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

No. 148.—Army of the United States—Strength of Component Parts: 1890 to 1938

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	135,624	27,089	2,168	24,921	108,535	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	187,309	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	[14] 1
1922	373,597	146,069	[13] 14,075	131,994	159,658	8,744	150,914	67,870	[8] 67,390	[14] 480
1923	370,042	130,964	[13] 12,682	118,282	160,598	9,675	150,923	78,480	[8] 76,923	[14] 1,557
1924	397,794	140,644	[13] 12,501	128,143	177,428	[15] 10,996	166,432	79,722	[8] 76,322	[14] 3,400
1925	406,162	134,624	[13] 12,909	121,715	177,525	[15] 11,595	165,930	94,013	[8] 88,898	[14] 5,115
1926	410,902	133,033	[13] 13,105	119,928	174,969	[15] 11,435	163,534	102,900	97,125	[14] 5,775
1927	421,519	133,079	[13] 13,175	119,904	181,142	[15] 12,192	168,950	107,298	[8] 101,563	[14] 5,735
1928	426,075	134,331	[13] 13,174	121,157	181,221	[15] 12,428	168,793	110,523	[8] 105,059	[14] 5,464
1929	421,466	137,360	[13] 13,168	124,192	176,988	[15] 12,535	164,453	107,118	[8] 101,926	[14] 5,192
1930	426,825	137,472	[13] 13,195	124,277	182,715	[15] 12,930	169,785	106,638	[8] 101,917	[14] 4,721
1931	439,081	138,648	[13] 13,205	125,443	187,386	[15] 13,249	174,137	113,047	[8] 108,210	[14] 4,837
1932	440,162	133,042	[13] 13,153	119,889	187,412	[15] 13,549	173,863	119,708	[8] 114,836	[14] 4,872
1933	445,449	135,011	[13] 13,223	121,788	185,925	[15] 13,569	172,356	124,513	[8] 119,485	[14] 5,028
1934	440,764	136,970	[13] 13,147	123,823	184,791	[15] 13,507	171,284	119,003	[8] 114,357	[14] 4,646
1935	440,788	137,960	[13] 12,862	125,098	185,915	[15] 13,571	172,344	116,913	[8] 112,590	[14] 4,323
1936	474,353	166,114	[13] 12,902	153,212	189,173	[15] 13,721	175,452	119,066	[8] 115,169	[14] 3,897
1937	484,620	178,101	[13] 13,108	164,993	192,161	[15] 14,110	178,051	114,358	[8] 111,169	[14] 3,189
1938	496,810	183,447	[13] 13,296	170,151	197,188	[15] 14,443	182,745	116,175	[8] 113,177	[14] 2,998

[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; 1936, 784; 1937, 794; 1938, 782.

[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, 132; 1928, 134; 1929, 188; 1930, 108; 1931, 198; 1932, 204; 1933, 205; 1934, 198; 1935, 201; 1936, 198; 1937, 204; 1938, 207.

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

No. 149.—National Guard—Organized Strength, by States: June 30, 1938

State	Officers [1]	Enlisted men	State	Officers [1]	Enlisted men	State or Territory	Officers [1]	Enlisted men
Total	14,443	182,745	Louisiana	146	1,888	Oklahoma	411	4,909
			Maine	189	2,403	Oregon	256	3,335
Alabama	228	2,637	Maryland	261	3,209	Pennsylvania	869	11,173
Arizona	85	1,212	Massachusetts	675	9,174	Rhode Island	171	1,923
Arkansas	201	2,496	Michigan	362	4,678	South Carolina	167	2,182
California	533	6,923	Minnesota	375	4,793	South Dakota	110	1,276
Colorado	169	1,807	Mississippi	173	2,074	Tennessee	207	2,368
Connecticut	331	4,029	Missouri	328	4,160	Texas	694	8,335
Delaware	66	837	Montana	81	1,196	Utah	143	1,343
Dist. of Col	93	1,309	Nebraska	128	1,656	Vermont	92	1,215
Florida	184	2,385	Nevada	20	255	Virginia	278	3,690
Georgia	258	3,418	New Hampshire	96	1,359	Washington	244	2,713
Idaho	118	1,375	New Jersey	450	5,462	West Virginia	131	1,835
Illinois	735	9,836	New Mexico	77	902	Wisconsin	377	4,639
Indiana	373	4,517	New York	1,451	19,335	Wyoming	55	649
Iowa	285	3,517	North Carolina	269	3,267			
Kansas	256	3,005	North Dakota	94	1,247	Hawaii	110	1,730
Kentucky	223	2,738	Ohio	712	8,823	Puerto Rico	103	1,508

[1] Includes 207 warrant officers.

No. 150.—Navy, Marine Corps, Naval Reserve, and Marine Corps Reserve—Organized Strength: 1905 to 1938

June 30—	Navy		Naval Reserve [1]		Marine Corps		Marine Corps Reserve	
	Officers	Enlisted men	Officers	Enlisted men	Officers	Enlisted men	Officers	Enlisted men
1905	2,252	30,804	465	4,475	273	6,932	----------	----------
1910	2,921	45,076	540	5,961	334	9,152	----------	----------
1915	3,780	52,561	606	7,706	344	9,968	----------	----------
1920	9,171	107,601	[2] 28,482	1,349	1,106	16,061	564	4,750
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
1936	9,735	93,054	[5] 11,187	33,629	1,208	16,040	[6] 715	9,737
1937	9,826	100,161	[5] 12,287	37,138	1,312	16,911	[6] 848	11,796
1938	10,172	104,848	[5] 13,395	40,012	1,358	16,997	[6] 923	13,944

[1] Naval Militia prior to 1917. [2] Enrolled. [3] Not available. [4] Approximate.
[5] Includes Aviation Cadets: 1936, 359; 1937, 554; 1938, 812.
[6] Includes Aviation Cadets: 1936, 25; 1937, 50; 1938, 63.

No. 151.—Vessels of the U. S. Navy Fit for Service (Including Those Under Repair)—Number and Displacement: 1906 to 1938

Date	Total		Fighting ships		Nonfighting ships	
	Number	Displacement	Number	Displacement	Number	Displacement
		Tons		*Tons*		*Tons*
June 30:						
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:						
1934	584	2,059,679	457	1,155,930	127	903,749
1935	565	2,043,624	436	1,155,780	129	887,844
1936	550	2,048,384	416	1,155,560	134	892,824
1937	555	1,720,868	424	1,214,340	131	506,528
1938	551	1,773,588	422	1,279,135	129	494,453

Sources: Table 149, War Department, Annual Report of Secretary and records. Tables 150 and 151, Navy Department records.

No. 152.—Vessels of the U. S. Navy Fit for Service (Including Those Under Repair)—Number and Displacement, by Type: December 31, 1938

Note.—Displacements of all vessels are given as standard displacement except floating drydock, Ardi certain miscellaneous auxiliaries and unclassified vessels, which are given as load displacement. Vessels under construction Dec. 31, 1938, were as follows: 6 battleships, 210,000 tons; 1 heavy cruiser, 10,000 tons; 2 light cruisers, 20,000 tons; 1 aircraft carrier, 14,700 tons; 39 destroyers, 61,690 tons; 16 submarines, 23,350 tons; 2 mine sweepers, 1,300 tons; 2 destroyer tenders, 18,900 tons; 1 submarine tender, 9,250 tons; 2 seaplane tenders, 17,250 tons; 2 seaplane tenders (small), 3,390 tons; 3 ocean-going tugs, 3,450 tons; total, 77 vessels, 303,280 tons. In addition to new construction for combatant vessels authorized by acts of Mar. 27, 1934, and May 17, 1938, for which funds have not been appropriated, 4 light cruisers, 1 aircraft carrier, 1 mine layer, 2 mine sweepers, 2 destroyer tenders, 2 submarine tenders, 2 seaplane tenders, 5 seaplane tenders (small), 1 repair ship, 2 floating drydocks, 5 oilers, and 1 transport have been authorized but contracts have not been placed.

Class and type	In commission [1]		Out of commission	
	Number	Displacement	Number	Displacement
		Tons		*Tons*
Grand total	361	1,464,164	190	309,424
Battleships, total	15	464,300		
Not over age	14	438,200		
Over age	1	26,100		
Cruisers, total [2]	34	299,700		
Heavy:				
Not over age	17	161,200		
Light:				
Not over age [2]	17	138,500		
Aircraft carriers	5	[3] 120,100		
Not over age	5	[3] 120,100		
Destroyers, total	[4] 103	[4] 138,910	103	115,660
Not over age	[4] 50	[4] 77,840		
Over age	53	61,070	103	115,660
Submarines, total	[5] 54	[5] 58,115	36	26,460
Not over age	[5] 21	[5] 31,125	1	2,000
Over age	32	24,280	35	24,460
Mine laying—not over age	1	2,710		
Mine vessels, total	27	27,440	9	12,200
Mine layers	1	4,200	1	4,200
Light mine layers—over age	4	4,760	4	4,040
Mine sweepers	22	18,480	4	3,360
Patrol vessels, total	31	15,145	5	1,105
Eagles	8	3,440	1	430
Submarine chasers	11	825	3	225
Patrol vessels—Continued				
Gunboats	5	7,680		
River gunboats	6	2,490	1	450
Converted yachts	1	710		
Auxiliaries, total	79	289,817	26	113,840
Destroyer tenders	6	40,000	2	13,425
Submarine tenders	5	30,045	1	6,075
Seaplane tenders	2	19,725		
Seaplane tenders, small	11	9,940		
Repair ships	2	14,750	1	6,625
Floating drydocks	1	2,482		
Store ships	2	9,980	2	9,960
Colliers			2	12,560
Oilers	8	42,305	6	45,095
Ammunition ships	1	7,025	1	7,025
Cargo ships	3	12,210	2	8,930
Transports	2	16,050		
Hospital ships	1	7,275		
Ocean-going tugs	18	14,710	4	2,995
Submarine rescue vessels	5	5,300	1	960
Miscellaneous	12	58,020	[6] 1	[6] 200
Unclassified	13	50,637	[7] 11	[7] 40,159

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

No. 153.—American National Red Cross—Expenditures and Adult Membership: Years Ended June 30, 1930 to 1938

Note.—Expenditures in thousands of dollars. Expenditures do not include chapter budgets. For the fiscal year 1938, additional expenditures by the 3,715 chapters were estimated at about $6,805,000

	1930	1931	1932	1933	1934	1935	1936	1937	1938
Adult membership (thousands):									
Total, including insular and foreign	4,131	4,076	4,004	3,702	3,802	3,838	4,138	4,904	5,524
Continental United States, including Alaska	4,006	3,962	3,900	3,608	3,711	3,734	4,027	4,774	5,380
Percent of total population [1]	3.3	3.2	3.1	2.9	2.9	2.9	3.2	3.7	4.2
Expenditures, total	4,255	15,182	6,553	3,674	3,717	2,946	7,683	25,985	10,359

Detail of expenditures [2]	1937	1938	Detail of expenditures [2]	1937	1938
Disaster relief	23,462	7,440	General service and assistance to chapters	488	658
Domestic	23,358	6,717	Public information and roll call, including assistance to chapters	405	416
Insular and foreign	105	723	League of Red Cross Societies	112	78
Nursing service	168	192	Other	47	69
First aid and life saving	301	370	Supervision of service activities and general management	325	395
Work for ex-service men and men now serving in Army and Navy	540	596			
Junior Red Cross	137	145			

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

Sources: Table 152, Navy Department records. Table 153, The American Red Cross; Annual Report, except as noted.

No. 154.—Veterans' Administration and Predecessor Organizations—Disbursements for Relief of Veterans

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

Years ended June 30—	Total for relief of veterans	Pensions and compensation							
		Total	Spanish-American War	Civil War	World War				
					Total	Death compensation [1]	Service-connected disability compensation [1]	Emergency officers' retirement pay	Disability allowance or non-service
To June 30, 1921	7,727,153	6,325,607	76,007	5,749,030	236,170	43,662	192,508	--------	--------
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	25,090	186,208	129,615	25,474	104,141	--------	--------
1926	653,494	372,281	30,223	171,606	164,454	31,199	133,255	--------	--------
1927	644,962	403,630	57,233	166,493	173,493	29,344	144,149	--------	--------
1928	659,871	410,765	70,674	149,669	181,816	30,824	150,992	--------	--------
1929	673,289	418,821	76,846	143,594	188,947	31,049	153,102	4,796	--------
1930	684,023	418,433	83,751	125,785	199,245	32,970	155,045	11,229	--------
1931	759,367	488,389	102,256	121,994	253,984	31,446	181,911	10,938	29,690
1932	841,437	[2] 545,800	113,758	107,866	313,280	36,719	189,550	11,553	75,458
1933	833,499	[2] 550,585	125,306	98,273	315,576	35,586	184,834	9,969	85,187
1934	545,838	[2] 321,395	55,614	69,815	184,198	32,786	139,446	2,181	9,785
1935	609,916	[2] 374,426	77,753	63,530	219,851	33,721	171,877	2,709	11,543
1936	3,839,120	[2] 399,010	108,584	55,637	221,156	35,780	169,382	3,283	12,710
1937	893,094	[2] 396,046	114,024	46,596	219,469	36,154	166,418	3,139	13,759
1938	629,830	[2] 402,784	118,183	39,233	230,203	44,983	166,875	3,117	15,227
Grand total	22,759,941	[2] 13,285,974	1,286,878	7,973,404	3,595,966	566,238	2,713,454	62,915	253,359

Years ended June 30—	Pensions and compensation—Continued		Military and naval insurance	United States Government life insurance	Adjusted-service certificates [3]	Adjusted service and dependent pay	Hospital and domiciliary facilities and services—construction	Administration, etc.[4]	Allotments and allowances	All other
	Other wars	Regular establishment								
To June 30, 1921	207,097	57,302	225,469	2,105	--------	--------	--------	426,945	578,466	168,561
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	[5] 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	88,024	10	60,501
1926	2,342	3,656	136,975	9,882	15,355	5,626	4,511	83,065	[5] *21*	25,819
1927	2,593	3,818	120,964	11,864	14,408	9,960	4,599	77,498	[5] *188*	2,228
1928	4,510	4,096	120,771	17,664	17,098	10,153	5,222	78,020	[5] *61*	238
1929	4,931	4,503	121,349	22,302	19,745	6,453	4,044	80,524	[5] *9*	60
1930	4,956	4,697	122,769	24,677	20,131	3,130	8,241	86,593	2	45
1931	4,885	5,270	117,924	25,952	19,392	2,403	9,040	96,120	5	82
1932	4,906	5,967	123,741	28,737	23,216	2,480	12,876	104,360	9	219
1933	5,005	6,400	123,039	28,062	24,621	2,252	13,517	90,812	8	603
1934	3,918	7,833	103,268	26,073	23,413	1,895	[6] 3,171	66,484	3	136
1935	4,036	9,238	100,355	27,172	25,562	1,361	[6] 2,903	77,807	[5] *1*	331
1936	3,905	9,710	94,025	28,296	3,228,422	1,090	[6] 2,938	83,181	[5] *1*	2,160
1937	3,627	11,414	88,052	29,396	282,656	1,546	[6] 8,964	84,741	[5] *1*	2,594
1938	3,635	11,515	82,522	31,636	13,838	1,352	[6] 9,347	85,881	[5] *1*	2,473
Grand total	[7] 270,569	159,023	2,089,006	343,048	3,732,464	52,801	[6] 106,044	1,878,812	582,942	[8] 688,851

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

[2] Includes disbursements to participants in yellow-fever experiments: 1932, $24,000; 1933, $26,000; 1934, $18,000; 1935, $18,000; 1936, $17,000; 1937, $16,000; 1938, $15,000; total to June 30, 1938, $134,000.

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

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

[5] Credit.

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

[7] War of the Revolution, $70,000,000; War of 1812, $46,217,000; Indian Wars, $76,633,000; War with Mexico, $61,207,000; unclassified, $16,513,000.

[8] Includes $644,893,000 expenditures for vocational rehabilitation and $35,078,000 for Marine and seamen's insurance. Rehabilitation activities of Veterans' Administration ceased with close of fiscal year 1928.

Source: Veterans' Administration, Annual Report of Administrator.

No. 155.—Pensions, Compensation, Disability Allowance, and Emergency Officers' Retirement Pay—Living Veterans Receiving Benefits, Deceased Veterans Whose Dependents Were Receiving Benefits, and Disbursements for Benefits: 1866 to 1938

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	1914	785,239	470,623	314,616	172,418
1870	198,686	87,521	111,165	29,351	1915	748,147	437,723	310,424	165,518
1875	234,821	122,989	111,832	29,270	1916	709,572	403,372	306,200	159,155
1880	250,802	145,410	105,392	56,689	1917	673,111	370,147	302,964	160,895
1885	345,125	247,146	97,979	65,172	1918	649,497	341,632	307,865	180,177
1890	537,944	415,654	122,290	106,094	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
1911	892,098	570,456	321,642	157,325	1936	852,032	600,562	251,470	398,992
1912	860,294	538,362	321,932	152,986	1937	841,937	598,510	243,427	396,030
1913	820,200	503,633	316,567	174,172	1938	836,953	600,848	236,105	402,769

NUMBER ON ROLLS BY WARS [2]

June 30—	Total veterans, all wars and regular establishment			War with Mexico		Indian wars		Civil War		Spanish-American War	
	Total [3]	Living	Deceased [3]	Living	Deceased	Living	Deceased	Living	Deceased	Living	Deceased
1920	769,543	419,627	349,916	148	2,423	3,745	2,483	243,629	290,100	23,144	7,288
1925	790,139	456,530	333,609	17	1,257	3,924	3,034	126,626	241,193	101,871	18,368
1930	840,833	542,610	298,223	------	630	5,454	4,191	49,018	167,674	186,811	30,919
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
1936	852,032	600,562	251,470	------	247	3,513	4,648	9,664	87,543	179,169	48,872
1937	841,937	598,510	243,427	------	221	3,119	4,590	7,031	76,131	175,361	50,292
1938	836,953	600,848	236,105	------	195	2,814	4,426	5,048	66,873	170,755	53,345

June 30—	Regular establishment		World War								
			Living					Deceased			
										Compensation	
	Living	Deceased	Total	Pensions	Compensation (service-connected)	Emergency officers' retirement pay	Disability allowance (nonservice)	Total	Pensions	Service-connected	Nonservice-connected
1920	14,477	4,554	134,484	76	134,408	--------	--------	42,997	52	42,945	--------
1925	12,390	3,762	211,693	49	211,644	--------	--------	65,979	21	65,958	--------
1930	15,661	3,830	285,666	44	279,539	6,083	--------	90,969	15	90,954	--------
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	(4)	332,216	1,566	29,903	99,229	(4)	99,229	--------
1935	32,124	7,240	372,157	(4)	336,876	1,677	33,604	101,364	(4)	99,394	1,970
1936	31,192	7,505	377,024	(4)	337,767	1,811	37,446	102,653	(4)	99,659	2,994
1937	33,036	8,109	379,963	(4)	336,528	1,841	41,594	104,082	(4)	99,032	5,050
1938	33,062	8,725	389,169	(4)	340,590	1,831	46,748	102,540	(4)	95,118	7,422

[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 154.
[3] Includes veterans of the War of 1812 whose dependents were receiving pensions (1 for 1938), not shown separately.
[4] Included under "Compensation."

Source: Veterans' Administration, Annual Report of Administrator.

