JUNE 30, 1935—Continued

Object of expenditures	Amount
GENERAL AND SPECIAL FUNDS—contd.	1,000 dollars
Department of Labor—Continued.	
Nat'l. Labor Relations Bd., emergency	*625*
Textile Labor Relations Bd., emergency	*209*
Other labor relations boards, emergency	*68*
Miscellaneous [1]	44
Total Department of Labor [1]	19,192
General	12,188
Emergency	*6,404*
Navy Department:	
Salaries, Navy Department	3,586
Contingent expenses, etc	563
Office of the Secretary	3,006
Emergency	*1,583*
Bureau of Navigation [1]	4,704
Bureau of Engineering	14,615
Emergency	*33*
Bureau of Construction and Repair	14,385
Bureau of Ordnance	11,887
Emergency	*116*
Bureau of Supplies and Accounts:	
Fuel and Transportation	6,797
Maintenance	7,761
Supplies and Accounts, N. I. R., emergency	*76*
Naval supply account fund	12,283
Pay subsistence, etc., Navy	149,458
Naval working fund	12,757
Miscellaneous [1]	2,311
Bureau of Medicine and Surgery [1]	2,022
Bureau of Yards and Docks	10,048
Emergency	*12,588*
Bureau of Aeronautics	21,783
Emergency	*4,480*
Naval Academy	1,682
Marine Corps:	
Pay	15,153
General expenses and other items [1]	6,007
Alterations to Navy vessels	2,737
Increase of the Navy	132,739
Emergency, incl. N. I. R. allotment	*93,829*
Miscellaneous [1]	790
Total, Navy Department [1]	437,208
General	324,502
Emergency	*112,705*
Post Office Department:	
Salaries and expenses, public buildings, Post Office Department	[2] *33*
Private relief acts	59
Miscellaneous	[2] *8*
Deficiencies in postal revenues	63,970
Total, Post Office Department [5]	63,988
Department of State:	
Office of the Secretary	1,990
Foreign intercourse [1]	16,304
Emergency	*2,596*
Foreign service retirement fund [1]	159
Total, Department of State [1]	18,454
General	15,858
Emergency	*2,596*
Treasury Department:	
Office of the Secretary	668
Emergency	*402*
Office of the Chief Clerk and Supt	638
Division of Printing	1,257
Office Com. of Accounts and Deposits	103
Division of Bookkeeping and Warrants	1,152
Division of Disbursements	1,448
Public Debt Service [1]	5,140
Division of Appointments	42
Bureau of Customs [6]	19,470
Bureau of the Budget	153
Office of Treasurer of United States	1,495
Office of Comptroller of the Currency	260

Object of expenditures	Amount
GENERAL AND SPECIAL FUNDS—contd.	1,000 dollars
Treasury Department—Continued.	
Bureau of Internal Revenue:	
Collecting the revenue	42,125
Bureau of Narcotics	1,225
Coast Guard	24,706
Emergency	*4,958*
Bureau of Engraving and Printing	5,069
Secret Service Division	761
Public Health Service [1]	10,201
Emergency	*718*
Bureau of the Mint	882
To promote the education of the blind	75
Miscellaneous [1]	1,767
Expenses, Emergency Banking, Gold Reserve, and Silver Purchase Acts	3,731
Procurement Division:	
Supply branch	97
Repairs, equipment, etc., pub. bldgs	1,915
Operating expenses, public buildings	2,308
Total, Treasury, departmental [1]	126,688
General	120,581
Emergency	*6,107*
Refunds of receipts:	
Customs	20,975
Internal Revenue [1]	25,406
Procurement Div., sites, construction, etc.:	
Post offices, customs houses, etc	55,333
Emergency	*33,189*
Inspection stations	78
Marine hospitals	732
Total	56,144
General	22,956
Emergency	*33,189*
Federal land banks—	
Subscriptions to capital stock	1,939
Subscriptions to paid-in surplus, emergency	*33,630*
Payments for reduction in interest rates on mortgages, emergency	*12,478*
Subscriptions to preferred shares, Fed. svgs. and loan ass'n, emergency	*31,378*
Other items	87
Total, Treasury Department [1]	308,726
General	191,945
Emergency	*116,781*
War Department:	
National Defense:	
Salaries, War Department	4,341
Contingent expenses	518
Office of Secretary of War	10
General Staff Corps	90
Adjutant General's Department	133
Finance Department:	
Pay of the Army	129,894
Finance service	1,014
Judgments	915
Other items	2,709
Quartermaster Corps:	
Army transportation	8,845
Barracks and quarters and other buildings and utilities	8,781
Clothing and equipage	4,073
Construction, buildings, etc., at military posts	457
Emergency	*235*
Construction and repair of hospitals	341
Incidental expenses of the Army	3,343
Regular supplies of the Army	3,730
Subsistence of the Army	17,088
Nat'l Ind. Recov., emergency	*39,303*
Other items	2,528
Signal Corps	1,947
Emergency	*67*

[1] For trust fund expenditures, see p. 173.
[2] Credit, deduct.
[5] Excludes Postal Service payable from postal revenues.
[6] Exclusive of refunds of receipts.

No. 174.—Details of Expenditures: Year Ended June 30, 1935—Continued

Object of expenditure	Amount
GENERAL AND SPECIAL FUNDS—contd.	
War Department—*Continued.*	*1,000 dollars*
National defense—Continued.	
Air Corps	20,342
Emergency	*2,631*
Medical Department	262
Corps of Engineers	323
Ordnance Department	12,400
Emergency	*4,037*
Chemical Warfare Service	1,271
Chief of Infantry	58
Chief of Cavalry	21
Chief of Field Artillery	24
Chief of Coast Artillery	27
Sea Coast defenses	5,689
Emergency	*4,429*
Military Academy	2,222
National Guard Bureau	29,785
Emergency	*1,010*
Organized Reserves	3,875
Citizens' military training	3,813
National Board for Promotion of Rifle Practice	135
Miscellaneous	*55,630*
Total national defense [1]	365,937
General	314,226
Emergency	*51,711*
Nonmilitary activities—	
National cemeteries	839
Emergency	*191*
Signal Corps	147
Bureau of Insular Affairs, emergency	*1,096*
War claims and relief acts	162
Miscellaneous	106
Total nonmilitary activities [1]	2,351
General	1,063
Emergency	*1,288*
Rivers and harbors [1]	201,044
Emergency	*146,504*
Total War Department [1 7]	569,331
General	369,829
Emergency	199,502
Panama Canal	10,121
Emergency	*190*
District of Columbia [1 8]	4,559
Interest on public debt	821,486
Public debt retirements	573,557
Sinking fund	573,000
Estate taxes, forfeitures, gifts, etc	557
Reconstruction Finance Corp'n, emerg. [9]	*407,686*
Total classified expenditures, checks issued basis	7,397,550
General	3,840,491
Emergency	*3,557,059*
Adjustment between checks and cash	—21,653
Add unclassified items, cash basis	[2] *72*
Total cash expenditures, general and special accounts	7,375,825
General	3,721,235
Emergency	*3,654,591*
TRUST AND CONTRIBUTED ACCOUNTS	
Legislative—Library of Congress	120
Independent offices	119,712
Board of Tax Appeals	[2] *5*
Employees Compensation Com'n	9
Federal Communications Com'n	12
Federal Trade Commission	29

Object of expenditure	Amount
TRUST, ETC. ACCOUNTS—contd.	
Independent offices—Continued.	*1,000 dollars*
General Accounting Office	4
Interstate Commerce Commission	30
Nat'l Cap'l Park and Planning Com'n	11
Railroad Retirement Board	126
Securities and Exchange Com'n	[2] *134*
Welfare and Recreational Association of Public Bldgs. and Grounds	840
Miscellaneous	[2] *38*
Civil service retirement fund	40,744
Canal Zone retirement fund	574
Veterans' Administration	76,538
Miscellaneous	1,364
Adjusted service certificate fund	6,407
Government life insurance fund	68,766
Farm Credit Admn., miscellaneous	1,249
Federal Housing Administration	[2] *277*
Dept. of Agriculture	[2] *4,647*
Cooperative work, Forest Service	675
Miscellaneous	[2] *5,341*
Agr. Adj. Admn., processing taxes	20
Dept. of Commerce	[2] *12*
Department of the Interior	1,656
General Land Office	13
Bureau of Reclamation	266
National Park Service	201
Government in the Territories	52
Beneficiaries	116
Miscellaneous	[2] *49*
Indian Affairs, tribal funds	7,167
Indian Affairs, special deposit accts	[2] *6,109*
Department of Justice	521
Alien Property Custodian	[2] *50*
Special deposit accounts, judicial	[2] *196*
Penal and correctional institutions	768
Department of Labor, miscellaneous	[2] *287*
Navy Department	1,553
Bureau of Navigation	22
Bureau of Medicine and Surgery	1,159
Miscellaneous	259
Marine Corp, miscellaneous	113
Department of State	283
Foreign intercourse	13
Special deposit accounts	[2] *32*
Foreign Service retirement fund	302
Treasury Department	800
Public debt service	42
Public Health Service	13
Miscellaneous	248
Refunds of internal-revenue receipts	496
War Department	5,650
National defense	9
Nonmilitary activities	*3,139*
Rivers and Harbors	2,503
District of Columbia	43,529
Chargeable against increment on gold	113,179
Melting losses	831
Payments to Fed. res. banks, sec. 13b, Fed. Res. Act, as amended	20,932
For retirement of national bank notes	91,416
Total classified items, checks issued basis	282,109
Adjustment between checks and cash	—3,431
Add unclassified items, cash basis	304
Transactions in checking accounts of Governmental agencies (net)	[10] *429,529*
Total trust and contributed accounts, cash basis [11]	[2] *150,546*
Total expenditures, cash basis	7,225,279
General and special accounts	7,375,825
Trust and contributed accts [11]	[2] *150,546*

[1] For trust-fund expenditures see "Trust accounts." [2] Credit, deduct. [7] Excluding Panama Canal. [8] Emergency expenditure included in trust funds below. [9] Includes allocations to other agencies. [10] Credit, deduct. This item represents transfers of balances in checking accounts of certain special agencies of the Government, net transactions in which will hereafter be shown under this caption. [11] Includes expenditures chargeable against increment on gold amounting to $113,023,000 (cash-basis figure).

Source: Reports of the Treasury Department.

No. 175.—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					
	68th, 1925	68th, 1926	69th, 1927	69th, 1928	70th, 1929	70th, 1930
Legislative	14,648	15,720	20,160	16,480	18,970	21,338
Executive Office	426	534	824	438	437	594
Independent offices	411,216	596,347	639,941	520,041	648,089	661,319
District of Columbia	27,967	40,209	38,459	38,920	41,541	42,569
Department of Agriculture	74,637	146,715	167,572	153,430	163,668	169,660
Department of Commerce	24,123	25,143	31,526	36,822	40,713	60,508
Department of the Interior	292,323	274,826	270,351	285,800	353,332	334,467
Department of Justice	24,227	28,104	27,200	26,432	29,049	30,771
Department of Labor	8,364	9,338	10,184	10,160	11,181	11,429
Navy Department	278,601	324,752	325,791	320,466	394,736	379,152
Post Office Department:						
Payable from Treasury [1]	173	244	32	18	67	28
Payable from postal revenues [2]	629,199	651,256	842,420	755,364	776,975	842,125
Department of State	15,246	18,187	17,819	12,312	15,609	15,826
Treasury Department	269,355	340,915	339,207	345,269	455,474	427,393
Interest on the public debt	865,000	830,000	795,000	755,000	675,000	640,000
Sinking fund and debt retirements chargeable against ordinary receipts	471,806	484,766	515,583	563,630	541,942	553,068
War Department	341,340	364,625	367,386	370,429	466,795	474,990
Total	3,748,652	4,151,682	4,409,463	4,211,011	4,633,578	4,665,237
Deduct amount payable from postal revenues [2]	629,199	651,256	842,420	755,364	776,975	842,125
Net total	3,119,453	3,500,426	3,567,044	3,455,647	3,856,603	3,823,112

Branch	71st, 1931	71st, 1932	72d, 1933	72d and 73d, 1934	73d, 1935	74th, 1936
Legislative	29,521	27,839	20,666	17,426	19,371	23,990
Executive Office	628	475	395	369	442	437
Independent offices	1,169,250	1,383,294	1,873,491	4,061,013	3,085,332	5,012,274
Veterans' Administration	856,391	1,032,717	1,288,420	674,081	614,820	890,482
Emergency organizations	312,858	350,576	585,071	3,386,933	2,416,177	[3]4,000,000
Other					54,335	121,792
District of Columbia	52,488	50,143	45,142	34,644	38,340	43,017
Department of Agriculture	220,288	422,203	372,170	211,544	1,165,726	813,232
Department of Commerce	61,301	54,960	45,213	36,943	31,623	34,851
Department of the Interior	87,150	101,765	82,136	56,684	61,953	94,707
Department of Justice	42,248	58,522	46,340	42,260	32,079	37,588
Department of Labor	12,849	15,036	13,738	14,839	14,063	15,741
Navy Department	389,183	377,973	332,034	310,611	287,066	486,768
Post Office Department:						
Payable from Treasury [1]	43,075	54	84	36	70	88
Payable from postal revenues [2]	840,271	844,610	807,887	713,421	669,843	734,673
Department of State	18,778	18,796	14,151	12,822	15,623	16,227
Treasury Department	372,557	278,587	519,421	556,490	426,412	319,650
Interest on the public debt	619,000	581,000	640,000	725,000	824,349	875,000
Sinking fund and debt retirements chargeable against ordinary receipts	635,324	468,510	496,803	534,070	525,764	636,434
War Department	477,799	494,758	475,582	364,276	329,503	435,080
Total	5,071,712	5,178,525	5,785,253	7,692,447	7,527,559	9,579,757
Deduct amount payable from postal revenues [2]	840,271	844,610	807,887	713,421	669,843	734,673
Net total	4,231,440	4,333,915	4,977,366	6,979,026	6,857,716	8,845,085

[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 2.)

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

[3] Emergency Relief Appropriation Act 1935.

Source: Treasury Department.

No. 176.—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 170 to 173 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 and wines [1]	Fermented malt liquors [1]	Tobacco [1]	Income and profits [2]	Legacies, inheritances, estates, etc.	Sales taxes not listed separately [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	2,808
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	38,650	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	51,586	60,819
1931-1935	2,315,494	62,513	[9] 139,894	426,988	1,117,807	91,012	194,265	44,840	295,133
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	91,897	103,202	387,382	6,077	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	150,167	49,801	145,594
1927	2,865,683	[11] 21,195	1	376,170	2,219,952	100,340	66,651	32,603	48,771
1928	2,790,536	[11] 15,307	(7)	396,450	2,174,573	60,087	51,812	43,818	48,486
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
1931	2,428,229	[11] 10,432	----------	444,277	1,860,040	48,078	150	41,960	23,292
1932	1,557,729	[11] 8,704	----------	398,579	1,056,757	47,422	96	27,854	18,317
1933	1,619,839	[11] 8,022	35,158	402,739	746,791	[12] 34,310	243,616	53,430	[13] 95,773
1934	2,672,239	89,952	168,960	425,169	819,656	[12] 113,138	385,306	62,174	[13] 607,885
1935	3,299,436	195,458	215,564	459,179	1,105,791	[12] 212,112	342,159	38,782	[13] 730,391
1936	3,520,208	256,338	249,126	501,166	1,427,448	[12] 378,840	382,732	64,846	[13] 259,713

Year	Transportation and communication [14]	Beverages (nonalcoholic), etc.	Corporation capital stock	Theater admissions, etc.	Year	Transportation and communication [14]	Beverages (nonalcoholic), etc.	Corporation capital stock	Theater admissions, etc.
1917	----------	----------	10,472	----------	1927	----------	199	8,970	17,941
1918	70,737	2,215	24,996	26,357	1928	----------	139	8,689	17,725
1919	237,840	7,182	28,776	50,920	1929	----------	----------	5,956	6,083
1920	289,348	57,461	93,020	76,721	1930	----------	----------	47	4,231
1921	301,512	58,676	81,526	89,731	1931	----------	----------	----------	2,779
1922	198,790	33,504	80,612	73,385	1932	----------	----------	----------	1,859
1923	30,381	10,132	81,568	70,175	1933	22,032	4,186	----------	15,521
1924	34,662	10,419	87,472	77,713	1934	29,630	4,747	80,168	14,613
1925	----------	----------	90,003	30,908	1935	29,221	130	91,508	15,379
1926	----------	54	97,386	23,981	1936	30,892	60	94,943	17,112

[1] Including special taxes relating to manufacture and sale.
[2] Including receipts from excise tax on corporations for the years 1910 to 1914; munition manufacturers' tax for 1917 and 1918; and also excess-profits tax for 1917 to 1923, 1934, and 1935.
[3] Includes all taxes paid by manufacturers of and dealers in adulterated, process, or renovated butter mixed flour, and filled cheese. Figures for 1863 to 1878 include receipts from the tax on raw cotton.
[4] Includes proprietary stamps prior to 1896-1900.
[5] The major items included in this column beginning 1917 are shown in detail in second part of table with the exception of taxes on bank checks, drafts, etc., for 1933 to 1935, taxes on dividends for 1934 and 1935, agricultural adjustment taxes for 1934 to 1936 (1936 receipts, $71,637,000), and taxes on coconut oils, etc., for 1935 and 1936 (1936 receipts, $27,691,000). For figures for these items through 1935, see table 177.
[6] Figures for 1 year only. [7] Less than $500. [8] Average for 2 years. [9] Average for 3 years.
[10] Average for 4 years. [11] Consists chiefly of tax on distilled spirits (nonbeverage).
[12] Includes gift tax: 1925, $7,518,000; 1926, $3,175,000; 1933, $4,617,000; 1934, $9,153,000; 1935, $71,671,000. 1936, $160,059,000.
[13] See note 5. [14] Transportation, including oil by pipe line, telephone, telegraph, radio, and cable.

Source: Annual Report of the Secretary of the Treasury.

No. 177.—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 176

Source	1931	1932	1933	1934	1935
Grand total	2,428,229	1,557,729	1,619,839	2,672,239	3,299,436
Income tax	1,860,040	1,056,757	746,791	817,025	1,099,230
Corporation	1,026,393	629,566	394,218	397,516	572,118
Individual	833,648	427,191	352,574	419,509	527,113
Excess profits				2,631	6,560
Capital stock				80,168	91,508
Dividends				50,229	961
Estate tax: Transfer of estates of decedents	48,078	47,422	29,603	103,985	140,441
Gift tax: Transfer of any property by gift			4,617	9,153	71,671
Liquor taxes	10,432	8,704	43,180	258,911	411,022
Distilled spirits (imported) excise tax			6	6,578	15,108
Distilled spirits (domestic) excise tax	9,579	7,907	6,745	61,890	150,526
Distilled spirits, rectification tax	7	5	4	4,823	6,382
Still or sparkling wines, cordials, etc	228	187	290	3,411	6,780
Grape brandy used for fortifying sweet wines	63	74	48	107	562
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills (special taxes)	519	506	878	5,140	6,899
Case stamps for distilled spirits bottled in bond	35	27	52	80	35
Container stamps (Liquor Taxing Act of 1934)				2,239	6,145
Floor taxes (Liquor Taxing Act of 1934)				5,685	3,022
Fermented malt liquors			33,090	163,271	211,215
Brewers; retail and wholesale dealers in malt liquor (special taxes)			2,068	5,689	4,349
Tobacco	444,277	398,579	402,739	425,169	459,179
Cigars (large)	18,025	14,208	11,305	11,633	11,693
Cigars (small)	271	227	174	173	144
Cigarettes (large)	46	32	21	637	17
Cigarettes (small)	358,915	317,533	328,418	349,662	385,460
Snuff	7,190	6,846	6,405	6,788	6,512
Tobacco, chewing and smoking	58,377	58,030	55,450	55,299	54,372
Cigarette papers and tubes	1,442	1,701	958	973	976
Miscellaneous collections	10	3	7	3	5
Stamp taxes (not elsewhere enumerated)	46,954	32,241	57,578	66,761	43,135
Bonds of indebtedness, issues of capital stock, deeds of conveyance, etc	14,757	9,199	16,035	16,259	17,935
Capital stock sales or transfers	25,520	17,696	33,188	38,066	15,747
Sales of produce (future delivery)	1,683	959	4,207	7,848	3,951
Playing cards	4,994	4,387	3,908	4,406	4,351
Use of yachts and boats (domestic and foreign)			240	181	2
Silver bullion transfers				1	1,149
Manufacturers' excise taxes	138	87	247,751	390,038	342,275
Lubricating oils			16,233	25,255	27,800
Brewers' wort, malt, grape concentrate, etc			5,708	3,067	1,427
Matches			2,872	6,971	6,000
Gasoline			124,929	202,575	161,532
Electrical energy			28,563	33,134	32,577
Toilet preparations, etc			9,603	10,813	12,644
Articles made of fur			7,546	7,655	2,676
Jewelry (watches, clocks, opera glasses, etc.)			3,068	4,669	2,010
Automobile trucks			1,654	5,048	6,158
Other automobiles and motorcycles			12,574	32,527	38,003
Parts or accessories for automobiles			3,597	5,696	6,456
Tires and inner tubes			14,980	27,630	26,638
Radio sets, phonograph records, etc			2,207	3,157	3,625
Mechanical refrigerators			2,112	5,526	6,664
Sporting goods			2,702	3,773	4,486
Firearms, shells, and cartridges			897	2,511	2,143
Pistols and revolvers	138	87	35	53	60
Cameras and lenses			170	364	343
Chewing gum			610	750	793
Candy			3,541	4,117	110
Soft drinks			4,186	4,747	130
Miscellaneous taxes:					
Telephone, telegraph, radio, and cable facilities			14,565	19,251	19,741
Transportation of oil by pipe line			7,467	10,379	9,480
Admission to theaters, concerts, cabarets, etc	2,779	1,859	15,521	14,613	15,379
Leases of safe-deposit boxes			2,365	2,716	2,318
Checks, drafts, or orders for payment of money			38,456	41,383	25,645
Oleomargarine, including special taxes	2,681	1,745	1,347	1,476	2,049
Narcotics, including special taxes	607	521	457	495	581
Club dues and initiation fees	11,478	9,205	6,679	5,986	5,784
Coconut, etc., oils processed					24,457
Crude petroleum processed, etc					1,760
Other miscellaneous receipts	765	611	597	445	36
Agricultural adjustment taxes				[1] 371,423	[1] 526,222

[1] Distributed as follows (figures in thousands of dollars): Processing, import compensating, and floor taxes—1934, wheat, 117,621; cotton, 144,767; tobacco, 18,088; field corn, 4,496; hogs, 77,035; paper and jute fabrics, 9,245; sugar cane and sugar beet, 170; 1935, wheat, 123,861; cotton, 95,926; tobacco, 32,726; field corn, 6,850; hogs, 184,601; paper and jute fabrics, 3,222; sugar cane and sugar beets, 71,094; rice, 29; peanuts, 3,572; tobacco sales tax, 1935, 3,231: cotton ginning tax, 1935, 1,111.

Source: Annual Report of the Commissioner of Internal Revenue.

No. 178.—INTERNAL REVENUE: RECEIPTS BY STATES, YEARS ENDED JUNE 30

NOTE.—See headnote, table 176. 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. Figures include collections for credit to trust funds for territories and possessions of the United States. For amounts of such trust fund collections for 1935, see "Trust accounts" table 173, p. 169

[All figures in thousands of dollars]

Division and State or Territory	Total		Income taxes		Miscellaneous internal revenue		Agricultural adjustment taxes	
	1934	1935	1934	1935	1934	1935	1934	1935
Total	2,672,239	3,299,436	817,025	1,099,230	1,483,791	1,673,983	371,423	526,222
New England	156,549	180,053	66,795	86,220	58,239	67,714	31,516	26,120
Maine	7,976	6,670	3,433	3,765	2,411	1,652	2,132	1,254
New Hampshire	5,294	5,273	1,455	2,197	1,815	1,517	2,024	1,559
Vermont	1,450	1,790	644	934	486	645	320	211
Massachusetts	97,690	114,144	39,622	50,883	36,486	43,387	21,582	19,874
Rhode Island	14,983	15,450	6,126	7,804	5,413	5,783	3,445	1,863
Connecticut	29,156	36,726	15,515	20,637	11,628	14,730	2,013	1,359
Middle Atlantic	861,784	1,031,258	368,643	477,438	440,044	472,209	53,098	81,611
New York	568,022	672,473	260,844	337,867	268,151	275,764	39,027	58,843
New Jersey	99,769	114,429	41,338	50,029	54,666	60,233	3,766	4,167
Pennsylvania	193,993	244,356	66,461	89,542	117,227	136,212	10,305	18,601
East North Central	517,790	741,647	146,315	218,618	291,941	384,143	79,533	138,888
Ohio	124,681	164,079	37,896	52,644	73,914	95,194	12,871	16,242
Indiana	32,848	67,016	8,917	13,849	18,202	43,159	5,729	10,008
Illinois	215,440	323,139	63,537	90,383	98,550	132,268	53,353	100,489
Michigan	101,321	135,854	28,169	49,435	68,834	79,990	4,318	6,429
Wisconsin	43,500	51,559	7,796	12,307	32,441	33,532	3,262	5,720
West North Central	180,741	214,773	43,157	56,403	67,395	69,135	70,187	89,235
Minnesota	50,152	57,511	10,552	13,105	14,379	16,801	25,221	27,604
Iowa	17,526	30,977	4,247	6,005	3,737	4,342	9,542	20,630
Missouri	76,542	86,502	22,075	28,587	37,323	37,668	17,144	20,247
North Dakota	1,731	1,749	292	490	391	322	1,047	937
South Dakota	1,331	1,541	347	496	534	620	450	426
Nebraska	10,351	12,454	2,630	3,905	3,187	3,507	4,533	5,042
Kansas	23,108	24,039	3,014	3,815	7,844	5,875	12,250	14,349
South Atlantic	521,785	598,612	75,672	99,426	368,946	409,015	77,168	90,169
Delaware	18,019	27,946	12,923	19,864	4,690	7,546	406	536
Maryland	39,556	52,921	19,154	22,055	16,861	26,035	3,541	4,831
District of Columbia	11,269	12,785	6,725	8,196	4,218	4,442	327	147
Virginia	122,662	141,349	8,796	10,792	107,879	119,339	5,987	11,217
West Virginia	8,930	10,605	3,583	5,305	4,251	4,392	1,096	908
North Carolina	260,406	283,759	12,958	14,647	217,675	235,318	29,773	33,793
South Carolina	20,571	21,498	2,048	3,090	1,227	1,282	17,297	17,126
Georgia	28,783	32,543	5,047	7,867	5,599	3,998	18,136	20,678
Florida	11,589	15,206	4,438	7,610	6,546	6,663	605	933
East South Central	100,484	126,354	12,880	21,128	68,299	81,394	19,305	23,834
Kentucky	68,654	89,623	5,147	8,572	59,087	71,864	4,420	9,188
Tennessee	17,451	21,488	5,164	8,304	6,447	6,690	5,840	6,495
Alabama	12,064	12,709	1,938	3,150	1,891	2,027	8,234	7,532
Mississippi	2,315	2,534	631	1,102	874	813	811	619
West South Central	125,808	145,824	27,790	43,115	82,291	78,581	15,726	24,127
Arkansas	2,950	3,178	891	1,536	1,489	1,348	569	294
Louisiana	17,392	25,058	4,800	7,155	11,074	11,304	1,518	6,598
Oklahoma	44,797	43,377	5,922	9,479	35,317	29,813	3,558	4,085
Texas	60,669	74,211	16,177	24,945	34,411	36,116	10,081	13,150
Mountain	27,198	47,115	9,525	14,523	11,400	11,914	6,273	20,679
Montana	3,959	6,165	685	1,211	1,610	2,610	1,663	2,344
Idaho	1,348	1,870	402	712	527	546	419	612
Wyoming	1,175	1,540	423	746	550	582	203	213
Colorado	13,463	26,326	4,586	7,199	5,918	5,368	2,959	13,759
New Mexico	870	1,038	290	482	432	443	148	113
Arizona	1,371	1,745	488	711	550	641	333	393
Utah	2,636	6,304	915	1,750	1,303	1,372	418	3,182
Nevada	2,376	2,127	1,736	1,712	510	352	130	63
Pacific	172,938	204,949	62,802	77,823	92,874	98,108	17,263	29,018
Washington	14,163	18,944	3,592	5,848	6,555	7,930	4,015	5,166
Oregon	6,829	9,160	1,741	2,625	2,485	2,512	2,604	4,023
California	151,946	176,845	57,469	69,350	83,834	87,666	10,644	19,829
Alaska	243	369	159	281	59	84	26	4
Hawaii	5,747	5,692	3,288	4,254	1,829	1,285	631	153
Philippine Islands	475	1,271			475	404		867
Puerto Rico	698	1,517					698	1,517

Source: Annual Report of the Commissioner of Internal Revenue.

No. 179.—INDIVIDUAL AND CORPORATION INCOME TAX RETURNS: SUMMARY

NOTE.—All money figures in thousands of dollars. Statistics are based on the taxpayers' returns as filed, unaudited except to insure proper execution of the return. Under the various revenue laws the following individuals were required to file personal returns: For 1913 to 1916, those with net income of $3,000 and over; 1917 to 1924, and 1932 to 1934, $1,000 and over; 1925 to 1931, $1,500 and over; or if married and living with husband or wife filing a joint return, $2,000 for 1917 to 1923, $2,500 for 1924, and 1932 to 1934, and $3,500 for 1925 to 1931; also, beginning 1921, individuals with gross income of $5,000 or over regardless of net income. Data for returns showing no net income, filed in accordance with the latter provision, are not included in statistics shown. All income tax data include Alaska and Hawaii.

INDIVIDUAL INCOME TAX RETURNS

Calendar year	Number of returns			Net income	Tax before tax credits			Credits against tax [1]	Total tax, deducting tax credits
	Total	Taxable	Nontaxable		Normal tax	Surtax	Tax on capital net gain		
1913	357,598			3,900,000	12,728	15,525			28,254
1914	357,515			4,000,000	16,559	24,487			41,046
1915	336,652			4,600,000	23,996	43,948			67,944
1916	437,036	362,970	74,066	6,298,578	51,441	121,946			173,387
1917	3,472,890	2,707,234	765,656	13,652,383	156,897	433,346			[2] 795,381
1918	4,425,114	3,392,863	1,032,251	15,924,639	476,433	651,289			1,127,722
1919	5,332,760	4,231,181	1,101,579	19,859,491	468,105	801,525			1,269,630
1920	7,259,944	5,518,310	1,741,634	23,735,629	478,250	596,804			1,075,054
1921	6,662,176	3,589,985	3,072,191	19,577,213	308,059	411,328			719,387
1922	6,787,481	3,681,249	3,106,232	21,336,213	355,410	474,581	31,066		861,057
1923	7,698,321	4,270,121	3,428,200	24,777,466	378,388	464,918	38,916	220,555	661,666
1924	7,369,788	4,489,698	2,880,090	25,656,153	257,795	437,541	48,603	39,673	704,265
1925	4,171,051	2,501,166	1,669,885	21,894,576	216,360	432,853	117,571	32,229	734,555
1926	4,138,092	2,470,990	1,667,102	21,958,506	200,599	448,330	112,510	28,969	732,471
1927	4,101,547	2,440,941	1,660,606	22,545,091	215,817	511,731	134,034	30,943	830,639
1928	4,070,851	2,523,063	1,547,788	25,226,327	281,895	688,825	233,451	39,916	1,164,254
1929	4,044,327	2,458,049	1,586,278	24,800,736	162,332	582,393	284,654	27,441	1,001,938
1930	3,707,509	2,037,645	1,669,864	18,118,635	129,475	316,816	65,422	34,998	476,715
1931	3,225,924	1,525,546	1,700,378	13,604,996	82,302	186,078	19,423	41,676	246,127
1932	3,877,430	1,936,095	1,941,335	11,655,757	156,606	239,232	6,039	71,915	329,962
1933	3,723,558	1,747,740	1,975,818	11,008,638	164,277	244,307	16,435	50,899	374,120
1933 (prel.) [3]	3,660,105	1,731,116	1,928,989	10,845,654	165,040	241,345	16,341	49,758	372,968
1934 (prel.) [3]	3,988,269	1,750,843	2,237,426	[4] 12,456,262	120,555	385,926			506,481

CORPORATION INCOME TAX RETURNS

Calendar year	Number of returns				Net income	Deficit	Tax		
	Total	Reporting net income	Reporting no net income [5]	Inactive corporations			Total	Income tax	War- and excess-profits tax
1909	262,490	[6] 52,408	[7] 209,992		3,590,000	(8)	[9] 20,960	[9] 20,960	
1910	270,202	[6] 54,040	[7] 216,162		3,761,000	(8)	[9] 33,512	[9] 33,512	
1911	288,352	[6] 55,129	[7] 233,223		3,503,000	(8)	[9] 28,583	[9] 28,583	
1912	305,336	[6] 61,116	[7] 244,220		4,151,000	(8)	[9] 35,006	[9] 35,006	
1913	316,909	188,866	128,043		4,714,000	(8)	[9] 43,128	[9] 43,128	
1914	[10] 299,445	174,205	125,240		3,940,000	(8)	[9] 39,145	[9] 39,145	
1915	[10] 366,443	190,911	175,532		5,310,000	(8)	[9] 56,994	[9] 56,994	
1916	341,253	206,984	134,269		8,765,909	656,904	171,805	171,805	
1917	351,426	232,079	119,347		10,730,360	629,608	2,142,446	503,698	1,638,748
1918	317,579	202,061	115,518		8,361,511	689,772	3,158,764	653,198	2,505,566
1919	320,198	209,634	110,564		9,411,418	995,546	2,175,342	743,536	1,431,806
1920	345,595	203,233	142,362		7,902,655	2,029,424	1,625,235	636,508	988,726
1921	356,397	171,239	185,158		4,336,048	3,878,219	701,575	366,444	335,132
1922	382,883	212,535	170,348		6,963,811	2,193,776	783,776	775,310	8,466
1923	398,933	233,339	165,594		8,321,529	2,013,555	937,107	937,107	
1924	417,421	236,389	181,032		7,586,652	2,223,926	881,550	881,550	
1925	430,072	252,334	177,738		9,583,684	1,962,628	1,170,331	1,170,331	
1926	455,320	258,134	197,186		9,673,403	2,168,710	1,229,797	1,229,797	
1927	475,031	259,849	165,826	49,356	8,981,884	2,471,739	1,130,674	1,130,674	
1928	495,892	268,783	174,828	52,281	10,617,741	2,391,124	1,184,142	1,184,142	
1929	509,436	269,430	186,591	53,415	11,653,886	2,914,128	1,193,436	1,193,436	
1930	518,736	221,420	241,616	55,700	6,428,813	4,877,595	711,704	711,704	
1931	516,404	175,898	283,806	56,700	3,683,368	6,970,913	398,994	398,994	
1932	508,636	82,646	369,238	56,752	2,153,113	7,796,687	285,576	285,576	
1933	504,080	109,786	337,056	57,238	2,985,972	5,533,339	423,068	416,093	[11] 6,976
1934 (prel.)	528,882	145,089	324,671	59,122	4,264,917	4,150,694	594,334	586,773	[11] 7,560

[1] See table 180 for detail beginning 1924; 1923 figure is reduction provided for in revenue act 1924.
[2] Includes war excess-profits taxes of $101,250,000 on individuals and of $103,888,000 on partnerships.
[3] Returns filed to Aug. 31 of following year. Complete figures include additional returns filed from Sept. 1 to Dec. 31 and also final returns supplementing tentative returns which are not tabulated.
[4] Net income prior to deduction of earned net income credit of $928,000.
[5] Includes inactive concerns prior to 1927. [6] Returns showing net income in excess of $5,000 exemption.
[7] Returns showing net income not in excess of $5,000 exemption, or deficit. [8] Not available.
[9] Receipts for year ended June 30 following year in stub as reported by Commissioner of Internal Revenue. Figures shown for 1909 to 1912 and $10,671,000 of the amount shown for 1913 are excise-tax receipts.
[10] Figures for 1915 contain approximately 32,000 returns which properly belong in 1914.
[11] Excess profits tax (effective June 30, 1933, under provisions of the National Industrial Recovery Act).

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

No. 180.—INDIVIDUAL INCOME TAX RETURNS: ANALYSIS

[All money figures, except as indicated, in millions of dollars. See headnote, table 179]

	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933
Total income	29,579	25,272	25,447	26,209	28,988	29,845	22,412	17,268	14,392	13,394
Wages and salaries [1]	13,618	9,742	9,994	10,218	10,862	11,173	9,922	8,325	8,137	7,390
Business	4,755	3,689	3,573	3,287	3,244	3,328	2,628	1,890	1,295	1,403
Partnerships [2]	1,810	1,827	1,733	1,755	1,930	1,846	1,090	730	483	604
Profits from sales of real estate, stocks, bonds, etc., except as noted [3]	1,125	1,992	1,466	1,813	2,928	2,336	637	302	113	420
Capital net gain from sale of assets held over 2 years	389	941	913	1,081	1,880	2,347	556	170	50	134
Rents and royalties	2,010	1,471	1,451	1,302	1,165	1,279	974	771	530	448
Dividends [4]	3,251	3,465	4,012	4,255	4,351	4,783	4,197	3,114	1,972	1,559
Fiduciary [2]	310	306	333	421	444	508	429	369	311	276
Interest on Gov't obligations [5]	30	26	37	47	41	40	38	25	29	32
Other taxable interest	2,282	1,814	1,937	1,676	1,842	1,908	1,608	1,338	1,142	962
Other income				351	302	298	332	236	330	167
General deductions	3,923	3,377	3,489	3,663	3,761	5,044	4,294	3,663	2,736	2,385
Contributions	533	442	484	508	533	527	425	328	304	252
Net loss from sale of real estate, stocks, bonds, etc. [6]	3,390	2,936	178	228	172	995	1,233	1,161	375	366
Net loss from business			2,827	2,928	3,057	3,522				62
Net loss from partnership							173	135	113	30
Interest paid							2,464	2,040	1,944	508
Taxes paid										506
All other										661
Net income	25,656	21,895	21,959	22,545	25,226	24,801	18,119	13,605	11,656	11,009
Net loss for prior year	30	32	27	37	34	29	40	44	29	(7)
Exemptions from normal tax:										
Personal exemption and credit for dependents	16,329	12,228	12,124	12,001	11,859	11,933	11,010	9,682	8,517	8,305
Less exemptions in excess of net income	*2,375*	*1,506*	*1,823*	*1,891*	*1,681*	*2,012*	*2,074*	*2,277*	*1,721*	*1,775*
Dividends [4]	3,251	3,465	4,012	4,255	4,351	4,786	4,197	3,114	1,972	1,559
Interest on Government obligations [5]	30	26	37	47	41	40	38	25	29	32
Capital net gain from sale of assets held over 2 years	389	941	913	1,081	1,880	2,347	556	170	50	134
Less credits [8]	-------	-------	-------	*9*	*12*	*69*	*33*	*15*	*2*	*2*
Net exemptions	17,624	15,153	15,263	15,484	16,437	17,025	13,695	10,700	8,846	8,253
Net income subject to normal tax	8,003	6,710	6,669	7,024	8,755	7,747	4,384	2,861	2,781	2,756
Normal tax	258	216	201	216	282	162	129	82	157	164
Surtax	438	433	448	512	689	582	317	186	239	244
Tax on capital net gain from sale of assets held over 2 years (12½ percent)	49	118	113	134	233	285	65	19	6	16
Less tax credits:										
25 percent of tax on earned net income	31	25	25	25	35	22	25	17	-------	-------
12½ percent on net loss from sale of assets held more than 2 years	9	8	4	6	5	5	10	24	72	51
Net tax	704	735	732	831	1,164	1,002	477	246	330	374
Number of returns (thous.)	7,370	4,171	4,138	4,102	4,071	4,044	3,708	3,226	3,877	3,724
Average net income per return	$3,481	$5,249	$5,306	$5,497	$6,197	$6,132	$4,887	$4,217	$3,006	$2,956
Average tax per return	$96	$176	$177	$203	$286	$248	$129	$76	$85	$100
Averages per capita of total population: [9]										
Net income returned	$226	$190	$188	$190	$210	$203	$147	$109	$93	$87
Tax	$6.20	$6.37	$6.26	$7.00	$9.68	$8.22	$3.86	$1.98	$2.63	$2.96

[1] Excludes such wages and salaries of the individual, his wife, or dependent minors derived from the business conducted by the individual.
[2] Capital net gain from sale of assets held more than 2 years, dividends on stock of domestic corporations and taxable interest on obligations of the United States received through partnerships and fiduciaries are reported under their respective classifications.
[3] Exclusive of amount taxed as capital net gain from sales of assets held over 2 years.
[4] On stocks of domestic corporations; dividends of foreign corporations included in miscellaneous income.
[5] Interest on Government obligations not wholly exempt from tax.
[6] Other than reported for tax credit on capital net loss from sale of assets held more than 2 years.
[7] No deduction from net income allowed for net loss for prior year.
[8] Loss in ordinary net income for given year and net loss for prior year deductible from capital net gain.
[9] Averages computed by Bureau of Foreign and Domestic Commerce; based on revised Census estimates of population shown in table 12, p. 10.

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

No. 181.—INDIVIDUAL INCOME TAX RETURNS:

[All money figures, except average per return

Division and State or Territory	Number of returns	Total income	Deductions, including contributions	Net income [1]	Personal exemption and credit for dependents [2]	Tax (before tax credit)		
						Normal tax	Surtax	12½ percent on capital net gain
Total	3,723,558	13,393,825	2,385,187	11,008,638	8,305,120	164,277	244,307	16,435
New England	387,567	1,384,014	230,135	1,153,879	811,520	16,416	22,247	1,447
Maine	19,435	69,459	13,640	55,819	42,129	710	1,255	101
New Hampshire	15,458	49,224	7,669	41,555	31,906	462	504	32
Vermont	9,375	27,933	3,995	23,937	20,604	228	136	1
Massachusetts	231,960	811,631	128,964	682,667	484,856	10,259	12,074	561
Rhode Island	29,489	112,642	20,053	92,590	61,688	1,355	2,555	23
Connecticut	81,850	313,125	55,814	257,311	170,337	3,402	5,723	729
Middle Atlantic	1,274,204	5,081,545	894,043	4,187,504	2,796,487	74,528	142,870	6,941
New York	748,054	3,169,100	570,209	2,598,891	1,615,170	51,405	106,255	5,256
New Jersey	202,190	739,548	121,187	618,362	450,105	8,956	15,695	353
Pennsylvania	323,960	1,172,897	202,647	970,251	731,212	14,107	20,920	1,332
East North Central	727,039	2,438,979	439,480	1,999,498	1,732,543	26,526	31,888	4,041
Ohio	181,212	621,552	109,858	511,694	512,712	6,248	7,754	748
Indiana	61,675	193,376	31,775	161,600	140,046	1,711	2,282	109
Illinois	282,360	1,030,676	181,757	848,919	628,804	13,285	16,959	2,424
Michigan	112,053	364,431	71,300	293,131	258,128	3,411	3,283	630
Wisconsin	89,739	228,944	44,790	184,154	192,853	1,871	1,610	70
West North Central	265,031	860,747	158,291	702,453	599,536	8,537	6,500	768
Minnesota	59,803	200,972	37,220	163,751	132,670	2,133	1,893	212
Iowa	40,329	118,460	21,624	96,836	89,857	949	447	98
Missouri	93,308	334,160	62,411	271,748	212,065	3,664	3,565	301
North Dakota	8,359	20,605	3,805	16,800	19,853	108	7	--------
South Dakota	7,555	20,088	3,568	16,519	17,373	136	33	21
Nebraska	24,939	77,996	12,974	65,022	57,321	762	319	111
Kansas	30,738	88,466	16,689	71,777	70,397	785	236	25
South Atlantic	328,295	1,185,101	211,682	973,420	728,335	12,473	21,132	839
Delaware	9,910	57,420	11,883	45,536	20,631	541	5,108	67
Maryland	76,409	292,955	48,342	244,613	168,357	3,709	5,139	443
Dist. of Columbia	69,967	224,398	31,603	192,795	134,019	3,018	1,807	80
Virginia	42,920	143,637	26,003	117,635	97,800	1,297	1,354	41
West Virginia	25,837	82,040	12,615	69,426	59,007	695	382	102
North Carolina	29,462	118,403	26,730	91,673	72,168	775	3,922	64
South Carolina	12,686	41,116	8,985	32,131	31,295	328	126	5
Georgia	32,329	119,026	24,133	94,893	76,679	1,078	1,066	26
Florida	28,775	106,106	21,388	84,718	68,379	1,032	2,228	11
East South Central	96,626	326,555	64,913	261,843	226,819	2,977	2,051	538
Kentucky	32,332	112,441	21,688	90,754	73,546	1,004	884	248
Tennessee	33,464	114,845	21,450	93,395	78,718	1,167	790	136
Alabama	19,962	67,290	13,617	53,673	47,667	591	324	136
Mississippi	10,868	31,979	7,958	24,021	26,888	215	53	18
West South Central	183,695	643,022	137,359	505,663	419,345	6,908	3,463	630
Arkansas	11,427	37,843	8,476	29,367	28,324	294	76	2
Louisiana	33,094	108,398	21,589	86,809	75,451	1,059	511	34
Oklahoma	33,224	115,264	25,355	89,909	83,371	1,136	498	54
Texas	105,950	381,517	81,939	299,578	232,199	4,419	2,378	540
Mountain	81,575	248,202	41,376	206,827	186,271	2,131	1,909	141
Montana	11,511	34,725	4,848	29,877	26,312	296	137	3
Idaho	6,072	17,342	2,760	14,582	13,862	123	12	--------
Wyoming	6,603	18,811	2,715	16,096	14,879	129	378	13
Colorado	28,725	91,090	16,645	74,446	64,187	881	917	56
New Mexico	5,577	17,104	2,836	14,269	12,630	148	30	--------
Arizona	8,588	25,327	4,476	20,852	19,013	215	80	(4)
Utah	10,807	32,297	5,363	26,933	27,902	228	87	56
Nevada	3,692	11,506	1,733	9,772	7,486	111	268	11
Pacific [5]	368,691	1,184,749	201,556	983,193	777,237	13,437	11,419	1,075
Washington [5]	54,539	152,653	21,014	131,640	122,430	1,259	396	50
Oregon	27,572	81,461	15,262	66,199	64,871	636	193	10
California	286,580	950,635	165,280	785,354	589,936	11,542	10,830	1,015
Hawaii	10,835	40,911	6,552	34,358	27,027	344	828	14

[1] See note 1, table 185.
[2] Other items of income exempt from normal tax are shown by States in table 182.
[3] Based on Bureau of Census unrevised estimates, July 1, 1933 (see table 11, p. 9); revised State estimates are not available.