No. 156.—Pensions, Compensation, Disability Allowance, and Emergency Officers' Retirement Pay—Annual Average Payments, per Veteran, to Living Veterans and to Dependents of Deceased Veterans, by Wars: 1910 to 1938

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

June 30—	Average for veterans of all wars and regular establishment			War of 1812	War with Mexico			Indian wars			Civil War		
	Total	Living	Deceased	Deceased	Total	Living	Deceased	Total	Living	Deceased	Total	Living	Deceased
1910	$172	$184	$149	$151	$167	$238	$144	$132	$110	$144	$174	$187	$148
1915	215	263	148	149	175	356	146	168	230	145	220	275	147
1920	358	422	280	233	240	414	230	203	240	149	359	452	281
1925	408	454	344	360	363	709	359	202	243	149	477	699	360
1930	475	514	404	540	586	-------	586	446	513	359	542	852	452
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
1936	457	484	393	420	576	-------	576	431	527	358	520	1,047	462
1937	460	490	388	420	579	-------	579	428	530	358	517	1,130	461
1938	477	496	427	240	577	-------	577	485	684	358	507	1,136	459

June 30—	Spanish-American War			Regular establishment			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[1]	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	-------
1930	389	389	389	232	235	219	499	553	529	-------	$1,682	331	331	-------
1933	499	523	381	230	236	206	[2] 349	[2] 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
1936	491	523	371	241	228	296	446	471	482	319	1,638	352	352	357
1937	509	549	370	273	266	299	444	470	482	320	1,641	351	351	353
1938	533	585	368	272	265	299	464	467	481	320	1,637	450	457	355

[1] In computing these averages, pensions paid to a small number of veterans (see table 155) were included.
[2] The decrease in the average for 1933 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. 157.—Term and Converted Insurance Claims Awarded, by Type of Award, to June 30, 1938, and for Years Ended June 30, 1934 to 1938

	Total to June 30, 1938	Year ended June 30—				
		1934	1935	1936	1937	1938
Number of awards made during period or year:						
Term and automatic insurance—						
Total original awards	194,842	365	606	513	349	395
Original death	155,148	25	128	93	71	67
Original disability	39,694	340	478	420	278	328
Disability changed to death	22,481	451	437	380	371	375
Converted insurance—						
Total original awards	48,949	3,702	3,572	3,486	3,661	3,772
Original death	32,068	2,231	2,427	2,523	2,714	2,701
Original disability	16,881	1,471	1,145	963	947	1,071
Disability changed to death	5,235	457	451	538	515	514
Number of awards active at end of year:						
Term and automatic insurance	-------	148,267	145,126	142,216	137,419	113,463
Death	-------	134,277	131,442	128,721	124,312	100,783
Disability	-------	13,990	13,684	13,495	13,107	12,680
Converted insurance	-------	12,076	13,199	14,168	15,008	15,755
Death	-------	3,222	3,754	4,318	4,993	5,639
Disability	-------	8,854	9,445	9,850	10,015	10,116

Source of tables 156 and 157: Veterans' Administration; Annual Report of Administrator, monthly reports, and records.

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No. 158.—Life Insurance (Government) in Force and Premiums Paid: 1923 to 1938

[Amounts in thousands of dollars]

June 30 or year ended June 30—	Insurance policies in force June 30						Premiums paid during year	
	Total		Yearly renewable term insurance (war time)		U. S. Government life insurance excl. yearly renewable		Term insurance [1]	U. S. Government life
	Number	Amount	Number	Amount	Number	Amount		
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, 082	67, 168
1931	646, 055	3, 024, 445	91	506	645, 964	3, 023, 938	208	69, 201
1932	641, 247	2, 977, 330	29	246	641, 218	2, 977, 083	258	67, 663
1933	616, 069	2, 782, 709			616, 069	2, 782, 709	245	67, 962
1934	598, 226	2, 666, 733			598, 226	2, 666, 733	104	68, 241
1935	590, 865	2, 605, 400	121	389	590, 744	2, 605, 011	176	64, 950
1936	593, 213	2, 590, 922	149	439	593, 064	2, 590, 482	79	63, 047
1937	596, 982	2, 578, 339	150	357	596, 832	2, 577, 982	66	63, 401
1938	602, 963	2, 569, 893	349	653	602, 614	2, 569, 240	67	62, 821

[1] Net premiums.

No. 159.—Life Insurance (Government)—Converted Insurance Issued and in Force, by Plan

Plan	Issued to June 30, 1938					In force June 30, 1938	
	Number	Amount (1,000 dollars)	Average policy	Percent of total		Number	Amount (1,000 dollars)
				Number	Amount		
Total	1, 005, 004	4, 307, 701	4, 286	100.00	100.00	602, 614	2, 569, 240
Ordinary life	207, 050	1, 018, 792	4, 896	20.60	23.53	137, 152	608, 333
20-payment life	257, 766	1, 013, 441	3, 932	25.65	23.53	178, 575	709, 929
30-payment life	30, 862	181, 462	4, 923	3.67	4.21	28, 214	142, 590
20-year endowment	240, 849	617, 222	2, 563	23.96	14.33	103, 096	286, 471
30-year endowment	45, 216	187, 828	4, 154	4.50	4.36	29, 479	125, 994
Endowment at age 62	44, 726	209, 575	4, 686	4.45	4.87	31, 033	147, 621
5-year convertible term	145, 381	960, 350	6, 606	14.47	22.29	47, 112	294, 638
Duration less than 5 years						8	61
Duration more than 5 years						23, 814	130, 223
Renewed, second period						8, 016	52, 822
Renewed, third period						15, 274	102, 532
5-year level premium term	27, 154	124, 032	4, 568	2.70	2.88	20, 912	93, 686
First period						19, 967	88, 352
Renewed, second period						945	5, 234
Extended insurance						23, 553	65, 431
Paid-up life						2, 234	3, 330
Paid-up endowment						1, 254	1, 217

No. 160.—Life-Insurance Fund (Government)—Financial Statement, From Origin, May 31, 1919, to Dec. 31, 1937

[All figures in thousands of dollars]

	Total to Dec. 31, 1937	Year ended Dec. 31, 1937		Total to Dec. 31, 1937	Year ended Dec. 31, 1937
Income, total	1, 509, 201	116, 943	Disbursements—Continued.		
Premiums	967, 979	63, 117	Dividends paid policyholders	79, 957	6, 882
Interest	314, 917	38, 317	Paid on supplementary installment contracts under claims	79, 321	11, 122
Received from U. S. on account of extra hazards of military and naval service	83, 442	3, 246	Other disbursements	17, 984	1, 907
Consideration for supplementary installment contracts under claims	130, 392	11, 690	Ledger assets, Dec. 31, 1937, as per "balance" under income and disbursements, total	921, 435	--------
Other income	12, 470	573	Book value of bonds, amortized	773, 904	--------
Disbursements, total	587, 766	52, 088	Policy loans	138, 468	--------
Claims (death and total permanent disability)	267, 609	21, 044	Adjusted-service certificate loans	2, 551	--------
Surrender values	138, 703	10, 127	Cash on hand	6, 511	--------
Matured endowments	4, 193	1, 005			

Source of tables 158, 159, and 160: Veterans' Administration, Annual Report of Administrator and records.

No. 161.—Adjusted-Compensation Awards, as of June 30, 1938

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, 109, 089	3, 762, 781	Payments on certificates matured by death	239, 798	236, 754
Dependents	145, 037	49, 397	Applications certified for payment	3, 483, 956	1, 904, 879
Less than $50 (cash)	11, 438	310	Maturity value of certificates certified for payment		3, 415, 497
$50 or over	133, 599	45, 447			
$60 lump-sum payments		3, 641			
Veterans	3, 964, 052	3, 713, 383			
$50 or less (cash)	175, 983	5, 792			
Certificates	3, 788, 069	3, 707, 591			

No. 162.—Beneficiaries Receiving Hospital or Domiciliary Care Authorized by Veterans' Administration: 1920 to 1938

Note.—During the fiscal year 1938, a total of 994,968 out-patient treatments were given and 1,128,587 out-patient examinations were made. On June 30, 1938, there were 5,621 veterans domiciled in State and Territorial homes who were eligible for care in facilities controlled by the Veterans' Administration and for whose care the Federal Government reimburses these homes at the rate of $120 per year for each person.

Year ended June 30—	Total receiving hospital or domiciliary care at end of year [1]	Beneficiaries receiving hospital treatment, all facilities and hospitals [2]					Veterans receiving domiciliary care at end of year [1]	Veterans' Administration facilities				
								Hospital [3]			Domiciliary	
		Average daily patients	Patients remaining at end of year					Average daily patients	Operating expenses (1,000 dollars)	Per diem cost (dollars) [4]	Average daily domiciliary care	Operating expenses (1,000 dolls.)
			Total	Tuberculosis	Neuropsychiatric	General						
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	[5] 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	32, 666	33, 391	2. 74	-------	------
1934	48, 849	36, 192	39, 445	5, 032	22, 226	12, 187	9, 404	35, 220	32, 620	2. 51	10, 190	3, 649
1935	51, 922	41, 172	42, 599	5, 134	23, 358	14, 107	9, 323	39, 030	39, 856	2. 78	10, 406	4, 024
1936	51, 128	43, 516	41, 542	4, 539	24, 447	12, 556	9, 586	40, 972	42, 386	2. 82	12, 008	4, 474
1937	57, 180	44, 942	46, 142	4, 789	26, 394	14, 959	11, 038	41, 939	43, 252	2. 81	10, 364	4, 299
1938	64, 924	62, 537	50, 670	4, 857	29, 267	16, 546	14, 254	45, 639	44, 204	2. 65	13, 514	4, 872

VETERANS UNDER HOSPITAL OR DOMICILIARY CARE, BY CLASS OF BENEFICIARY

Type of care and year (June 30)	All wars and regular establishment			World War			Spanish-American	Civil War	All other wars	Regular establishment
	Total	Service connected	Non-service	Total	Service-connected	Non-service [6]				
Hospital treatment:										
1925	26, 610	22, 771	3, 839	26, 029	22, 771	3, 258	564	--------	17	--------
1930	30, 311	16, 219	14, 092	28, 850	15, 297	13, 553	1, 313	79	69	--------
1935	42, 599	12, 046	30, 553	38, 033	10, 746	27, 287	2, 369	117	70	2, 010
1936	41, 542	11, 668	29, 874	36, 824	10, 274	26, 550	2, 356	103	81	2, 178
1937	46, 142	11, 824	34, 318	41, 228	10, 341	30, 887	2, 504	83	72	2, 255
1938	50, 670	11, 998	38, 672	45, 496	10, 385	35, 111	2, 638	62	90	2, 384
Domiciliary care: [1]										
1935	9, 323	919	8, 404	7, 466	727	6, 739	1, 286	36	41	494
1936	9, 586	892	8, 694	8, 072	666	7, 406	957	19	37	501
1937	11, 038	982	10, 056	9, 599	763	8, 836	902	11	30	496
1938	14, 254	1, 217	13, 037	12, 752	944	11, 808	871	4	26	601

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

Sources of tables 161 and 162: Veterans' Administration, Annual Report of Administrator and records.

No. 163.—Retirement of Federal Military Personnel and Other Special Classes of Federal Employees: 1930 to 1938

Note.—Retired pay in thousands of dollars. With the exception of foreign service officers, who contribute 5 percent of their pay to the foreign service retirement fund, the personnel covered in this table make no direct contribution to their retirement pay. For data relating to Federal civil employees retired under the civil service and Canal Zone retirement acts, see table 169.

Year ended June 30	Army		Navy		Marine Corps		Coast Guard [1]		Other [2]	
	Number on roll [3]	Retired pay	Number on roll [4]	Retired pay	Number on roll [3]	Retired pay	Number on roll [4]	Retired pay	Number on roll [3]	Retired pay
1930	11,880	19,657	3,515	7,295	624	1,079	1,021	1,152	425	661
1931	12,152	20,303	4,112	8,251	718	1,205	1,021	1,255	467	727
1932	12,532	21,004	4,611	9,027	756	1,316	1,072	1,289	505	840
1933	12,811	20,218	5,176	9,151	797	1,276	1,138	1,260	558	866
1934	13,332	19,344	5,945	10,059	825	1,251	1,207	1,253	636	985
1935	14,161	23,444	6,869	11,937	894	1,480	1,255	1,465	671	1,121
1936	14,530	24,708	7,675	13,572	1,029	1,747	1,330	1,618	712	1,250
1937	14,831	25,387	8,449	14,802	1,108	2,010	1,408	1,722	745	1,349
1938	15,080	25,805	9,505	16,309	1,199	2,176	1,485	1,822	782	1,577

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

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

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

No. 164.—Federal Service—Summary of Employment and Pay Rolls, by Class of Service, 1937 and 1938, and by Months, 1938

Year and quarter	Total		Executive service		Military service [1]		Judicial service		Legislative service	
	Employees [2]	Pay roll (thous. of dollars)	Employees [2]	Pay roll (thous. of dollars)	Employees [2]	Pay roll (thous. of dollars)	Employees [2]	Pay roll (thous. of dollars)	Employees [2]	Pay roll (thous. of dollars)
1937	1,169,903	1,852,876	840,990	1,534,612	321,612	297,792	2,105	6,017	5,196	14,455
1938	1,194,716	1,877,096	851,913	1,543,122	335,414	313,096	2,160	6,358	5,229	14,520
Jan.-Mar.	1,149,393	448,392	810,681	367,934	331,380	75,303	2,173	1,559	5,159	3,596
Apr.-June	1,176,373	458,210	839,563	377,075	329,482	75,975	2,114	1,540	5,214	3,620
July-Sept.	1,218,768	479,434	869,939	392,843	341,384	81,295	2,086	1,612	5,359	3,684
Oct.-Dec.	1,234,331	491,060	887,408	405,270	339,412	80,523	2,267	1,647	5,184	3,620

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

[2] Annual and quarterly figures represent an average of figures as of the end of each month.

No. 165.—Employees in Federal Executive Civil Service: 1816 to 1938

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

June 30—	Total number [1]	June 30—	Total number [1]	Date	Total number	In Dist. of Col.	Outside Dist. of Col.
1816	5,327	1918	[2] 917,760	1932—June 30	583,196	68,793	514,403
1821	8,211	1920	[3] 691,116	1933—June 30	572,091	65,437	506,654
1831	19,800	1921	[3] 562,252	1934—June 30	673,095	89,132	583,963
1841	23,700	1922	527,517	1935—June 30	719,440	103,453	615,987
1851	33,300	1923	515,772	1936—June 30	824,259	117,103	707,156
1861	49,200	1924	521,641	1937—June 30	841,664	115,409	726,255
1871	53,900	1925	532,798	Dec. 31 [4]	813,302	113,329	699,973
1881	107,000	1926	528,542	Male	655,577	67,247	588,330
1891	166,000	1927	527,228	Female	157,725	46,082	111,643
1901	256,000	1928	540,867	1938 [4]—June 30	851,926	115,590	736,336
1911	391,359	1929	559,579	Dec. 31	861,914	119,547	742,367
1915	476,363	1930	580,494	Male [5]	693,800	71,000	622,800
1916	480,327	1931	588,206	Female [5]	168,100	48,500	119,600

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

[4] Not including temporary substitute employees in Post Office Department. [5] Estimated.

Sources: Table 163, War and Navy Depts., Coast Guard, Dept. of Justice, and the several offices named in footnote 2; Annual Reports and records. Table 164, Dept. of Labor, Bureau of Labor Statistics, records; monthly figures are published currently in pamphlet "Employment and Pay Rolls." Table 165, Civil Service Commission, Annual Report and Semi-Annual Personnel Statistics Report.

No. 166.—Employees in the Federal Executive Civil Service, by Departments and Independent Offices: 1933 to 1938

Note.—The marked changes from year to year in numbers of employees, as shown for certain Departments or offices, are due to consolidations, transfers of bureaus, and changes in their functions

Department or establishment	Number on roll December 31					
	1933	1934	1935	1936	1937	1938
Total [1]	[2] 607,936	685,495	815,789	828,971	813,302	861,914
Office of the President	50	49	44	44	45	45
Department of State	4,415	4,503	4,706	4,797	5,179	5,692
Treasury Department	44,435	52,908	69,062	72,489	68,091	68,467
War Department	[3] 69,383	69,092	70,583	79,493	89,055	101,413
Department of Justice	6,784	6,748	7,788	8,217	8,274	8,977
Post Office Department [4]	270,000	262,024	261,402	271,453	284,316	287,354
Navy Department	49,195	55,865	65,391	71,599	67,357	75,878
Department of the Interior	25,257	40,239	43,645	46,087	41,553	46,374
Department of Agriculture	33,233	54,208	85,114	82,302	80,125	[5] 84,031
Department of Commerce	18,718	17,697	16,097	15,216	17,600	14,633
Department of Labor	4,713	[6] 8,147	16,562	17,795	9,139	6,411
American Battle Monuments Commission	20	33	52	48	98	87
Board of Tax Appeals	132	134	130	131	125	127
Central Statistical Board	4	27	56	54	39	39
Civil Aeronautics Authority						3,560
Civil Service Commission	601	855	1,160	1,129	1,075	1,568
Civilian Conservation Corps (Director's Office)	51	50	60	58	61	68
Commodity Credit Corporation		126	105	114	81	171
Electric Home and Farm Authority			32	46	84	130
Employees' Compensation Commission	163	225	280	416	429	508
Farm Credit Administration	7,552	6,907	6,818	4,784	3,573	3,301
Federal Communications Commission	238	336	721	656	602	602
Federal Deposit Insurance Corporation	2,622	849	744	798	853	938
Federal Emergency Administration of Public Works	2,759	5,426	9,840	10,256	4,491	8,970
Federal Home Loan Bank Board	210	173	293	279	319	336
Federal Housing Administration		2,237	3,818	3,663	2,745	4,523
Federal Power Commission	78	235	294	370	420	505
Federal Reserve System	272	311	329	329	411	416
Federal Savings & Loan Insurance Corporation		37	15	19	49	42
Federal Trade Commission	472	478	554	584	557	660
General Accounting Office	1,771	2,748	4,187	5,002	5,055	4,735
Government Printing Office	4,666	5,215	5,625	5,615	5,616	5,540
Greater Texas and Pan-American Exposition Commission			17	22	16	
Home Owners' Loan Corporation	6,968	20,099	19,958	16,015	14,827	11,545
Interstate Commerce Commission	1,911	1,601	1,630	2,184	2,327	2,454
Maritime Commission [7]	440	465	471	928	1,058	1,343
Maritime Labor Board						18
National Advisory Committee for Aeronautics	308	323	365	442	461	505
National Archives		6	117	220	304	344
National Capital Park and Planning Commission				18	25	23
National Emergency Council		153	458	434	258	316
National Industrial Recovery Administration	1,967	4,168	2,422			
National Labor Relations Board	69	161	169	167	605	766
National Mediation Board	24	19	17	22	69	71
National Resources Committee		333	234	280	276	198
Panama Canal	8,998	9,098	9,678	10,905	10,651	10,858
Prison Industries Reorganization Administration			14	23	24	
Railroad Retirement Board		42	([8])	675	1,506	1,275
Reconstruction Finance Corporation	3,234	3,283	3,444	3,013	2,633	3,846
Rural Electrification Administration			212	403	455	690
Securities and Exchange Commission		422	965	1,109	1,094	1,436
Smithsonian Institution	560	542	534	538	468	467
Social Security Board			60	4,463	7,516	8,878
Tariff Commission	275	299	301	302	302	302
Tennessee Valley Authority	3,431	12,319	12,517	13,519	13,059	14,250
Veterans' Administration	31,380	32,880	33,426	35,041	35,067	36,445
Works Progress Administration	[9] 145	[9] 525	52,978	34,251	22,735	29,648
Miscellaneous	432	875	295	154	149	75

[1] See second sentence, note 1, table 167.

[2] Not including 4,011 Agriculture Adjustment Administration employees and 8,121 emergency conservation work employees for Agriculture and 4,863 for Interior. These agencies did not report until later.

[3] Figure for War Department includes 1,020 engaged on C. C. C. work.

[4] Includes employees in substitute grades; for 1933, 27,601; 1934, 24,550; 1935, 12,728; 1936, 19,382; none included thereafter.

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

[6] Includes 3,184 temporary employees of National Reemployment Service, not previously reported.

[7] Merchant Fleet Corporation, 1933 to 1935; Maritime Commission took over personnel of Shipping Board and Merchant Fleet Corporation in 1936.

[8] Discontinued June 1935; reestablished February 1936. [9] Federal Emergency Relief only.

Source: Civil Service Commission, Semi-Annual Personnel Statistics Report.