ANALYSIS BY STATES AND TERRITORIES, 1933

and per capita tax, in thousands of dollars]

Tax credits—12½ percent on capital net loss	Net tax	Average per return		Tax per capita of total population [3]	Percent of population filing returns	Percent of United States total				Division and State or Territory
		Net income	Tax			Population	Returns	Net income	Tax	
50,899	374,120	$2,956	$100.47	$2.97	2.95	100.00	100.00	100.00	100.00	Total.
5,162	34,947	2,977	90.17	4.21	4.67	6.57	10.41	10.48	9.34	**New England.**
200	1,865	2,872	95.98	2.33	2.42	.64	.52	.51	.50	Maine.
165	834	2,688	53.93	1.78	3.30	.37	.42	.38	.22	N. Hampshire.
26	339	2,553	36.18	.94	2.60	.28	.25	.22	.09	Vermont.
3,130	19,764	2,943	85.20	4.58	5.38	3.42	6.23	6.20	5.28	Massachusetts.
480	3,453	3,140	117.09	4.92	4.20	.56	.79	.84	.92	Rhode Island.
1,161	8,692	3,144	106.19	5.28	4.97	1.30	2.20	2.33	2.33	Connecticut.
31,052	193,289	3,286	151.69	7.17	4.73	21.36	34.22	38.04	51.67	**Middle Atlantic.**
25,563	137,414	3,474	183.70	10.60	5.17	10.28	20.09	23.61	36.73	New York.
2,002	23,002	3,058	113.77	5.49	4.82	3.32	5.43	5.62	6.15	New Jersey.
3,487	32,873	2,995	101.47	3.36	3.31	7.76	8.70	8.81	8.79	Pennsylvania.
6,890	55,566	2,375	76.43	2.14	2.80	20.57	19.53	18.16	14.85	**E. N. Central.**
1,513	13,237	2,824	73.05	1.95	2.67	5.39	4.87	4.65	3.54	Ohio.
197	3,965	2,620	64.30	1.20	1.87	2.61	1.66	1.47	1.06	Indiana.
4,071	28,597	3,007	101.28	3.65	3.61	6.20	7.58	7.71	7.64	Illinois.
664	6,661	2,616	59.44	1.32	2.22	4.00	3.01	2.66	1.78	Michigan.
445	3,106	2,052	34.61	1.04	3.00	2.37	2.41	1.67	.83	Wisconsin.
1,241	14,563	2,650	54.95	1.08	1.97	10.65	7.12	6.38	3.89	**W. N. Central.**
419	3,818	2,738	63.84	1.47	2.31	2.06	1.61	1.49	1.02	Minnesota.
52	1,442	2,401	35.75	.58	1.62	1.97	1.08	.88	.39	Iowa.
681	6,849	2,912	73.40	1.87	2.54	2.91	2.51	2.47	1.83	Missouri.
--------	115	2,010	13.77	.17	1.22	.54	.22	.15	.03	North Dakota.
2	188	2,187	24.89	.27	1.08	.56	.20	.15	.05	South Dakota.
59	1,133	2,607	45.44	.81	1.79	1.10	.67	.59	.30	Nebraska.
28	1,018	2,335	33.12	.54	1.62	1.50	.83	.65	.27	Kansas.
3,473	30,969	2,965	94.33	1.92	2.04	12.77	8.82	8.84	8.28	**South Atlantic.**
674	5,042	4,595	508.81	20.92	4.11	.19	.27	.42	1.35	Delaware.
803	8,489	3,201	111.11	5.10	4.59	1.32	2.05	2.22	2.27	Maryland.
279	4,625	2,755	66.10	9.34	14.13	.39	1.88	1.75	1.24	Dist. of Col.
293	2,399	2,553	36.18	.98	1.76	1.94	1.15	1.07	.64	Virginia.
71	1,108	2,687	42.87	.62	1.46	1.41	.70	.63	.30	West Virginia.
639	4,121	3,112	139.88	1.26	.90	2.60	.79	.83	1.10	N. Carolina.
8	450	2,533	35.54	.26	.73	1.39	.34	.29	.12	S. Carolina.
107	2,063	2,935	63.81	.71	1.11	2.30	.87	.86	.55	Georgia.
599	2,672	2,944	92.85	1.72	1.85	1.23	.77	.77	.71	Florida.
304	5,262	2,710	54.46	.52	.96	7.97	2.59	2.38	1.41	**E. S. Central.**
111	2,025	2,807	62.62	.76	1.22	2.10	.87	.82	.54	Kentucky.
106	1,988	2,791	59.40	.75	1.26	2.11	.90	.85	.53	Tennessee.
73	978	2,689	49.01	.36	.74	2.14	.53	.49	.26	Alabama.
14	271	2,210	24.94	.13	.53	1.62	.29	.22	.08	Mississippi.
365	10,637	2,753	57.91	.85	1.47	9.92	4.93	4.60	2.84	**W. S. Central.**
3	370	2,570	32.38	.20	.61	1.49	.31	.27	.10	Arkansas.
107	1,498	2,623	45.25	.70	1.54	1.70	.89	.79	.40	Louisiana.
79	1,608	2,706	48.41	.65	1.35	1.95	.89	.82	.43	Oklahoma.
176	7,161	2,828	67.59	1.19	1.76	4.78	2.84	2.72	1.91	Texas.
321	3,859	2,535	47.31	1.02	2.17	2.99	2.19	1.88	1.03	**Mountain.**
33	404	2,596	35.09	.75	2.14	.43	.31	.27	.11	Montana.
5	130	2,402	21.41	.29	1.36	.36	.16	.13	.04	Idaho.
68	452	2,438	68.49	1.96	2.86	.18	.18	.15	.12	Wyoming.
143	1,710	2,592	59.55	1.63	2.73	.83	.77	.68	.46	Colorado.
11	166	2,558	29.76	.38	1.29	.35	.15	.13	.04	New Mexico.
29	266	2,428	30.93	.59	1.90	.36	.23	.19	.07	Arizona.
22	350	2,492	32.34	.68	2.09	.41	.29	.24	.09	Utah.
10	381	2,647	103.14	4.10	3.97	.07	.10	.09	.10	Nevada.
2,044	23,887	2,667	64.79	2.74	4.24	6.90	9.90	8.93	6.38	**Pacific.**[5]
58	1,647	2,414	30.19	.99	3.29	1.32	1.46	1.20	.44	Washington.[5]
43	796	2,401	28.87	.81	2.80	.78	.74	.60	.21	Oregon.
1,943	21,444	2,740	74.83	3.54	4.73	4.80	7.70	7.13	5.73	California.
46	1,141	3,171	105.26	2.99	2.84	.30	.29	.31	.31	Hawaii.

[4] Less than $500.
[5] Includes figures for Alaska.

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

No. 182.—INDIVIDUAL INCOME TAX RETURNS: INCOME DISTRIBUTED BY SOURCES, BY STATES AND TERRITORIES, 1933

[All figures in thousands of dollars. For total income see table 181]

Division and State or Territory	Wages and salaries	Business	Partnership	Profit from sale of real estate, stocks, bonds, etc.		Rents and royalties	Dividends on stock of domestic corporations	Interest on Government obligations [1]	Other taxable interest	Other income [2]
				Reported for tax on capital net gain	All other					
Total	7,390,356	1,402,923	603,725	133,616	419,591	447,883	1,559,046	31,689	961,732	443,264
New England	706,011	136,729	42,284	11,686	40,402	33,273	235,678	2,423	128,962	46,568
Maine	30,375	9,899	1,711	807	1,989	2,176	9,995	173	9,071	3,264
New Hampshire	22,900	7,332	1,484	257	982	1,820	8,437	91	4,456	1,466
Vermont	16,084	3,062	807	10	569	748	3,154	48	2,547	904
Massachusetts	424,234	79,848	28,460	4,590	25,734	16,113	128,726	1,326	76,293	26,307
Rhode Island	57,217	9,509	2,714	191	2,274	3,398	21,633	250	11,556	3,901
Connecticut	155,201	27,079	7,108	5,831	8,854	9,018	63,733	535	25,039	10,726
Middle Atlantic	2,677,663	454,275	263,752	56,048	196,002	109,529	675,470	10,222	429,202	209,384
New York	1,606,035	266,941	202,756	42,281	144,678	60,870	433,819	6,486	272,226	133,008
New Jersey	443,300	64,208	20,301	2,821	20,025	17,543	85,162	983	60,930	24,273
Pennsylvania	628,328	123,126	40,695	10,946	31,299	31,116	156,489	2,753	96,046	52,103
East North Central	1,492,325	248,531	90,748	32,880	69,046	78,638	228,237	8,128	133,205	57,241
Ohio	380,335	62,036	18,955	5,997	18,899	21,785	72,251	3,796	22,674	14,824
Indiana	119,844	24,567	9,074	1,576	3,680	7,254	16,626	1,173	6,356	3,226
Illinois	624,896	95,703	44,923	19,636	31,470	30,604	89,604	2,385	65,411	26,043
Michigan	230,178	40,488	10,620	5,108	10,742	11,859	31,916	414	15,403	7,705
Wisconsin	137,072	25,737	7,176	563	4,255	7,136	17,840	360	23,361	5,443
West North Central	499,058	115,318	36,186	6,290	21,296	36,985	68,863	2,606	52,715	21,525
Minnesota	115,877	25,081	7,894	1,695	5,518	5,820	18,139	594	14,411	5,941
Iowa	64,677	21,259	5,860	786	1,923	5,860	6,994	213	8,255	2,633
Missouri	203,948	31,422	11,849	2,445	8,787	12,962	34,196	1,393	19,243	7,913
North Dakota	12,584	3,914	1,094	--------	188	831	503	15	1,027	449
South Dakota	11,048	3,808	875	170	882	1,018	832	19	974	461
Nebraska	45,255	12,454	3,808	887	1,674	3,417	4,212	154	4,324	1,811
Kansas	45,669	17,380	4,806	207	2,324	7,077	3,987	218	4,481	2,317
South Atlantic	686,329	117,231	42,871	6,814	28,779	47,919	148,919	2,803	64,299	39,140
Delaware	20,530	3,588	1,354	537	1,763	1,066	23,072	68	3,445	1,997
Maryland	162,909	25,089	9,706	3,609	8,397	10,500	36,046	539	21,536	14,623
Dist. of Col	157,528	17,431	5,537	636	3,696	7,904	12,861	563	11,870	6,373
Virginia	83,974	15,648	5,166	333	3,901	6,399	15,117	331	8,322	4,447
West Virginia	49,032	9,739	3,299	855	2,282	4,215	8,989	375	1,895	1,359
North Carolina	65,698	12,363	5,141	508	2,111	5,009	23,053	224	2,112	2,185
South Carolina	24,996	5,463	2,106	38	650	1,969	2,416	102	2,218	1,158
Georgia	70,936	13,944	5,914	209	2,542	5,440	13,077	169	4,374	2,420
Florida	50,726	13,966	4,648	89	3,437	5,417	14,288	432	8,527	4,578
East South Central	189,466	40,566	19,087	4,346	7,046	15,149	26,088	802	15,393	8,613
Kentucky	62,881	12,428	5,443	2,024	3,236	4,994	12,460	494	5,148	3,334
Tennessee	70,599	13,362	6,445	1,091	2,028	4,900	8,960	185	4,644	2,632
Alabama	38,200	8,719	5,042	1,091	1,275	3,632	3,465	85	4,064	1,716
Mississippi	17,786	6,057	2,157	140	507	1,623	1,203	38	1,537	931
West South Central	338,485	96,171	44,831	5,185	18,181	54,328	34,977	1,861	30,233	18,772
Arkansas	20,324	7,115	3,245	19	485	2,620	1,246	87	1,671	1,032
Louisiana	63,124	12,718	6,755	274	2,896	6,195	6,370	229	6,607	3,230
Oklahoma	65,622	16,782	6,600	458	3,978	9,034	5,190	524	4,301	2,776
Texas	189,415	59,556	28,231	4,434	10,822	36,479	22,171	1,021	17,654	11,734
Mountain	140,170	36,650	11,489	1,131	7,070	9,605	18,611	644	16,778	6,057
Montana	22,378	5,020	1,210	26	701	1,124	1,764	65	1,804	634
Idaho	9,928	3,593	983	--------	376	661	608	18	796	379
Wyoming	10,358	3,239	769	108	455	760	1,704	56	973	389
Colorado	47,546	11,614	4,260	448	3,424	3,556	9,324	347	8,137	2,435
New Mexico	8,786	3,372	1,061	--------	443	958	797	19	1,060	609
Arizona	14,487	3,801	1,343	2	657	1,292	1,203	56	1,781	706
Utah	20,545	4,347	1,255	450	699	798	1,915	47	1,662	578
Nevada	6,142	1,664	608	97	315	455	1,296	36	565	327
Pacific [3]	638,820	154,310	51,606	9,215	31,221	60,960	112,723	2,169	89,595	34,131
Washington [3]	92,437	23,737	5,629	399	3,006	5,587	8,335	290	9,731	3,503
Oregon	48,625	13,716	3,770	605	1,332	3,233	3,425	92	4,958	1,705
California	497,758	116,857	42,207	8,211	26,883	52,140	100,963	1,787	74,906	28,923
Hawaii	22,035	3,145	868	119	549	1,498	9,481	34	1,349	1,834

[1] If not wholly exempt from tax. [2] Includes fiduciary income. [3] Includes Alaska.

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

No. 183.—INDIVIDUAL INCOME TAX RETURNS: By States and Territories, 1931 to 1933

Note.—See headnote table 179. The net income here shown is subject to deduction of exemptions to give net income subject to tax; see tables 180 and 181

[Net income and tax yield in thousands of dollars]

Division and State or Territory	Number of returns			Net income			Tax		
	1931	1932	1933	1931	1932	1933	1931	1932	1933
Total	3,225,924	3,877,430	3,723,558	13,604,996	11,655,757	11,008,638	246,127	329,962	374,120
New England	317,683	413,699	387,567	1,375,300	1,246,542	1,153,879	23,401	30,365	34,947
Maine	16,218	20,867	19,435	74,771	62,981	55,819	1,527	1,597	1,865
N. Hampshire	12,477	15,738	15,458	49,243	43,855	41,555	563	747	834
Vermont	7,803	10,439	9,375	29,853	27,543	23,937	265	407	339
Massachusetts	193,504	249,766	231,960	800,923	735,391	682,667	12,380	15,619	19,764
Rhode Island	22,375	30,581	29,489	111,159	101,863	92,590	2,599	3,839	3,453
Connecticut	65,306	86,308	81,850	309,351	274,909	257,311	6,067	8,156	8,692
Middle Atlantic	1,080,659	1,350,968	1,274,204	5,087,798	4,477,275	4,187,504	116,802	163,577	193,289
New York	634,057	798,685	748,054	3,108,634	2,764,354	2,598,891	77,976	109,593	137,414
New Jersey	178,754	217,812	202,190	785,764	689,687	618,362	13,971	22,080	23,002
Pennsylvania	267,848	334,471	323,960	1,193,400	1,023,234	970,251	24,855	31,904	32,873
E. N. Central	694,406	757,823	727,039	2,808,900	2,151,495	1,999,498	48,252	51,125	55,566
Ohio	164,809	188,141	181,212	689,352	556,313	511,694	9,743	12,297	13,237
Indiana	54,534	63,722	61,675	204,131	168,608	161,600	2,541	3,312	3,965
Illinois	270,759	286,888	282,360	1,182,411	872,941	848,919	22,502	23,914	28,597
Michigan	119,623	127,515	112,053	481,018	349,800	293,131	11,028	8,380	6,661
Wisconsin	84,681	91,557	89,739	251,988	203,833	184,154	2,438	3,222	3,106
W. N. Central	228,894	272,633	265,031	882,569	750,008	702,453	10,082	14,201	14,563
Minnesota	52,853	61,810	59,803	213,531	173,772	163,751	2,445	3,478	3,818
Iowa	29,850	42,624	40,329	119,218	109,842	96,836	1,137	1,404	1,442
Missouri	80,356	95,808	93,308	331,483	290,702	271,748	4,748	6,875	6,849
N. Dakota	7,013	8,889	8,359	18,470	18,182	16,800	43	111	115
S. Dakota	7,387	8,356	7,555	22,131	17,956	16,519	106	138	188
Nebraska	23,940	25,503	24,939	86,120	66,007	65,022	723	971	1,133
Kansas	27,495	29,643	30,738	91,616	73,547	71,777	880	1,224	1,018
South Atlantic	262,139	335,461	328,295	1,068,525	1,008,415	973,420	18,072	29,218	30,969
Delaware	8,284	9,822	9,910	51,045	46,026	45,536	2,284	4,396	5,042
Maryland	60,898	83,223	76,409	277,129	265,619	244,613	5,528	7,978	8,489
Dist. of Col	51,920	73,501	69,967	200,628	213,476	192,795	2,975	5,115	4,625
Virginia	34,689	43,136	42,920	129,365	122,228	117,635	1,324	2,220	2,399
W. Virginia	22,118	26,872	25,837	80,334	73,660	69,426	516	928	1,108
N. Carolina	22,625	25,972	29,462	88,043	76,990	91,673	2,030	4,018	4,121
S. Carolina	10,536	11,902	12,686	33,859	29,081	32,131	198	313	451
Georgia	25,729	31,730	32,329	102,907	92,883	94,893	997	1,692	2,063
Florida	25,340	29,303	28,775	105,215	88,452	84,718	2,220	2,558	2,672
E. S. Central	84,528	95,225	96,626	307,986	253,605	261,843	3,154	4,158	5,262
Kentucky	26,991	32,454	32,332	103,280	89,485	90,754	1,013	1,555	2,025
Tennessee	28,117	31,543	33,464	107,251	88,515	93,395	1,414	1,699	1,988
Alabama	19,532	20,680	19,962	70,309	54,020	53,673	640	770	978
Mississippi	9,888	10,548	10,868	27,146	21,585	24,021	87	134	271
W. S. Central	156,207	179,122	183,695	564,197	479,780	505,663	6,496	8,587	10,637
Arkansas	9,873	10,350	11,427	29,256	24,716	29,367	108	216	370
Louisiana	28,934	33,974	33,094	107,674	92,164	86,809	892	1,424	1,498
Oklahoma	28,242	31,832	33,224	93,594	83,367	89,909	862	1,204	1,608
Texas	89,158	102,966	105,950	333,673	279,533	299,578	4,634	5,743	7,161
Mountain	73,396	82,378	81,575	260,739	216,096	206,827	2,608	3,766	3,859
Montana	9,722	10,087	11,511	34,667	28,222	29,877	210	497	404
Idaho	5,864	5,758	6,072	18,350	13,689	14,582	46	97	130
Wyoming	5,891	6,796	6,603	18,177	16,190	16,096	65	144	452
Colorado	25,279	30,537	28,725	96,662	82,078	74,446	1,378	1,816	1,710
N. Mexico	5,389	5,574	5,577	18,231	14,666	14,269	117	179	166
Arizona	8,035	8,900	8,588	28,746	23,355	20,852	247	305	266
Utah	9,785	10,624	10,807	31,864	27,028	26,933	196	366	350
Nevada	3,431	4,102	3,692	14,042	10,868	9,772	349	362	381
Pacific [1]	320,684	377,929	368,691	1,215,112	1,035,265	983,193	16,444	23,864	23,887
Washington [1]	51,781	56,434	54,539	174,858	133,697	131,640	1,238	1,558	1,647
Oregon	20,181	25,845	27,572	73,155	60,520	66,199	474	670	796
California	248,722	295,650	286,580	967,099	841,048	785,354	14,732	21,636	21,444
Hawaii	7,328	12,192	10,835	33,869	37,277	34,358	816	1,102	1,141

[1] Includes Alaska.

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

No. 184.—INDIVIDUAL INCOME TAX RETURNS: By Income Classes

Note.—See headnote, table 179. The net income here shown is subject to deduction of exemptions to give net income subject to tax; see tables 180 and 185. Data for returns with net income under $5,000 are estimated, based on samples for 1927, and 1929, and partly estimated and partly tabulated for 1928, 1930, and following years

Income class (net income)	1927	1928	1929	1930	1931	1932	1933
Number of returns	4,101,547	4,070,851	4,044,327	3,707,509	3,225,924	3,877,430	3,723,558
Under $1,000	126,745	111,123	126,172	150,000	185,391	359,688	397,676
$1,000 to $2,000	996,098	918,447	903,082	909,155	862,153	1,489,589	1,480,717
$2,000 to $3,000	855,762	837,781	810,347	767,684	675,019	967,956	914,198
$3,000 to $5,000	1,209,345	1,192,613	1,172,655	1,070,239	912,630	703,755	599,075
$5,000 to $10,000	567,700	628,766	658,039	550,977	417,655	251,014	229,754
$10,000 to $25,000	252,079	270,889	271,454	198,762	137,754	79,210	75,643
$25,000 to $50,000	60,123	68,048	63,689	40,845	24,308	18,480	18,423
$50,000 to $100,000	22,573	27,207	24,073	13,645	7,830	5,902	6,021
$100,000 to $150,000	5,261	7,049	6,376	3,111	1,634	995	1,084
$150,000 to $300,000	3,873	5,678	5,310	2,071	1,056	595	695
$300,000 to $500,000	1,141	1,756	1,641	552	268	140	141
$500,000 to $1,000,000	557	983	976	318	149	86	81
$1,000,000 and over	290	511	513	150	77	20	50
	In thousands of dollars						
Net income	22,545,091	25,226,327	24,800,736	18,118,635	13,604,996	11,655,757	11,008,638
Under $1,000	72,231	64,535	73,742	86,892	106,622	231,140	264,785
$1,000 to $2,000	1,645,576	1,526,832	1,499,908	1,494,526	1,399,430	2,145,834	2,093,293
$2,000 to $3,000	2,062,275	2,030,901	1,958,595	1,864,162	1,641,594	2,437,251	2,295,586
$3,000 to $5,000	4,700,816	4,648,098	4,572,596	4,151,967	3,515,716	2,597,763	2,207,458
$5,000 to $10,000	3,895,759	4,282,520	4,481,576	3,723,763	2,807,001	1,677,039	1,537,875
$10,000 to $25,000	3,748,058	4,037,853	4,025,233	2,922,750	2,006,721	1,160,398	1,112,086
$25,000 to $50,000	2,051,771	2,326,503	2,174,458	1,383,619	820,648	629,639	630,005
$50,000 to $100,000	1,535,387	1,857,878	1,646,476	919,040	528,049	393,206	401,049
$100,000 to $150,000	636,019	850,451	770,536	374,171	196,598	119,896	129,159
$150,000 to $300,000	787,270	1,157,131	1,087,410	419,016	212,059	118,008	139,215
$300,000 to $500,000	431,122	663,900	628,229	207,131	102,186	52,469	54,570
$500,000 to $1,000,000	378,167	670,862	669,878	211,693	102,311	57,874	56,700
$1,000,000 and over	600,641	1,108,863	1,212,099	359,905	166,060	35,240	86,857
Net tax [1]	830,639	1,164,254	1,001,938	476,715	248,127	329,962	374,120
Under $1,000	40	60	17	37	24	103	97
$1,000 to $2,000	1,234	1,550	553	1,269	943	12,254	10,345
$2,000 to $3,000	3,970	4,317	1,404	3,310	2,466	9,822	7,710
$3,000 to $5,000	6,508	7,475	2,413	5,352	3,832	20,895	18,397
$5,000 to $10,000	20,665	22,896	9,551	17,448	12,407	35,615	35,077
$10,000 to $25,000	74,226	82,758	59,893	49,561	31,897	50,150	54,977
$25,000 to $50,000	119,475	136,568	113,904	72,708	40,096	43,546	52,355
$50,000 to $100,000	156,675	194,447	160,814	87,379	44,780	47,150	57,491
$100,000 to $150,000	87,398	116,855	99,560	48,749	23,135	24,469	30,369
$150,000 to $300,000	123,776	182,514	159,221	62,463	28,793	31,912	40,412
$300,000 to $500,000	73,750	113,250	97,336	33,053	15,411	18,554	17,910
$500,000 to $1,000,000	64,265	116,424	106,219	34,289	15,457	19,016	21,221
$1,000,000 and over	98,657	185,140	191,054	61,098	26,886	16,476	27,759
Average tax rate on net income, percent	3.68	4.62	4.04	2.63	1.81	2.83	3.40
Under $1,000	.06	.09	.02	.04	.02	.04	.04
$1,000 to $2,000	.07	.10	.04	.08	.07	.57	.49
$2,000 to $3,000	.19	.21	.07	.18	.15	.40	.34
$3,000 to $5,000	.14	.16	.05	.13	.11	.80	.83
$5,000 to $10,000	.53	.53	.21	.47	.44	2.12	2.28
$10,000 to $25,000	1.98	2.05	1.49	1.70	1.59	4.32	4.94
$25,000 to $50,000	5.82	5.87	5.24	5.25	4.89	6.92	8.31
$50,000 to $100,000	10.20	10.47	9.77	9.51	8.48	11.99	14.34
$100,000 to $150,000	13.74	13.74	12.92	13.03	11.77	20.41	23.51
$150,000 to $300,000	15.72	15.77	14.64	14.91	13.58	27.04	29.03
$300,000 to $500,000	17.11	17.06	15.49	15.96	15.08	35.36	32.82
$500,000 to $1,000,000	16.99	17.35	15.86	16.20	15.11	32.86	37.43
$1,000,000 and over	16.42	16.70	15.76	16.98	16.19	46.75	31.96

[1] Includes normal tax, surtax, and tax on capital net gain from sale of assets held more than 2 years, less tax credits. See table 185.