No. 167.—Employees Occupying Classified and Unclassified Positions in the Federal Executive Civil Service, by Departments and Independent Offices: 1937 and 1938

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

Department or establishment	Entire service [1]						1938 (Dec. 31)					
	1937 (Dec. 31)			1938 (Dec. 31)			In District of Columbia			Outside District of Columbia		
	Total	Classified	Unclassified	Total	Classified	Unclassified	Total	Classified	Unclassified	Total	Classified	Unclassified
Total	**813,302**	**533,325**	**279,977**	**861,914**	**582,604**	**279,310**	**119,547**	**82,823**	**36,724**	**742,367**	**499,781**	**242,586**
Office of the President	45		45	45		45	45		45			
Department of State	5,179	808	4,371	5,692	768	4,924	962	742	220	4,730	26	4,704
Treasury Department	68,091	40,178	27,913	68,467	41,565	26,902	22,843	17,261	5,582	45,624	24,304	21,320
War Department	89,055	53,912	35,143	101,413	67,250	34,163	5,600	3,706	1,894	95,813	63,544	32,269
Department of Justice	8,274	3,630	4,644	8,977	4,186	4,791	2,565	1,258	1,307	6,412	2,928	3,484
Post Office Department [2]	284,316	265,814	18,502	287,354	283,393	3,961	4,414	4,282	132	282,940	279,111	3,829
Navy Department	67,357	58,133	9,224	75,878	67,603	8,275	11,118	10,309	809	64,760	57,294	7,466
Department of the Interior	41,553	17,845	23,708	46,374	16,424	29,950	12,541	7,672	4,869	33,833	8,752	25,081
Department of Agriculture [3]	80,125	28,504	51,621	84,031	31,981	52,050	11,708	6,571	5,137	72,323	25,410	46,913
Department of Commerce	17,600	11,434	6,166	14,633	8,923	5,710	4,570	4,256	314	10,063	4,667	5,396
Department of Labor	9,139	4,558	4,581	6,411	4,796	1,615	2,285	1,389	896	4,126	3,407	719
Alley Dwelling Authority	14	14		19	16	3	19	16	3			
American Battle Monuments Commission	98	8	90	87	8	79	9	8	1	78		78
Board of Tax Appeals	125	83	42	127	69	58	127	69	58			
Census of Partial Employment, Unemployment, and Occupations	75	75										
Central Statistical Board	39	37	2	39	37	2	39	37	2			
Civil Aeronautics Authority				3,560	3,001	559	777	580	197	2,783	2,421	362
Civil Service Commission	1,075	1,057	18	1,568	1,543	25	1,195	1,170	25	373	373	
Civilian Conservation Corps (Director's Office)	61		61	68		68	58		58	10		10
Commodity Credit Corporation	81		81	171		171	171		171			
Electric Home and Farm Authority	84		84	130		130	67		67	63		63
Employees' Compensation Commission	429	423	6	508	502	6	452	446	6	56	56	
Export-Import Bank	12		12	13		13	13		13			
Farm Credit Administration	3,573	1,478	2,095	3,301	1,459	1,842	1,274	1,119	155	2,027	340	1,687
Federal Communications Commission	602	545	57	602	571	31	419	389	30	183	182	1
Federal Deposit Insurance Corporation	853		853	938		938	410		410	528		528
Federal Emergency Administration of Public Works	4,491		4,491	8,970		8,970	2,558		2,558	6,412		6,412
Federal Home Loan Bank Board	319		319	336		336	152		152	184		184
Federal Housing Administration	2,745		2,745	4,523		4,523	1,523		1,523	3,000		3,000
Federal Power Commission	420	284	136	565	371	194	390	261	129	175	110	65

Federal Reserve System	411		411	416		416	391		391	25		25
Federal Savings and Loan Insurance Corporation	49		49	42		42	40		40	2		2
Federal Trade Commission	557	284	273	660	335	325	571	308	263	89	27	62
General Accounting Office	5,055	2,254	2,801	4,735	2,231	2,504	4,735	2,231	2,504			
Golden Gate International Exposition Commission	11		11	22		22	5		5	17		17
Government Printing Office	5,616	5,330	286	5,540	5,271	269	5,540	5,271	269			
Great Lakes Exposition Commission	8		8									
Greater Texas and Pan-American Exposition Commission	16	9	7									
Home Owners' Loan Corporation	14,827		14,827	11,545		11,545	1,112		1,112	10,433		10,433
Interstate Commerce Commission	2,327	2,298	29	2,454	2,437	17	1,718	1,707	11	736	730	6
Maritime Commission	1,058	963	95	1,343	1,259	84	730	656	74	613	603	10
Maritime Labor Board				18	15	3	18	15	3			
National Advisory Committee for Aeronautics	461	420	41	505	471	34	50	49	1	455	422	33
National Archives, The	304		304	344	343	1	344	343	1			
National Capital Park and Planning Commission	25	11	14	23	11	12	23	11	12			
National Emergency Council	258		258	316		316	196		196	120		120
National Labor Relations Board	605	279	326	766	406	360	391	227	164	375	179	196
National Mediation Board	69	29	40	71	32	39	24	16	8	47	16	31
National Resources Committee	276		276	198		198	93		93	105		105
New York World's Fair Commission	11		11	20		20				20		20
Panama Canal	10,651	710	9,941	10,858	726	10,132	75	75		10,783	651	10,132
Paris International Exposition Commission	17		17									
Prison Industries Reorganization Administration	24		24									
Railroad Administration	1	1		1	1		1	1				
Railroad Retirement Board	1,506	1,473	33	1,275	1,230	45	1,231	1,186	45	44	44	
Reconstruction Finance Corporation	2,633		2,633	3,846		3,846	1,580		1,580	2,266		2,266
Rural Electrification Administration	455	325	130	690	497	193	631	485	146	59	12	47
Securities and Exchange Commission	1,094	638	456	1,436	799	637	1,156	694	462	280	105	175
Smithsonian Institution	468	351	117	467	370	97	467	370	97			
Social Security Board	7,516	7,165	351	8,878	8,779	99	2,314	2,251	63	6,564	6,528	36
Tariff Commission	302	152	150	302	288	14	294	280	14	8	8	
Tennessee Valley Authority	13,059		13,059	14,250		14,250	9		9	14,241		14,241
Veterans' Administration	35,067	21,813	13,254	36,445	22,637	13,808	5,285	5,106	179	31,160	17,531	13,629
Works Progress Administration	22,735		22,735	29,648		29,648	2,219		2,219	27,429		27,429

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

[2] Not including temporary substitute employees.

[3] Includes employees hired under special letters of authorization for 1938.

Source: Civil Service Commission, Semi-Annual Personnel *Statistics Report*.

No. 168.—Civil Service—Classified Competitive Positions, Persons Examined and Passed, and Appointments: 1885 to 1938

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
1915	292,291	167,795	114,632	68.3	[4] 36,398	165,808	70,734	52,586	[4] 13,682	21,769	33	17	146	104,714	97,028	62,029	22,570
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	450,592	296,447	169,555	57.2	22,757	226,927	16,093	10,195	3,412	21,119	63	30	-------	202,546	280,291	159,330	19,345
1935	455,229	430,114	198,266	46.1	36,182	223,464	28,120	16,355	3,346	18,995	95	27	-------	212,770	401,899	181,884	32,836
1936	498,725	732,229	389,052	53.1	50,702	226,739	125,931	74,416	7,824	20,529	145,093	101,675	499	251,457	461,205	212,961	42,379
1937	532,073	820,681	393,920	48.0	52,383	234,245	311,350	174,498	18,914	22,704	211	58	2,585	275,124	509,120	219,364	30,884
1938	562,909	388,404	197,424	50.8	40,145	260,265	69,619	45,911	9,197	21,662	78	20	393	280,962	318,707	151,493	30,555
Total from July 16, 1883	-------	9,705,289	5,772,567	59.5	2,067,735	-------	2,791,294	1,771,476	622,270	-------	487,281	310,692	65,940	-------	6,426,714	3,690,399	1,379,525

[1] Railway mail clerks classified May 1, 1889. [2] As of Jan. 15 for 1885 and June 30 for later years; approximated. [3] Jan. 16, 1884, to Jan. 15, 1885.
[4] Not including 18,238 fourth-class postmasters appointed in 1915, under Executive order of May 7, 1913, requiring examinations at offices whose incumbents had not been appointed under the regulations.

Source: Civil Service Commission, Annual Report and records.

No. 169.—Civil Service and Canal Zone Retirement: 1921 to 1938

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

June 30 or year ended June 30—	Number on civil service retirement roll by cause of retirement						Civil service retirement and disability fund (thousands of dollars)						
					30 years' service		Receipts			Disbursements			
	Total	Age [1]	Disability	Involuntary, less than 30 years' service [1]	Voluntary separation	Involuntary separation	Total [2]	Salary deductions	Appropriations	Total [3]	Annuities	Refunds and interest [4]	Balance in fund June 30
1921–1925	------	------	------	------	------	------	79,096	73,950	------	34,626	23,677	10,890	------
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	------	61,479	31,860	21,000	28,938	23,546	3,924	223,588
1933	32,835	21,613	7,281	1,539	2,402	------	61,246	30,494	21,000	34,838	30,048	4,789	249,997
1934	44,708	22,969	8,941	1,861	3,944	6,993	60,222	28,703	21,000	47,657	39,621	8,036	262,562
1935	48,665	23,863	9,886	1,997	4,310	8,609	61,912	30,089	21,000	52,744	46,971	5,773	271,730
1936	51,206	24,603	10,877	1,998	4,610	9,118	84,268	32,405	40,150	56,709	50,243	6,466	299,289
1937	53,306	25,391	12,044	2,021	4,961	8,889	94,203	34,990	46,200	59,132	51,901	7,228	334,360
1938	56,130	26,670	13,340	2,050	5,401	8,669	127,193	37,322	73,235	62,476	54,153	8,322	399,077
Total	------	------	------	------	------	------	872,706	455,738	305,035	473,629	392,487	79,783	------

	1937	1938
CIVIL SERVICE RETIREMENT		
Number on the roll June 30 by—		
Sex and cause of retirement—		
Male	48,019	50,398
Age	23,699	24,888
Disability	9,540	10,524
Voluntary, 30 years' service	4,660	5,078
Involuntary, 30 years' service	8,355	8,130
Involuntary, less than 30 years' service	1,765	1,778
Female	5,287	5,732
Age	1,692	1,782
Disability	2,504	2,816
Voluntary, 30 years' service	301	323
Involuntary, 30 years' service	534	539
Involuntary, less than 30 years' service	256	272
Vocations—		
Mechanics	10,167	12,156
City letter carriers	8,444	8,740
Rural letter carriers	9,209	9,516
Post-office clerks	6,288	6,601
Railway postal clerks	3,742	4,048
Departmental	10,292	10,989
Laborers	3,732	2,641
Hazardous occupations	894	884
Indian field service	538	555

	1937	1938
CIVIL SERVICE RETIREMENT—con.		
Number on the roll June 30 by—		
Rates per annum—		
Less than $100	2	3
$100–$199	115	122
$200–$299	638	716
$300–$399	1,154	1,303
$400–$499	1,921	1,971
$500–$599	3,147	3,238
$600–$699	4,062	4,372
$700–$799	2,829	3,299
$800–$899	2,701	3,003
$900–$999	3,462	3,587
$1,000–$1,099	4,021	4,092
$1,100–$1,199	11,885	11,129
$1,200	16,774	18,578
$1,201–$1,299	577	682
$1,300–$1,399	12	22
$1,400–$1,499	5	11
$1,500–$1,599	1	2
Average annual rate (dollars)	981	978
Annual value of roll (1,000 dolls.)	52,282	54,887
CANAL ZONE RETIREMENT		
Number on roll June 30	458	507
Average annuity (dollars)	1,315	1,346
Disbursements for annuities, years ended June 30 (1,000 dollars)	578	676

[1] Involuntary separation included with separation on account of age prior to 1930.
[2] Includes receipts from interest, not shown separately.
[3] Includes direct settlements, adjustments for canceled checks, etc., not shown separately, in the amount of $1,359,000 on June 30, 1938.
[4] Lump-sum payments of total amounts in fund to credit of employees or beneficiaries.

Source: Civil Service Commission, Retirement Report.

No. 170.—Injuries to Civil Employees of the United States and Claims Received Under U. S. Employees' Act: Sept. 7, 1916, to Dec. 31, 1938

Note.—The U. S. Employees' Compensation Commission, created by act of Sept. 7, 1916, is charged with the duty of administering the law providing compensation for civil employees of the United States who suffer personal injury while in the performance of official duties. This table does not include data for Civilian Conservation Corps enrollees or for persons employed by the Civil Works Administration, Works Progress Administration, or other relief agencies, excepting those administrative employees who are eligible for benefits under the act

Period covered	Injuries reported				Claims received for disability and death			
	Nonfatal	Fatal	Total	Percent change from previous year	Disability	Death	Total	Percent change from previous year
Sept. 7, 1916, to Dec. 31, 1917	15,831	245	16,076	----------	6,429	227	6,656	----------
Year ending Dec. 31—								
1918	23,448	670	24,118	+50.00	12,183	438	12,621	+89.60
1919	25,203	610	25,813	+7.00	13,425	499	13,924	+10.30
1920	19,557	523	20,080	−22.21	10,505	427	10,932	−21.50
1921	18,028	362	18,390	−8.40	7,857	310	8,167	−25.30
1922	17,905	354	18,259	−.71	6,804	282	7,086	−13.20
1923	17,713	279	17,992	−1.46	6,466	236	6,702	−5.40
1924	20,260	278	20,538	+14.15	6,890	224	7,114	+6.15
1925	20,377	314	20,691	+.74	6,987	274	7,261	+2.07
1926	19,208	319	19,527	−5.63	6,830	274	7,104	−2.16
1927	20,190	357	20,547	+5.22	7,272	285	7,557	+6.38
1928	21,886	303	22,189	+7.99	7,928	259	8,187	+8.34
1929	25,376	314	25,690	+15.78	9,074	263	9,337	+14.05
1930	25,775	294	26,069	+1.48	9,077	206	9,283	−.58
1931	28,176	262	28,438	+9.09	9,240	168	9,408	+1.36
1932	25,117	231	25,348	−10.87	7,639	190	7,829	−16.78
1933	24,920	230	25,150	−.78	7,226	188	7,414	−5.30
1934	34,121	292	34,413	+36.83	10,124	238	10,362	+39.76
1935	32,906	307	33,213	−3.49	8,670	250	8,920	−13.92
1936	38,119	391	38,510	+15.95	7,711	313	8,024	−10.04
1937	37,364	329	37,693	−2.12	6,754	260	7,014	−12.59
1938	38,069	302	38,371	+1.80	6,101	222	6,323	−9.85

No. 171.—Injuries to Civil Employees of the United States, by Departments and Independent Offices: 1938

Department or Independent Office	Number	Department or Independent Office	Number
Total	38,371	Government of the District of Columbia	794
War	7,552	Government Printing Office	43
Navy	1,487	Home Owners' Loan Corporation	197
Post Office	12,448	International Boundary Commission	196
Interior	3,210	Legislative offices, miscellaneous	48
Treasury	1,760	Nat'l Adv. Com. for Aeronautics	15
Commerce	645	Public Works Administration	124
Agriculture	6,070	Reconstruction Finance Corporation	17
Justice	171	Securities and Exchange Commission	22
Labor	154	Social Security Board	229
State	11	Tennessee Valley Authority	1,115
Architect of the Capitol	25	U. S. Maritime Commission	71
Farm Credit Administration	32	Veterans' Administration	714
Federal Communications Commission	4	Works Progress Administration	740
Federal Housing Administration	39	All other groups	438

Source of tables 170 and 171: U. S. Employees' Compensation Commission, Annual Report.

No. 172.—Popular Vote for Presidential Electors, by Chief Political Parties, 1888 to 1936, and by States, 1936

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

State	Total [1]	Republican	Democrat	Socialist and Socialist-Labor	Miscellaneous independent [2]	Prohibition	Communist
1888	11,381,408	5,444,337	5,540,050		146,897	250,124	
1892	12,043,603	5,190,802	5,554,414		1,027,329	271,058	
1896	13,813,243	7,035,638	[3] 6,467,946	[4] 36,454	131,529	141,676	
1900	13,964,518	7,219,530	6,358,071	127,519	50,232	209,166	
1904	13,523,519	7,628,834	5,084,491	436,184	114,753	259,257	
1908	14,887,133	7,679,006	6,409,106	434,645	111,693	252,683	
1912	15,031,169	3,483,922	6,286,214	926,090	4,126,020	208,923	
1916	18,528,743	8,538,221	9,129,606	598,516	41,894	220,506	
1920	26,705,346	16,152,200	9,147,353	950,974	265,411	189,408	
1924	29,058,647	15,725,003	8,385,586	[4] 27,650	[3] 4,826,471	57,551	[5] 36,386
1928	36,879,414	21,392,190	15,016,443	289,023	6,390	20,106	[5] 48,770
1932	39,816,522	15,761,841	22,821,857	918,057	7,309	81,869	102,991
1936	45,647,117	16,679,583	27,476,673	200,522	882,479	37,661	80,159
Alabama	275,744	35,358	238,196	242	551	719	678
Arizona	124,163	33,433	86,722	317	3,307	384	
Arkansas	179,423	32,039	146,765	446	4		169
California	2,638,882	836,431	1,766,836	11,331		12,917	10,877
Colorado	488,676	181,267	295,021	1,929	9,962		497
Connecticut	690,783	278,685	382,189	6,911	21,805		1,193
Delaware	[6] 127,603	54,014	69,702	172	442		51
Florida	327,365	78,248	249,117				
Georgia	293,178	36,942	255,364	68	141	663	
Idaho	199,623	66,256	125,683		7,684		
Illinois	3,956,522	1,570,393	2,282,999	9,451	89,439	3,439	801
Indiana	1,650,897	691,570	934,974	3,856	19,407		1,090
Iowa	1,142,733	487,977	621,756	1,625	29,687	1,182	506
Kansas	865,013	397,727	464,520	2,766			
Kentucky	926,206	369,702	541,944	926	12,501	929	204
Louisiana	329,778	36,791	292,894				
Maine	304,240	168,823	126,333	912	7,581	334	257
Maryland	624,896	231,435	389,612	2,934			915
Massachusetts	1,840,357	768,613	942,716	6,416	118,639	1,032	2,930
Michigan	1,805,093	699,733	1,016,794	8,808	[7] 75,795	[8] 570	3,384
Minnesota	1,129,975	350,461	698,811	[9] 3,833	74,296		2,574
Mississippi	162,090	4,443	157,318	329			
Missouri	1,828,635	697,891	1,111,043	3,746	14,630	908	417
Montana	230,512	63,598	159,690	1,066	5,549	224	385
Nebraska	608,032	247,731	347,454		12,847		
Nevada	43,848	11,923	31,925				
New Hampshire	218,114	104,642	108,460		4,819		193
New Jersey	[10] 1,820,437	720,322	1,083,850	4,293		926	1,639
New Mexico	168,920	61,710	105,838	343	924	62	43
New York	[11] 5,596,398	2,180,670	3,018,298	86,897			35,609
North Carolina	839,462	223,283	616,141	21			11
North Dakota	273,716	72,751	163,148	552	36,708	197	360
Ohio	3,012,425	1,127,709	1,747,122	131	132,212		5,251
Oklahoma	749,740	245,122	501,069	2,221		1,328	
Oregon	414,021	122,706	266,733	2,643	21,831	4	104
Pennsylvania	4,138,105	1,690,300	2,353,788	15,799	[12] 67,467	6,691	4,060
Rhode Island	311,149	125,012	165,233	924	19,569		411
South Carolina	115,437	1,646	113,791				
South Dakota	296,452	125,977	160,137		[13] 10,338		
Tennessee	475,531	146,516	327,083	685	296	632	319
Texas	843,482	103,874	734,485	1,075	3,281	514	253
Utah	216,677	64,555	150,246	432	1,121	43	280
Vermont	143,689	81,023	62,124				405
Virginia	334,590	98,336	234,980	349	233	594	98
Washington	692,338	206,892	459,579	3,858	17,463	1,041	1,907
West Virginia	830,073	325,486	502,582	832		1,173	
Wisconsin	1,258,712	380,828	802,984	11,183	60,297	1,071	2,197
Wyoming	103,382	38,739	62,624	200	1,653	75	91

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

[2] See headnote.