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

No. 185.—INDIVIDUAL INCOME TAX RETURNS: ANALYSIS, BY INCOME CLASSES, 1933

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

Net income class (thousands of dollars)	Number of returns	Total income	General deductions, including contributions	Net income [1]	Exemptions from normal tax: Personal exemption	Exemptions from normal tax: Dividends [2]	Exemptions from normal tax: Interest on Government obligations [3]	Exemptions from normal tax: Capital net gain [4]
Total	3,723,558	13,393,825	2,385,187	11,008,638	8,305,120	1,559,046	31,689	133,616
Under 1, free [5]	388,509			259,875	680,738			
Under 1, taxed	9,167			4,909	1,301			
1-2, free [5]	743,066			1,072,779	1,949,210			
1-2, taxed	737,651			1,020,512	748,861			
2-3, free [5]	648,397			1,616,707	1,922,076			
2-3, taxed	265,801	8,286,286	1,425,166	678,879	465,605	359,180	--------	--------
3-4, free [5]	168,321			558,178	578,468			
3-4, taxed	267,760			926,385	661,182			
4-5, free [5]	20,134			88,084	62,988			
4-5, taxed	142,860			634,812	380,013			
5-6, free [5]	7,391	628,183	121,282	40,355	17,183	60,361	2,811	--------
5-6, taxed	85,417			466,546	235,248			
6-10	136,946	1,297,174	266,198	1,030,975	357,635	172,055	7,559	--------
10-25	75,643	1,370,035	257,949	1,112,086	159,882	297,176	10,882	1,812
25-50	18,423	754,987	124,981	630,005	67,275	214,968	5,475	15,039
50-100	6,021	484,458	83,409	401,049	13,278	181,420	2,681	19,584
100-150	1,084	158,041	28,882	129,159	2,273	64,292	800	13,171
150-300	695	173,069	33,854	139,215	1,404	81,892	994	21,691
300-500	141	67,331	12,760	54,571	273	32,646	156	12,187
500-1,000	81	69,805	13,105	56,700	141	40,992	123	12,848
1,000 and over	50	104,458	17,601	86,857	85	54,064	207	37,284

Net income class (thousands of dollars)	Tax before tax credit: Normal tax	Tax before tax credit: Surtax	Tax before tax credit: 12½ percent on capital net gain [6]	Tax credit—12½ percent on capital net loss [7]	Net tax	Average tax per return (dollars)	Average rate of tax on net income (percent)	Percent distribution: Returns	Percent distribution: Net income	Percent distribution: Tax
Total	164,277	244,307	16,435	50,899	374,120	100.47	3.40	100.00	100.00	100.00
Under 1, free [5]	--------	--------	--------	--------	--------	--------	--------	10.43	2.36	--------
Under 1, taxed	97	--------	--------	--------	97	10.58	1.98	.25	.04	.03
1-2, free [5]	--------	--------	--------	--------	--------	--------	--------	19.96	9.74	--------
1-2, taxed	10,345	--------	--------	--------	10,345	14.02	1.01	19.81	9.27	2.77
2-3, free [5]	--------	--------	--------	--------	--------	--------	--------	17.41	14.69	--------
2-3, taxed	7,710	--------	--------	--------	7,710	29.01	1.14	7.14	6.17	2.06
3-4, free [5]	--------	--------	--------	--------	--------	--------	--------	4.52	5.07	--------
3-4, taxed	9,422	--------	--------	--------	9,422	35.19	1.02	7.19	8.42	2.52
4-5, free [5]	--------	--------	--------	--------	--------	--------	--------	.54	.80	--------
4-5, taxed	8,975	--------	--------	--------	8,975	62.82	1.41	3.84	5.77	2.40
5-6, free [5]	--------	--------	--------	--------	--------	--------	--------	.20	.37	--------
5-6, taxed	8,449	--------	--------	--------	8,449	98.91	1.81	2.29	4.24	2.26
6-10	24,511	2,117	--------	--------	26,628	194.44	2.58	3.68	9.37	7.12
10-25	42,210	15,843	223	3,300	54,977	726.80	4.94	2.03	10.10	14.70
25-50	26,920	37,906	1,769	14,241	52,355	2,841.83	8.31	.49	5.72	13.99
50-100	15,354	55,186	2,383	15,422	57,491	9,548.41	14.34	.16	3.65	15.36
100-150	4,364	29,948	1,638	5,582	30,369	28,015.68	23.51	.03	1.17	8.12
150-300	3,490	40,572	2,668	6,318	40,412	58,146.76	29.03	.02	1.26	10.80
300-500	1,195	17,725	1,507	2,517	17,910	127,021.28	32.82	(8)	.50	4.79
500-1,000	725	20,202	1,592	1,289	21,221	261,987.65	37.43	(8)	.52	5.67
1,000 and over	519	24,808	4,654	2,220	27,759	555,180.00	31.96	(8)	.79	7.42

[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] On stock of domestic corporations.
[3] If not wholly exempt from tax.
[4] Relates to net gain from sale of assets held more than 2 years and is the excess of the total capital net gain over capital losses. This amount less certain allowable deductions (see table 180) is subject to a special tax.
[5] Specific exemptions exceed net income.
[6] Tax of 12½ percent on capital net gain from sale of assets held more than 2 years after deducting credits against this item. See note 4 and table 180.
[7] Capital net loss from sale of assets held more than 2 years.
[8] Less than five-thousandths of 1 percent.

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

No. 186.—INDIVIDUAL INCOME TAX RETURNS: Percentage of Total Income Derived from Each Source, by Income Classes, 1933

Net income class (thousands of dollars)	Total income[1]	Wages and salaries	Business	Partnership	Profit from sale of real estate, stocks, bonds, etc.		Rents and royalties	Dividends on stock of domestic corporations	Interest on Government obligations[2]	Other taxable interest	Other income[3]
					Reported for tax on capital net gain	All other					
Total	100.00	55.18	10.47	4.51	1.00	3.13	3.34	11.64	0.24	7.18	3.31
Under 5 (est.)	100.00	67.00	12.18	2.44	----------	1.34	3.90	4.33	----------	6.50	2.30
5–10	100.00	50.75	10.98	6.12	----------	4.14	3.03	12.07	.54	8.09	4.28
10–25	100.00	36.89	8.09	7.91	.13	6.33	2.74	21.69	.79	9.39	6.04
25–50	100.00	27.46	5.78	9.81	1.99	7.96	2.24	28.47	.73	9.38	6.18
50–100	100.00	20.24	4.03	11.01	4.04	8.45	1.56	37.45	.55	7.79	4.88
100–150	100.00	15.76	2.49	12.82	8.33	9.09	.87	40.68	.51	6.13	3.32
150–300	100.00	9.16	1.60	11.36	12.53	7.01	.82	47.32	.57	6.81	2.81
300–500	100.00	7.47	.92	7.21	18.10	8.12	.06	48.48	.23	4.29	5.12
500–1,000	100.00	3.34	1.55	3.19	18.41	6.45	1.28	58.72	.18	3.90	2.98
1,000 and over	100.00	2.67	.08	1.25	35.69	4.64	.02	51.76	.20	2.51	1.18

[1] For amount of income by sources and by income classes, see tables 182 and 185, respectively.
[2] If not wholly exempt from tax.
[3] Includes fiduciary income.

No. 187.—INDIVIDUAL INCOME TAX RETURNS: By Family Relationship

	1928	1929	1930	1931	1932	1933
Number of returns	4,070,851	4,044,327	3,707,509	3,225,924	3,877,430	3,723,558
Joint returns of husbands and wives[1]	1,976,954	1,973,864	1,864,229	1,646,523	1,921,105	1,850,863
Wives filing separate returns	124,208	116,265	104,325	88,238	83,005	79,530
Single men, heads of families	286,873	290,116	263,180	237,157	255,253	264,221
Single women, heads of families	105,194	107,867	107,117	104,649	159,140	164,471
All other men	1,079,948	1,055,604	894,706	709,951	820,352	779,259
All other women	456,757	457,822	439,205	415,061	623,483	569,244
Community property income	40,917	42,789	34,747	24,345	15,092	15,970
Net income (1,000 dollars)	25,226,326	24,800,736	18,118,635	13,604,996	11,655,757	11,008,638
Joint returns of husbands and wives[1]	15,269,775	14,853,469	10,882,726	8,210,345	7,033,542	6,743,449
Wives filing separate returns	1,525,571	1,476,321	915,035	591,613	446,852	420,730
Single men, heads of families	1,280,921	1,257,884	986,809	782,865	629,946	622,703
Single women, heads of families	502,098	517,515	435,463	363,809	371,348	351,838
All other men	3,944,632	3,879,011	2,755,809	1,961,087	1,644,610	1,510,777
All other women	2,043,223	2,168,737	1,704,168	1,402,237	1,350,466	1,168,687
Community property income	660,106	647,799	438,625	293,040	178,993	190,454

[1] Includes returns of husbands who wives, though living with them, file separate returns.

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

No. 188.—CORPORATION INCOME TAX RETURNS: Receipts, Deductions, Profits, and Tax, All Corporations, 1921 to 1933

[All money figures in millions of dollars]

Year	Total number of returns	Receipts						Statutory deductions		
		Total compiled receipts[1]	Gross sales[2]	Gross receipts from other operations[3]	Miscellaneous receipts	Tax-exempt income: Dividends from domestic corporations[4]	Tax-exempt income: Interest on tax-exempt obligations[5]	Total statutory deductions	Cost of goods sold	Interest paid
1921	356,397	91,438	----------	----------	----------	509	189	90,282	53,328	3,141
1922	382,883	101,315	75,228	18,609	6,281	803	394	95,347	57,413	3,069
1923	398,933	119,020	91,435	19,710	6,549	870	456	111,386	69,620	3,278
1924	417,421	119,747	91,908	19,220	7,187	915	517	112,952	71,739	3,445
1925	430,072	134,780	101,476	(6)	[5] 31,609	1,175	520	125,464	80,652	3,617
1926	455,320	142,629	106,206	[6] 9,332	[6] 25,085	1,506	500	133,119	82,484	3,989
1927	475,031	144,899	106,864	[6] 9,420	[6] 26,457	1,658	501	136,230	83,487	4,375
1928	495,892	153,375	112,436	[5] 10,334	[6] 28,095	1,917	593	142,638	87,265	4,581
1929	509,436	161,158	118,101	28,598	11,329	2,593	537	149,289	91,076	4,925
1930	518,736	136,588	97,941	25,267	10,283	2,571	526	131,940	76,190	4,861
1931	516,404	108,057	75,494	21,945	8,107	1,969	542	108,834	58,774	4,492
1932	508,636	81,638	53,294	19,583	6,946	1,260	554	85,467	41,430	4,043
1933	504,080	84,234	57,777	18,982	1,159	1,026	592	85,164	43,626	3,511

For footnotes see p. 187.

No. 188.—Corporation Income Tax Returns, Receipts, Deductions, Profits and Tax, All Corporations, 1921 to 1933—Continued

[All money figures in millions of dollars]

Year	Statutory deductions—Con.			Compiled net profit [7]	Statutory net income less statutory deficit	Net loss for prior year [8]	Total tax	Compiled net profit less total tax	Dividends paid [9]	
	Taxes other than income tax	Depreciation and depletion	Miscellaneous deductions						Cash	Stock
1921	1,473	2,573	29,767	1,156	458	--------	[10] 702	454	--------	--------
1922	1,518	2,889	30,458	5,967	4,770	502	[10] 784	5,183	3,437	3,348
1923	1,635	3,116	33,736	7,634	6,308	578	937	6,697	4,169	891
1924	1,670	3,187	32,911	6,795	5,363	220	882	5,914	4,339	511
1925	(11)	3,330	37,865	9,316	7,621	243	1,170	8,146	5,189	544
1926	1,878	3,841	40,927	9,510	7,505	236	1,230	8,281	5,945	758
1927	2,014	3,848	42,506	8,669	6,510	244	1,131	7,538	6,423	703
1928	2,203	4,112	44,477	10,737	8,227	301	1,184	9,553	7,074	550
1929	2,222	4,430	46,636	11,870	8,740	392	1,193	10,676	8,356	1,289
1930	2,297	4,449	44,142	4,649	1,551	158	712	3,937	8,202	414
1931	2,231	4,270	39,067	[12] 777	[12] 3,288	136	399	[12] 1,176	6,151	164
1932	2,087	3,940	28,816	[12] 3,329	[12] 5,644	88	286	[12] 4,115	3,886	143
1933	2,124	3,742	16,390	[12] 930	[12] 2,547	--------	423	[12] 1,353	3,127	102

[1] Includes net profit from sale of real estate, stocks, bonds, etc., and other capital assets, but not gross receipts from these items. Nontaxable income items of major importance only, interest on tax-exempt obligations and dividends on stock of domestic corporations, are included.

[2] Where inventories are an income-determining factor; for cost of goods sold see statutory deductions.

[3] Gross profits other than from sales prior to 1932. [4] 1921 includes dividends from foreign corporations.

[5] Includes obligations of States and Territories or minor political subdivisions, securities issued under the Federal Farm Loan Act, and obligations of the United States or its possessions.

[6] For 1925, profits from operations other than from gross sales for all corporations were tabulated in "Miscellaneous receipts". *For the years 1926, 1927, and 1928, such profits for corporations classified under* "Transportation and other public utilities", "Service", "Finance", and "Nature of business not given" only were included in "Miscellaneous receipts".

[7] Compiled receipts less statutory deductions. [8] Deducted by concerns reporting net income.

[9] Excludes dividends of life insurance companies prior to 1928. Data were not compiled for 1921.

[10] Includes war and excess-profits tax. [11] Included in "Miscellaneous deductions". [12] Deficit.

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

No. 189.—CORPORATION INCOME TAX RETURNS: Receipts, Deductions, Profits, and Tax, by Industrial Groups, 1933

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

	All corporations [1]	Agriculture	Mining and quarrying	Manufacturing							
				Total [2]	Food, excluding beverages	Liquors and beverages	Tobacco products [3]	Textiles	Leather	Rubber	Forest products
Compiled receipts, total [4]	84,234	396.1	1,966.4	35,230.3	7,293.0	593.3	946.8	4,660.6	989.5	719.6	995.9
Gross sales	57,777	270.3	1,209.7	32,612.1	7,022.0	569.9	924.1	4,521.5	971.1	689.7	931.1
Gross receipts from other operations	18,982	95.2	640.0	1,600.9	141.0	11.0	2.5	68.4	3.4	3.3	26.8
Interest	2,786	5.2	17.6	203.3	25.9	1.7	2.4	10.8	2.7	7.7	6.4
Rents	1,650	9.4	21.4	118.3	15.1	4.6	.9	12.5	1.8	3.7	6.2
Profit, sale of capital asets	262	2.8	17.8	45.2	4.1	.8	.2	2.4	.5	.2	4.9
Miscellaneous receipts	1,159	8.3	36.2	410.6	56.2	3.3	3.8	31.7	8.0	13.5	16.8
Tax-exempt income:											
Dividends of other domestic corporations	1,026	4.0	15.6	160.5	21.0	.6	9.2	4.8	.8	.4	1.8
Interest on tax-exempt obligations	592	1.0	8.1	79.5	7.6	1.4	3.7	8.5	1.3	1.2	1.9
Statutory deductions, total	85,164	436.5	2,119.1	34,786.2	7,086.3	532.1	883.5	4,540.5	960.6	714.8	1,064.8
Cost of goods sold	43,626	191.8	937.3	23,932.0	5,421.8	301.1	739.6	3,523.4	763.6	488.5	703.8
Cost of other operations	9,420	38.5	365.1	829.4	60.3	4.5	.2	41.7	1.7	.2	15.3
Compensation of officers	1,995	15.2	37.6	706.4	88.0	15.3	6.1	133.2	24.2	6.6	35.7
Rents paid [5]	1,422	14.2	11.8	292.4	41.3	3.3	1.7	41.6	13.6	7.8	7.6
Interest paid	3,511	20.0	72.9	460.3	64.5	4.5	3.6	33.3	4.8	17.5	24.1
Taxes paid [6]	2,124	19.4	62.7	645.5	72.9	46.6	9.8	67.9	7.4	16.1	23.2
Bad debts	1,249	6.3	16.2	318.1	39.1	8.3	2.1	35.8	10.9	10.9	22.9
Depreciation and depletion	3,742	33.5	267.1	1,632.5	174.5	18.4	6.9	135.0	15.0	34.2	64.3
Loss, sale of capital assets	1,686	11.1	32.2	280.7	38.5	9.0	.8	28.2	3.6	1.4	11.0
Miscellaneous deductions	16,390	86.4	316.2	5,688.9	1,085.4	121.1	112.8	500.4	116.0	131.5	156.9
Compiled net profit or deficit	[7] 930	[7] 40.4	[7] 152.7	444.1	206.8	61.2	63.2	120.1	28.9	4.9	[7] 68.9
Deduct tax-exempt items	1,617	5.0	23.7	240.0	28.6	2.0	12.9	13.3	2.1	1.6	3.7
Statutory net income less net deficit	[7] 2,547	[7] 45.4	[7] 176.4	204.1	178.2	59.2	50.3	106.8	26.8	3.3	[7] 72.6
Income tax	416	2.1	9.9	203.7	36.9	10.2	9.0	28.0	6.6	1.8	3.2
Excess-profits tax	7	.1	.3	3.7	.6	.4	(8)	.8	.2	.1	.1
Total tax	4.23	2.2	10.2	207.4	37.5	10.6	9.0	28.8	6.8	1.9	3.3
Compiled net profit less tax	[7] 1,353	[7] 42.5	[7] 162.9	236.7	169.2	50.6	54.2	91.4	22.1	2.9	[7] 72.1

For footnotes, see p. 188.

No. 189.—CORPORATION INCOME TAX RETURNS: RECEIPTS, DEDUCTIONS, PROFITS, AND TAX, BY INDUSTRIAL GROUPS, 1933—Continued

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

	Manufacturing					Construction	Public utilities [9]	Trade	Public service [3]	Finance
	Paper	Printing	Chemicals	Stone, etc.	Metals					
Compiled receipts, total [4]	1,165.1	1,654.6	6,298.6	721.1	8,167.4	1,083.0	10,628.5	24,213.6	2,823.5	7,883.0
Gross sales	1,121.1	889.9	5,619.6	691.2	7,681.1	493.6	--------	23,191.8	-------	--------
Gross receipts from other operations	4.9	703.8	425.4	10.0	186.4	532.2	9,768.6	506.7	2,495.2	[10]3,336.8
Interest	15.6	8.6	51.2	4.2	58.8	12.0	231.1	76.4	16.3	2,223.1
Rents	4.6	15.8	20.2	2.6	25.8	12.8	141.2	92.3	235.2	1,019.3
Profit, sale of capital assets	1.7	2.6	11.9	1.4	13.1	3.5	10.7	16.9	7.5	157.8
Miscellaneous receipts	12.3	17.8	81.8	7.3	144.3	14.3	146.8	280.5	58.6	202.8
Tax-exempt income:										
Dividends of other domestic corporations	2.9	12.2	75.7	1.9	27.7	10.1	310.8	34.4	8.4	480.9
Interest on tax-exempt obligations	2.0	4.0	12.8	2.6	30.2	4.5	19.3	14.6	2.2	462.2
Statutory deductions, total	1,143.9	1,625.3	6,126.4	737.6	8,316.4	1,136.3	10,384.3	24,204.9	3,129.8	[11]8,953.1
Cost of goods sold	808.8	559.5	3,753.0	464.1	5,737.6	392.9	--------	18,171.8	--------	--------
Cost of other operations	1.6	448.3	186.8	5.7	58.7	375.6	5,222.4	218.5	1,000.4	1,365.3
Compensation of officers	28.7	80.3	62.9	23.0	159.7	67.8	80.5	600.3	144.4	341.9
Rents paid [5]	10.0	35.8	61.0	4.9	50.7	12.2	180.0	549.0	201.7	160.1
Interest paid	33.1	27.8	106.3	14.0	113.4	22.4	1,553.1	150.2	168.3	1,062.9
Taxes paid [6]	19.0	20.7	166.4	13.6	167.5	11.5	678.1	188.4	110.2	407.7
Bad debts	9.3	26.5	43.3	8.9	79.4	14.5	85.1	244.9	34.2	529.1
Depreciation and depletion	64.8	55.2	482.0	64.5	474.8	46.8	1,011.5	254.6	202.8	293.0
Loss, sale of capital assets	5.5	13.5	54.3	7.0	96.7	11.9	134.7	79.0	63.6	1,070.2
Misc. deductions	163.1	357.6	1,210.3	131.9	1,378.0	180.7	1,438.9	3,748.2	1,204.2	[11]3,723.0
Compiled net profit or deficit	21.1	29.3	172.2	[7] *16.5*	[7] *149.0*	[7] *53.2*	244.2	8.7	[7] *306.4*	[7] *1,070.1*
Deduct tax-exempt items	4.9	16.2	88.5	4.5	57.9	14.6	330.1	49.0	10.6	943.1
Statutory net income less net deficit	16.2	13.1	83.7	[7] *21.0*	[7] *206.9*	[7] *67.8*	[7] *85.9*	[7] *40.3*	[7] *317.0*	[7] *2,013.2*
Income tax	7.3	9.9	38.2	4.8	40.6	3.3	92.3	60.4	8.5	35.8
Excess-profits tax	.1	.1	.5	.1	.3	.2	.3	1.8	.2	.5
Total tax	7.4	10.0	38.7	4.9	40.9	3.5	92.6	62.2	8.7	36.3
Compiled net profit less tax	13.7	19.3	133.4	[7] *21.4*	[7] *190.0*	[7] *56.7*	151.6	[7] *53.5*	[7] *315.1*	[7] *1,106.4*

[1] Includes corporations not reporting nature of business. [2] Includes "other manufacturing" not shown.
[3] For revisions in the 1932 figures published in the 1935 issue of the Statistical Abstract, see p. 196.
[4] See note on corresponding item, table 188. [5] Rent on business property.
[6] Taxes other than income tax. [7] Deficit. [8] Less than $50,000. [9] Including transportation.
[10] Includes for a limited number of returns the cost of securities purchased for customers.
[11] Includes special nonexpense deductions of life-insurance companies.

No. 190.—GROSS INCOME OF CORPORATIONS: BY INDUSTRIAL GROUPS

NOTE.—In millions of dollars. Gross income excludes nontaxable income, except dividends on capital stock of domestic corporations, but includes receipts from all other sources. Sales are included on a gross basis, but only net profits from the sale of capital assets are included.

Industrial group	1926	1927	1928	1929	1930	1931	1932	1933
Total	142,130	144,398	152,781	160,622	136,062	107,515	81,083	83,642
Agriculture and related industries	864	822	825	883	671	492	368	395
Mining and quarrying	4,548	3,837	3,589	4,048	2,999	2,229	1,665	1,958
Manufacturing, total	62,495	63,723	67,273	72,132	58,650	44,033	31,976	35,151
Food products	12,316	12,713	13,049	13,497	12,015	9,355	7,290	7,285
Liquors and beverages								592
Tobacco products	1,160	1,201	1,200	1,271	1,171	1,184	1,039	943
Textiles and their products	7,753	7,807	7,837	8,233	6,417	5,301	3,884	4,652
Leather and its manufactures	1,661	1,731	1,722	1,741	1,389	1,110	841	988
Rubber products	1,600	1,447	1,386	1,427	1,100	817	636	718
Forest products	3,069	2,804	2,842	2,795	1,988	1,348	854	994
Paper, pulp, and products	1,652	1,669	1,723	1,796	1,579	1,272	1,009	1,163
Printing, publishing, etc	2,547	2,566	2,680	2,871	2,663	2,285	1,789	1,651
Chemicals and allied products	8,090	8,768	9,551	10,288	9,727	7,324	6,458	6,286
Stone, clay, and glass products	1,665	1,600	1,655	1,655	1,410	1,041	670	719
Metal and its products	18,454	19,185	21,174	24,093	17,198	11,514	6,507	8,137
All other manufacturing	2,527	2,229	2,449	2,466	1,994	1,482	999	1,023
Construction	2,816	3,056	2,978	3,082	3,042	2,236	1,438	1,079
Transportation and public utilities	14,764	15,140	15,802	17,084	15,996	13,386	11,239	10,609
Trade	40,938	40,944	43,204	43,495	37,209	30,593	23,133	24,199
Public service	3,360	3,587	3,828	4,192	4,165	3,679	3,092	2,821
Finance, banking, insurance, etc	12,300	13,204	15,234	15,659	13,297	10,830	8,157	7,421
Nature of business not given	45	86	48	48	33	37	15	10

Source of tables 189 and 190: Statistics of Income, Report of the Commissioner of Internal Revenue.

No. 191.—CORPORATION DIVIDENDS: As Shown in Income Tax Returns

[In millions and tenths of millions of dollars. For totals for earlier years, see table 188]

Industrial group	1930		1931		1932		1933	
	Cash	Stock	Cash	Stock	Cash	Stock	Cash	Stock
Total	8,202.2	414.2	6,151.1	163.5	3,885.6	143.0	3,127.5	102.0
Agriculture and related industries	25.0	3.2	25.7	1.9	13.5	0.5	5.5	.4
Mining and quarrying	302.6	12.6	173.3	5.0	102.1	1.9	90.9	2.3
Manufacturing, total	3,161.0	121.9	2,285.6	42.1	1,326.5	81.5	1,169.6	39.3
Food products	483.2	9.3	299.2	6.2	231.7	7.1	194.5	7.5
Liquors and beverages							19.6	2.2
Tobacco products			107.0	(1)	98.9	(1)	95.1	(1)
Textiles and their products	140.6	11.0	105.1	4.3	58.9	3.5	62.7	4.8
Leather and its manufactures	40.0	1.7	28.5	.6	20.6	(1)	19.4	.2
Rubber products	44.1	.6	26.9	(1)	19.3	.7	7.8	.1
Forest products	69.0	4.5	35.2	1.7	17.5	.5	14.6	1.3
Paper, pulp, and products	75.3	12.1	46.0	3.4	25.9	.5	30.1	.4
Printing, publishing, etc.	175.2	6.9	111.7	3.7	71.5	21.8	47.8	1.5
Chemicals and allied products	864.8	25.4	668.6	6.6	378.9	12.5	372.2	13.9
Stone, clay, and glass products	79.7	8.4	59.1	.4	29.4	.1	24.6	.3
Metal and its products	1,091.9	35.3	724.7	13.9	342.5	33.8	253.5	6.1
All other manufacturing	97.2	6.7	73.5	1.2	31.4	1.0	27.7	1.0
Construction	113.5	7.8	63.1	6.3	40.5	2.5	30.3	3.3
Transportation and other public utilities	2,223.9	40.2	1,796.5	16.2	1,313.4	19.0	999.5	14.8
Trade	560.8	61.7	433.3	16.5	250.4	10.6	213.1	15.5
Public service	166.1	11.3	115.7	10.5	71.9	1.4	42.3	1.5
Finance—banking, insurance, etc.	1,646.8	155.3	1,255.7	65.0	766.3	25.6	575.4	24.9
Nature of business not given	2.5	.1	2.1	.1	1.0	(1)	.7	(1)

[1] Less than $50,000.

No. 192.—ASSETS AND LIABILITIES OF CORPORATIONS: As of December 31 or at the Close of the Fiscal Year Nearest Thereto

[All money figures in millions of dollars]

Year	Number of returns filed [1]	Number of balance sheets	Total assets or total liabilities	Assets					
				Cash [2]	Notes and accounts receivable [3]	Inventories	Tax-exempt investments [4]	Investments other than tax-exempt [5]	Capital assets (less depreciation)
1926	455,320	359,449	262,179	16,802	23,552	20,939	8,694	----------	97,523
1927	425,675	379,156	287,542	16,851	50,959	21,005	9,781	----------	104,945
1928	443,611	384,548	307,218	21,952	62,804	20,751	10,116	----------	109,931
1929	456,021	398,815	335,778	22,371	66,810	21,911	10,338	55,844	116,446
1930	463,036	403,173	334,002	21,012	59,675	18,771	10,228	83,809	120,994
1931	459,704	381,088	296,497	15,880	48,667	15,140	10,667	75,305	114,303
1932	451,884	392,021	280,083	15,917	39,564	12,372	11,917	75,630	108,553
1933	446,842	388,564	268,206	15,236	35,835	13,597	13,571	70,474	104,958

Year	Assets—Contd.	Liabilities						
	Miscellaneous assets [5]	Notes and accounts payable	Bonded debt and mortgages	Miscellaneous liabilities	Capital stock [6]		Surplus and undivided profits	Deficit	Net surplus
					Preferred	Common			
1926	94,669	24,042	31,801	87,076	17,146	67,517	39,154	4,557	34,597
1927	84,001	24,126	37,740	93,274	17,800	74,081	45,415	4,893	40,521
1928	81,663	27,437	42,943	93,950	18,475	77,256	52,069	4,913	47,156
1929	42,057	29,453	46,643	99,314	19,738	85,520	60,699	5,588	55,111
1930	19,511	26,870	50,282	95,568	19,117	87,067	61,832	6,734	54,098
1931	16,534	23,251	48,101	81,782	19,217	79,794	51,976	7,624	44,352
1932	16,129	20,562	47,222	78,730	19,076	78,413	45,664	9,584	36,080
1933	14,535	19,362	45,883	75,384	18,394	74,088	44,792	9,696	35,096

[1] Excludes inactive corporations except for 1926. [2] Cash in till and deposits in banks.
[3] Less reserve for bad debts. Beginning 1927, this item includes loans and discounts of banks included in miscellaneous assets in 1926.
[4] See note 5, table 188.
[5] Prior to 1930, stocks, bonds other than tax-exempt, loans, mortgages, etc., owned by life insurance companies and, prior to 1929, investments other than tax-exempt of all corporations were included with miscellaneous assets.
[6] For balance sheets in which common and preferred stock are not reported separately, the combined amount is tabulated as "Common stock." For balance sheets with no par stock and not reporting capital stock value, the net worth is tabulated under "Surplus and undivided profits."

Source of tables 191 and 192: Statistics of Income, Report of the Commissioner of Internal Revenue.

No. 193.—ASSETS AND LIABILITIES OF CORPORATIONS: As of December 31, 1933, or at Close of Fiscal Year Nearest Thereto

[All money figures in millions of dollars]

	Total[1]	Agriculture	Mining and quarrying	Manufacturing							
				Total[2]	Food	Liquors and beverages	Tobacco products	Textiles	Leather	Rubber	Forest products
Number of corporations submitting balance sheets	388, 564	7, 295	9, 950	82, 836	11, 111	2, 318	351	14, 166	2, 229	528	6, 161
Assets, total[3]	**268, 206**	**1, 913**	**9, 007**	**57, 753**	**6, 250**	**799**	**1, 034**	**4, 598**	**809**	**1, 183**	**2, 549**
Cash[4]	15, 236	58	255	3, 084	394	36	104	261	61	58	68
Notes and accounts receivable	35, 835	144	504	6, 765	742	83	135	596	145	213	298
Inventories	13, 597	147	411	8, 084	947	111	347	1, 086	255	161	357
Investments—tax-exempt[5]	13, 571	27	142	1, 983	143	34	120	202	22	42	38
Investments other than tax-exempt	70, 474	184	1, 071	9, 499	893	77	116	310	68	218	292
Capital assets—lands, buildings, and equipment[6]	104, 958	1, 216	6, 053	24, 384	2, 641	371	90	1, 912	200	395	1, 340
Miscellaneous assets[7]	14, 535	137	571	3, 954	490	87	122	231	58	96	156
Liabilities, total[3]	**268, 206**	**1, 913**	**9, 007**	**57, 753**	**6, 250**	**799**	**1, 034**	**4, 598**	**809**	**1, 183**	**2, 549**
Notes and accounts payable	19, 361	311	730	5, 722	732	131	27	620	110	144	351
Bonded debt and mortgages	45, 883	231	928	5, 021	684	50	65	199	22	203	231
Miscellaneous liabilities[8]	75, 384	165	843	3, 668	369	53	44	300	50	90	169
Capital stock	92, 482	1, 047	5, 045	30, 399	3, 289	354	582	2, 554	468	643	1, 335
Preferred	18, 394	91	498	6, 691	908	45	143	642	138	225	176
Common	74, 088	956	4, 547	23, 708	2, 381	309	439	1, 912	330	418	1, 159
Surplus	*44, 792*	*388*	*2, 317*	*15, 333*	*1, 378*	*245*	*322*	*1, 242*	*215*	*189*	*720*
Less deficit	*9, 696*	*229*	*856*	*2, 390*	*202*	*34*	*6*	*317*	*56*	*86*	*257*
Net surplus	35, 096	159	1, 461	12, 943	1, 176	211	316	925	159	103	463

	Manufacturing—Continued					Construction	Public utilities, including transportation	Trade	Public service	Finance (banking, insurance, etc.)[9]
	Paper	Printing	Chemicals	Stone, etc.	Metals					
Number of corporations submitting balance sheets	2, 042	10, 551	6, 558	3, 595	17, 339	14, 398	17, 706	120, 064	34, 546	100, 989
Assets, total[3]	**2, 295**	**2, 849**	**13, 196**	**1, 866**	**18, 558**	**1, 833**	**69, 049**	**15, 654**	**7, 429**	**105, 475**
Cash[4]	85	113	613	81	1, 113	100	1, 290	990	204	9, 252
Notes and accounts receivable	197	529	1, 444	157	1, 984	390	2, 210	3, 944	625	21, 235
Inventories	225	145	1, 352	215	2, 583	125	741	3, 809	139	141
Investments—tax-exempt[5]	45	90	297	61	831	111	186	328	51	10, 731
Investments other than tax-exempt	489	605	3, 348	171	2, 645	368	11, 138	1, 705	693	45, 787
Capital assets—lands, buildings, and equipment[6]	1, 134	793	5, 526	1, 073	8, 355	555	50, 140	3, 810	5, 071	13, 712
Miscellaneous assets[7]	120	574	616	108	1, 047	184	3, 344	1, 068	646	4, 617
Liabilities, total[3]	**2, 295**	**2, 849**	**13, 196**	**1, 866**	**18, 558**	**1, 833**	**69, 049**	**15, 654**	**7, 429**	**105, 475**
Notes and accounts payable	172	528	1, 386	130	1, 206	376	2, 798	3, 625	954	4, 825
Bonded debt and mortgages	332	288	1, 020	167	1, 614	235	26, 959	1, 126	2, 724	8, 652
Miscellaneous liabilities[8]	126	173	794	117	1, 186	225	5, 100	1, 016	810	63, 550
Capital stock	1, 181	1, 173	6, 976	1, 113	9, 767	735	26, 192	7, 732	2, 762	18, 482
Preferred	364	243	800	255	2, 551	114	5, 860	1, 513	581	3, 034
Common	817	930	6, 176	858	7, 216	621	20, 332	6, 219	2, 181	15, 448
Surplus	*527*	*825*	*3, 332*	*449*	*5, 397*	*425*	*9, 222*	*3, 318*	*923*	*12, 845*
Less deficit	*43*	*138*	*362*	*110*	*612*	*163*	*1, 222*	*1, 163*	*744*	*2, 879*
Net surplus	484	687	3, 020	339	4, 785	262	8, 000	2, 155	179	9, 966

[1] Includes corporations not reporting nature of business.
[2] Includes "Other manufacturing" not shown.
[3] Less deficit.
[4] *In till and deposits in bank.*
[5] *See note 5, table 188.*
[6] *Less depreciation.*
[7] Includes copyrights, formulas, goodwill, patents, trade marks, sinking funds, deferred charges, organization expenses, prepaid and suspense items, interest, discount, coupons and dividends receivable, guaranty deposits and deposits on contracts, meters, and leaseholds, and cash value of life insurance. Miscellaneous assets of life-insurance companies include market value of real estate and bonds in excess of book value, interest, rents, and premiums due, and agents' balances.
[8] Includes all reserves other than surplus and reserves for depletion, depreciation, and bad debts, deferred and suspense items, funds held in trust, borrowed securities, discount and dividends payable, outstanding coupons and certificates, and overdrafts. Miscellaneous liabilities of life-insurance companies include the net value of outstanding policies and securities and borrowed money. Miscellaneous liabilities of banks include deposits (time, saving, demand, etc.) and bank notes in circulation.
[9] For revisions in the 1932 figures published in the 1935 issue of the Statistical Abstract, see p. 196.

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

No. 194.—CORPORATION INCOME TAX RETURNS: Number, Assets, Receipts, Net Profit or Deficit, and Net Income or Deficit of Corporations Submitting Balance Sheets, by Total Assets Classes

[All money figures (except assets classes) in millions and tenths of millions of dollars]

Total assets classes (thousands of dollars)	Number of returns	Total assets or liabilities	Total compiled receipts [1]	Compiled net profit or deficit [2]	Statutory net income or deficit	Number of returns	Total assets or liabilities	Total compiled receipts [1]	Compiled net profit or deficit [2]	Statutory net income or deficit
	All corporations, 1932					All corporations, 1933 [3]				
Total	392,021	280,032.9	79,700.5	[4] 3,510.7	[4] 5,262.1	388,564	268,206.5	82,148.3	[4] 639.0	[4] 2,183.1
Under 50	206,477	3,869.8	6,340.3	[4] 608.7	[4] 612.3	211,586	3,875.5	6,809.8	[4] 376.6	[4] 382.6
50 to 100	58,320	4,153.2	4,100.7	[4] 312.3	[4] 317.8	56,205	4,006.6	4,316.6	[4] 112.7	[4] 134.8
100 to 250	59,500	9,414.3	6,561.4	[4] 434.0	[4] 502.0	56,745	8,991.8	6,780.0	[4] 188.3	[4] 205.3
250 to 500	28,422	9,988.1	5,297.1	[4] 373.6	[4] 405.6	26,773	9,420.7	5,505.3	[4] 129.3	[4] 166.6
500 to 1,000	17,590	12,288.8	5,087.6	[4] 394.5	[4] 442.8	16,592	11,577.0	5,475.6	[4] 101.3	[4] 145.3
1,000 to 5,000	16,705	34,432.1	10,744.1	[4] 834.1	[4] 1,035.6	15,840	32,722.9	11,448.5	[4] 258.2	[4] 435.5
5,000 to 10,000	2,442	16,857.0	4,626.5	[4] 335.2	[4] 452.8	2,344	16,223.8	4,811.2	[4] 110.4	[4] 214.6
10,000 to 50,000	1,947	39,839.0	9,905.4	[4] 494.8	[4] 781.6	1,885	38,591.8	10,430.1	[4] 67.9	[4] 357.3
50,000 and over	618	149,240.6	27,037.4	331.5	[4] 711.6	594	142,796.4	26,571.2	705.7	[4] 151.1
	1933									
	Agriculture					Mining and quarrying				
Total	7,295	1,913.1	379.7	[4] 33.5	[4] 38.4	9,950	9,006.7	1,936.3	[4] 148.6	[4] 172.2
Under 50	3,228	70.5	34.9	[4] 7.6	[4] 7.6	4,040	83.6	51.8	[4] 26.5	[4] 26.5
50 to 100	1,314	94.5	29.0	[4] 4.8	[4] 4.9	1,471	104.3	40.2	[4] 5.2	[4] 5.5
100 to 250	1,416	222.0	54.4	[4] 7.0	[4] 7.2	1,761	279.6	96.0	[4] 7.9	[4] 8.3
250 to 500	658	232.3	40.8	[4] 5.7	[4] 6.3	928	326.5	93.8	[4] 6.2	[4] 7.0
500 to 1,000	357	249.9	37.8	[4] 4.9	[4] 5.7	706	501.0	117.8	[4] 6.4	[4] 7.4
1,000 to 5,000	294	1,043.9	182.8	[4] 3.5	[4] 6.7	789	1,672.9	310.9	[4] 10.9	[4] 15.7
5,000 to 10,000	[5] 21					139	944.7	152.9	[4] 3.6	[4] 7.4
10,000 to 50,000	[5] 6					[5] 95	5,094.1	1,072.8	[4] 81.9	[4] 94.4
50,000 and over	[5] 1					[5] 21				
	Manufacturing					Construction				
Total	82,836	57,752.6	34,942.8	501.6	263.0	14,398	1,832.5	1,035.3	[4] 50.8	[4] 65.3
Under 50	42,391	792.6	1,453.3	[4] 84.2	[4] 85.0	10,047	158.5	213.4	[4] 22.3	[4] 22.4
50 to 100	12,227	874.7	1,179.1	[4] 30.0	[4] 30.3	1,786	125.9	115.0	[4] 9.1	[4] 9.3
100 to 250	12,765	2,029.3	2,228.3	[4] 32.5	[4] 35.6	1,495	231.5	175.3	[4] 11.9	[4] 12.5
250 to 500	6,395	2,266.7	2,089.9	4.2	(6)	555	191.4	116.0	[4] 8.3	[4] 9.0
500 to 1,000	3,995	2,795.9	2,289.2	21.3	14.9	284	197.5	114.8	[4] 3.8	[4] 4.8
1,000 to 5,000	3,846	8,010.9	5,407.5	83.2	59.0	200	396.5	155.2	.1	[4] 5.6
5,000 to 10,000	588	4,070.8	2,316.5	68.9	55.0	17	122.1	32.6	[4] 1.0	[4] 2.8
10,000 to 50,000	510	10,476.5	5,255.1	133.7	80.1	[5] 13	409.1	113.0	5.5	1.1
50,000 and over	119	26,435.2	12,723.9	337.0	205.4	[5] 1				
	Transportation and other public utilities					Trade				
Total	17,706	69,049.1	10,110.1	249.4	[4] 58.4	120,064	15,654.4	23,653.5	36.3	[4] 11.1
Under 50	11,029	177.0	249.5	[4] 12.4	[4] 12.5	82,407	1,489.1	3,912.9	[4] 102.5	[4] 103.8
50 to 100	1,900	134.6	112.7	[4] 1.8	[4] 1.9	16,894	1,188.8	2,334.2	[4] 25.9	[4] 27.0
100 to 250	1,792	282.1	154.9	(6)	[4] .4	12,723	1,959.2	3,309.8	[4] 24.2	[4] 26.0
250 to 500	845	294.9	115.3	[4] 18.3	[4] 18.7	4,364	1,507.5	2,353.9	2.0	[4] 1.9
500 to 1,000	647	456.7	129.5	[4] .8	[4] 1.3	2,036	1,386.8	1,960.8	11.5	8.5
1,000 to 5,000	774	1,734.1	338.9	[4] 11.5	[4] 13.9	1,373	2,625.5	3,556.1	25.0	15.8
5,000 to 10,000	237	1,701.1	266.8	2.4	[4] .7	149	1,034.5	1,304.6	7.7	3.8
10,000 to 50,000	275	6,368.1	1,038.2	47.8	31.7	97	1,870.6	2,127.3	33.4	21.7
50,000 and over	207	57,900.5	7,704.3	243.9	[4] 40.7	21	2,592.4	2,793.9	109.3	97.8
	Public Service					Finance—Banking, insurance, etc.				
Total	34,546	7,428.6	2,662.3	[4] 254.8	[4] 265.3	100,989	105,475.3	7,421.8	[4] 935.7	[4] 1,832.1
Under 50	22,459	341.1	588.5	[4] 38.6	[4] 38.9	35,471	756.9	303.8	[4] 81.3	[4] 84.5
50 to 100	4,111	291.1	236.3	[4] 16.2	[4] 16.6	16,418	1,186.7	269.5	[4] 19.0	[4] 38.1
100 to 250	3,966	622.8	314.4	[4] 21.5	[4] 22.3	20,722	3,349.2	444.5	[4] 32.5	[4] 92.2
250 to 500	1,738	606.3	228.1	[4] 14.9	[4] 15.7	11,257	3,983.9	466.2	[4] 31.9	[4] 97.7
500 to 1,000	1,068	743.9	195.5	[4] 19.1	[4] 20.4	7,475	5,228.2	629.9	[4] 99.0	[4] 129.1
1,000 to 5,000	1,026	2,010.2	400.9	[4] 55.4	[4] 57.6	7,519	15,666.6	1,196.9	[4] 281.6	[4] 408.1
5,000 to 10,000	101	675.7	144.4	[4] 19.9	[4] 21.5	1,091	7,531.5	579.2	[4] 163.4	[4] 238.7
10,000 to 50,000	[5] 72	2,137.5	554.2	[4] 69.2	[4] 72.3	817	16,489.5	1,274.8	[4] 287.2	[4] 426.6
50,000 and over	[5] 5					219	51,282.8	2,257.0	100.2	[4] 317.1

[1] See note 1, table 188.
[2] Total compiled receipts less statutory deductions.
[3] Includes data for corporations which did not report the nature of their business not shown separately.
[4] Deficit.
[5] Classes grouped to conceal data for individual taxpayer.
[6] Less than $50,000 deficit

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

No. 195.—CORPORATION INCOME TAX RETURNS: ANALYSIS

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

Division and State or Territory	Total number of returns	Returns showing net income						
		Number reporting net income	Percent of total number of returns	Gross income	Expenses and deductions	Net income [2]	Tax	
							Total	Income
1923	398, 933	233, 339	58. 49	97, 457, 479	89, 135, 950	8, 321, 529	937, 107	937, 107
1924	417, 421	236, 389	56. 63	97, 158, 997	89, 572, 344	7, 586, 652	881, 550	881, 550
1925	430, 072	252, 334	58. 67	113, 692, 083	104, 108, 400	9, 583, 684	1, 170, 331	1, 170, 331
1926	455, 320	258, 134	56. 69	118, 022, 117	108, 348, 714	9, 673, 403	1, 229, 797	1, 229, 797
1927	475, 031	259, 849	54. 70	115, 324, 340	106, 342, 455	8, 981, 884	1, 130, 674	1, 130, 674
1928	495, 892	268, 783	54. 20	127, 369, 525	116, 751, 784	10, 617, 741	1, 184, 142	1, 184, 142
1929	509, 436	269, 430	52. 89	129, 633, 792	117, 979, 906	11, 653, 886	1, 193, 436	1, 193, 436
1930	518, 736	221, 420	42. 68	89, 561, 495	83, 132, 682	6, 428, 813	711, 704	711, 704
1931	516, 404	175, 898	34. 06	52, 051, 035	48, 367, 667	3, 683, 368	398, 994	398, 994
1932	508, 636	82, 646	16. 25	31, 707, 963	29, 554, 850	2, 153, 113	285, 576	285, 576
1933	504, 080	109, 786	21. 78	46, 752, 366	43, 786, 394	2, 985, 972	423, 068	416, 093
New England	38, 132	9, 426	24. 72	3, 744, 303	3, 475, 783	268, 520	37, 917	37, 318
Maine	3, 771	854	22. 65	153, 431	143, 312	10, 119	1, 402	1, 380
New Hampshire	1, 412	400	28. 33	75, 778	70, 773	5, 005	702	689
Vermont	1, 184	291	24. 58	44, 715	42, 442	2, 273	314	308
Massachusetts	19, 972	5, 174	25. 90	2, 492, 028	2, 314, 274	177, 754	25, 230	24, 779
Rhode Island	3, 272	846	25. 85	314, 510	292, 109	22, 401	3, 148	3, 093
Connecticut	8, 521	1, 861	21. 84	663, 841	612, 873	50, 968	7, 121	7, 069
Middle Atlantic	161, 003	28, 628	17. 78	17, 506, 626	16, 323, 253	1, 183, 373	167, 990	165, 694
New York	110, 436	18, 922	17. 13	13, 241, 667	12, 409, 687	831, 980	118, 321	116, 744
New Jersey	23, 902	3, 599	15. 06	1, 236, 745	1, 111, 289	125, 456	17, 549	17, 395
Pennsylvania	26, 665	6, 107	22. 90	3, 028, 214	2, 802, 277	225, 937	32, 120	31, 555
East North Central	99, 512	22, 478	22. 59	11, 578, 640	10, 931, 771	646, 869	91, 968	90, 438
Ohio	24, 823	5, 859	23. 60	2, 559, 005	2, 383, 194	175, 811	24, 751	24, 323
Indiana	11, 773	2, 797	23. 76	571, 914	535, 110	36, 804	5, 265	5, 082
Illinois	32, 266	7, 259	22. 50	5, 337, 930	5, 117, 851	220, 079	31, 301	30, 722
Michigan	14, 798	3, 141	21. 23	2, 391, 165	2, 214, 538	176, 627	25, 294	25, 110
Wisconsin [3]	15, 852	3, 422	21. 59	718, 626	681, 078	37, 548	5, 357	5, 201
West North Central	50, 517	11, 887	23. 53	3, 396, 331	3, 212, 686	183, 645	25, 840	25, 466
Minnesota	10, 792	2, 373	21. 99	995, 647	950, 867	44, 779	6, 362	6, 284
Iowa	9, 011	1, 987	22. 05	415, 557	397, 014	18, 543	2, 634	2, 584
Missouri	15, 594	4, 014	25. 74	1, 478, 323	1, 378, 287	100, 036	13, 982	13, 796
North Dakota	2, 938	649	22. 09	47, 845	46, 579	1, 267	178	174
South Dakota	2, 376	509	17. 70	36, 871	35, 867	1, 004	142	137
Nebraska	4, 473	1, 180	26. 38	216, 265	206, 452	9, 813	1, 378	1, 360
Kansas	4, 833	1, 175	24. 31	205, 823	197, 620	8, 203	1, 164	1, 131
South Atlantic	46, 132	12, 491	27. 07	4, 242, 643	3, 947, 764	294, 879	41, 427	40, 708
Delaware	2, 106	472	22. 41	530, 692	468, 401	62, 291	8, 811	8, 688
Maryland	6, 313	1, 653	26. 19	1, 260, 465	1, 205, 018	55, 447	7, 738	7, 659
Dist. of Col	2, 445	653	26. 71	216, 810	202, 896	13, 914	1, 963	1, 948
Virginia	6, 815	1, 930	28. 32	502, 610	458, 729	43, 882	6, 174	6, 060
West Virginia	4, 554	1, 290	28. 33	223, 741	205, 821	17, 919	2, 497	2, 465
North Carolina	5, 835	2, 049	35. 12	690, 554	636, 095	54, 459	7, 636	7, 482
South Carolina	3, 245	1, 078	33. 22	224, 948	209, 221	15, 727	2, 199	2, 130
Georgia	5, 556	1, 825	32. 85	406, 807	384, 038	22, 769	3, 199	3, 115
Florida	9, 263	1, 541	16. 64	186, 016	177, 545	8, 471	1, 210	1, 161
East South Central	16, 482	4, 509	27. 35	1, 010, 263	950, 860	59, 402	8, 484	8, 183
Kentucky	5, 103	1, 439	28. 20	349, 713	325, 780	23, 933	3, 426	3, 316
Tennessee	5, 215	1, 510	28. 95	414, 280	389, 807	24, 473	3, 467	3, 371
Alabama	3, 827	916	23. 94	175, 190	167, 049	8, 140	1, 189	1, 105
Mississippi	2, 337	644	27. 56	71, 080	68, 224	2, 856	402	391
West South Central	30, 073	7, 836	26. 06	1, 784, 415	1, 674, 651	109, 766	15, 794	15, 193
Arkansas	2, 325	740	31. 83	87, 868	83, 888	3, 981	573	545
Louisiana	6, 605	1, 502	22. 74	384, 501	363, 371	21, 130	3, 045	2, 963
Oklahoma	5, 975	1, 396	23. 36	254, 399	227, 340	27, 059	3, 841	3, 716
Texas	15, 168	4, 198	27. 68	1, 057, 647	1, 000, 052	57, 596	8, 335	7, 969
Mountain	19, 872	3, 691	18. 57	804, 225	759, 388	44, 838	6, 326	6, 196
Montana	2, 933	630	21. 48	50, 459	48, 423	2, 036	286	279
Idaho	2, 295	470	20. 48	42, 927	40, 911	2, 046	289	280
Wyoming	1, 322	291	22. 01	14, 800	14, 211	590	81	79
Colorado	6, 705	1, 098	16. 38	296, 951	271, 125	25, 825	3, 632	3, 557
New Mexico	1, 132	241	21. 29	24, 325	23, 208	1, 117	160	154
Arizona	1, 674	240	14. 34	29, 778	28, 669	1, 110	155	153
Utah	2, 923	615	21. 04	98, 744	93, 357	5, 387	757	741
Nevada	888	106	11. 94	246, 211	239, 484	6, 727	966	953
Pacific	41, 419	8, 450	20. 40	2, 523, 808	2, 348, 983	174, 824	24, 576	24, 169
Washington	11, 472	2, 128	18. 55	293, 411	280, 606	12, 805	1, 823	1, 768
Oregon	6, 247	1, 058	16. 94	177, 766	172, 317	5, 448	774	757
California	23, 700	5, 264	22. 21	2, 052, 631	1, 896, 060	156, 571	21, 979	21, 644
Alaska	170	61	35. 88	4, 214	3, 875	338	51	47
Hawaii	768	329	42. 84	156, 898	137, 380	19, 518	2, 695	2, 681

[1] No income data reported; inactive corporations included with corporations showing no net income prior to 1927.