[3] Democrat-Populist.

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

[5] Includes 3,222 Independent Republican votes.

[6] Workers.

[7] Third party (Lemke).

[8] Commonwealth votes for Colvin.

[9] Includes 961 Industrial votes.

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

[11] Includes 274,924 American Labor votes.

[12] Royal Oak (Lemke).

[13] Independent (Lemke).

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

No. 173.—Electoral Vote for President, by Chief Political Parties and by States: 1916 to 1936

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

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

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

No. 174.—Apportionment of Congressional Representation, by States, From Adoption of Constitution to 1930

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

State	Constitution	1790	1800	1810	1820	1830	1840	1850	1860	1870	1880	1890	1900	1910	1930
	Ratios under Constitution and apportionment acts														
	30,000*	33,000	33,000	35,000	40,000	47,700	70,680	93,423	127,381	131,425	151,911	173,901	194,182	211,877	279,712
	Number of Representatives														
Total	65	106	142	186	213	242	232	[1] 237	[2] 243	[3] 293	332	357	391	435	435
Alabama				[4] 1	3	5	7	7	6	8	8	9	9	10	9
Arizona														[5] 1	1
Arkansas						[4] 1	1	2	3	4	5	6	7	7	7
California							[4] 2	2	3	4	6	7	8	11	20
Colorado										[4] 1	1	2	3	4	4
Connecticut	5	7	7	7	6	6	4	4	4	4	4	4	5	5	6
Delaware	1	1	1	2	1	1	1	1	1	1	1	1	1	1	1
Florida							[4] 1	1	1	2	2	2	3	4	5
Georgia	3	2	4	6	7	9	8	8	7	9	10	11	11	12	10
Idaho											[4] 1	1	1	2	2
Illinois				[4] 1	1	3	7	9	14	19	20	22	25	27	27
Indiana				[4] 1	3	7	10	11	11	13	13	13	13	13	12
Iowa							[4] 2	2	6	9	11	11	11	11	9
Kansas									1	3	7	8	8	8	7
Kentucky		2	6	10	12	13	10	10	9	10	11	11	11	11	9
Louisiana				[4] 1	3	3	4	4	5	6	6	6	7	8	8
Maine				[6] 7	7	8	7	6	5	5	4	4	4	4	3
Maryland	6	8	9	9	9	8	6	6	5	6	6	6	6	6	6
Massachusetts	8	14	17	13	13	12	10	11	10	11	12	13	14	16	15
Michigan						[4] 1	3	4	6	9	11	12	12	13	17
Minnesota								[4] 2	2	3	5	7	9	10	9
Mississippi				[4] 1	1	2	4	5	5	6	7	7	8	8	7
Missouri					1	2	5	7	9	13	14	15	16	16	13
Montana											[4] 1	1	1	2	2
Nebraska									[4] 1	1	3	6	6	6	5
Nevada									[4] 1	1	1	1	1	1	1
New Hampshire	3	4	5	6	6	5	4	3	3	3	2	2	2	2	2
New Jersey	4	5	6	6	6	6	5	5	5	7	7	8	10	12	14
New Mexico														[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

*Number of Representatives not to exceed 1 for each 30,000 inhabitants.

[1] Membership increased from 233 to 234 by act of July 30, 1852 (10 Stat. L. 25). See note 4.

[2] Membership increased from 233 to 241 by act of Mar. 4, 1862 (12 Stat. L. 353). See note 4.

[3] Membership originally fixed at 283 but increased to 292 by act of May 30, 1872 (17 Stat. L. 192). One Member assigned to Colorado after apportionment.

[4] Assigned after apportionment.

[5] Included in apportionment act in anticipation of Statehood.

[6] Included in the 20 Members originally assigned to Massachusetts but credited to Maine after its admission as a State, Mar. 15, 1820 (3 Stat. L. 555).

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

9. NATIONAL GOVERNMENT FINANCES

General note as to bases used in compiling statistics of receipts and expenditures of the United States Government.—Four different bases are used in compiling both the receipts and expenditures of the Government. These bases, in the case of receipts, are the daily Treasury statements (unrevised and revised), warrants issued, and collections reported. The expenditures of the Government are published on the first 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 178) represent most accurately the actual expenditures during any given year. They differ from expenditures shown by daily Treasury statements (revised), because they include checks outstanding at the end of the year and exclude unpaid checks at the beginning of the year.

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. 176. (See headnote of that table.)

All figures for receipts and expenditures include postal surpluses or deficiencies only; postal revenues other than surplus receipts and postal expenditures payable from postal revenues are shown in table 176.

No. 175.—Receipts and Expenditures of the National Government, by Class of Accounts: 1938 and 1939

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

Year ended June 30 and month	Receipts, general and special accounts					Expenditures, general and special accounts						Trust accounts, increment on gold, etc.	
	Total	Customs	Internal revenue: Income tax	Internal revenue: Other	Miscellaneous receipts	Total	General	Recovery and relief	Revolving funds (net)	Transfers to trust accounts	Debt retirements	Receipts	Expenditures
1938	6,241.7	359.2	2,634.6	3,039.7	208.2	7,691.3	4,660.6	2,237.6	121.0	606.7	65.5	1,727.0	1,472.0
1939	5,667.8	318.8	2,182.3	2,978.9	187.8	6,268.3	5,327.7	3,104.7	92.5	685.2	58.2	1,917.4	1,033.1
1938													
July	311.1	23.1	47.0	217.4	23.6	762.7	405.7	216.4	5.3	135.1	.1	202.7	[1] *118.8*
Aug.	487.5	28.7	32.0	413.9	12.9	682.8	386.4	236.2	12.7	47.5	------	198.0	262.8
Sept.	710.6	28.6	497.9	172.9	11.1	764.5	453.4	242.7	10.2	44.5	13.6	106.5	147.0
Oct.	332.0	30.8	41.3	243.2	16.7	770.3	453.7	262.3	9.0	43.5	1.8	113.6	116.7
Nov.	381.6	27.3	35.8	304.4	14.1	678.6	373.9	248.6	6.8	48.5	.7	198.3	204.1
Dec.	704.5	25.1	480.7	183.9	14.8	870.3	500.0	309.3	3.7	48.5	8.7	115.9	146.4
1939													
Jan.	308.2	24.3	48.3	215.2	20.3	603.4	391.5	258.1	4.7	38.5	.6	119.1	89.1
Feb.	417.3	22.4	55.7	324.7	14.7	662.5	347.8	254.1	10.4	50.0	.1	219.4	[1] *208.7*
Mar.	737.4	29.3	505.8	187.0	15.4	879.3	498.7	207.4	5.6	68.0	9.6	184.5	82.6
Apr.	268.3	29.4	39.7	186.2	13.0	786.5	456.3	266.0	8.0	55.0	1.2	114.9	21.6
May	396.8	25.3	42.9	311.8	16.8	744.9	425.1	261.7	7.5	50.1	.5	211.6	202.2
June	612.5	24.5	355.1	218.5	14.3	972.6	635.1	251.7	8.5	56.0	21.2	183.1	88.0

[1] Excess of credits; deduct.

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

No. 176.—Receipts and Expenditures of the National Government: 1789 to 1939

Note.—**In thousands of dollars.** Figures prior to 1916 are on the basis of warrants issued (net); thereafter on the basis of daily Treasury statements (unrevised) except as noted. General, special, and trust accounts are included for 1789 to 1930 and in the 1931 figures in italics; trust and related accounts (increment on gold, etc.) are excluded beginning with 1931, except for the 1931 figures in italics. For explanation of bases used and of accounts, see general note, p. 166. Expenditures from trust funds, etc., are shown for 1934 to 1938 in table 177.

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]	13,050	12,046	----------	201	457	[6] 22	330	+3,970	403	390
1811–1820 [7]	21,032	16,383	----------	1,545	1,624	51	1,430	−2,911	862	823
1821–1830 [7]	21,923	19,852	----------	32	1,388	([8])	650	+5,761	1,400	1,415
1831–1840 [7]	30,461	20,470	----------	5	7,452	([8])	2,533	+5,966	3,347	3,272
1841–1850 [7]	28,545	25,649	----------	[6] 1	2,085	-------	809	−5,553	4,622	4,589
1851–1860	60,237	54,498	----------	----------	4,583	-------	1,157	+74	6,798	6,947
1861–1865	*160,907*	*68,989*	[9] *28,005*	[6] *54,566*	*555*	-------	19,994	−522,878	10,961	10,357
1866–1870	447,301	178,903	50,604	171,316	2,110	-------	44,368	+69,659	16,422	17,443
1871–1875	336,830	186,200	7,760	112,217	2,223	-------	28,429	+49,370	23,642	23,661
1876–1880	288,124	146,594	([8])	116,697	1,025	-------	23,808	+32,526	29,762	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	176,861	[11] 77	150,228	2,650	-------	23,136	−10,708	72,965	74,001
1896–1900	434,877	185,089	----------	206,623	1,526	-------	41,639	−22,574	90,311	89,226
1901	*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	152,356
1906	594,984	300,252	----------	249,150	4,880	-------	40,703	+24,782	167,933	165,802
1907	665,860	332,233	----------	269,667	7,879	-------	56,081	+86,732	183,585	182,648
1908	601,862	286,113	----------	251,711	9,732	-------	54,306	−57,334	191,479	195,501
1909	604,320	300,712	----------	246,213	7,701	-------	49,695	−89,423	203,562	201,541
1910	675,512	333,683	20,952	268,982	6,356	-------	45,539	−18,105	224,129	221,515
1911	701,833	314,497	33,517	289,012	5,732	-------	59,075	+10,631	237,880	237,661
1912	692,609	311,322	28,583	293,029	5,393	-------	54,283	+2,728	246,744	246,961
1913	724,111	318,891	35,006	309,411	2,910	-------	57,893	−401	266,620	261,082
1914	734,673	292,320	71,381	308,660	2,572	3,800	55,940	−408	284,135	283,558
1915	697,911	209,787	80,202	335,468	2,167	3,500	66,787	−62,676	288,748	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	−9,083,254	295,345	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	1,300,380	1,530	-------	718,412	+86,724	463,491	489,506
1922	4,109,104	356,443	2,068,128	1,145,125	895	81	538,431	+313,802	484,772	481,316
1923	4,007,135	561,929	1,678,607	945,865	657	-------	820,077	+309,657	532,828	524,366
1924	4,012,045	545,638	1,842,144	953,013	522	-------	670,728	+505,367	572,949	574,774
1925	3,780,149	547,561	1,760,538	828,638	624	-------	642,788	+250,505	599,591	616,120
1926	3,962,756	579,430	1,982,040	855,599	754	-------	544,932	+377,768	659,820	640,286
1927	4,129,394	605,500	2,224,993	644,422	621	-------	653,859	+635,810	683,122	687,365
1928	4,042,348	568,986	2,173,953	621,019	385	-------	678,006	+398,828	693,634	693,675
1929	4,033,250	602,263	2,330,712	607,308	315	-------	492,653	+184,787	696,948	687,709
1930	4,177,942	587,001	2,410,987	628,308	396	-------	551,250	+183,789	705,484	711,986
1931 [12]	*3,317,235*	*378,354*	*1,860,394*	*569,387*	*230*	-------	*508,868*	*−902,717*	*656,463*	*656,886*
1931 [12]	3,189,639	378,354	1,860,394	569,387	230	-------	381,273	−901,959	656,463	656,886
1932 [12]	2,005,725	327,755	1,057,336	503,670	170	-------	116,794	−2,942,051	588,172	590,846
1933 [12]	2,079,097	250,750	746,206	858,218	103	-------	224,420	−2,245,453	587,631	582,626
1934 [12]	3,115,554	313,434	817,961	[12] 1,822,642	99	-------	161,417	−3,255,393	586,733	578,764
1935 [12]	3,800,467	343,353	1,099,119	[12] 2,178,571	87	-------	179,337	−3,782,966	630,705	632,633
1936 [12]	4,115,957	386,812	1,426,575	[12] 2,086,276	74	-------	216,219	−4,952,929	665,343	667,621
1937 [12]	5,293,840	486,357	2,157,527	[12] 2,439,613	71	-------	210,272	−3,252,540	726,201	730,919
1938 [12]	6,241,661	359,187	2,634,618	[12] 3,039,700	96	-------	208,060	−1,449,626	728,634	628,187
1939 [12]	5,667,824	318,837	2,182,300	[12] 2,978,920	([14])	-------	187,765	−3,600,514	([14])	([14])

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

[2] Based on reports of the Post Office Department. Expenditures include adjusted losses, etc., postal funds, and expenditures from postal balances; they exclude departmental expenditures in Washington, D. C., to the close of the fiscal year 1922, and amounts transferred to the civil-service retirement and disability fund, fiscal years 1921 to 1926; in 1927 to 1938 the 3½ percent salary deductions are included.

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

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

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

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

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

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

[12] See headnote.

[13] Includes processing tax and for 1937, 1938, and 1939, unjust enrichment tax, taxes under Social Security Act, and taxes upon carriers and their employees.

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

No. 176.—Receipts and Expenditures of the National Government: 1789 to 1939—Continued

Yearly average or year ended June 30—	Expenditures chargeable against ordinary receipts (thousands of dollars)									
	Total	Ordinary expenditures								Public debt retirements
		Total	Civil and miscellaneous [15]	War Department [15]	Navy Department [15]	Indians [16]	Bureau of Pensions and Veterans' Admin.[17]	Postal deficiencies [16 18]	Interest on the public debt	
1789–1800 [19]	5,776	5,776	829	1,464	[20] 745	27	82	-------	2,629	-------
1801–1810 [19]	9,086	9,086	1,871	1,632	1,687	164	79	-------	3,704	-------
1811–1820 [19]	23,943	23,943	2,689	10,742	4,676	317	741	-------	4,877	-------
1821–1830 [19]	16,162	16,162	3,145	3,919	3,295	599	1,248	-------	3,956	-------
1831–1840 [19]	24,495	24,495	5,616	8,321	5,042	2,612	2,572	-------	[20] 331	-------
1841–1850 [19]	34,097	34,097	7,844	13,491	7,619	1,458	1,790	[20] 195	1,701	-------
1851–1860	60,103	60,103	21,233	15,784	11,997	3,267	1,531	[20] 3,574	2,776	-------
1861–1865	683,785	683,785	25,894	547,753	65,330	3,203	4,858	2,146	34,601	-------
1866–1870	377,642	377,642	54,525	127,816	28,383	4,488	23,428	[20] 3,562	135,441	-------
1871–1875	287,460	287,460	68,635	40,186	23,327	7,504	30,684	5,544	111,580	-------
1876–1880	255,598	255,598	56,269	37,170	15,990	5,405	35,601	4,972	100,191	-------
1881–1885	257,691	257,691	66,535	43,010	15,803	7,328	59,510	[20] 1,702	63,742	-------
1886–1890	279,134	279,134	70,964	40,085	17,872	6,429	85,057	5,699	44,027	-------
1891–1895	363,599	363,599	94,299	50,326	29,185	10,651	142,935	6,801	29,402	-------
1896–1900	457,451	457,451	94,519	111,278	48,086	11,832	144,294	9,279	38,164	-------
1901	524,617	524,617	129,561	144,616	60,507	10,896	141,740	4,955	32,343	-------
1902	485,234	485,234	122,696	112,272	67,803	10,050	140,903	2,402	29,108	-------
1903	517,006	517,006	130,586	118,630	82,618	12,935	140,912	2,769	28,556	-------
1904	583,660	583,660	128,950	165,200	102,950	10,438	144,967	6,503	24,646	-------
1905	567,279	567,279	125,554	126,094	117,550	14,236	144,188	15,065	24,591	-------
1906	570,202	570,202	129,346	137,326	110,474	12,747	143,327	12,673	24,309	-------
1907	579,129	579,129	143,502	149,775	97,128	15,164	141,449	7,629	24,481	-------
1908	659,196	659,196	160,558	175,840	118,037	14,580	155,867	12,888	21,426	-------
1909	693,744	693,744	165,049	192,487	115,546	15,695	163,663	19,501	21,804	-------
1910	693,617	693,617	169,709	189,823	123,174	18,504	162,569	8,496	21,343	-------
1911	691,202	691,202	172,043	197,199	119,938	20,934	159,776	-------	21,311	-------
1912	689,881	689,881	170,502	184,123	135,592	20,135	155,345	1,568	22,616	-------
1913	724,512	724,512	167,816	202,129	133,263	20,306	177,072	1,027	22,899	-------
1914	735,081	735,081	168,578	208,350	139,882	20,215	175,392	-------	22,864	-------
1915	760,587	760,587	198,855	202,160	141,836	22,130	166,067	6,637	22,903	-------
1916	734,056	734,056	190,170	183,175	153,854	17,570	160,885	5,500	22,901	-------
1917	1,977,682	1,977,682	1,139,622	377,941	239,633	30,598	165,145	-------	24,743	-------
1918	12,697,837	12,696,702	6,073,642	4,869,955	1,278,840	30,888	251,412	2,221	189,743	1,134
1919	18,522,895	18,514,880	6,522,338	9,009,076	2,002,311	34,593	327,003	344	619,216	8,015
1920	6,482,090	6,403,344	2,662,137	1,621,953	736,021	40,517	322,349	115	1,020,252	78,746
1921	5,538,209	5,115,928	1,557,901	1,118,076	650,374	41,471	618,832	130,128	999,145	422,282
1922	3,795,303	3,372,608	625,406	457,756	476,775	38,500	718,823	64,346	991,001	422,695
1923	3,697,478	3,294,628	676,542	397,051	333,201	45,143	754,241	32,527	1,055,924	402,850
1924	3,506,678	3,048,678	690,292	357,017	332,249	46,754	669,125	12,639	940,603	458,000
1925	3,529,643	3,063,105	666,179	370,981	346,142	38,755	736,025	23,217	881,807	466,538
1926	3,584,988	3,097,612	729,112	364,090	312,743	48,442	771,780	39,506	831,938	487,376
1927	3,493,585	2,974,030	648,989	369,114	318,909	36,792	785,943	27,263	787,020	519,555
1928	3,643,520	3,103,265	764,561	400,990	331,335	36,991	805,543	32,080	731,764	540,255
1929	3,848,463	3,298,859	888,864	425,947	364,562	34,087	812,370	94,700	678,330	549,604
1930	3,994,152	3,440,269	993,395	464,854	374,166	32,067	824,726	91,714	659,348	553,884
1931 [21]	*4,219,950*	*3,779,868*	*1,130,346*	*487,718*	*354,071*	*37,489*	*1,015,041*	*145,644*	*611,560*	*440,082*
1931 [21]	4,091,598	3,651,516	1,102,434	478,419	354,071	26,779	932,610	145,644	611,560	440,082
1932 [21]	4,947,777	4,535,147	1,886,960	477,450	357,618	26,125	984,842	202,876	599,277	412,630
1933 [21]	4,325,150	3,863,545	1,371,965	449,395	349,562	22,722	863,155	117,380	689,365	461,605
1934 [21]	6,370,947	6,011,083	3,916,215	408,895	297,029	23,373	556,950	52,003	756,617	359,864
1935 [21]	7,583,434	7,009,875	4,564,392	489,155	436,448	27,919	607,065	63,970	820,926	573,558
1936 [21]	9,068,886	8,605,645	4,302,000	618,919	529,032	28,876	2,351,383	86,039	749,397	403,240
1937 [21]	8,546,380	8,442,409	5,174,652	628,348	556,884	36,933	[22] 1,137,310	41,897	[23] 866,384	103,971
1938 [21]	7,691,287	7,625,822	4,799,123	644,525	596,278	33,378	581,978	44,259	[23] 926,281	65,465
1939 [21]	9,268,338	9,210,092	6,302,495	695,780	672,969	([24])	557,071	41,237	940,540	58,246

[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. All figures prior to 1923 and figures for Bureau of Pensions for 1923 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. 167. [20] See note 6, p. 167. [21] See headnote, p. 167.

[22] Includes Adjusted Service Certificate Fund payments amounting to $556,665,000 of which $500,158,000 represents amount certified for payment to U. S. Government Life Insurance Fund in bonds on account of liens against certificates. For Adjusted Service Certificate Fund payments for earlier years, see table 177, p. 170.

[23] Includes $22,507,000, representing 1 year's interest on bonds issued to U. S. Government Life Insurance Fund referred to in note 22. [24] Included in miscellaneous.

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

No. 177.—Receipts and Expenditures of the National Government, by Major Classifications: 1934 to 1938

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

	1934	1935	1936	1937	1938
GENERAL AND SPECIAL ACCOUNTS					
Receipts, total	3,115,554	3,800,467	4,115,957	5,293,340	6,241,661
Internal revenue	2,640,604	3,277,690	3,512,852	4,597,140	5,674,318
Income tax	817,961	1,099,119	1,426,575	2,157,527	2,634,618
Unjust enrichment tax				5,887	5,667
Taxes under Social Security Act				252,161	604,449
Taxes upon carriers and their employees			(1)	345	150,132
Processing tax on farm products	353,049	521,380	76,649	3	(2)
Miscellaneous internal revenue	1,469,594	1,657,192	2,009,627	2,181,218	2,279,453
Customs	313,434	343,353	386,812	486,357	359,187
Principal and interest—foreign obligations	20,430	668	547	591	588
Proceeds of other Government-owned securities	57,415	38,106	90,361	68,259	64,965
Panama Canal tolls, etc	27,103	24,704	25,900	25,371	25,108
Seigniorage	517	58,035	39,267	48,912	35,603
Other miscellaneous receipts	56,050	57,911	60,219	67,211	81,891
General expenditures, total	2,680,977	3,225,007	3,399,326	4,297,089	4,660,648
Departmental, total [3]	341,335	355,993	429,105	504,554	570,226
Legislative establishment	17,653	19,624	21,516	23,077	25,780
Executive proper	359	458	425	502	479
State Department	11,121	15,861	16,816	17,699	19,327
Treasury Department	108,538	121,863	132,289	147,440	152,075
War Department (nonmilitary) [4]	4,110	2,128	1,486	3,214	2,965
Department of Justice	31,599	32,279	37,842	38,686	42,039
Post Office Department	12,206	[5] 14	[5] 178	[5] 2,622	2,909
Department of the Interior	45,922	55,211	66,081	86,908	98,878
Department of Agriculture	58,363	62,037	76,749	101,266	112,774
Department of Commerce	27,452	32,316	35,134	36,178	41,178
Department of Labor	10,832	13,012	15,254	15,836	18,102
Shipping Board	[5] 9,544	[5] 21,348	[5] 12,109	[5] 1,007	2,973
United States Maritime Commission				[5] 5,081	[5] 1,949
Rural Electrification Administration				940	10,628
Independent offices and commissions	22,365	29,473	40,195	43,434	41,583
Unclassified items	360	[5] 499	2,068	[5] 1,183	47
Adjustment for checks outstanding		−6,416	−4,463	−733	+438
Public buildings	75,516	25,269	15,045	33,990	60,818
Public highways [3]			28,800	89,703	152,037
River and harbor work and flood control [3]	78,281	55,119	71,399	140,479	164,995
Reclamation projects [3] [6]			13,889	5,207	39,908
Panama Canal [3]	9,197	8,766	11,448	11,917	11,361
Postal deficiency (current)	52,003	63,970	86,039	48,322	43,407
Postal deficiency (prior years)				[5] [7] 6,425	[8] 851
Railroad Retirement Act			270	5,479	[5] 1,372
Social Security Act [9]			28,445	182,759	291,453
United States Housing Authority [3]					165
District of Columbia (United States share) [3]	5,700	4,539	5,708	5,000	5,000
National defense: [3]					
Army [4]	205,306	212,187	373,015	359,028	404,702
Navy	274,388	321,411	391,424	[10] 497,084	569,455
Veterans' Administration [3]	506,549	555,573	575,982	580,235	581,765
Agricultural Adjustment program	280,055	711,819	532,524	527,061	361,659
Farm Tenant Act					3,052
Civilian Conservation Corps [3]				321,131	324,986
Farm Credit Administration [3]	23,123	12,979	11,551	27,272	8,155
Tennessee Valley Authority [3]			21,017	[10] 41,995	42,002
Interest on the public debt	756,617	820,926	749,397	866,384	926,281
Refunds of receipts:					
Customs	14,046	20,716	14,085	16,549	16,156
Internal revenue	48,664	24,532	30,100	32,849	32,792
Processing tax on farm products	1,195	31,208	10,082	6,516	10,233
To States of taxes collected under the Social Security Act					40,562

[1] Less than $500.
[2] Included in "Miscellaneous internal revenue."
[3] Additional expenditures are included under "Recovery and relief" or "Revolving funds (net)."
[4] Expenditures for 1936 include adjustments in classification of repayments to appropriations deposited by Army disbursing officers in 1934 and 1935, as follows: Increase—National defense, Army (general expenditures), $65,582,000. Decrease: General expenditures—War Department, nonmilitary, $607,000. Recovery and relief—Civilian Conservation Corps, $50,790,000; public works, all other, for War Department, nonmilitary, $640,000; public works, national defense, Army, $13,072,000. Trust accounts—Other, $473,000.
[5] Excess of credits, deduct.
[6] Boulder Canyon project only, for 1937, other reclamation projects included in "Departmental—Department of the Interior."
[7] Represents repayments of funds by Post Office Department of grants for fiscal years 1925 to 1933.
[8] Represents payments and repayments on account of adjustment of grants for prior years.
[9] Administrative expenses and grants to States.
[10] Compensating differences in the amount of $1,000 between these classifications and figures shown in Daily Treasury Statement for June 30, 1937.

No. 177.—Receipts and Expenditures of the National Government, by Major Classifications: 1934 to 1938—Continued

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

	1934	1935	1936	1937	1938
GENERAL AND SPECIAL ACCOUNTS—continued					
Recovery and relief expenditures, total	2,763,295	3,368,530	3,441,154	3,073,383	2,237,564
Agricultural aid:					
Federal Farm Mortgage Corporation	----------	----------	----------	----------	5,727
Federal land banks	46,155	48,047	60,487	64,181	69,828
Commodity Credit Corporation	2,812	136	96,852	24	94,352
Relief:					
Federal Emergency Relief Administration [11 12]	707,352	1,820,994	495,592	12,401	4,309
Civil Works Administration	805,123	11,327	676	297	222
Civilian Conservation Corps [13 14]	331,941	435,509	486,281	64,677	1,307
Department of Agriculture—relief	----------	80,561	2,882	476	2
Public works (including work relief):					
Reclamation projects [15]	19,445	23,821	10,024	9,739	25,408
Public highways [14]	267,882	317,357	215,096	260,909	84,576
River and harbor work and flood control [14]	72,450	147,925	152,319	94,484	33,639
Works Progress Administration	----------	----------	1,263,661	1,896,447	1,472,499
Public buildings	3,190	32,757	52,942	42,259	15,890
National defense: [14]					
Army [13]	38,023	61,299	9,639	19,205	26,863
Navy	22,641	115,037	137,608	59,801	26,823
All other, including administrative expenses [13]	69,431	118,278	206,547	254,248	129,162
Aid to home owners:					
Home-loan system:					
Reconstruction Finance Corporation funds	191,476	46,200	17,696	20,664	4,735
Federal savings and loan associations	755	29,487	19,689	22	12
Emergency housing	369	6,480	24,906	50,734	22,458
United States Housing Authority [14]	----------	----------	----------	----------	20,488
Federal Housing Administration [12]	----------	15,964	14,505	16,740	11,725
Farm Security Administration [16]	2,372	5,424	138,016	209,696	180,149
Miscellaneous	181,876	51,928	35,735	[5] *3,620*	7,149
Revolving funds (net), total	495,668	345,329	11,011	203,536	120,953
Agricultural aid:					
Farm Credit Administration [12]	219,165	29,564	[5] *18,716*	[5] *14,080*	[5] *8,425*
Other	127,168	111,827	[5] *14,507*	[5] *3,146*	[5] *4,221*
Public works:					
Loans and grants to States, municipalities, etc.	78,596	137,707	172,116	224,480	130,875
Loans to railroads	70,739	66,231	[5] *127,882*	[5] *3,119*	[5] *3,277*
Transfers to trust accounts, etc., total	71,143	71,009	1,814,155	868,401	606,658
Old-age reserve account	----------	----------	----------	265,000	387,000
Railroad retirement account	----------	----------	----------	----------	146,403
Adjusted-service-certificate fund	50,000	50,000	1,773,493	556,665	----------
Government employees retirement funds (U. S. share)	21,143	21,009	40,662	46,735	73,255
Debt retirements, total	359,864	573,558	403,240	103,971	65,465
Total expenditures	6,370,947	7,583,434	9,068,886	8,546,380	7,691,287
Excess of expenditures over receipts	3,255,393	3,782,966	4,952,929	3,252,540	1,449,626
Less public-debt retirements	359,864	573,558	403,240	103,971	65,465
Excess of expenditures excluding public-debt retirements	2,895,529	3,209,408	4,549,689	3,148,569	1,384,161
TRUST ACCOUNTS, INCREMENT ON GOLD, ETC.					
Receipts, total [17]	2,994,848	392,669	475,164	904,021	1,727,032
District of Columbia	33,254	47,957	41,552	38,698	45,381
Government life-insurance fund	72,026	69,532	70,341	93,076	93,459
Adjusted-service-certificate fund	4,807	5,781	10,468	4,137	1,475
Civil-service retirement fund	60,238	61,740	84,112	94,189	127,143
Foreign Service retirement fund	555	443	454	501	512
Canal Zone retirement fund	595	549	1,085	1,138	1,155
Alaska Railroad retirement fund	----------	----------	----------	97	342
Indian tribal funds	4,640	6,681	6,861	6,949	6,726
Insular possessions	----------	28,951	19,062	18,218	15,380
Other	6,998	31,812	43,361	44,008	30,355
Unclassified items	359	[18] *2,627*	2,344	[18] *154*	599
Increment resulting from reduction in weight of gold dollar	2,811,376	1,738	784	1,676	1,095
Seigniorage [19]	----------	140,111	175,789	39,787	90,351

[5] Excess of credits, deduct.

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

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

[13] See note 4, p. 169.

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

[15] Expenditures for 1934 to 1937 include only Boulder Canyon project, other reclamation projects being included in "Public Works—All other."

[16] Includes expenditures on account of subsistence homesteads.

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

[18] Counter-entry receipts, deduct.

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

No. 177.—Receipts and Expenditures of the National Government, by Major Classifications: 1934 to 1938—Continued

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

	1934	1935	1936	1937	1938
TRUST ACCOUNTS, INCREMENT ON GOLD, ETC.—Continued					
Receipts—Continued					
Unemployment trust fund			18,949	294,440	762,833
Old-age reserve account				267,262	402,412
Railroad retirement account					147,813
Expenditures, total [20]	2,894,071	[5] *534,996*	560,384	629,133	1,472,032
District of Columbia	30,690	42,811	46,011	42,851	46,453
Government life insurance fund	71,498	68,694	68,460	73,687	113,719
Adjusted-service certificate fund	6,233	6,529	[5] *12,300*	26,059	2,270
Civil-service retirement fund	59,483	61,784	83,641	93,787	126,998
Foreign-service retirement fund	558	461	435	492	525
Canal Zone retirement fund	575	575	1,081	1,124	1,156
Alaska Railroad retirement fund				67	344
Indian tribal funds	1,618	1,295	13,032	7,656	8,287
Other [13]	[5] *10,843*	4,667	47,309	33,765	27,272
Unclassified items	156	304	[5] *1,724*	1,190	23
Transactions in checking accounts of governmental agencies (net), etc.[21]	734,103	[5] *637,137*	[5] *108,299*	[5] *313,841*	[5] *203,987*
Chargeable against increment on gold	2,000,000	113,023	403,829	100,782	51,638
Unemployment trust fund			18,909	294,386	750,680
Old-age reserve account				267,127	400,604
Railroad retirement account					146,049
Excess of receipts (+) or expenditures (−)	+100,777	+729,665	−85,220	+274,888	+255,000

[5] Excess of credits, deduct. [13] See note 4, p. 169. [20] See note 17, p. 170.

[21] The figures for 1935 include $333,245,000, which amount represents transfers on May 31, 1935, of balances in checking accounts of certain special agencies of the Government. The figures since that date represent net transactions of those agencies.

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

No. 178.—Expenditures of the National Government, by Object and Accounts: Fiscal Year 1938

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

Object of expenditure	Amount
GENERAL AND SPECIAL ACCOUNTS	*1,000 dollars*
Legislative:	
U. S. Senate	3,779
House of Representatives	8,474
Legislative, miscellaneous	279
Architect of the Capitol	6,864
Recovery and relief	*326*
Botanic Gardens	108
Library of Congress [1]	2,631
Recovery and relief	*170*
Government Printing Office [1]	3,650
Total legislative [1]	26,279
General	25,784
Recovery and relief	*496*
Executive office	479
Independent offices:	
American Battle Monuments Com'n	237
Board of Tax Appeals [1]	512
Census of partial employment, unemployment, and occupations, recovery and relief	*1,777*
Civil Service Commission [1]	2,460
Employees Compensation Com'n [1]	4,704
Recovery and relief	*5,228*
Federal Communications Com'n [1]	1,842
Federal Home Loan Bank Board [1] [2]	1,269
Federal Power Commission	1,450
Federal Prison Industries, Inc.	[3] *673*
Federal Trade Commission	1,853
General Accounting Office [1]	5,280
Recovery and relief	*4,362*
Great Lakes Exposition	152
Greater Tex. and Pan Am. Expos.	556

Object of expenditure	Amount
GENERAL AND SPECIAL ACCOUNTS—contd.	*1,000 dollars*
Independent offices—Continued.	
Interstate Commerce Commission [1]	9,474
Nat. Adv. Com'tee for Aeronautics [1]	2,105
Recovery and relief	*6*
National Archives	716
Nat. Capitol Park and Planning Com'n	462
Nat. Emergency Council, rec. and relief	*682*
National Labor Relations Board	2,319
Recovery and relief	*19*
National Mediation Board	366
National Resources Committee	11
Recovery and relief	*723*
New York World's Fair	198
Prison Industries Reorganization Administration, recovery and relief	*122*
Securities and Exchange Commission [1]	3,685
Smithsonian Institution	904
U. S. Supreme Court Building Com'n	120
U. S. Tariff Commission	920
Miscellaneous commissions, boards, etc. [1]	477
Recovery and relief	*28*
Social Security Board: [1] [4]	
Administrative expenses	22,664
Grants to States	258,275
U. S. Maritime Commission [1] / U. S. Shipping Board Bureau [1]	990
Veterans' Administration:	
Salaries and expenses (incl. printing)	85,865
Administrative expenses, Adjusted Compensation Payment Act, 1936	14
Adjusted service and dependent pay	1,353
Hospital and domiciliary facilities and services	9,311
Military and naval insurance	83,330

[1] For trust fund expenditures, see p. 175.

[2] Savings and loan promotion, Federal Home Loan Bank Board, in the amount of $9,000 included under "Miscellaneous commissions, boards, etc., recovery and relief."

[3] Excess of credits, deduct.

[4] For additional expenditures, see under Treasury Department and Departments of Commerce and Labor; total expenditures under Social Security Act, $684,963,000 (administrative, $23,006,000; grants to States, $274,957,000; old-age reserve account, $387,000,000).

No. 178.—Expenditures of the National Government, by Object and Accounts: Fiscal Year 1938—Continued

Object of expenditure	Amount
GENERAL AND SPECIAL ACCOUNTS—contd.	
Independent offices—Continued.	*1,000 dollars*
Veterans' Administration—Contd.	
Emergency Relief, rec. and relief	*243*
Nat. Industrial Recovery, rec. and relief	*36*
Army and Navy pensions	402,779
Miscellaneous [1]	[3] *10*
Total	582,920
General	582,642
Recovery and relief	*278*
Adjusted-service certificate fund	608
Total, Veterans' Administration [1]	583,528
General	583,250
Recovery and relief	*278*
Farm Credit Administration:	
Salaries and expenses	6,624
Agricultural marketing revolving fund	[3] *1,334*
Recovery and relief	[3] *511*
Agricultural credits and rehabilitation, emergency relief	[3] *490*
Farmers' crop production and harvesting loans	5,252
Loans to farmers in storm, flood, and drought-stricken areas	[3] *218*
Miscellaneous [1]	54
Recovery and relief	*26*
Total, Farm Credit Administration [1] [6]	9,403
General	9,888
Recovery and relief	[3] *485*
Railroad Retirement Board: [1]	
Administrative expenses	2,665
Annuity payments	[3] *4,072*
Federal Emergency Relief Administration	3
Recovery and relief	*4,644*
Federal Civil Works Administration	15
Recovery and relief	*227*
Civilian Conservation Corps [1]	323,747
Recovery and relief	*1,494*
Commodity Credit Corp., rec. and relief	*34*
Fed. Emergency Adm. of Public Works, administrative expenses [1]	1
Recovery and relief	*14,537*
Rural Electrification Administration [1]	10,617
Recovery and relief	*4,371*
Works Progress Administration [1]	102
Recovery and relief	*1,478,858*
Fed. emergency housing, rec. and relief	*22,069*
Tennessee Valley Authority	41,793
Revolving funds, recovery and relief	
Farmers' crop production and harvesting loans	[3] *1,192*
Loans and grants to States, municipalities, railroads, etc	*130,055*
Loans and relief in stricken agricultural areas (transfer to Farm Credit Adm.)	[3] *3,050*
Transfers to trust accounts	
Railroad retirement account	146,406
Government employees retirement funds (United States share):	
Alaska Railroad retirement fund	175
Civil service retirement and disability fund	72,392
Canal Zone retirement fund	500
Total, Independent offices	3,175,597
General	1,510,810
Recovery and relief	*1,664,787*

Object of expenditure	Amount
GENERAL AND SPECIAL ACCOUNTS—contd.	
Department of Agriculture:	*1,000 dollars*
Office of the Secretary	586
Recovery and relief	*1,702*
Office of the Solicitor	194
Office of Information	1,190
Library	104
Office of Experiment Stations	6,460
Special research fund	1,047
Extension service	18,136
Weather Bureau	4,530
Bureau of Animal Industry	9,917
Recovery and relief	*62*
Bureau of Dairy Industry	676
Bureau of Plant Industry	4,665
Recovery and relief	*10*
Forest Service [1]	20,664
Recovery and relief	*12,249*
Bureau of Chemistry and Soils	1,407
Bureau of Entomology and Plant Quarantine	7,220
Recovery and relief	*7,016*
Bureau of Biological Survey	2,373
Recovery and relief	*2,728*
Bureau of Agricultural Economics	5,980
Recovery and relief	*568*
Bureau of Agricultural Engineering	464
Recovery and relief	*3*
Bureau of Home Economics	239
Recovery and relief	*692*
Enforcement of Commodity Exchange Act	498
Food and Drug Administration	2,178
Soil Conservation Service	24,153
Recovery and relief	*2,821*
Miscellaneous [1]	339
Recovery and relief	*1*
Total, Agriculture, departmental [1]	141,788
General	113,036
Recovery and relief	*28,751*
Public highways, including forest roads and trails, grade-crossing elimination, etc	157,055
Recovery and relief	*88,867*
Farm Security Administration [1]	5
Recovery and relief	*170,499*
Subsistence homesteads, rec. and relief	*203*
Farm Tenant and Rehabilitation Act	4,040
Agricultural Adjustment program: [1]	
Salaries and general expenses	1,117
Advances to Agricultural Adjustment Administration	[3] *587*
Administration of Sugar Act of 1937	5,909
Exportation and domestic consumption of agricultural commodities	38,361
Agricultural contract adjustments	2,501
Elimination of diseased cattle	14,004
Nat. Industrial Rec., rec. and relief	[3] *20*
Soil Conservation and Domestic Allotment Act	307,403
Total, Agricultural Adjustment program [1]	368,948
General	368,968
Recovery and relief	[3] *20*
Refunds of receipts	[3] *0*
Total, Department of Agriculture [1]	931,407
General	643,107
Recovery and relief	*288,300*
Department of Commerce:	
Office of the Secretary	1,869
Recovery and relief	*140*
Bureau of Air Commerce	9,664
Recovery and relief	*233*
Bureau of Foreign and Domestic Commerce	3,011

[1] For trust fund expenditures, see p. 175.
[3] Excess of credits, deduct.
[6] Exclusive of revolving funds.