[2] For amount of net loss for prior year allowed as a deduction from net income in computing taxable net income for 1923 to 1932, see table 188, p. 187; for 1933, no such deduction was allowed.

FOR UNITED STATES, 1923 TO 1933, AND BY STATES, 1933

reporting no net income include inactive corporations prior to 1927

Returns showing net income—Continued		Returns showing no net income					Inactive corporations [1]		Division and State or Territory
Tax—Contd. Excess profits	Percent distribution of total tax	Number reporting no net income	Percent of total number of returns	Gross income	Expenses and deductions	Deficit	Number of returns	Percent of total number of returns	
----------	----------	165,594	41.51	21,106,184	23,119,739	2,013,555	----------	----------	1923.
----------	----------	181,032	43.37	22,070,497	24,294,423	2,223,926	----------	----------	1924.
----------	----------	177,738	41.33	20,568,068	22,530,696	1,962,628	----------	----------	1925.
----------	----------	197,186	43.31	24,107,736	26,276,445	2,168,710	----------	----------	1926.
----------	----------	165,826	34.91	29,074,012	31,545,751	2,471,739	49,356	10.39	1927.
----------	----------	174,828	35.26	25,411,989	27,803,114	2,391,124	52,281	10.54	1928.
----------	----------	186,591	36.63	30,987,717	33,901,846	2,914,128	53,415	10.49	1929.
----------	----------	241,616	46.58	46,500,564	51,378,159	4,877,595	55,700	10.74	1930.
----------	----------	283,806	54.96	55,464,204	62,435,117	6,970,913	56,700	10.98	1931.
----------	----------	369,238	72.59	49,375,853	57,172,458	7,796,689	56,752	11.16	1932.
6,976	**100.00**	**337,056**	**66.87**	**36,890,055**	**42,423,394**	**5,533,339**	**57,238**	**11.35**	**1933.**
598	8.96	26,187	68.67	2,893,555	3,279,649	386,096	2,519	6.61	N. E.
22	.33	2,454	65.07	189,082	227,148	38,067	463	12.28	Maine.
13	.17	943	66.78	67,653	75,141	7,488	69	4.89	N. H.
5	.07	826	69.76	48,924	54,822	5,898	67	5.66	Vt.
451	5.96	13,720	68.70	1,616,687	1,843,478	226,791	1,078	5.40	Mass.
55	.75	2,143	65.50	217,066	254,145	37,079	283	8.65	R. I.
52	1.68	6,101	71.60	754,143	824,915	70,773	559	6.56	Conn.
2,299	39.71	117,245	72.82	15,502,497	17,899,164	2,396,668	15,130	9.40	Mid. Atl.
1,578	27.97	81,811	74.08	10,691,022	12,363,425	1,672,403	9,703	8.79	N. Y.
154	4.15	17,972	75.19	1,551,898	1,867,142	315,246	2,331	9.75	N. J.
567	7.59	17,462	65.49	3,259,577	3,668,596	409,019	3,096	11.61	Pa.
1,528	21.74	66,535	66.86	8,418,116	9,643,561	1,225,444	10,499	10.55	E. N. C.
428	5.85	17,287	69.64	2,200,416	2,548,995	348,579	1,677	6.76	Ohio.
182	1.24	7,423	63.05	480,611	551,772	71,161	1,553	13.19	Ind.
579	7.40	21,731	67.35	3,899,593	4,447,674	548,081	3,276	10.15	Ill.
184	5.98	9,947	67.22	1,306,356	1,475,655	169,299	1,710	11.55	Mich.
155	1.27	10,147	64.01	531,140	619,465	88,324	2,283	14.40	Wis.[3]
372	6.10	30,978	61.32	2,423,986	2,768,374	344,387	7,652	15.15	W. N. C.
77	1.50	6,855	63.52	651,229	754,263	103,034	1,564	14.49	Minn.
50	.62	5,060	56.15	253,415	291,129	37,714	1,964	21.80	Iowa.
186	3.30	9,769	62.65	976,015	1,127,492	151,477	1,811	11.61	Mo.
4	.04	1,585	53.95	38,306	42,725	4,419	704	23.96	N. Dak.
4	.03	1,734	60.29	42,327	46,343	4,016	633	22.01	S. Dak.
18	.33	2,844	63.58	168,021	189,805	21,783	449	10.04	Nebr.
33	.28	3,131	64.78	294,673	316,617	21,944	527	10.91	Kans.
718	9.79	28,106	60.93	2,636,589	3,038,463	401,878	5,535	12.00	S. Atl.
123	2.08	1,356	64.39	658,344	737,769	79,425	278	13.20	Del.
80	1.83	3,836	60.76	577,569	680,393	102,824	824	13.05	Md.
14	.46	1,554	63.56	211,183	241,059	29,876	238	9.73	D. C.
113	1.46	4,211	61.79	266,697	329,037	62,341	674	9.89	Va.
32	.59	2,831	62.17	205,260	231,365	26,105	433	9.50	W. Va.
154	1.80	3,206	54.94	215,406	237,772	22,367	580	9.94	N. C.
70	.52	1,871	57.66	91,936	106,000	14,064	296	9.12	S. C.
84	.76	3,349	60.28	202,500	222,829	20,330	382	6.87	Ga.
48	.29	5,892	63.60	207,694	252,239	44,546	1,830	19.76	Fla.
302	2.01	10,197	61.87	706,676	798,230	91,553	1,776	10.78	E. S. C.
110	.81	3,141	61.55	245,309	275,076	29,766	523	10.25	Ky.
96	.82	3,179	60.96	223,299	252,852	29,553	526	10.09	Tenn.
84	.28	2,416	63.13	160,538	182,041	21,503	495	12.93	Ala.
12	.10	1,461	62.52	77,530	88,261	10,731	232	9.92	Miss.
602	3.74	18,963	63.06	1,391,528	1,618,183	226,655	3,274	10.88	W. S. C.
28	.14	1,460	62.80	82,670	91,619	8,949	125	5.37	Ark.
83	.72	4,315	65.33	237,503	286,014	48,511	788	11.93	La.
125	.91	3,892	65.14	492,528	554,997	62,469	687	11.50	Okla.
366	1.97	9,296	61.29	578,827	685,553	106,726	1,674	11.03	Tex.
129	1.50	11,926	60.02	547,039	644,435	97,396	4,255	21.41	Mt.
7	.07	1,938	66.08	59,639	67,234	7,595	365	12.44	Mont.
9	.07	1,078	46.97	47,434	53,852	6,418	747	32.55	Idaho.
1	.02	879	66.49	25,870	30,585	4,715	152	11.50	Wyo.
75	.86	4,251	63.40	233,981	267,452	33,471	1,356	20.22	Colo.
6	.04	656	57.95	20,541	23,970	3,429	235	20.76	N. Mex.
2	.04	934	55.79	42,635	54,386	11,751	500	29.87	Ariz.
16	.18	1,688	57.75	90,107	104,132	14,025	620	21.21	Utah.
13	.22	502	56.53	26,832	42,824	15,992	280	31.53	Nev.
407	5.81	26,419	68.79	2,316,493	2,673,505	357,012	6,550	15.81	Pacific.
55	.43	7,206	62.81	401,664	452,571	50,907	2,138	18.64	Wash.
17	.18	3,861	61.81	205,485	242,580	37,095	1,328	21.25	Oreg.
335	5.20	15,352	64.78	1,709,344	1,978,354	269,010	3,084	13.01	Calif.
7	.01	87	51.18	2,763	3,137	374	22	12.94	Alaska.
14	.63	413	53.78	50,813	56,691	5,878	26	3.38	Hawaii.

[3] For revisions in the 1932 figures published in the 1935 issue of the Statistical Abstract, see p. 196.

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

No. 196.—CORPORATION INCOME TAX RETURNS: By States and Territories, 1930 to 1933

[All figures in thousands of dollars]

Division and State or Territory	Net income (corporations reporting net income)				Income tax			
	1930	1931	1932	1933	1930	1931	1932	1933[1]
Total	6,428,813	3,683,368	2,153,113	2,985,972	711,704	398,994	285,576	423,068
New England	396,767	267,431	162,574	268,520	43,392	29,091	21,635	37,917
Maine	24,232	13,355	7,924	10,119	2,497	1,304	1,084	1,402
New Hampshire	7,455	4,166	2,151	5,005	720	362	277	702
Vermont	5,287	1,933	1,210	2,273	491	155	158	314
Massachusetts	249,537	170,983	106,655	177,754	27,837	18,985	14,217	25,230
Rhode Island	25,345	18,184	9,290	22,401	2,677	1,887	1,147	3,148
Connecticut	84,911	58,810	35,344	50,968	9,170	6,398	4,752	7,121
Middle Atlantic	2,881,947	1,622,997	970,772	1,183,373	326,465	179,586	130,759	167,990
New York	2,091,540	1,216,637	700,156	831,980	238,010	135,402	94,739	118,321
New Jersey	224,871	157,129	106,566	125,456	24,075	16,813	14,037	17,549
Pennsylvania	565,536	249,231	164,050	225,937	64,380	27,371	21,983	32,120
East North Central	1,451,953	773,699	343,724	646,869	161,205	83,854	43,767	91,968
Ohio	301,339	170,378	114,481	175,811	33,041	18,223	15,124	24,751
Indiana	71,467	50,362	23,414	36,804	7,250	4,888	3,108	5,265
Illinois	586,664	263,614	131,959	220,079	66,135	28,520	15,713	31,301
Michigan	389,343	230,140	54,022	176,627	43,858	27,123	7,219	25,294
Wisconsin	103,140	50,205	19,848	37,548	10,921	5,100	2,603	5,357
West North Central	400,375	233,114	142,850	183,645	42,258	23,958	19,176	25,840
Minnesota	87,556	57,311	31,115	44,779	9,225	5,991	4,166	6,362
Iowa	46,489	25,509	11,239	18,543	4,574	2,361	1,503	2,634
Missouri	162,446	101,315	78,524	100,036	17,748	10,872	10,554	13,982
North Dakota	2,721	1,651	827	1,267	133	94	102	178
South Dakota	4,846	2,241	699	1,004	294	118	84	142
Nebraska	21,996	12,648	7,138	9,813	2,043	1,087	948	1,378
Kansas	74,321	32,439	13,308	8,203	8,241	3,435	1,819	1,164
South Atlantic	534,441	377,094	239,753	294,879	59,012	41,602	32,496	41,427
Delaware	125,273	76,198	40,697	62,291	14,548	8,939	5,573	8,811
Maryland	116,375	76,622	56,117	55,447	13,225	8,736	7,712	7,738
Dist. of Columbia	30,331	22,376	14,949	13,914	3,286	2,419	2,064	1,963
Virginia	110,675	76,746	36,692	43,882	12,519	8,662	4,972	6,174
West Virginia	27,487	16,445	7,915	17,919	2,647	1,586	1,039	2,497
North Carolina	73,172	71,193	62,687	54,459	8,334	8,148	8,565	7,636
South Carolina	6,281	6,084	3,448	15,727	525	539	433	2,199
Georgia	23,925	18,624	10,767	22,769	2,252	1,664	1,354	3,199
Florida	20,922	12,806	6,481	8,471	1,676	909	784	1,210
East South Central	89,964	51,468	30,793	59,402	8,906	4,796	3,953	8,484
Kentucky	38,453	18,965	14,468	23,933	3,982	1,843	1,873	3,426
Tennessee	33,117	22,969	12,997	24,473	3,364	2,274	1,700	3,467
Alabama	12,394	6,049	2,200	8,140	1,048	412	247	1,189
Mississippi	6,000	3,485	1,128	2,856	512	267	133	402
West South Central	208,323	94,072	77,905	109,766	21,145	8,935	9,320	15,794
Arkansas	6,755	3,946	1,900	3,981	571	303	231	573
Louisiana	33,217	23,234	14,929	21,130	3,096	2,150	1,765	3,045
Oklahoma	71,297	20,911	20,218	27,059	7,739	2,171	2,611	3,841
Texas	97,054	45,981	40,858	57,596	9,739	4,311	4,713	8,335
Mountain	68,617	41,913	26,432	44,838	6,325	3,796	3,387	6,326
Montana	5,582	3,286	1,048	2,036	379	251	121	286
Idaho	4,943	2,819	1,258	2,046	403	226	177	289
Wyoming	3,066	1,701	528	590	203	91	59	81
Colorado	30,943	18,442	14,283	25,825	3,090	1,786	1,775	3,632
New Mexico	2,456	1,247	412	1,117	179	68	47	160
Arizona	4,756	2,522	868	1,110	421	194	106	155
Utah	11,323	5,056	1,573	5,387	1,055	426	206	757
Nevada	5,548	6,840	6,462	6,727	595	754	896	966
Pacific	373,086	216,693	150,377	174,824	40,317	22,879	20,028	24,576
Washington	31,492	17,608	7,744	12,805	2,686	1,397	954	1,823
Oregon	17,010	8,936	3,055	5,448	1,517	768	371	774
California	324,584	190,149	139,578	156,571	36,114	20,714	18,703	21,979
Alaska	503	333	260	337	35	18	24	52
Hawaii	22,836	4,552	7,673	19,519	2,643	477	1,031	2,694

[1] Includes excess-profits tax.

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

No. 197.—CORPORATION INCOME TAX RETURNS: NUMBER, INCOME, AND TAX, BY INDUSTRIAL GROUPS AND INDUSTRIES, 1933

NOTE.—For totals for all corporations see table 195. Group totals include industries not shown separately. Gross income corresponds to total income as reported on face of the return plus cost of goods sold. Tax includes income and excess-profits tax

[All money figures in thousands of dollars]

Industry	Returns showing net income				Returns showing no net income		
	Number	Gross income	Net income	Tax	Number	Gross income	Deficit
Agriculture and related industries	1,443	178,040	14,894	2,156	7,818	217,090	60,212
Mining and quarrying	2,982	555,679	71,686	10,201	8,866	1,402,596	248,127
Metal mining	134	91,261	18,581	2,609	530	298,935	54,552
Anthracite	42	77,661	3,006	443	93	185,215	13,863
Bituminous coal, lignite, peat, etc	396	137,659	7,243	1,029	1,455	381,373	54,792
Oil and gas	1,155	122,014	22,768	3,315	2,711	427,470	66,253
Manufacturing	26,354	22,289,285	1,460,632	207,362	62,295	12,861,490	1,256,586
Food and kindred products	4,247	5,536,520	264,606	37,537	7,934	1,748,880	86,428
Bakery and confectionery products	873	600,685	51,702	7,240	2,714	379,914	19,466
Canned products—fish, fruits, vegetables, poultry, etc	663	407,855	41,108	5,884	1,053	162,408	10,365
Mill products—bran, flour, feed, etc	531	605,167	24,940	3,517	635	132,089	5,235
Packing-house products—fresh meats, ham, lard, bacon; meat canning, by-products, etc	315	2,016,924	22,651	3,252	503	471,680	9,254
Sugar—beet, cane, maple, and products	117	476,640	53,535	7,447	89	149,661	14,770
Liquors and beverages	898	484,487	73,363	10,596	1,648	107,420	14,175
Soft drinks, cider, mineral or spring water, etc	521	93,803	13,592	1,926	1,234	57,330	5,407
Liquors—wines, beer, malt extract, malt yeast, alcohol, etc	377	390,684	59,771	8,670	414	49,590	8,768
Tobacco, cigarettes, cigars, snuff, etc	122	837,949	65,224	9,007	261	105,158	14,893
Textiles and their products	5,664	3,183,894	203,733	28,774	9,310	1,468,280	96,838
Cotton goods—dress goods, plain cloth, etc., napping and dyeing	488	660,747	49,850	6,948	288	193,538	18,022
Woolen and worsted goods—wool yarn, dress goods; wool pulling, etc	286	317,811	26,315	3,782	242	73,239	6,891
Silk and rayon goods; spinning, etc	258	297,526	32,987	4,579	525	182,994	14,728
Carpets, floor coverings, tapestries, etc	38	63,105	4,039	581	73	41,512	2,243
Clothing—custom-made, factory-made, coats, underwear, millinery, etc	2,661	976,224	32,380	4,664	5,014	555,108	25,729
Knit goods—sweaters, hosiery, etc	580	297,476	16,832	2,438	622	163,005	10,954
Leather and its manufactures	973	727,024	47,586	6,749	1,365	261,236	20,761
Boots, shoes, slippers, etc	506	475,482	29,936	4,209	634	180,478	14,046
Gloves, saddlery, harness, trunks, finishing and tanning leather, etc	467	251,543	17,650	2,540	731	80,758	6,715
Rubber products	215	300,313	13,339	1,919	330	418,134	10,000
Tires and tubes, etc	26	199,339	6,966	1,011	52	376,567	7,280
Rubber boots, shoes, hose, and artificial rubber	153	81,238	5,550	794	217	33,236	2,204
Bone, celluloid, and ivory products	36	19,736	823	114	61	8,331	515
Forest products	1,638	407,146	22,745	3,272	4,882	586,815	95,335
Sawmill and planing mill products	582	131,293	6,058	856	2,252	321,408	51,885
Carriages, wagons, furniture, etc	1,056	275,853	16,687	2,416	2,630	265,407	43,450
Paper, pulp, and products	993	709,716	52,356	7,419	1,106	453,368	36,090
Printing, publishing, and allied industries	2,713	977,340	71,079	9,977	8,886	673,352	57,917
Chemicals and allied products	2,458	4,094,654	272,909	38,776	4,696	2,191,132	189,213
Petroleum and other mineral oil refining	210	2,206,990	58,358	8,385	432	1,731,449	128,206
Chemicals proper	173	502,383	48,014	6,800	169	17,665	2,464
Allied chemical substances—drugs, oils, paints, soaps, etc	1,965	1,341,844	164,316	23,282	3,930	388,036	53,706
Fertilizers	110	43,437	2,221	308	165	53,981	4,837
Stone, clay, glass and related products	642	428,580	34,762	4,912	3,186	290,009	55,635
Metal and its products	4,291	4,059,694	287,192	40,942	13,849	4,077,533	494,126
Iron and steel—products of blast furnaces, rolling mills, foundries	533	309,320	14,488	2,064	1,835	1,508,079	122,045
Locomotives and railroad equipment	22	8,971	1,170	161	122	78,463	20,641
Motor vehicles, complete or parts	178	1,466,417	102,525	14,837	576	738,908	69,053
Factory machinery	390	181,848	23,547	3,304	935	159,116	27,630
Agricultural machinery and equipment	101	150,989	6,102	865	352	66,049	20,528
Electrical machinery and equipment	206	269,592	10,225	1,437	573	197,130	24,256
Building, construction, gas, and mining machinery and equipment	466	139,704	8,930	1,285	1,847	300,526	94,074
Household machinery and equipment	299	242,756	14,785	2,124	763	117,134	13,206
Office equipment, etc	72	80,048	11,117	1,591	235	107,718	6,737
Metal building material and supplies	227	88,225	5,499	772	1,434	231,046	29,721
Hardware, tools, etc	631	248,927	26,212	3,711	1,673	249,941	34,768
Precious metal products and processes	190	119,678	4,003	573	672	71,543	6,549

No. 197.—Corporation Income Tax Returns: Number, Income, and Tax, by Industrial Groups and Industries, 1933—Continued

[All money figures in thousands of dollars]

Industry	Returns showing net income				Returns showing no net income		
	Number	Gross income	Net income	Tax	Number	Gross income	Deficit
Manufacturing—Continued.							
Radios, complete or parts	50	29,787	1,193	183	134	53,455	11,084
Airplanes	13	6,306	388	53	82	19,017	5,492
Construction	**2,140**	**374,434**	**23,638**	**3,440**	**14,112**	**704,115**	**91,445**
Building and construction above ground, installing machinery, moving, wrecking, razing, etc	1,404	131,353	5,303	803	10,195	400,077	45,021
Other construction underground and on surface—bridge building, water-front construction, related industries, etc	699	201,975	15,074	2,159	3,741	279,597	42,030
Shipbuilding and repairing	37	41,106	3,261	478	176	24,440	4,394
Transportation and other public utilities	**7,429**	**4,782,688**	**657,272**	**92,581**	**14,349**	**5,826,561**	**743,116**
Steam railroads	150	497,841	65,515	9,091	382	3,084,778	345,848
Electric railways; Pullman cars; refrigerator, stock, poultry, and fruit cars; lessors	295	219,781	72,943	10,079	330	420,576	58,149
Water transportation and related branches	595	186,985	17,973	2,560	1,107	177,539	25,979
Aerial transportation	36	42,637	2,385	353	487	19,369	5,614
Autobus lines, taxicabs, and sight-seeing companies	423	77,865	6,012	859	1,872	102,203	13,571
Cartage and storage; food storage, packing and shipping, local transportation, etc	3,023	296,580	24,003	3,413	5,829	368,873	32,094
Electric light and power companies	407	1,492,998	237,025	33,407	461	881,162	138,735
Gas companies, artificial and natural	207	525,456	56,440	8,018	349	93,231	30,438
Telephones and telegraph companies	1,085	1,146,871	123,980	17,687	1,933	188,016	24,747
Radio broadcasting companies	90	20,672	1,582	221	257	75,137	10,856
Water companies	730	115,624	12,856	1,797	642	19,753	6,488
Trade	**39,275**	**14,976,095**	**435,820**	**62,189**	**93,621**	**9,222,849**	**476,184**
Wholesale	10,187	5,962,949	148,602	21,264	14,716	2,841,540	104,026
Retail	21,695	6,976,528	227,000	32,349	59,536	4,821,823	280,619
Wholesale and retail	3,439	1,349,533	33,546	4,746	6,372	958,165	44,254
Commission	2,004	452,026	19,289	2,787	3,834	250,139	13,661
Service	**7,566**	**868,980**	**60,982**	[1] **8,717**	**35,419**	**1,952,228**	**378,023**
Domestic service—laundries, hotels, restaurants, etc	2,193	287,453	14,825	2,078	16,489	1,072,344	210,474
Amusements	1,443	213,285	16,564	2,414	6,387	524,723	112,297
Theaters, legitimate, vaudeville, etc	87	5,577	499	73	308	16,392	7,153
Motion-picture producers	42	27,176	3,198	477	158	135,231	40,354
Motion-picture theaters	773	159,032	10,726	1,549	2,076	284,884	44,927
Other amusements—circuses, golf links, race tracks, etc	541	21,501	2,140	316	3,845	88,217	19,863
Professional—curative, educational, engineering, legal, etc	1,264	60,741	6,142	[1] 875	5,008	99,940	23,562
Business service—detective bureaus, trade shows, mimeographing, publishing directories, advertising, etc	1,429	236,563	18,533	2,657	4,184	182,533	16,760
Finance	**22,369**	**2,725,266**	**260,569**	**36,352**	**99,314**	**4,695,482**	**2,273,806**
National banks	618	47,777	9,209	1,252	4,932	581,496	244,520
State and private banks, savings banks, loan and trust companies	1,607	91,247	8,976	1,219	10,255	731,288	326,519
Joint-stock land banks	------	------	------	------	31	2,849	15,442
Stock and bond brokers, investment brokers, investment bankers, and investment trusts	1,023	703,485	24,302	3,479	2,761	636,866	252,145
Real estate and realty holding companies—realty development, holding or leasing, realty trust, etc	11,243	268,652	54,611	7,566	61,814	857,450	491,828
Insurance companies	637	1,154,910	66,370	9,188	1,276	1,168,028	247,829
Life insurance—mutual or stock	172	360,182	17,841	2,451	420	469,193	48,697
Other insurance	465	794,727	48,530	6,737	856	698,835	199,132

[1] See note below regarding revisions in the 1932 figures published in the 1935 issue of the Statistical Abstract.

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

Revisions in 1932 data relating to corporation income tax returns published in the 1935 issue of the Statistical Abstract (items not repeated in this issue only).—Tables 189, 195, and 197: "Net loss for prior year" and "Income tax" for one corporation in the "Public service (professional)" group in Wisconsin were reduced by $402,000 and $458,000, respectively. Table 189: In the "Tobacco products" group "Gross sales" were increased by $194,918,000 and "Gross receipts from other operations" decreased by that amount. "Cost of goods sold" was increased by $133,030,000 and "Miscellaneous deductions" reduced by that amount. Table 193: In the "Finance" group, $88,600,000 was subtracted from "Bonded debt and mortgages" and a like sum added to "Miscellaneous liabilities."

No. 198.—CORPORATION INCOME TAX RETURNS: NUMBER, NET INCOME, AND TAX, BY INDUSTRIAL GROUPS

NOTE.—All money figures in thousands of dollars. Inactive corporations are not included beginning 1927. Tax for 1933 includes excess-profits tax (effective June 30, 1933, under provisions of the National Industrial Recovery Act)

Year	Returns showing net income			Returns showing no net income[1]		Returns showing net income			Returns showing no net income[1]	
	Number	Net income	Tax	Number	Deficit	Number	Net income	Tax	Number	Deficit
	All corporations					Agriculture and related industries				
1926	258,134	9,673,403	1,229,797	197,186	2,168,710	4,698	70,812	8,176	5,990	55,665
1927	259,849	8,981,884	1,130,674	165,826	2,471,739	4,445	78,577	9,054	4,460	61,893
1928	268,783	10,617,741	1,184,142	174,828	2,391,124	4,504	80,476	8,217	4,679	50,092
1929	269,430	11,653,886	1,193,436	186,591	2,914,128	4,407	72,801	6,783	5,023	53,543
1930	221,420	6,428,813	711,704	241,616	4,877,595	3,475	40,484	4,041	6,431	86,370
1931	175,898	3,683,368	398,994	283,806	6,970,913	2,546	14,002	1,201	7,354	98,778
1932	82,646	2,153,113	285,576	369,238	7,796,687	1,153	5,979	675	8,615	94,962
1933	109,786	2,985,972	423,068	337,056	5,533,339	1,443	14,894	2,156	7,818	60,212
	Mining and quarrying					Manufacturing—Total[2]				
1926	6,006	455,798	57,308	13,246	183,474	55,094	4,494,790	584,507	38,150	786,687
1927	5,232	276,309	34,898	7,804	246,924	53,620	3,938,647	507,735	36,196	851,053
1928	5,183	332,679	36,751	7,750	207,416	55,007	4,744,261	544,937	36,566	833,735
1929	5,211	430,527	44,319	7,291	198,440	55,488	5,216,016	544,053	36,742	810,244
1930	4,700	194,118	21,474	7,533	238,459	40,641	2,757,508	316,992	50,863	1,639,844
1931	3,832	71,154	7,211	8,291	325,963	30,270	1,464,619	165,311	58,815	2,287,589
1932	2,868	62,675	7,445	9,178	287,042	14,985	757,501	99,949	72,931	2,563,855
1933	2,982	71,686	10,201	8,866	248,127	26,354	1,460,632	207,362	62,295	1,256,586
	Manufacturing—Continued									
	Food products, including beverages[3]					Tobacco products				
1926	8,950	475,074	61,429	6,058	93,052	289	117,366	15,718	208	2,257
1927	8,971	461,046	59,049	5,461	105,716	261	124,775	16,745	169	2,475
1928	8,844	518,092	58,391	5,405	77,818	238	121,678	14,548	181	2,147
1929	9,045	540,186	56,309	5,380	87,721	243	132,682	14,554	177	4,942
1930	7,897	436,451	49,869	6,328	128,498	195	143,788	17,216	197	6,655
1931	6,466	326,910	36,823	7,524	203,478	155	142,494	17,066	211	5,606
1932	3,629	199,387	25,201	10,653	207,211	114	138,399	19,061	256	5,151
1933	5,145	337,969	48,133	9,582	100,603	122	65,224	9,007	261	14,893
	Textiles and their products					Leather and its manufactures				
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	8,892	1,015	28,038
1929	8,104	323,974	33,197	6,236	163,069	1,349	76,803	8,109	1,084	36,368
1930	5,678	105,610	11,122	8,753	369,690	894	38,691	4,389	1,515	64,124
1931	4,875	77,830	7,351	9,503	342,537	754	30,091	3,340	1,487	64,737
1932	2,467	41,052	5,047	11,872	332,249	468	18,687	2,404	1,816	61,791
1933	5,664	203,733	28,774	9,310	96,838	973	47,586	6,749	1,365	20,761
	Rubber products					Forest products				
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
1929	311	56,324	6,055	303	39,191	4,195	135,612	13,437	3,294	68,499
1930	227	12,242	1,336	354	63,876	2,340	35,825	3,591	4,868	152,460
1931	174	14,004	1,371	361	38,154	1,525	14,966	1,379	5,150	199,138
1932	96	2,779	301	426	41,517	541	5,271	666	5,929	212,389
1933	215	13,339	1,919	330	10,000	1,638	22,745	3,272	4,882	95,335
	Paper, pulp, and products					Printing, publishing, and allied industries				
1926	1,365	120,460	15,610	659	14,362	6,931	203,507	25,858	3,614	31,006
1927	1,386	123,988	16,063	642	13,614	6,734	198,476	25,123	3,629	34,788
1928	1,345	118,590	13,768	678	14,959	7,070	243,650	27,310	3,703	34,104
1929	1,406	124,347	13,222	673	19,893	7,331	270,829	28,017	3,839	47,749
1930	1,114	73,641	8,475	953	36,379	6,098	176,137	19,641	5,271	54,512
1931	832	37,472	4,239	1,200	53,776	4,593	115,795	12,895	6,810	77,802
1932	473	16,600	2,237	1,582	81,073	2,155	58,804	7,795	9,510	96,170
1933	993	52,356	7,419	1,106	36,090	2,713	71,079	9,977	8,886	57,917

[1] Includes inactive concerns prior to 1927; for number of inactive concerns in 1927 to 1933 see table 195.
[2] Includes all other manufacturing not shown separately.
[3] For "Food products, excluding beverages" and "Liquors and beverages", tabulated separately for 1933, see table 197.

No. 198.—Corporation Income Tax Returns: Number, Net Income, and Tax, by Industrial Groups—Continued

Year	Returns showing net income			Returns showing no net income		Returns showing net income			Returns showing no net income	
	Number	Net income	Tax	Number	Deficit	Number	Net income	Tax	Number	Deficit
	Manufacturing—Continued									
	Chemicals and allied products					Stone, clay, and glass products				
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
1929	4,073	911,512	98,124	2,998	56,976	2,572	163,646	17,268	1,989	33,439
1930	3,287	534,077	62,961	3,727	175,459	1,805	92,812	10,487	2,713	53,374
1931	2,797	251,493	29,409	4,047	318,864	1,149	41,683	4,614	3,076	79,171
1932	1,741	167,778	22,645	5,315	223,266	424	13,270	1,760	3,685	110,098
1933	2,458	272,909	38,776	4,696	189,213	642	34,762	4,912	3,186	55,635
	Manufacturing—Con.—Metal and its products					Construction				
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	1,910,004	221,838	7,479	254,975	10,179	170,906	17,175	7,117	71,369
1929	12,864	2,291,767	236,494	7,292	170,113	10,462	178,376	16,519	7,896	70,066
1930	8,188	1,003,020	116,149	11,904	400,375	8,871	150,548	15,210	9,674	82,488
1931	4,744	355,221	40,624	14,174	760,951	6,457	80,699	7,625	11,675	111,048
1932	1,917	71,098	9,558	16,191	1,054,566	2,115	30,691	3,639	15,204	141,060
1933	4,291	287,192	40,942	13,849	494,126	2,140	23,638	3,440	14,112	91,445
	Transportation and other public utilities					Trade				
1926	15,444	1,723,399	228,662	9,656	120,174	71,403	1,165,558	140,523	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	211,681	7,422	173,170	79,745	1,246,862	126,332	46,602	355,514
1929	13,614	2,092,654	222,483	7,994	190,692	78,606	1,149,235	107,149	50,483	419,398
1930	12,109	1,334,229	156,573	9,522	333,528	59,741	651,097	64,166	71,746	738,695
1931	10,933	902,635	105,585	10,622	605,249	46,049	460,035	45,708	86,799	1,025,431
1932	6,700	708,168	98,118	14,981	839,051	20,951	234,674	30,644	111,363	1,039,924
1933	7,429	657,272	92,581	14,349	743,116	39,275	435,820	62,189	93,621	476,184
	Public service					Finance—Banking, insurance, etc.				
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	25,501	14,518	126,709	80,315	1,971,343	213,238	48,824	566,199
1929	20,230	314,426	29,632	15,737	154,215	80,260	2,197,539	222,403	53,677	1,008,827
1930	18,741	234,227	23,705	19,472	179,230	72,102	1,064,816	109,455	64,477	1,566,677
1931	15,637	117,925	11,081	22,588	241,288	59,129	570,502	55,166	75,434	2,256,843
1932	7,140	64,392	8,396	36,142	480,481	26,395	287,992	36,576	98,725	2,335,500
1933	7,566	60,982	8,717	35,419	378,023	22,369	260,569	36,352	99,314	2,273,806

No. 199.—FEDERAL ESTATE TAX RETURNS: Summary

Note.—Money figures in thousands of dollars. Returns are required in case of resident decedents if gross estate exceeds $50,000 for deaths prior to Feb. 26, 1926, and subsequent to June 6, 1932, and $100,000 for the intervening period; and for every nonresident decedent who owns property in the United States

Year	Returns filed		Gross estate		Net taxable estate		Tax	
	Resident decedents	Nonresident decedents	Resident decedents	Nonresident decedents	Resident decedents	Nonresident decedents	Resident decedents	Nonresident decedents
Sept. 9, 1916–Jan. 15, 1922	42,230	2,896	8,785,642	107,597	5,407,674	101,849	351,138	5,378
Jan. 15–Dec. 31, 1922	12,563	1,313	2,955,959	58,113	1,652,832	52,142	117,624	2,938
1923	13,963	1,156	2,774,741	29,587	1,504,621	27,440	88,384	726
1924	13,011	1,502	2,540,922	25,600	1,372,421	23,395	71,451	488
1925	14,013	2,006	2,958,364	42,725	1,621,008	37,861	86,223	1,099
1926	13,142	1,425	3,386,267	21,656	1,951,969	20,567	101,324	481
1927	9,353	1,347	3,146,290	26,945	1,735,840	25,777	40,931	755
1928	8,079	2,157	3,503,239	51,032	1,943,429	49,075	40,561	1,398
1929	8,582	1,761	3,843,514	49,732	2,268,323	45,653	43,303	1,085
1930	8,798	1,584	4,108,517	57,106	2,376,973	50,481	39,003	2,614
1931	8,333	1,556	4,042,381	33,195	2,327,319	29,013	44,540	660
1932	7,113	1,394	2,795,818	34,570	1,391,569	31,868	22,364	1,310
1933	8,727	1,548	2,026,931	34,025	[1] 798,246	30,056	[1] 59,429	1,986
1934	10,353	1,500	2,244,107	23,000	[1] 882,712	20,033	[1] 95,228	988

[1] The net estate is shown under provisions of Revenue Act of 1926, whereas the tax is under the provisions of that act plus the additional tax under Revenue Act of 1932 or 1934 (see note 1, table 200).

Source of tables 198 and 199: Statistics of Income, Report of the Commissioner of Internal Revenue.

No. 200.—FEDERAL ESTATE TAX RETURNS: Returns of Resident Decedents Filed During 1934, Distributed by Size of Net Estate, and Summary for Prior Years

[All money figures and estate classes in thousands of dollars. See headnote, table 199]

	1929	1930	1931	1932	1933	1934
Number of returns	8,582	8,798	8,333	7,113	8,727	10,353
Gross estate, total	**3,843,514**	**4,108,517**	**4,042,381**	**2,795,818**	**2,026,931**	**2,244,107**
Real estate	570,068	563,855	542,842	433,374	385,831	378,510
Bonds exempt or partially exempt	240,336	301,578	356,549	287,305	261,429	322,782
Other bonds	263,142	281,783	256,331	194,343	170,699	179,403
Capital stock in corporations	1,860,796	1,959,855	1,909,492	1,066,766	643,050	784,219
Mortgages, notes, cash, etc	381,106	396,016	388,700	341,121	322,913	323,056
Insurance (gross)	124,740	128,584	133,756	135,339	134,358	143,788
All other	403,326	476,846	454,708	337,571	108,651	112,348
Deductions, total	**1,641,316**	**1,799,570**	**1,799,097**	**1,521,810**	**1,492,517**	**1,697,085**
Specific exemption under 1926 Act	846,750	876,050	830,150	696,850	865,400	1,034,250
Charitable, public, and similar bequests	153,678	223,490	219,940	190,916	96,201	146,102
Property from an estate taxed within 5 years	85,128	94,101	110,449	83,525	45,008	41,210
Funeral and administrative expenses, debts, mortgages, etc	501,537	551,725	586,223	503,954	401,963	415,776
Insurance exemption	54,223	54,204	52,335	46,565	53,945	59,748
Net estate under 1926 Act [1] [2]	**2,268,323**	**2,376,973**	**2,327,319**	**1,391,569**	**798,246**	**882,712**
Tax under Revenue Act of 1926	165,413	152,391	182,202	84,006	36,471	43,693
Additional tax under Revenue Act of 1932 or 1934 [1]	----------	----------	----------	----------	51,254	85,503
Total tax	165,413	152,391	182,202	84,006	87,725	129,196
Tax credits [3]	122,110	113,388	137,663	61,642	28,295	33,968
Net tax	**43,303**	**39,003**	**44,540**	**22,364**	**59,429**	**95,228**

	1934: No net estate under 1926, 1932, or 1934 Act	1934: No net estate under 1926 Act but taxable under 1932 or 1934 Act	1934: Net estate classes under Revenue Act of 1926 (taxable under both 1926 and 1932 or 1934 Acts)					
			Under 50	50–200	200–600	600–1,000	1,000–5,000	5,000 and over
Number of returns	2,372	4,037	1,567	1,400	648	162	161	6
Gross estate, total	**218,695**	**375,730**	**243,710**	**373,218**	**364,374**	**174,188**	**414,503**	**79,688**
Real estate	73,591	91,282	49,099	58,895	51,681	18,173	32,248	3,540
Bonds exempt or partially exempt	7,161	22,210	19,634	35,618	43,544	32,893	129,071	32,653
Other bonds	10,201	30,962	23,705	37,526	36,240	15,397	25,011	362
Capital stock in corporations	53,359	94,517	71,543	130,950	152,191	72,009	168,974	40,677
Mortgages, notes, cash, etc	30,097	84,471	48,923	64,567	41,358	19,068	33,294	1,279
Insurance (gross)	31,913	32,198	17,308	25,637	21,691	6,939	7,819	283
All other	12,374	20,091	13,498	20,025	17,667	9,709	18,087	895
Deductions, total	**434,448**	**495,667**	**210,476**	**222,797**	**142,272**	**51,695**	**120,032**	**19,697**
Specific exemption under 1926 Act	236,700	403,700	156,400	139,750	64,800	16,200	16,100	600
Charitable, public, and similar bequests	18,157	12,960	6,689	14,442	15,571	7,105	58,103	13,072
Property from an estate taxed within 5 years	2,888	906	5,614	10,322	6,811	6,928	7,741	--------
Funeral and administrative expenses, debts, mortgages, etc	160,701	60,565	33,439	48,651	49,685	19,991	36,750	5,992
Insurance exemption	16,003	17,537	8,334	9,632	5,403	1,470	1,337	32
Net estate under 1926 Act [1]	----------	----------	**33,234**	**150,418**	**222,101**	**122,494**	**294,474**	**59,992**
Tax under Revenue Act of 1926	----------	----------	334	2,613	6,775	5,214	20,371	8,386
Additional tax under Revenue Act of 1932 or 1934 [1]	----------	1,630	4,049	11,481	16,617	10,020	30,745	10,961
Total tax	----------	1,630	4,383	14,094	23,392	15,234	51,116	19,347
Tax credits [3]	----------	3	259	2,034	5,306	3,936	15,770	6,660
Net tax	----------	**1,626**	**4,124**	**12,060**	**18,086**	**11,298**	**35,346**	**12,687**

[1] Under the 1926 act a specific exemption of $100,000 is allowed in arriving at net estate, whereas in computing net estate to which the additional tax under the 1932 or 1934 act applies the exemption is $50,000.

[2] In arriving at net estate the gross estate and deductions are diminished by amount of gross estate and deductions for "no net estate."

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

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

No. 201.—PUBLIC DEBT OF THE UNITED STATES: 1800 TO 1936

[All figures except per capita in thousands of dollars]

June 30—	Gross debt [1] Amount	Gross debt [1] Per capita	Interest bearing [2]	Matured	Noninterest bearing [1]
1800	82,976	$15.87			
1810	53,173	7.46			
1820	91,016	9.58			
1830	48,565	3.83			
1840	3,573	.21			
1850	63,453	2.77			
1855	35,588	1.32	35,418	170	
1860	64,844	2.06	64,683	161	
1865	2,677,929	77.07	2,217,709	2,129	458,090
1870	2,436,453	63.19	2,035,881	3,570	397,003
1874	2,159,933	50.47	1,724,931	3,216	431,786
1875	2,156,277	49.06	1,708,676	11,426	436,175
1876	2,130,846	47.21	1,696,685	3,902	430,258
1877	2,107,760	45.47	1,697,888	16,649	393,223
1878	2,159,418	45.37	1,780,736	5,594	373,089
1879	2,298,913	47.05	1,887,716	37,015	374,181
1880	2,090,909	41.69	1,709,993	7,621	373,295
1881	2,019,286	39.35	1,625,568	6,724	386,994
1882	1,856,916	35.37	1,449,810	16,261	390,845
1883	1,721,959	32.07	1,324,229	7,831	389,899
1884	1,625,307	29.60	1,212,564	19,656	393,088
1885	1,578,551	28.11	1,182,151	4,101	392,299
1886	1,555,660	27.10	1,132,014	9,704	413,941
1887	1,465,485	24.97	1,007,692	6,115	451,678
1888	1,384,632	23.09	936,522	2,496	445,613
1889	1,249,471	20.39	815,854	1,911	431,705
1890	1,122,397	17.92	711,313	1,816	409,268
1891	1,005,807	15.75	610,529	1,615	393,663
1892	968,219	14.88	585,029	2,786	380,404
1893	961,432	14.49	585,037	2,094	374,301
1894	1,016,898	15.04	635,042	1,851	380,005
1895	1,096,913	15.91	716,202	1,722	378,989
1896	1,222,729	17.40	847,364	1,637	373,729
1897	1,226,794	17.14	847,365	1,347	378,082
1898	1,232,743	16.90	847,367	1,263	384,113
1899	1,436,701	19.33	1,046,049	1,218	389,434
1900	1,263,417	16.56	1,023,479	1,176	238,762
1901	1,221,572	$15.71	987,141	1,416	233,016
1902	1,178,031	14.89	931,070	1,281	245,680
1903	1,159,406	14.40	914,541	1,205	243,659
1904	1,136,259	13.88	895,157	1,971	239,131
1905	1,132,357	13.60	895,158	1,370	235,829
1906	1,142,523	13.50	895,159	1,128	246,236
1907	1,147,178	13.33	894,834	1,087	251,257
1908	1,177,690	13.46	897,504	4,130	276,056
1909	1,148,315	12.91	913,317	2,884	232,114
1910	1,146,940	12.69	913,317	2,125	231,498
1911	1,153,985	12.28	915,353	1,880	236,752
1912	1,193,839	12.48	963,777	1,760	228,301
1913	1,193,048	12.26	965,707	1,660	225,682
1914	1,188,235	12.00	967,953	1,553	218,730
1915	1,191,264	11.83	969,759	1,507	219,998
1916	1,225,146	11.96	971,563	1,473	252,110
1917	2,975,619	28.57	2,712,549	14,232	248,837
1918	12,243,629	115.65	11,985,882	20,243	237,504
1919	25,482,034	240.09	25,234,496	11,109	236,429
1920	24,297,918	228.32	24,061,095	6,748	230,075
1921	23,976,251	221.09	23,737,352	10,940	227,959
1922	22,964,079	208.97	22,711,036	25,251	227,793
1923	22,349,688	200.10	22,007,591	98,172	243,925
1924	21,251,120	186.86	20,981,586	30,241	239,293
1925	20,516,272	177.82	20,210,906	30,243	275,123
1926	19,643,183	167.70	19,383,771	13,328	246,084
1927	18,510,174	156.04	18,250,944	14,707	244,523
1928	17,604,291	146.69	17,317,695	45,332	241,264
1929	16,931,198	139.40	16,638,941	50,751	241,505
1930	16,185,308	131.49	15,921,892	31,715	231,701
1931	16,801,485	135.37	16,519,589	51,823	230,074
1932	19,487,010	155.93	19,161,274	60,087	265,650
1933	22,538,672	179.21	22,157,643	65,911	315,118
1934	27,053,086	213.65	26,480,488	54,266	518,332
1935	28,701,167	225.07	27,645,230	230,663	825,274
1936 [3]	33,778,543	263.05	32,988,790	169,363	620,390

Date	Gross debt [1]	Interest-bearing debt: Pre-war loans unmatured	Interest-bearing debt: Liberty and Treasury bonds [4]	Interest-bearing debt: Notes (Victory Liberty loan and Treasury) [5]	Interest-bearing debt: Certificates of indebtedness	Interest-bearing debt: Treasury bills, maturity value [6]	Matured debt on which interest has ceased	Debt bearing no interest [1]
Apr. 5, 1917	1,281,969	1,023,557					1,459	256,952
Aug. 31, 1919	26,594,268	883,463	16,219,399	4,113,405	4,201,209	931,302	9,914	235,576
June 30, 1920	24,297,918	883,549	15,334,836	4,246,365	2,768,926	827,419	6,748	230,075
June 30, 1921	23,976,251	883,728	15,235,216	4,224,972	2,699,330	694,105	10,940	227,959
June 30, 1922	22,964,079	883,840	15,081,613	4,237,780	1,828,787	679,015	25,251	227,793
June 30, 1923	22,349,688	883,670	15,651,108	4,104,195	1,031,418	337,199	98,172	243,925
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	433,279	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
June 30, 1930	16,185,308	772,545	11,338,791	2,390,287	1,264,355	155,916	31,715	231,701
June 30, 1931	16,801,485	776,155	12,754,368	620,908	1,923,578	444,580	51,823	230,074
June 30, 1932	19,487,010	789,567	13,460,091	1,465,254	2,830,730	615,632	60,087	265,650
June 30, 1933	22,538,672	806,018	13,417,250	4,779,555	2,200,328	954,493	65,911	315,118
June 30, 1934	27,053,086	831,350	15,678,507	6,931,551	1,635,045	1,404,035	54,266	518,332
Dec. 31, 1934	28,479,297	842,004	15,403,185	9,586,377	158,300	1,954,168	50,715	484,548
June 30, 1935	28,701,167	855,263	[7] 14,080,574	10,500,994	155,500	2,052,898	230,663	825,274
Dec. 31, 1935	30,557,379	200,515	[7] 14,471,198	12,273,599	246,800	2,404,192	224,374	736,701
June 30, 1936 [3]	33,778,543	199,576	[7] 18,428,572	11,861,418	145,709	2,353,516	169,363	620,390

[1] After deducting gold reserve. Figures for 1800 to 1850, inclusive, are as of Jan. 1.
[2] Exclusive of bonds issued to the Pacific railways and the Navy pension fund.
[3] Preliminary. [4] The last Liberty bonds outstanding were called for redemption Oct. 15, 1935.
[5] Treasury only beginning 1923. Victory notes matured May 20, 1923.
[6] For 1918 to 1929, Treasury (war) savings securities. [7] Includes United States savings bonds.