No. 178.—Expenditures of the National Government, by Object and Accounts: Fiscal Year 1938—Continued

Object of expenditure	Amount
GENERAL AND SPECIAL ACCOUNTS—contd.	*1,000 dollars*
Department of Commerce—Continued.	
Bureau of Census	[6] 2,037
Recovery and relief	*135*
Bureau of Marine Inspection and Navigation	2,364
National Bureau of Standards	2,077
Bureau of Lighthouses	11,285
Recovery and relief	*1*
Coast and Geodetic Survey	2,637
Recovery and relief	*4*
Bureau of Fisheries	1,749
Recovery and relief	*5*
Patent Office	4,395
Miscellaneous	57
Total, Commerce, departmental	41,669
General	41,144
Recovery and relief	*525*
Social Security Act, administrative expenses [7]	9
Total, Department of Commerce [1]	41,678
General	41,153
Recovery and relief	*525*
Department of the Interior:	
Office of the Secretary	2,583
Recovery and relief	*1,204*
Nat. Bituminous Coal Com'n	3,533
War Minerals Relief Com'n	599
General Land Office [1]	4,618
Recovery and relief	*28*
Geological Survey	2,869
Recovery and relief	*339*
Bureau of Mines	2,173
Recovery and relief	*33*
National Park Service [1]	18,372
Recovery and relief	*13,019*
Office of Education	26,432
Recovery and relief	*377*
Government in the Territories [1]	4,156
Recovery and relief	*1,166*
Puerto Rico Reconstruction Administration, recovery and relief	*12,072*
Beneficiaries [1]	2,377
Recovery and relief	*802*
Miscellaneous	286
Indian Affairs:	
Salaries and general expenses	1,847
Recovery and relief	*2,602*
Education	10,149
General support and administration [1]	2,636
Recovery and relief	*4*
Miscellaneous expenses	15,532
Recovery and relief	*208*
Interest on Indian tribal funds	400
Total, Interior, departmental [1]	130,415
General	98,563
Recovery and relief	*31,852*
Bureau of Reclamation (projects) [1]	40,591
Recovery and relief	*24,271*
United States Housing Authority [8]	[3] *729*
Recovery and relief	*20,758*
Total, Department of the Interior [1]	215,307
General	138,425
Recovery and relief	*76,882*
Department of Justice:	
Office of the Attorney General:	
Salaries and expenses	3,134
Miscellaneous objects	294
Recovery and relief	*34*
Bureau of Prisons	238
Federal Bureau of Investigation	6,439
Tax and Penalties Unit	203
Veterans' Insurance Litigation	515

Object of expenditure	Amount
GENERAL AND SPECIAL ACCOUNTS—contd.	*1,000 dollars*
Department of Justice—Continued.	
The Judiciary:	
Salaries and expenses, U. S. Supreme Court	532
Salaries and expenses of judges	2,445
U. S. Court of Customs and Patent Appeals	109
United States Customs Court	240
Court of Claims	223
Territorial courts	95
Panama Canal Zone, salaries, District Court	46
U. S. Court for China	51
Expenses, etc., U. S. courts	14,552
Miscellaneous [1]	177
Penal and correctional institutions [1]	12,660
Recovery and relief	*1,156*
Total, Department of Justice [1]	43,146
General	41,955
Recovery and relief	*1,191*
Department of Labor:	
Office of the Secretary	1,928
Recovery and relief	*319*
Bureau of Labor Statistics	797
Recovery and relief	*308*
Immigration and Naturalization Service	9,671
Recovery and relef	*20*
Children's Bureau	[6] 368
Women's Bureau	141
U. S. Employment Service	4,562
Recovery and relief	*6,467*
Miscellaneous	52
Total, Labor, departmental	24,622
General	17,518
Recovery and relief	*7,103*
Social Security Act: [7]	
Administrative expenses	333
Grants to States	7,773
Total, Department of Labor [1]	32,728
General	25,624
Recovery and relief	*7,103*
Navy Department (national defense):	
Salaries, Navy Department	4,027
Contingent expenses, etc	748
Office of the Secretary	1,592
Recovery and relief	*5*
Bureau of Navigation	11,268
Naval Academy	2,030
Bureau of Engineering	20,124
Bureau of Construction and Repair	19,007
Bureau of Ordnance	24,131
Bureau of Supplies and Accounts: [1]	
Fuel and transportation	10,220
Maintenance	9,210
Naval supply account fund	[3] *1,662*
Pay, subsistence, and transportation, Navy	191,443
National Industrial Recovery, Supplies and Accounts, recovery and relief	*533*
Clothing and small-stores fund	3,268
Naval working fund	259
Miscellaneous	1,941
Bureau of Medicine and Surgery [1]	2,442
Bureau of Yards and Docks	15,596
Recovery and relief	*13,618*
Bureau of Aeronautics	60,846
Recovery and relief	*101*
Marine Corps: [1]	
Pay	17,927
General expenses and other items	8,315
Replacement of naval vessels	179,020
Recovery and relief	*12,452*

[1] For trust fund expenditures, see p. 175.
[3] Excess of credits, deduct.
[6] Exclusive of expenditures under the Social Security Act stated below.
[7] For total expenditures under the Social Security Act, see note 4, p. 171.
[8] See subscriptions to capital stock under "Treasury Department."

No. 178.—Expenditures of the National Government, by Object and Accounts: Fiscal Year 1938—Continued

Object of expenditure	Amount
GENERAL AND SPECIAL ACCOUNTS—contd.	*1,000*
Navy Department (nat'l defense)—Con.	*dollars*
General account of advances	[3] *8,808*
Recovery and relief	*9*
Miscellaneous [1]	678
Total, Navy Dept. (nat'l defense) [1]	600,338
General	573,620
Recovery and relief	*26,717*
Post Office Department:	
Private relief acts	50
Miscellaneous expenses, postal service	66
Deficiencies in the postal revenues	44,259
Total, Post Office Department [1] [9]	44,375
Department of State:	
Office of the Secretary	2,500
Recovery and relief	*5*
Foreign intercourse [1]	17,066
Recovery and relief	*940*
Miscellaneous	39
Total, State, departmental [1]	20,551
General	19,606
Recovery and relief	*945*
Transfer to trust account, Foreign Service retirement fund	188
Total, Department of State [1]	20,739
General	19,794
Recovery and relief	*945*
Treasury Department:	
Office of the Secretary	236
Recovery and relief	*1,448*
Division of Research and Statistics	128
Office of General Counsel	143
Office of Chief Clerk and Superintendent	765
Division of Printing	1,538
Office of Com. of Accts. and Deposits [1]	2,988
Public Debt Service [1]	7,015
Division of Appointments	44
Bureau of Customs [1]	20,679
Bureau of the Budget	102
Office of Treasurer of United States	1,473
Office of Comptroller of the Currency	266
Bureau of Internal Revenue [1] [10]	57,819
Federal Alcohol Administration	455
Bureau of Narcotics	1,290
Coast Guard	24,900
Recovery and relief	*998*
Bureau of Engraving and Printing	8,372
Secret Service Division	1,069
Public Health Service [1]	[6] 12,388
Recovery and relief	*959*
Bureau of the Mint	2,801
To promote the education of the blind	115
Private relief acts and other items	121
Recovery and relief	*1*
Administrative expenses, Adjusted Compensation Payment Act, 1936	1,461
Emergency relief, administrative expenses, recovery and relief	*21,081*
Expenses, Emergency Banking, Gold Reserve, and Silver Purchase Acts	28
Interest on deposits of public moneys of government of Philippine Islands	1,578
Pershing Hall Memorial fund	10
Procurement Division:	
Supply Br., salaries and expenses	1,512
Recovery and relief	[3] *92*
Repairs, equipment, operating expenses, etc., public buildings	5,576
Recovery and relief	*97*
U. S. Housing Corporation	16
Total, Treasury, departmental [1]	178,476
General	154,985
Recovery and relief	*24,491*
Refunds of receipts:	
Customs	17,140
Internal Revenue	34,003
Processing tax on farm products	10,198

Object of expenditure	Amount
GENERAL AND SPECIAL ACCOUNTS—contd.	
Treasury Department—Continued.	
Refunds of receipts—Continued.	*1,000*
Return to certain States of portions of Federal employers' tax for 1936	*dollars* 40,562
Social Security Act [7]	8,009
Procurement Division, public building construction and sites, etc.	59,866
Recovery and relief	*15,892*
Federal land banks, recovery and relief:	
Subscriptions to capital stock	*4,737*
Subscriptions to paid-in surplus	*9,528*
Subscriptions to paid-in surplus (revolving fund)	*23,450*
Payments to Federal land banks, reduction in interest rate on mortgages	*32,114*
Payments to Fed. Farm Mortgage Corp., reduction in interest rate on mortgages, recovery and relief	*5,727*
Restoration of capital impairment, Commodity Credit Corporation, recovery and relief	*94,285*
Subscriptions to capital stock, U. S. Housing Authority	1,000
Total, Treasury Department [1]	536,886
General	326,663
Recovery and relief	*210,224*
Transfers to trust account:	
Old-age reserve appropriated account, Social Security Act	387,000
War Department:	
National defense:	
Salaries, War Department	4,724
Contingent expenses	785
Office of Secretary of War	6
General Staff Corps	400
Recovery and relief	*2,115*
Army War College	71
Adjutant General's Department	71
Finance Department:	
Pay of the Army	160,490
Finance Service	1,142
Judgments	991
Other items	2,879
Quartermaster Corps:	
Army transportation	13,872
Barracks and quarters and other buildings and utilities	13,007
Clothing and equipage	9,736
Construction of buildings, etc., at military posts	6,236
Recovery and relief	*188*
Construction and repair of hospitals	415
Incidental expenses of the Army	3,577
Regular supplies of the Army	3,280
Subsistence of the Army	32,895
Emergency relief appropriations, recovery and relief	*23,112*
Other items	3,978
Recovery and relief	*24*
Signal Corps	6,338
Recovery and relief	*1*
Air Corps	50,929
Recovery and relief	*5*
Medical Department	1,902
Corps of Engineers	594
Ordnance Department	21,233
Recovery and relief	[3] *5*
Chemical Warfare Service	1,555
Chief of Infantry	69
Chief of Cavalry	24
Chief of Field Artillery	45
Chief of Coast Artillery	31
Seacoast defenses	5,160
Recovery and relief	*1*
Military Academy	3,062
National Guard Bureau	35,970
Recovery and relief	*1*
Organized Reserves	9,474
Citizens' military training	6,454
National Board for Promotion of Rifle Practice	600

[1] For trust fund expenditures, see p. 175. [3] Excess of credits, deduct.
[6] Exclusive of expenditures under the Social Security Act stated below.
[7] For total expenditures under the Social Security Act, see note 4, p. 171.
[9] Exclusive of Postal Service payable from postal revenues. [10] Exclusive of refunds of receipts.

No. 178.—Expenditures of the National Government, by Object and Accounts: Fiscal Year 1938—Continued

Object of expenditure	Amount
GENERAL AND SPECIAL ACCOUNTS—contd.	
War Department—Continued.	*1,000 dollars*
National defense—Continued.	
Army account of advances	4,259
Miscellaneous	934
Total, national defense [1]	432,594
General	407,154
Recovery and relief	*25,440*
Nonmilitary activities:	
Quartermaster Corps, miscellaneous	1,210
Recovery and relief	*1*
Signal Corps	160
Bureau of Insular Affairs	201
Recovery and relief	[3] *3*
War claims and relief acts	258
Total, nonmilitary activities [1]	1,827
General	1,829
Recovery and relief	[3] *2*
Rivers and harbors [1]	165,322
Recovery and relief	*34,447*
Total, War Department [1] [11]	634,191
General	574,305
Recovery and relief	*59,886*
Panama Canal	11,312
District of Columbia [1]	5,006
Interest on the public debt	926,247
Public debt retirements:	
Sinking fund	65,232
Received from foreign governments under debt settlements	210
Estate taxes, forfeitures, gifts, etc	140
Reconstruction Finance Corporation funds, recovery and relief: [12]	
Home loan bank stock	*4,736*
Federal Housing Administration	*11,726*
Disaster Loan Corporation stock	*4,000*
Loans and grants to States, municipalities, etc	[3] *254*
Other	*3,437*
Revolving funds (net), agricultural aid	[3] *8,425*
Total classified expenditures, checks-issued basis	7,713,515
General	5,361,242
Recovery and relief	*2,352,272*
Adjustment between checks and cash	[3] *22,498*
Unclassified items, cash basis	271
Total cash expenditures, general and special accounts	7,691,287
General	5,332,771
Recovery and relief	*2,358,516*
TRUST AND RELATED ACCOUNTS	
Legislative	699
Library of Congress	134
Government Printing Office	565
Independent offices	176,091
Board of Tax Appeals	[3] *5*
Civil Service Commission	54,283
Employees' Compensation Commission	23
Federal Communications Commission	7
Federal Home Loan Bank Board	16
General Accounting Office	8
Interstate Commerce Commission	[3] *1*
National Advisory Committee for Aeronautics	6
Securities and Exchange Commission	110
Welfare and Recreational Association of Public Buildings and Grounds	2,542
Miscellaneous commissions, boards, etc	61
Social Security Board	[3] *75*
U. S. Maritime Commission } U. S. Shipping Board Bureau }	[3] *124*
Veterans' Administration	117,594
Miscellaneous	2,252
Adjusted service certificate fund	1,431
Government life insurance fund	113,910
Farm Credit Administration	[3] *437*

Object of expenditure	Amount
TRUST AND RELATED ACCOUNTS—contd.	*1,000 dollars*
Independent offices—Continued.	
Railroad Retirement Board	259
Civilian Conservation Corps	3,250
Fed. Emergency Adm. of Public Works, administrative expenses	315
Rural Electrification Administration	[3] *6*
Works Progress Administration	[3] *1,736*
Department of Agriculture	6,467
Fed. Surplus Commodities Corp	50
Forest Service	1,107
Miscellaneous	1,105
Farm Security Administration	4,196
Agricultural Adjustment program	8
Department of Commerce	261
Department of the Interior	12,730
General Land Office	104
National Park Service	391
Government in the Territories	107
Beneficiaries	168
Special deposit accounts	595
Indian Affairs:	
General support and administration	36
Tribal funds	6,759
Special deposit accounts	1,179
Bureau of Reclamation (projects)	3,391
Department of Justice	4,458
Alien Property Custodian	307
Judicial, miscellaneous	2,939
Judicial, special deposit accounts	352
Penal and correctional institutions	860
Department of Labor	479
Navy Department	1,984
Bureau of Supplies and Accounts	425
Bureau of Medicine and Surgery	1,375
Marine Corps	155
Miscellaneous	29
Post Office Department	[3] *3*
Department of State	396
Foreign intercourse	211
Special deposit accounts	[3] *168*
Foreign service retirement fund	348
Treasury Department	[3] *1,744*
Office of Com. of Accts. and Deposits	[3] *70*
Public Debt Service	13
Bureau of Customs	111
Bureau of Internal Revenue	58,079
Public Health Service	49
Miscellaneous	11
Special deposits accounts	[3] *59,936*
War Department	4,094
National defense	24
Nonmilitary activities	2,406
Rivers and harbors	1,663
District of Columbia	*46,323*
Chargeable against increment on gold	51,638
Unemployment trust fund	755,425
Old-age reserve account, Social Security Act	13,915
Transfers to trust accounts	607,504
Old-age reserve account	387,000
Railroad retirement account	146,406
Government employees' retirement funds (U. S. share):	
Civil service retirement fund (including District of Columbia share)	73,235
Canal Zone retirement fund	500
Alaska Railroad retirement fund	175
Foreign service retirement fund	188
Total classified items, checks-issued basis	1,680,715
Adjustment between checks and cash	[3] *4,720*
Unclassified items, cash basis	23
Transactions in checking accounts of governmental agencies (net)	[3] *203,987*
Total trust and related accounts, cash basis	1,472,032
Total expenditures, cash basis	9,163,319
General and special accounts	7,691,287
Trust and related accounts	1,472,032

[1] For trust fund expenditures, see "Trust and related accounts." [3] Excess of credits, deduct.
[11] Exclusive of Panama Canal. [12] On basis of daily Treasury statements beginning July 1, 1938.

Source: Treasury Department, Annual Report of the Secretary.

No. 179.—Receipts of the National Government, by Sources and Accounts: Fiscal Year 1938

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

Source and account	Amount
REVENUE RECEIPTS	
	1,000 dollars
General and special accounts:	
Internal revenue	5, 669, 687
Income tax	2, 586, 244
Taxes under Social Security Act	600, 678
Other taxes	2, 482, 765
Customs	357, 920
Miscellaneous taxes	3, 704
Tonnage tax	1, 781
Immigration head tax	1, 110
Federal intermediate credit banks franchise tax	741
Taxes, Canal Zone	71
Interest, exchange, and dividends	36, 280
Interest on bonds of foreign governments under funding agreements	514
Interest on obligations of Reconstruction Finance Corporation	24, 297
Interest on loans to States, municipalities, etc., Public Works Administration	2, 075
Interest on advances to Colorado River Dam fund, Boulder Canyon project	2, 100
Interest collections of Farm Security Administration	1, 222
Miscellaneous interest	868
Gain by exchange	70
Dividends, Federal home loan banks	1, 867
Dividends, Panama Railroad	350
Dividends on shares of Federal savings and loan associations	1, 739
Earnings from payments to Federal Reserve banks for industrial loans	177
Earnings, War Finance Corporation	16
Military and naval insurance [1]	809
Railroad obligations [1] [2]	67
Fines and penalties	2, 720
Judicial	502
Customs Service	1, 635
Liquidating damages	158
Violating regulations and 8-hour law of 1912	129
Other	296
Fees	16, 229
Agricultural Commodities Act	199
Clerks, United States courts	1, 208
Consular and passport	4, 380
Copyright	297
Indian lands and timber	135
Migratory-bird hunting stamps	771
Naturalization (earned)	1, 456
Navigation	186
Patent (earned)	4, 347
Purchase of Army discharges	699
Registration, securities, and exchanges	807
Testing	117
Other	628
Forfeitures	1, 523
Bonds of aliens, contractors, etc	529
Customs Service	735
Unclaimed moneys and wages remaining in registry of courts	160
Other	98
Assessments	4, 214
Colorado River Dam fund, Boulder Canyon project	2, 137
On Federal and joint-stock land banks and Federal intermediate credit banks [3]	561
On Federal home loan banks and receipts from other sources [4]	1, 208

Source and account	Amount
REVENUE RECEIPTS—continued	
General and special accounts—Cont'd.	*1,000 dollars*
Assessments—Continued.	
Immigration, overtime service	128
Other	91
Reimbursements	8, 922
Collections under Grain and Cotton Standards Acts	339
Administrative costs, Federal Power Act	372
By District of Columbia for advances for acquisition of lands	300
Maintenance of District of Columbia inmates in Federal penal and correctional institutions	168
By contractors for excess cost over contract price	240
Expenses redeeming national currency	129
Inspection of food and farm products	298
Government property lost or damaged	1, 104
Hospitalization charges and expenses	105
Expenses of international service of ice observation and patrol	154
Maintenance, operation, and irrigation charges, irrigation systems, Indian Service	645
Of appropriations for Indian tribes	139
Reclamation fund, collections	4, 622
Other	346
Gifts and contributions	354
Sales of Government property (products)	11, 671
Scrap and salvaged materials, condemned stores, waste paper, etc	3, 230
Agricultural, livestock, and dairy products and livestock	122
Card indexes, Library of Congress	281
Electric current	187
Heat, light, and power	68
Hides, Federal Surplus Commodities Corporation	[5] 5, 968
Ice	54
Occupational-therapy products	45
Public documents, charts, maps, etc	748
Seal and fox skins and furs	325
Subsistence (meals, rations, etc.)	101
Water	54
Other	488
Sales of services	29, 196
Alaska Railroad fund receipts	2, 474
Earnings from business operations	101
Laundry and dry cleaning	1, 240
Quarantine charges (including fumigation, inspection, etc., of vessels)	220
Storage and other charges	156
Telephone, telegraph, and radio	412
Tolls and profits, Panama Canal	24, 095
Net savings on shipping expenses in connection with gold acquired in London and released to Bank of England for equivalent amount of gold in New York	179
Other	313
Rents and royalties	8, 899
Rent of public buildings, etc	299
Rent of land	578
Receipts under Mineral Leasing Acts	6, 533
Royalties on oil, gas, etc	1, 173
Rent of water-power sites	146
Other	170

[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] See counter-entry for like amount under trust account following for adjustment of receipts.

No. 179.—Receipts of the National Government, by Sources and Accounts: Fiscal Year 1938—Continued

Source and account	Amount
REVENUE RECEIPTS—continued	
General and special accounts—Contd.	*1,000 dollars*
Permits, privileges, and licenses	2,734
Alaska fund	254
Business concessions	226
Immigration reentry permits	147
Licenses under Federal Water Power Act	314
Permits to enter national parks	1,212
Range improvements	346
Receipts from public lands under Grazing Act, 1934	165
Other	70
Mint receipts	38,826
Profits on coinage, etc	3,242
Seigniorage	35,584
Forest reserve fund	4,681
Deposits, postal funds, Canal Zone	310
U. S. share, Dist. of Col. receipts	234
Total revenue receipts	6,197,085
NONREVENUE RECEIPTS	
General and special accounts:	
Repayment of investments	33,816
Collections of loans, Federal Housing Administration	1,174
Payments for marketing excess tobacco, Agri. Adj. Admn	404
Repayment of loans to States, *municipalities, etc., Public Works* Administration	2,546
Repayment of emergency crop loans, *Farm Credit Administration*	2,927
Repayment of loans, Farm Security Administration	26,118
Repayment of subscriptions to preferred shares, Federal savings and loan associations	381
Other	266
Sales of public lands	96
Sales of Government property	3,347
Capital equipment (trucks, horses, cars, machinery, furniture, etc.)	367
Land and buildings	1,494
Lands, etc., on account of military-post construction fund	574
Coos Bay wagon road grant fund	154
Oregon and California land-grant fund	547
War supplies and ordnance material	146
Other	66
Total nonrevenue receipts, general and special accounts	37,259
Trust accounts, exclusive of District of Columbia	204,098
Alaska railroad retirement and disability fund	160
Canal Zone retirement fund	655
Civil Service retirement fund	53,958
Foreign Service retirement fund	324
Government life-insurance fund	93,647
Library of Congress, gift fund and *trust fund*	584
Deposits, unearned proceeds of sale of publications, Supt. of Documents, *Government Printing Office*	509
Public Works housing receipts (Federal Emergency Administration of Public Works)	328
Deposits, funds of patients and incompetent beneficiaries, Veterans' Administration	2,305
Adjusted service certificate fund, interest on investments and loans	1,475
Receipts, Welfare and Recreational Ass'n of Pub. Bldgs. and Grounds	2,478

Source and account	Amount
NONREVENUE RECEIPTS—continued	
Trust accounts—Continued.	*1,000 dollars*
Deposits of miscellaneous contributed funds, Department of Agriculture	102
Deposits, rural rehabilitation, Farm Security Administration	6,501
Proceeds from sale of hides (Federal Surplus Commodities Corporation)	[6] [7] *5,968*
Forest Service cooperative work	1,073
Personal funds of patients, St. Elizabeths *Hospital*	117
Deposits, unearned proceeds, lands, etc., General Land Office	202
Indian moneys:	
Proceeds of labor, agencies, etc	1,834
Sales and leases of Indian lands, etc	4,864
Contributions for roads, etc., Alaska	101
Contributions to reclamation fund	3,390
Deposits of commissary funds, Federal prisons	305
Deposits of funds of Federal prisoners	587
Deposits of collections, U. S. marshals and clerks of U. S. district courts	3,705
Naval fines and forfeitures	287
Naval hospital fund	1,320
Profit from sale of ships' stores, Navy	304
Pay of the Navy, deposit fund	102
Pay of Marine Corps, deposit fund	190
Contributions to United States Naval Academy Museum fund	150
Deposits, unearned passport and application fees, Department of State	[7] *344*
Settlement of claims between the United States and Mexico	530
Deposit of Japanese indemnity in settlement of claims growing out of sinking of U. S. S. *Panay* and Standard Vacuum Oil Co. vessels	2,214
Internal revenue and customs duties, Philippine Islands	14,997
Withheld pay, Army, maintenance, United States Soldiers' Home	487
Pay of the Army, deposit fund	1,666
Soldiers' Home permanent fund	439
Civilian Conservation Corps, withheld cash allowances	4,451
For river and harbor improvements [8]	1,324
Contributions for flood control	1,616
Miscellaneous	1,131
District of Columbia receipts [9]	45,147
Total nonrevenue receipts, trust accounts	249,245
Total nonrevenue receipts	286,504
Total revenue and nonrevenue receipts, warrants basis	6,483,588
General and special accounts	6,234,344
Trust accounts	249,245
Increment resulting from reduction in the weight of the gold dollar	1,095
Seigniorage [10]	90,351
Old-age reserve account (interest on investment)	15,412
Railroad retirement account (interest on investment)	1,411
Transfers from General Fund:	
Civil-service retirement fund (U. S. and Dist. of Col. share)	73,235
Old-age reserve account	387,000
Railroad retirement account	146,406
Other retirement funds (U. S. share)	863
Unemployment trust fund	763,986
Total receipts	7,963,348
Adjustment to basis of daily Treasury statements	+5,345
Total receipts, basis of daily Treasury statements (unrevised)	7,968,693
General and special accounts	6,241,661
Trust and related accounts	1,727,032

[6] See note 5, p. 176. [7] Debit item, deduct. [8] Contributions and advances.
[9] District of Columbia share; for United States share see last item under revenue receipts.
[10] Resulting from issuance of silver certificate against silver acquired under Silver Purchase Act of 1934.

Source: Treasury Department, Annual Report of the Secretary.

No. 180.—Internal Revenue Receipts, by Chief Tax Sources: 1863 to 1939

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 175 to 177 and 179 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 manufactures [1]	Income and profits [2]	Legacies, inheritances, estates, etc.	Sales taxes not listed separately [1]	Documentary stamps [3]	Other [4]
1863–1865	122,942	18,079	2,551	7,697	28,005	305	43,444	6,915	15,945
1866–1870	221,797	37,229	5,931	21,962	50,604	2,277	63,283	14,932	25,580
1871–1875	119,971	49,877	8,684	34,450	7,760	[5] 2,505	2,931	9,745	6,024
1876–1880	116,681	55,614	10,510	40,000	(6)	----------	341	6,272	3,943
1881–1885	132,064	71,163	16,614	36,964	[7] 29	----------	70	4,433	2,808
1886–1890	126,711	72,045	22,931	30,901	----------	----------	14	5	815
1891–1895	150,262	86,398	30,841	30,802	[5] 77	----------	3	(6)	1,703
1896–1900	206,624	92,876	49,593	41,900	----------	[7] 2,060	1,971	[8] 25,253	4,307
1901–1905	255,314	128,178	58,930	49,650	----------	3,652	1,053	[7] 23,956	4,299
1906–1910	261,321	144,557	58,609	52,020	[5] 20,960	[7] 96	167	----------	1,736
1911–1915	356,851	155,854	68,063	74,866	49,737	----------	739	[5] 20,494	3,494
1916–1920	2,855,761	226,293	93,352	169,853	1,984,473	[9] 59,799	77,800	38,650	217,501
1921–1925	3,158,975	42,400	17	301,176	2,121,913	126,415	186,135	58,374	322,546
1926–1930	2,894,284	17,482	[9] 4	405,614	2,222,033	81,262	55,484	51,586	60,819
1931–1935	2,315,494	62,513	[8] 139,804	425,988	1,117,807	91,012	194,265	44,840	205,133
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	19,605
1918	3,698,956	317,554	126,286	156,189	2,852,325	47,453	36,637	21,875	140,639
1919	3,850,150	305,211	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	45,563	46	270,759	2,086,918	139,419	174,361	55,919	424,465
1923	2,621,745	30,354	4	309,015	1,691,990	126,705	185,117	61,490	217,970
1924	2,796,179	27,580	5	325,639	1,841,759	102,967	200,922	58,526	238,781
1925	2,684,140	25,903	2	345,247	1,761,659	[10] 108,940	140,877	46,068	155,444
1926	2,836,000	26,436	16	370,666	1,974,104	[10] 119,216	150,220	49,801	145,540
1927	2,865,683	21,195	1	376,170	2,219,052	100,340	66,850	32,603	48,572
1928	2,790,536	15,307	(6)	396,450	2,174,573	60,087	51,952	43,818	48,347
1929	2,939,054	12,777	(6)	434,445	2,331,274	61,807	5,724	58,798	34,140
1930	3,040,146	11,695	--------	450,339	2,410,259	64,770	2,676	72,909	27,497
1931	2,428,229	10,432	--------	444,277	1,860,040	48,078	159	41,960	23,292
1932	1,557,729	8,704	--------	398,579	1,056,757	47,422	96	27,854	18,317
1933	1,619,839	8,016	35,158	402,739	746,791	[10] 34,310	243,616	53,430	95,779
1934	2,672,239	89,952	168,960	425,169	819,656	[10] 113,138	385,306	62,174	607,885
1935	3,299,436	195,458	215,564	459,179	1,105,791	[10] 212,112	342,159	38,782	730,391
1936	3,520,208	256,338	249,126	501,166	1,427,448	[10] 378,840	382,733	64,846	259,713
1937	4,653,195	312,661	281,584	552,254	2,173,768	[10] 305,548	450,639	65,733	511,008
1938	5,658,765	294,786	273,192	568,182	2,622,813	[10] 416,874	417,206	42,180	1,023,532
1939	5,181,574	324,459	263,341	580,159	2,178,431	[10] 360,715	[11] 396,912	36,942	1,040,015

Year	Transportation and communication [12]	Corporation capital stock	Theater admissions, etc.	Year	Transportation and communication [12]	Corporation capital stock	Theater admissions, etc.	Coconut, etc., oils, processed	Pay roll taxes	Sugar Act of 1937
1918	70,737	24,996	26,357	1929	--------	5,956	6,083	--------	--------	--------
1919	237,840	28,776	50,920	1930	--------	47	4,231	--------	--------	--------
1920	289,348	93,020	76,721	1931	--------	--------	2,779	--------	--------	--------
1921	301,512	81,526	89,731	1932	--------	--------	1,859	--------	--------	--------
1922	198,790	80,612	73,385	1933	22,032	--------	15,521	--------	--------	--------
1923	30,381	81,568	70,175	1934	29,630	80,168	14,613	--------	--------	--------
1924	34,662	87,472	77,713	1935	29,221	91,508	15,379	24,457	--------	--------
1925	--------	90,003	30,908	1936	30,892	94,943	17,112	27,691	48	--------
1926	--------	97,386	23,981	1937	35,814	137,499	19,740	29,688	265,745	--------
1927	--------	8,970	17,941	1938	36,494	139,349	20,801	27,470	742,660	30,569
1928	--------	8,089	17,725	1939	35,048	127,203	19,471	27,665	740,429	65,414

[1] Including special taxes relating to manufacture and sale.
[2] Including receipts from excise tax on corporations for the years 1910 to 1914; munition manufacturers' tax for 1917 and 1918; and also excess-profits tax for 1917 to 1923, and 1934 to 1939.
[3] Includes proprietary stamps prior to 1896–1900.
[4] Some of the major items in this column are shown in detail in lower part of table.
[5] Figures for 1 year only. [6] Less than $500. [7] Average for 2 years. [8] Average for 3 years.
[9] Average for 4 years. [10] Includes gift tax. [11] Not including repealed taxes.
[12] Transportation, including oil by pipe line, telephone, telegraph, radio, and cable.

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

No. 181.—Internal Revenue Receipts, by Tax Sources in Detail: 1934 to 1938

Note.—All figures in thousands of dollars. Data are for years ended June 30. See also headnote, table 180

Source	1934	1935	1936	1937	1938
Grand total	2,672,239	3,299,436	3,520,208	4,653,195	5,658,765
Income tax	817,025	1,099,230	1,412,938	2,148,664	2,586,244
Corporation	397,516	572,118	738,522	1,056,923	1,299,932
Individual	419,509	527,113	674,416	1,091,741	1,286,312
Excess profits	2,631	6,560	14,509	25,105	36,569
Unjust enrichment				6,073	6,217
Capital stock	80,168	91,508	94,943	137,499	139,349
Estate tax: Transfer of estates of decedents	103,985	140,441	218,781	281,636	382,175
Gift tax: Transfer of any property by gift	9,153	71,671	160,059	23,912	34,699
Liquor taxes	258,911	411,022	505,464	594,245	567,979
Distilled spirits (imported) excise tax	6,578	15,108	19,558	32,237	28,250
Distilled spirits (domestic) excise tax	61,890	150,526	202,872	241,812	231,816
Distilled spirits, rectification tax	4,828	6,382	7,881	11,035	10,834
Still or sparkling wines, cordials, etc	3,411	6,780	8,968	5,991	5,892
Brandy used for fortifying sweet wines	107	562	1,411	3,066	1,056
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills (special taxes)	5,140	6,899	6,918	7,376	7,114
Stamp taxes	2,318	6,179	8,662	10,491	9,814
Floor taxes (Liquor Taxing Act of 1934)	5,685	3,022	67	653	11
Fermented malt liquors	163,271	211,215	244,581	277,455	269,348
Brewers; retail and wholesale dealers in malt liquor (special taxes)	5,689	4,349	4,545	4,120	3,844
Tobacco	425,189	459,179	501,166	552,254	568,182
Cigars (large)	11,633	11,693	12,228	13,247	12,751
Cigars (small)	173	144	133	145	131
Cigarettes (large)	637	17	19	19	21
Cigarettes (small)	349,662	385,460	425,486	476,027	493,433
Snuff	6,788	6,512	6,603	6,660	6,679
Tobacco, chewing and smoking	55,299	54,372	55,413	55,038	53,982
Cigarette papers and tubes	973	976	1,282	1,116	1,183
Miscellaneous collections	3	5	2	2	2
Stamp taxes (not elsewhere enumerated)	66,580	43,133	68,990	69,919	46,233
Bonds of indebtedness, issues of capital stock, deeds of conveyance, etc	16,259	17,935	28,163	28,652	20,084
Capital stock and similar sales or transfers	38,066	15,747	33,055	31,351	18,355
Sales of produce (future delivery)	7,848	3,951	2,944	5,097	3,599
Playing cards	4,406	4,351	4,144	4,187	4,053
Silver bullion sales or transfers	1	1,149	685	634	142
Manufacturers' excise taxes	390,038	342,275	382,776	450,660	417,200
Lubricating oils	25,255	27,800	27,103	31,463	31,565
Brewers' wort, malt, grape concentrate, etc	3,067	1,427	1,010	[1] 823	[1] 488
Matches	6,971	6,000	6,886	6,900	4,684
Gasoline	202,575	161,532	177,340	196,533	203,648
Electrical energy	33,134	32,577	33,575	35,975	38,455
Toilet preparations, etc	10,813	12,644	13,302	18,319	16,337
Articles made of fur	7,655	2,676	3,321	5,920	5,342
Automobile trucks	5,048	6,158	7,000	9,031	6,697
Other automobiles and motorcycles	32,527	38,003	48,201	65,265	43,365
Parts or accessories for automobiles	5,696	6,456	7,110	10,086	7,989
Tires and inner tubes	27,630	26,638	32,208	40,819	31,567
Radio sets, phonograph records, etc	3,157	3,625	5,075	6,754	5,849
Mechanical refrigerators	5,526	6,664	7,939	9,913	8,829
Sporting goods	3,773	4,486	5,531	6,802	6,663
Firearms, shells, and cartridges	2,511	2,143	2,495	3,234	2,827
Pistols and revolvers	53	60	61	109	88
Cameras and lenses	364	343	578	980	1,357
Chewing gum	750	793	807	929	1,005
Candy, soft drinks, and jewelry	13,533	2,250	3,235	[1] 806	[1] 447
Miscellaneous taxes:					
Bituminous Coal Act of 1937					3,212
Telephone, telegraph, radio, and cable facilities	19,251	19,741	21,098	24,570	23,977
Transportation of oil by pipe line	10,379	9,480	9,794	11,244	12,517
Admission to theaters, concerts, cabarets, etc	14,613	15,379	17,112	19,740	20,801
Leases of safe-deposit boxes	2,716	2,318	1,997	2,040	2,013
Oleomargarine, including special taxes	1,476	2,049	2,204	2,348	2,466
Narcotics, including special taxes and marihuana	495	581	554	573	574
Club dues and initiation fees	5,986	5,784	6,091	6,288	6,551
Coconut, etc., oils processed		24,457	27,691	29,688	27,470
Crude petroleum processed, etc		1,760	1,164	894	991
Other miscellaneous receipts	92,238	26,644	1,193	[1] 97	[1] 118
Sugar Act of 1937					30,569
Pay-roll taxes			48	265,745	742,660
Social Security Act (employment of 8 or more)				58,119	90,267
Social Security Act (2 percent of pay rolls)				207,339	502,918
Railroad employment compensation taxes			48	287	149,476
Agricultural adjustment and related taxes	371,423	526,222	71,637		

[1] Includes delinquent taxes collected under repealed laws.

Source: See source of table 180.