Source: Reports of the Treasury Department.

No. 202.—PUBLIC DEBT OF THE UNITED STATES: DESCRIPTION OF ISSUES OUTSTANDING ON DECEMBER 31, 1935

Security	Rate of interest	Redeemable (on and after)[1]	Payable	Amount outstanding
	Percent			*1,000 dollars*
Total gross debt				**30,557,379**
Interest-bearing debt outstanding				**29,596,305**
Bonds:				
Panama Canal loan of 1961	3		June 1, 1961	49,800
Conversion bonds of 1946-47	3		Jan. 1, 1946-47	28,895
Postal savings bonds, series 10-49	2½	Jan. 1, 1916-July 1, 1935.[2]	Jan. 1, 1935-July 1, 1954.[2]	121,821
Treasury bonds:				
4¼ percent of 1947-52	4¼	Oct. 15, 1947	Oct. 15, 1952	758,956
4 percent of 1944-54	4	Dec. 15, 1944	Dec. 15, 1954	1,036,762
3¾ percent of 1946-56	3¾	Mar. 15, 1946	Mar. 15, 1956	489,087
3⅜ percent of 1943-47	3⅜	June 15, 1943	June 15, 1947	454,135
3⅜ percent of 1940-43	3⅜	June 15, 1940	June 15, 1943	352,994
3⅜ percent of 1941-43	3⅜	Mar. 15, 1941	Mar. 15, 1943	544,914
3⅛ percent of 1946-49	3⅛	June 15, 1946	June 15, 1949	818,646
3 percent of 1951-55	3	Sept. 15, 1951	Sept. 15, 1955	755,476
3¼ percent of 1941	3¼		Aug. 1, 1941	834,474
3¼ percent of 1943-45	3¼	Oct. 15, 1943	Oct. 15, 1945	1,400,571
3¼ percent of 1944-46	3¼	Apr. 15, 1944	Apr. 15, 1946	1,518,859
3 percent of 1946-48	3	June 15, 1946	June 15, 1948	1,035,885
3⅛ percent of 1949-52	3⅛	Dec. 15, 1949	Dec. 15, 1952	491,377
2⅞ percent of 1955-60	2⅞	Mar. 15, 1955	Mar. 15, 1960	2,611,156
2¾ percent of 1945-47	2¾	Sept. 15, 1945	Sept. 15, 1947	1,214,454
United States savings bonds, series A [3]	2.9		Various dates from Mar. 1, 1945.	153,453
Treasury notes:				
Series A-1936	3¼		Aug. 1, 1936	364,138
Series B-1936	2¾		Dec. 15, 1936	357,921
Series C-1936	2⅞		Apr. 15, 1936	558,819
Series D-1936	1½		Sept. 15, 1936	514,066
Series E-1936	1⅛		June 15, 1936	686,616
Series A-1937	3¼		Sept. 15, 1937	817,484
Series B-1937	3		Apr. 15, 1937	502,362
Series C-1937	3		Feb. 15, 1937	428,731
Series A-1938	2⅝		Feb. 1, 1938	276,680
Series B-1938	2⅞		June 15, 1938	618,057
Series C-1938	3		Mar. 15, 1938	455,176
Series D-1938	2½		Sept. 15, 1938	596,416
Series A-1939	2⅛		June 15, 1939	1,293,714
Series B-1939	1⅝		Dec. 15, 1939	526,233
Series C-1939	1½		Mar. 15, 1939	941,614
Series A-1940	1⅝		Mar. 15, 1940	1,378,364
Series B-1940	1½		June 15, 1940	738,428
Series C-1940	1½		Dec. 15, 1940	737,151
Civil Service, Foreign Service, and Canal Zone retirement funds.[4]	4	(5)	(5)	281,630
Postal Savings System series [4]	2	(5)	(5)	100,000
Federal Deposit Insurance Corporation [4]	2	Dec. 1, 1935	Dec. 1, 1939	100,000
Certificates of indebtedness—Special, adjusted-service certificates fund, series 1936.	4	On demand	Jan. 1, 1936	246,800
Treasury bills (maturity value)	[6] 0.052 0.253		Various dates from Jan. 1 to Sept. 30, 1936.	2,404,192
Matured debt on which interest has ceased			**On presentation**	**224,374**
Debt bearing no interest			do	**736,701**
United States (legal-tender) notes ($346,681,000) less gold reserve ($156,039,000).			do	190,642
Old demand notes			do	53
National and Federal Reserve bank notes [7]			do	540,742
Fractional currency			do	1,982
Thrift and Treasury savings stamps			do	3,282

[1] Except where otherwise indicated.
[2] Callable 1 year from date of issue, payable 20 years from date of issue. Redeemable and payable dates for all issues of postal savings bonds outstanding fall within the periods indicated.
[3] At cost or redemption value. Bonds are sold at a discount, payable at par on maturity; they are redeemable at option of holder at any time after 60 days from date of purchase, payable 10 years after date of purchase. Interest rate is approximate yield if held to maturity.
[4] Special issues for investment of funds administered by the Treasury. These issues are redeemable 1 year from date of issue and payable 4 to 5 years from date of issue; they will be outstanding indefinitely in varying amounts.
[5] Maturities various and nominal; see note 4.
[6] Treasury bills are noninterest-bearing short-term securities sold on a discount basis with competitive bids for each issue. The average sales price gives an approximate yield on a bank-discount basis. Yields on all issues outstanding Dec. 31, 1935, ranged between the percents given above.
[7] Assumed by the United States on deposit of lawful money for their retirement.

Source: Reports of the Treasury Department.

No. 203.—PUBLIC DEBT OF THE UNITED STATES: TRANSACTIONS DURING THE YEARS ENDED JUNE 30, 1930 TO 1935

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

	1930	1931	1932	1933	1934	1935
Gross debt outstanding at beginning of year	16, 931, 198	16, 185, 308	16, 801, 485	19, 487, 010	22, 538, 672	27, 053, 086
Interest-bearing debt	16, 638, 941	15, 921, 892	16, 519, 589	19, 161, 274	22, 157, 643	26, 480, 488
Matured debt on which interest has ceased	50, 751	31, 715	51, 823	60, 087	65, 911	54, 266
Debt bearing no interest	241, 505	231, 701	230, 074	265, 650	315, 118	518, 332
Public debt issues	3, 722, 970	6, 573, 118	9, 634, 226	9, 697, 083	13, 582, 927	13, 125, 791
Pre-war issues	2, 338	3, 610	13, 872	18, 380	27, 580	25, 719
Certificates of indebtedness	3, 201, 562	3, 759, 219	5, 100, 607	2, 560, 228	1, 875, 251	213, 600
Treasury bills	312, 024	1, 059, 761	2, 335, 649	3, 061, 895	4, 385, 975	4, 007, 066
Treasury notes	178, 986	309, 525	1, 310, 607	3, 962, 694	2, 796, 255	4, 911, 170
United States Saving bonds	----------	----------	----------	----------	----------	62, 567
Treasury bonds	----------	1, 415, 636	800, 424	----------	4, 177, 903	3, 351, 393
Treasury (war) savings securities	550	3	----------	2	1	----------
National and Fed. Res. bank notes, deposits for retirement	27, 510	25, 364	73, 067	93, 884	319, 963	554, 277
Public debt redemptions	4, 468, 360	5, 956, 941	6, 948, 701	6, 645, 420	9, 068, 514	11, 477, 710
Pre-war issues	202	72	508	2, 016	2, 242	1, 801
Certificates of indebtedness	3, 578, 968	3, 107, 279	4, 172, 352	3, 181, 689	2, 456, 649	1, 698, 370
Treasury bills	156, 046	771, 149	2, 150, 724	2, 719, 362	3, 929, 416	3, 326, 590
First Liberty loan	5, 597	24	314	2	2	1, 788, 407
Second Liberty loan	4, 093	1, 518	913	654	410	280
Third Liberty loan	10, 788	3, 151	1, 447	1, 096	712	456
Fourth Liberty loan	10, 108	33	118	5	1, 855, 531	3, 077, 596
Victory Liberty loan	290	179	138	152	111	70
Treasury notes	649, 919	2, 045, 999	490, 070	653, 015	645, 457	1, 335, 620
Treasury bonds	----------	1	94, 270	42, 834	61, 113	555
United States Savings bonds	----------	----------	----------	----------	----------	531
Treasury (war) savings securities	15, 572	585	392	210	143	123
National bank and Federal Reserve bank notes, retirements	37, 276	26, 946	37, 454	44, 383	116, 725	247, 310
Misc. noninterest-bearing debt	1	1	1	2	2	2
Gross debt outstanding at close of year	16, 185, 308	16, 801, 485	19, 487, 010	22, 538, 672	27, 053, 086	28, 701, 167
Interest-bearing	15, 921, 892	16, 519, 589	19, 161, 274	22, 157, 643	26, 480, 488	27, 645, 230
Matured debt on which interest has ceased	31, 715	51, 823	60, 087	65, 911	54, 266	230, 663
Debt bearing no interest	231, 701	230, 074	265, 650	315, 118	518, 332	825, 274

No. 204.—CONTINGENT LIABILITIES OF THE UNITED STATES: PRINCIPAL AMOUNTS OF OBLIGATIONS OUTSTANDING AS OF DECEMBER 31, 1934 AND 1935

[All figures in thousands of dollars]

Title	1934	1935
Guaranteed by United States, total [1]	3, 063, 227	4, 494, 290
Federal Farm Mortgage Corporation bonds	979, 613	1, 387, 254
2 percent of 1935	38, 900	----------
3 percent of 1944–49	842, 679	862, 086
3¼ percent of 1944–64	98, 034	98, 029
3 percent of 1942–47	----------	236, 613
1¼ percent of 1937	----------	22, 325
2¾ percent of 1942–47	----------	68, 080
1½ percent of 1939	----------	100, 122
Home Owners' Loan Corporation bonds	1, 834, 277	2, 854, 577
3 percent, Series A, 1944–52	1, 095, 660	1, 114, 475
2¾ percent, Series B, 1939–49	589, 506	1, 228, 785
1½ percent, Series C, 1936	49, 736	49, 736
1¾ percent, Series D, 1937	49, 843	49, 843
Guaranteed by U. S.—Contd.		
H. O. L. C. bonds—Contd.		
2 percent, Series E, 1938	49, 532	49, 532
1½ percent, Series F, 1939	----------	325, 255
2¼ percent, Series G, 1942	----------	36, 951
Reconstruction Finance Corporation notes	[2] 249, 337	[2] 252, 460
2¼ percent, Series E	149, 622	----------
2 percent, Series F	64, 093	----------
3 percent, Series G	16, 000	16, 000
2 percent, Series H	19, 622	87, 288
1½ percent, Series K	----------	149, 172
On credit of United States, total	1, 296, 006	1, 201, 391
Secretary of Agriculture	[3] 88, 500	----------
Postal Savings System:		
Funds due depositors [4]	1, 207, 506	1, 201, 391
Other obligations:		
Federal reserve notes [5]	3, 202, 047	3, 691, 630

[1] Guaranteed as to principal and interest. Accrued interest on these obligations, after deducting funds deposited with the Treasury to meet interest payments, amounted to $15,579,000 on Dec. 31, 1934, and $30,479,000 on Dec. 31, 1935.

[2] Does not include notes held by the Treasury and reflected in the public debt amounting to $3,585,000,000 on December 31, 1934, and $4,095,000,000 on December 31, 1935.

[3] Funds borrowed by the Secretary of Agriculture upon cotton is his possession or control and secured by warehouse receipts for such cotton.

[4] *Offset by assets of the Postal Savings System.* As of December 31, 1935, assets included cash in depository banks, $286,588,000 (secured by the pledge of $298,738,000 collateral); cash in possession of System, $92,313,000; Government securities held as investments, $846,110,000; and miscellaneous items.

[5] In actual circulation. As of December 31, 1935, Federal reserve notes were secured by $3,970,843,000 in gold certificates, $127,500,000 in U. S. Government securities, and $2,715,000 in commercial paper.

Source of tables 203 and 204: Reports of the Treasury Department.

No. 205.—INDEBTEDNESS OF FOREIGN GOVERNMENTS TO UNITED STATES

NOTE.—**All figures in thousands of dollars.** Indebtedness includes accrued interest. The indebtedness of the German Government to the United States on account of costs of the American Army of Occupation and awards of the Mixed Claims Commission is not included. On Dec. 31, 1935, this totaled $1,232,250,000 (reichmarks converted to dollars at par). Payments by Germany to Dec. 31, 1935, amounted to $33,588,000

Country	Total indebtedness, Dec. 31, 1935	Payments to Dec. 31, 1935			Payments during year ended Dec. 31, 1935	Amounts not paid according to contract terms, as of Dec. 31, 1935 [1]			
		Total	Principal	Interest		Total	Funding agreements		Moratorium agreements
							Principal	Interest	
Total	12,437,758	2,747,667	757,400	1,990,267	396	970,597	269,556	626,176	74,865
Armenia	21,509					(1)			
Austria	23,822	863	863			(2)			
Belgium	423,480	52,191	19,158	33,034		33,630	12,800	18,408	2,422
Cuba		12,287	10,000	2,287					
Czechoslovakia	165,483	20,134	19,830	304		9,584	8,670		914
Estonia	18,970	1,248		1,248		2,612	466	1,963	183
Finland	8,544	4,310	655	3,655	396				
France	4,041,152	486,076	226,040	260,036		250,292	100,228	134,830	15,234
Great Britain	4,950,595	2,024,849	434,182	1,590,667		582,803	96,000	438,199	48,604
Greece	33,278	3,430	984	2,446		4,263	2,696	1,232	336
Hungary	2,189	468	74	394		290	51	218	21
Italy	2,014,066	100,830	37,464	63,366		47,853	37,900	5,473	4,481
Latvia	7,808	762	9	752		962	184	702	76
Liberia		36	26	10					
Lithuania	6,985	1,238	235	1,003		776	124	584	68
Nicaragua	451	169	142	27		(1)			
Poland	237,391	22,646	1,287	21,359		32,536	5,687	24,568	2,281
Rumania	63,925	4,791	4,499	292		3,844	3,600		244
Russia	356,482	[3] 8,750		8,750		(1)			
Yugoslavia	61,625	2,589	1,953	636		1,150	1,150		

[1] Amounts due from Armenia, Nicaragua, and Russia are not included; there have been no funding agreements with these countries.
[2] Payments postponed under provisions of funding and moratorium agreements with Austria.
[3] Represents proceeds of liquidation of financial affairs of Russian Government in this country.

Source: Treasury Department.

No. 206.—SECURITIES OWNED BY THE UNITED STATES GOVERNMENT, AS OF DEC. 31, 1935

NOTE.—**All figures in thousands of dollars.** 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

Security	Amount
Grand total	17,999,780
Foreign obligations	12,014,922
Received under debt settlement	11,155,717
All other	859,205
Capital stock of war emergency corporations: [1]	
U. S. Shipping Board Merchant Fleet Corporation	50,000
U S. Housing Corporation	[2] 33,532
U. S. Spruce Production Corporation	100
War Finance Corp'n. (in liquidation)	10
Capital stock (except as indicated) of other corporations and credit agencies: [1]	
Banks for cooperatives	64,000
Central Bank for Cooperatives	70,000
Commodity Credit Corporation	3,000
Electric Home and Farm Authority	850
Export-Import Bank of Washington	[3] 11,000
Second Export-Import Bank of Washington	250
Capital stock, etc.—Continued.	
Federal Deposit Insurance Corp'n	150,000
Federal Farm Mortgage Corporation	[4] 200,000
Federal home loan banks	[4] 94,196
Federal intermediate credit banks (capital stock and paid-in surplus)	[5] 100,000
Federal land banks (capital stock and paid-in surplus)	214,559
Federal savings and loan associations (preferred and full paid income shares)	49,288
Federal savings and loan insurance corporation	[6] 100,000
Fed. Subsistence Homesteads Corp'n	10
Home Owners' Loan Corporation	[4] [7] 100,000
Inland Waterways Corporation	12,000
Panama Railroad Company	7,000
Production credit corporations	[8] 120,000
Reconstruction Finance Corporation (capital stock and notes)	[9] 3,926,958
R. F. C. Mortgage Company	[4] 10,000
Regional agricultural credit corp'ns	[4] 34,500

[1] Cash on deposit with the Treasurer of the United States to the credit of all war emergency corporations having such deposits amounted to $18,279,000, and of all other corporations, to $227,964,000.
[2] Balance after deducting amounts retired and cash deposited in Treasury on account of repayments on capital stock.
[3] Includes $10,000,000 Reconstruction Finance Corporation funds.
[4] Reconstruction Finance Corporation funds.
[5] Includes $40,000,000 Reconstruction Finance Corporation funds.
[6] Home Owners' Loan Corporation funds, acquired from Reconstruction Finance Corporation, made available for capital stock-subscriptions.
[7] Balance after deducting $100,000,000 expended for subscriptions to capital stock of Federal Savings and Loan Insurance Corporation.
[8] Includes $45,000,000 Reconstruction Finance Corporation funds.
[9] Balance after deducting funds expended for subscriptions to capital stock of other governmental corporations and funds disbursed to other governmental agencies shown in this statement amounting to $633,696,000 and $34,346,000, respectively, which are included in securities shown for the corporations and agencies.

No. 206.—Securities Owned by the United States Government as of Dec. 31, 1935—Continued

[All figures in thousands of dollars]

	Amount		Amount
Railroad obligations	30,915	Securities received by U. S. Shipping Bd. on account of sales of ships, etc.	111,906
Obligations acquired by Fed. Emergency Administration of Public Works	188,519	Obligations of farmers:	
Notes received by Farm Credit Administration evidencing outstanding advances from the Agricultural Marketing Act revolving fund	115,859	Feed, seed, and drought-relief loans	138,441
Securities received by War and Navy Departments on account of sales of surplus war supplies and property	5,489	Crop-production loans	[4] 34,048
		Obligations of joint stock land banks	[4] 298
		Securities received by the Resettlement Administration	8,120
		Securities received by Rural Electrification Administration	10

[4] Reconstruction Finance Corporation funds.

No. 207.—TAX-EXEMPT SECURITIES: Amounts Outstanding, Interest on Which is Wholly or Partially Exempt From Federal Income Taxes

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

June 30—	Interest exempt from normal income tax and surtax (estimated amounts)									
	Total outstanding issues					Net outstanding issues [1]				
	Total	States, counties, cities, etc.	U. S. Government	Territories and possessions	Federal farm loan system [2]	Total	States, counties, cities, etc.	U. S. Government	Territories and possessions	Federal farm loan system [2]
1913	5,531	4,528	966	37	---------	4,889	3,887	966	36	---------
1914	5,954	4,949	968	37	---------	5,245	4,242	967	36	---------
1915	6,427	5,417	970	40	---------	5,652	4,644	969	39	---------
1916	6,887	5,875	972	40	---------	6,058	5,049	970	39	---------
1917	9,049	6,290	2,713	46	---------	8,127	5,371	2,711	45	---------
1918	9,187	6,643	2,387	46	111	8,104	5,622	2,383	45	54
1919	10,159	7,042	2,796	47	274	8,925	5,951	2,791	46	137
1920	11,308	7,746	3,112	49	401	10,033	6,645	3,105	48	235
1921	11,922	8,476	2,935	61	450	10,519	7,268	2,927	57	267
1922	12,994	9,893	2,294	77	730	11,368	8,415	2,286	76	591
1923	14,074	10,598	2,294	120	1,062	12,378	9,015	2,285	118	960
1924	15,290	11,633	2,294	132	1,231	13,458	9,921	2,284	125	1,128
1925	16,645	12,830	2,175	134	1,506	14,649	10,975	2,165	125	1,384
1926	17,635	13,664	2,164	148	1,659	15,487	11,672	2,154	133	1,528
1927	18,844	14,735	2,164	156	1,789	16,587	12,610	2,154	138	1,685
1928	19,891	15,699	2,166	160	1,866	17,515	13,452	2,155	146	1,762
1929	20,958	16,760	2,168	163	1,867	18,423	14,358	2,157	146	1,762
1930	23,789	17,985	3,764	169	1,871	21,346	15,887	3,540	154	1,765
1931	25,881	19,188	4,643	165	1,885	23,768	17,457	4,384	148	1,779
1932	28,623	19,635	7,046	162	1,780	26,409	17,828	6,771	136	1,674
1933	31,092	19,107	10,133	158	1,694	28,556	17,072	9,765	131	1,588
1934	33,474	18,942	12,194	151	2,187	30,409	16,771	11,645	123	1,870
1935	35,387	19,277	13,565	146	2,399	31,285	16,895	12,801	118	1,471

June 30—	Interest exempt from normal tax but not from surtax								
	Total outstanding issues, U. S. Gov't [3]	Net outstanding issues [1] [3]	June 30—	Total outstanding issues			Net outstanding issues [1]		
				Total	U. S. Government	Governmental agencies [4]	Total	U. S. Government	Governmental agencies [4]
1918	9,599	9,560	1927	16,087	16,087	---------	15,388	15,388	---------
1919	22,439	22,312	1928	15,152	15,152	---------	14,367	14,367	---------
1920	20,949	20,756	1929	14,471	14,471	---------	13,616	13,616	---------
1921	20,803	20,491	1930	12,158	12,158	---------	11,429	11,429	---------
1922	20,417	20,076	1931	11,876	11,876	---------	11,714	11,714	---------
1923	19,714	19,351	1932	12,466	12,116	350	11,902	11,902	---------
1924	18,688	18,343	1933	13,610	12,025	1,585	11,848	11,848	---------
1925	18,036	17,572	1934	18,834	14,286	4,548	14,874	13,678	1,196
1926	17,220	16,636	1935	21,859	14,081	7,778	17,135	13,336	3,799

[1] Excludes amounts held in U. S. Government trust funds or owned by U. S. Government or by governmental agencies and also, for States, counties, cities, etc., and Territories and possessions, amounts held in sinking funds. The United States and its agencies issuing this type of bonds maintain no sinking fund in which bonds are held alive.

[2] Includes Federal land bank bonds (those issued by individual banks and the consolidated series), Federal intermediate credit bank debentures, and joint stock land bank bonds. Does not include stocks.

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

[4] Reconstruction Finance Corporation, Home Owners' Loan Corporation, and Federal Farm Mortgage Corporation.

Source of tables 206 and 207: Reports of the Treasury Department.