No. 182.—Internal Revenue Receipts, by States: Fiscal Years 1937 and 1938

Note.—All figures in thousands of dollars. See headnote, table 180. Tax receipts are credited to the States in which the collections are made. Receipts in the various States do not indicate the tax burden of the respective States, since the taxes may eventually be borne by persons in other States

Division and State or Territory	Total [1]		Income taxes		Miscellaneous internal revenue		Pay roll taxes [2]	
	1937	1938	1937	1938	1937	1938	1937	1938
Total	4,653,195	5,658,765	2,148,664	2,586,244	2,238,786	2,329,861	265,745	742,660
New England	277,551	344,075	162,698	192,152	94,518	101,426	20,335	50,496
Maine	10,828	15,075	6,874	8,768	2,989	3,254	965	3,053
New Hampshire	6,919	9,197	3,837	5,109	2,423	2,624	659	1,464
Vermont	3,239	4,736	1,984	2,466	850	1,090	405	1,179
Massachusetts	157,731	186,278	89,653	99,877	56,881	59,013	11,198	27,388
Rhode Island	23,700	32,479	13,859	17,481	8,076	11,162	1,764	3,835
Connecticut	75,135	96,311	46,491	58,451	23,299	24,283	5,345	13,576
Middle Atlantic	1,577,845	1,930,125	849,931	998,777	637,847	673,503	90,066	257,846
New York	988,090	1,244,299	594,160	691,504	336,073	394,104	57,857	158,691
New Jersey	189,877	210,510	88,149	100,399	93,998	88,210	7,731	21,900
Pennsylvania	399,877	475,317	167,622	206,874	207,776	191,188	24,479	77,255
East North Central	1,139,863	1,352,708	520,857	626,494	543,572	536,238	75,435	189,976
Ohio	269,160	335,417	115,640	154,622	136,111	132,667	17,410	48,128
Indiana	90,851	114,163	29,813	36,903	56,752	67,338	4,286	9,922
Illinois	409,693	497,964	200,695	236,997	176,291	177,301	32,708	83,665
Michigan	288,919	308,183	147,127	160,980	125,645	110,795	16,147	36,408
Wisconsin	81,239	96,981	27,582	36,990	48,774	48,137	4,884	11,854
West North Central	211,976	279,855	101,665	121,932	91,000	94,288	19,312	63,634
Minnesota	52,663	71,466	25,776	31,215	23,138	23,898	3,749	16,353
Iowa	18,982	24,593	11,438	12,904	5,514	6,556	2,030	5,133
Missouri	105,837	134,617	47,836	58,825	48,475	50,280	9,526	25,512
North Dakota	1,315	1,579	738	770	301	296	276	513
South Dakota	1,627	1,971	864	923	534	502	229	546
Nebraska	14,152	20,991	6,892	7,821	5,553	5,586	1,707	7,584
Kansas	17,400	24,637	8,122	9,473	7,483	7,171	1,795	7,993
South Atlantic	750,538	868,007	203,059	257,628	527,235	547,819	20,244	62,560
Delaware	63,085	80,717	52,736	68,632	8,729	8,693	1,620	3,391
Maryland	89,580	108,973	35,559	44,690	50,885	51,741	3,136	12,542
District of Columbia	23,048	35,761	15,621	19,548	6,004	8,112	1,423	8,100
Virginia	176,368	202,404	21,362	28,692	152,788	163,462	2,218	10,250
West Virginia	18,183	24,348	10,831	13,805	5,234	5,469	2,118	5,074
North Carolina	311,111	327,018	24,404	27,659	284,029	290,964	2,678	8,395
South Carolina	7,902	12,101	4,966	7,139	1,773	2,287	1,162	2,675
Georgia	25,501	33,725	14,612	18,895	7,383	7,305	3,506	7,525
Florida	35,760	42,959	22,968	28,566	10,410	9,786	2,382	4,608
East South Central	149,083	177,883	38,177	46,567	104,677	111,272	6,229	20,044
Kentucky	110,552	122,201	15,503	17,436	93,179	97,167	1,870	7,598
Tennessee	23,358	32,142	13,241	16,727	7,935	9,275	2,183	6,140
Alabama	10,527	16,929	6,546	8,695	2,321	3,361	1,661	4,874
Mississippi	4,646	6,611	2,888	3,709	1,242	1,469	516	1,432
West South Central	192,922	256,021	88,770	115,045	93,913	109,697	10,239	31,279
Arkansas	6,012	8,046	3,424	4,169	1,654	2,155	934	1,723
Louisiana	33,942	45,786	14,889	19,349	17,415	21,965	1,638	4,472
Oklahoma	50,875	62,662	16,904	21,587	31,763	35,289	2,208	5,786
Texas	102,093	139,526	53,553	69,940	43,081	50,287	5,459	19,299
Mountain	46,823	68,534	29,965	35,870	12,627	21,090	4,231	11,574
Montana	5,222	6,000	2,641	2,699	1,993	2,104	589	1,197
Idaho	3,096	4,362	1,969	2,437	735	809	392	1,117
Wyoming	2,401	3,353	1,361	1,575	746	1,213	294	565
Colorado	22,159	34,283	15,250	17,573	5,565	11,815	1,344	4,894
New Mexico	1,837	2,959	1,082	1,565	539	799	217	596
Arizona	3,172	4,513	2,014	2,581	734	939	425	993
Utah	5,729	8,138	3,227	3,927	1,942	2,712	559	1,499
Nevada	3,207	4,926	2,421	3,514	374	698	412	713
Pacific	293,901	365,001	144,175	181,045	130,947	130,163	18,779	53,793
Washington	28,631	34,491	14,180	17,245	10,602	10,011	3,848	7,234
Oregon	11,096	14,940	5,924	7,505	3,741	3,367	1,430	4,067
California	254,174	315,570	124,070	156,295	116,603	116,784	13,500	42,491
Alaska	634	905	449	538	106	146	79	221
Hawaii	11,726	14,395	8,918	10,196	2,012	2,961	796	1,237
Philippine Islands	333	406	----------	----------	333	406	----------	----------
Puerto Rico	----------	852	----------	----------	----------	852	----------	----------

[1] Includes collections for credit to trust funds for U. S. Territories and possessions as follows: Total, 1937, $18,887,000; 1938, $14,931,000.
[2] Social Security and Carrier Acts.

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

No. 183.—Income Tax Returns, Individual—Summary: 1913 to 1937

Note.—All money figures in thousands of dollars. Statistics are based on the taxpayers' returns as filed unaudited except to insure proper execution of the return. Under the revenue laws these classes of individuals were required to file personal returns: For 1913 to 1916, those with net income of $3,000 and over; 1917 to 1924, and 1932 to 1937, $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 1937, and $3,500 for 1925 to 1931; also, beginning 1921, individuals with gross income of $5,000 or over regardless of net income. Data for returns showing no net income, filed in accordance with the latter provision, are not included in statistics shown. Partnership net income or net loss is reported on the individual returns of copartners according to their shares. All income-tax data include Alaska and Hawaii

Calendar year	Number of returns			Net income	Tax before tax credits			Credits against tax [1]	Total tax, less credits
	Total	Taxable	Nontaxable		Normal tax	Surtax	Tax on capital net gain		
1913	357,598			3,900,000	12,728	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	582,303	284,654	27,441	1,001,938
1930	3,707,509	2,037,645	1,669,864	18,118,635	129,475	316,810	65,422	34,998	476,715
1931	3,225,924	1,525,546	1,700,378	13,604,996	82,302	186,078	19,423	41,676	246,127
1932	3,877,430	1,936,095	1,941,335	11,655,909	156,606	239,232	6,039	71,915	329,962
1933	3,723,558	1,747,740	1,975,818	11,008,638	164,277	244,307	16,435	50,899	374,120
1934	4,094,420	1,795,920	2,298,500	12,796,802	123,261	388,139			511,400
1935	4,575,012	2,110,890	2,464,122	14,909,812	152,814	504,625			657,439
1936	5,413,499	2,861,108	2,552,391	19,240,110	330,197	883,820			1,214,017
1936 (prel.) [3]	5,334,513	2,816,657	2,517,856	18,943,348	325,612	878,280			1,203,898
1937 (prel.) [3]	6,231,431	3,310,201	2,921,230	21,088,537	339,366	802,840			1,142,206

[1] See table 184 for detail, beginning with 1928.
[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.

No. 184.—Income Tax Returns, Individual—Analysis: 1928 to 1936

[All money figures, except as indicated, in millions of dollars. See headnote, table 183]

	1928	1929	1930	1931	1932	1933	1934	1935	1936
Total income [1]	28,988	29,845	22,412	17,268	14,392	13,394	15,093	17,317	21,888
Salaries and wages [2]	10,862	11,173	9,922	8,325	8,137	7,390	8,600	9,901	11,661
Business profit	3,244	3,328	2,628	1,890	1,295	1,403	1,717	1,855	2,374
Partnership profit [2]	1,930	1,846	1,090	730	483	604	632	740	1,022
Profits from sale of real estate, stocks, bonds, etc., except as noted [4]	2,928	2,336	637	302	113	420	(5)	(5)	(5)
Capital net gain from sale of assets held over 2 years [6]	1,880	2,347	556	170	50	134	(5)	(5)	(5)
Net capital gain							[5] 211	[5] 510	[5] 974
Rents and royalties	1,165	1,279	974	771	530	448	510	572	685
Dividends [7]	4,351	4,783	4,197	3,114	1,972	1,559	1,966	2,235	3,174
Fiduciary [3]	444	508	429	369	311	276	289	329	826
Interest on Govt. obligations [8]	41	40	38	25	20	32	38	44	44
Other taxable interest	1,842	1,908	1,608	1,338	1,142	962	909	901	888
Other income	302	296	332	236	331	167	221	231	240
General deductions [1]	3,761	5,044	4,294	3,663	2,736	2,385	2,296	2,407	2,648
Contributions	533	527	425	328	304	252	273	305	386
Net loss from sale of real estate, stocks, bonds, etc.[9]	172	995	1,233	1,161	375	366	(5)	(5)	(5)
Net capital loss							[5] 184	[5] 146	[5] 130
Business loss	3,057	3,522	173	135	113	62	64	67	80
Partnership loss [2]						30	29	24	21
Interest paid [10]			2,464	2,040	1,944	508	517	504	545
Taxes paid [10]						506	541	597	699
All other						661	688	764	788
Net income [1]	25,226	24,801	18,119	13,605	11,656	11,009	12,797	14,910	19,240
Prior year loss deduction	34	29	40	44	29	(11)	(11)	(11)	(11)
Exemptions and credits:									
Personal exemption	11,859	11,933	11,010	9,682	8,517	8,305	7,629	8,485	9,921
Credit for dependents							1,247	1,289	1,452
Less exemptions and credits in excess of net income	*1,681*	*2,012*	*2,074*	*2,277*	*1,731*	*1,775*	*2,040*	*1,906*	*1,662*

For footnotes, see p. 182.

No. 184.—Income Tax Returns, Individual—Analysis: 1928 to 1936—Con.

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

	1928	1929	1930	1931	1932	1933	1934	1935	1936
Exemptions and credits—Continued									
Earned income credit	------	------	------	------	------	------	[12] 876	[12] 944	[12] 1,231
Dividends [7]	4,351	4,783	4,197	3,114	1,972	1,559	1,966	2,235	(7)
Interest on Government obligations [8]	41	40	38	25	29	32	38	44	44
Capital net gain from sale of assets held over 2 years	1,880	2,347	556	170	50	134	------	------	------
Less credits [13]	*12*	*69*	*35*	*15*	*2*	*2*	------	------	------
Net exemptions	16,437	17,022	13,695	10,700	8,846	8,252	9,715	11,089	10,985
Net income subject to normal tax	8,755	7,750	4,384	2,861	2,781	2,756	3,082	3,820	8,255
Normal tax	282	162	129	82	157	164	123	153	330
Surtax	689	582	317	186	239	244	388	505	884
Tax on capital net gain from sale of assets held over 2 years	233	285	65	19	6	16	------	------	------
Less tax credits:									
25 pct. of tax on earned net income	35	22	25	17	------	------	(12)	(12)	(12)
12½ percent on net loss from sale of assets held over 2 years	5	5	10	24	72	51	------	------	------
Net tax	1,164	1,002	477	246	330	374	511	657	1,214
Number of returns (thousands)	4,071	4,044	3,708	3,226	3,877	3,724	4,094	4,575	5,413
Average net income per return	$6,197	$6,132	$4,887	$4,217	$3,006	$2,956	$3,125	$3,259	$3,554
Average tax per return	$286	$248	$129	$76	$85	$100	$125	$144	$224

[1] Total income and net income for 1928 to 1933 include capital net gains from sale of assets held over 2 years, whereas net income has not been reduced nor have deductions been increased by amount of capital net losses from such sales. For treatment of capital gains and losses for 1934 and later years, see note 5.

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

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

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

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

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

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

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

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

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

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

No. 185.—Income Tax Returns, Individual, by Family Relationship

	1931	1932	1933	1934	1935	1936
Number of returns	3,225,924	3,877,430	3,723,558	4,094,420	4,575,012	5,413,499
Joint returns of husbands and wives [1]	1,646,523	1,921,105	1,850,863	2,034,946	2,100,026	2,392,833
Separate returns of husbands and wives: Men	(2)	(2)	(2)	(2)	[3] 124,355	[3] 150,364
Women	88,238	83,005	79,530	87,471	[3] 105,559	136,211
Single men, heads of families	237,157	255,253	264,221	283,875	312,557	367,419
Single women, heads of families	104,649	159,140	164,471	171,173	170,653	199,535
All other men	709,951	820,352	779,259	889,951	1,033,214	1,290,657
All other women	415,061	623,483	569,244	603,214	660,703	769,692
Community property returns	24,345	15,092	15,970	23,790	31,148	49,311
Estates and trusts	(4)	(4)	(4)	(4)	36,797	48,477
Net income (1,000 dollars)	13,604,996	11,655,909	11,008,638	12,798,802	14,909,812	19,240,110
Joint returns of husbands and wives [1]	8,210,345	7,033,666	6,743,448	7,865,596	7,656,773	9,321,442
Separate returns of husbands and wives: Men	(2)	(2)	(2)	(2)	1,391,784	2,071,764
Women	591,613	446,856	420,730	483,729	615,621	927,683
Single men, heads of families	782,865	629,946	622,703	670,492	771,608	957,966
Single women, heads of families	363,809	371,352	351,838	381,062	409,441	511,590
All other men	1,961,087	1,644,614	1,510,777	1,816,535	2,068,702	2,706,848
All other women	1,402,237	1,350,482	1,168,687	1,295,313	1,416,313	1,775,820
Community property returns	293,040	178,993	190,454	279,075	371,910	620,126
Estates and trusts	(4)	(4)	(4)	(4)	208,661	346,870

[1] Prior to 1935 includes returns of husbands whose wives though living with them file separate returns.

[2] Included in "Joint returns of husbands and wives."

[3] An unequal number of separate returns of husbands and wives results from the use of the sample method for returns with net income under $5,000, as the net income of one spouse may be $5,000 or over and that of the other spouse under $5,000.

[4] Prior to 1935 returns of estates were distributed according to sex and family relationship of testator or grantor, and returns of property held in trust, according to sex and family relationship of beneficiary or sex and family relationship of testator or grantor if status of beneficiary could not be determined.

Source of tables 183 to 185: Treasury Dept., Bur. of Internal Revenue; Statistics of Income, Part 1.

No. 186.—Income Tax Returns, Individual—Income Distributed by Source, by States and Territories: 1936

[All figures in thousands of dollars. For total income see table 187]

Division, State, or Territory	Salaries, wages, commissions, etc.	Business profit	Partnership profit [1]	Net capital gain [2]	Rents and royalties	Dividends on stock of domestic and foreign corporations [3]	Fiduciary [1]	Taxable interest on Govt. obligations [4]	Other taxable interest	Other income
Total	11,661,274	2,374,258	1,022,288	973,796	685,063	3,173,844	926,184	43,627	887,684	240,357
New England	981,807	184,873	62,717	92,520	38,720	374,774	119,795	3,250	111,038	18,081
Maine	42,981	14,151	3,287	4,458	2,675	17,403	6,164	307	8,652	1,208
New Hampshire	33,552	9,717	2,223	2,780	1,956	13,424	2,868	118	3,849	672
Vermont	22,317	5,313	1,539	1,164	938	6,336	1,385	73	2,233	452
Massachusetts	567,412	103,225	38,638	51,068	17,981	195,916	68,954	1,687	63,549	9,897
Rhode Island	79,382	12,844	4,146	6,379	3,841	30,366	11,563	377	9,358	1,415
Connecticut	236,163	39,623	12,884	26,671	11,329	111,269	28,861	688	23,397	4,437
Middle Atlantic	3,830,137	641,584	372,548	410,405	131,776	1,116,312	372,596	14,000	369,306	69,498
New York	2,252,725	356,907	272,926	292,442	70,778	690,218	240,557	8,868	234,089	39,540
New Jersey	611,615	93,624	27,617	45,776	19,317	145,780	42,566	1,275	53,683	12,201
Pennsylvania	965,797	191,053	72,005	72,187	41,681	280,314	89,473	3,857	81,534	17,757
East North Central	2,776,410	480,376	179,812	184,172	132,187	649,549	126,236	11,079	132,789	46,562
Ohio	733,011	117,144	41,472	42,650	31,588	167,710	38,587	4,572	22,752	9,526
Indiana	218,943	46,188	16,321	9,348	12,264	48,098	5,882	1,172	7,784	4,216
Illinois	1,029,833	175,176	80,407	77,182	52,474	237,264	56,228	3,353	57,624	17,367
Michigan	579,027	93,610	29,498	42,955	25,156	145,375	19,575	1,371	19,406	11,191
Wisconsin	215,596	48,258	12,114	12,037	10,705	51,102	5,964	611	25,223	4,262
West North Central	774,224	211,468	68,193	43,258	60,776	179,992	31,329	3,371	54,299	19,295
Minnesota	181,794	44,736	15,358	12,192	8,557	45,273	10,066	777	13,765	4,083
Iowa	105,315	45,950	11,453	4,421	11,273	22,258	2,955	237	8,913	3,790
Missouri	299,247	49,781	21,385	17,911	17,807	82,242	14,483	1,825	19,425	4,862
North Dakota	18,968	5,854	1,331	478	1,052	1,758	217	30	999	699
South Dakota	18,002	6,386	1,436	553	1,419	2,572	194	20	857	612
Nebraska	72,396	22,755	6,733	2,970	5,419	12,014	1,128	188	4,960	1,729
Kansas	78,442	36,006	10,497	4,733	15,249	13,875	2,286	294	5,380	3,520
South Atlantic	1,119,270	197,738	75,020	72,626	72,726	309,017	77,933	3,899	66,262	22,108
Delaware	32,604	5,643	2,152	6,686	1,517	43,101	13,651	67	3,182	1,333
Maryland	248,290	34,909	16,509	19,025	12,527	58,000	20,524	1,044	20,377	4,421
District of Columbia	249,266	26,015	8,168	7,905	13,502	28,544	9,162	701	13,721	3,568
Virginia	145,427	26,320	8,363	8,742	8,485	35,721	7,400	496	6,755	2,551
West Virginia	98,242	17,796	5,970	4,253	6,106	22,573	2,857	427	2,241	1,441
North Carolina	98,792	22,034	8,641	4,439	8,571	37,215	3,661	226	2,233	1,943
South Carolina	41,966	10,292	3,864	1,588	3,361	7,336	1,304	88	2,340	786
Georgia	115,529	25,675	10,927	6,533	8,222	30,142	4,736	246	4,550	2,232
Florida	89,154	29,054	10,426	13,455	10,435	46,385	14,638	604	10,863	3,833
East South Central	316,739	75,466	35,693	14,637	21,754	69,043	10,988	978	14,804	6,661
Kentucky	98,801	19,839	8,788	5,837	6,138	27,863	3,698	599	5,145	2,653
Tennessee	117,930	24,134	10,539	4,715	7,136	25,001	3,970	188	3,969	1,728
Alabama	67,446	16,917	10,701	2,596	5,298	10,986	2,736	130	4,024	1,312
Mississippi	32,562	14,576	5,665	1,489	3,182	5,193	584	61	1,666	973
West South Central	533,630	176,845	86,583	46,861	100,588	119,268	17,149	3,021	32,545	22,626
Arkansas	33,531	14,365	7,062	1,380	4,462	6,602	1,206	171	1,788	1,351
Louisiana	91,610	25,312	13,111	7,866	11,786	22,643	1,892	561	6,547	3,222
Oklahoma	108,521	28,669	11,874	7,704	17,174	19,997	2,668	714	5,090	3,821
Texas	299,968	108,499	54,536	29,909	67,166	70,026	11,383	1,575	19,120	14,232
Mountain	263,925	87,926	26,011	17,237	17,804	60,900	8,691	1,027	16,468	7,191
Montana	48,396	11,687	3,063	1,487	2,233	5,366	563	82	1,557	1,038
Idaho	23,097	12,340	3,061	931	1,522	3,182	328	21	976	857
Wyoming	18,107	6,574	1,670	815	1,147	3,339	533	64	955	412
Colorado	75,667	25,209	7,725	8,459	6,321	29,068	3,438	593	8,014	2,209
New Mexico	19,612	8,660	2,807	789	1,892	3,027	576	34	1,137	553
Arizona	29,675	11,888	3,192	1,837	2,536	4,879	1,415	99	1,617	956
Utah	34,904	7,350	2,398	1,835	1,372	7,337	837	52	1,395	671
Nevada	14,467	4,218	2,095	1,084	781	4,702	1,001	82	817	495
Pacific and Alaska	1,032,127	312,094	114,318	90,830	106,636	276,752	57,315	2,933	89,231	27,734
Washington and Alaska	158,362	49,396	11,500	7,223	10,124	30,896	3,311	299	8,918	3,698
Oregon	73,076	24,494	8,650	3,101	4,585	11,647	1,892	189	4,448	1,568
California	800,689	238,204	94,168	80,306	91,927	237,209	52,112	2,445	75,865	22,468
Hawaii	33,005	5,886	1,391	1,450	2,101	15,238	4,151	69	944	595

[1] Includes net capital gain or loss, and dividends received on stock of domestic and foreign corporations.
[2] See note 5, table 184, concerning treatment of capital gains and losses under Revenue Acts of 1934 and 1936.
[3] Excluding dividends received by partnerships and fiduciaries.
[4] Partially tax exempt.

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

No. 187.—Income Tax Returns, Individual, by

[All money figures, except average per return

Division, State, or Territory	1934			1935			1936		
	Number of returns	Net income	Tax	Number of returns	Net income	Tax	Number of returns	Total income	Deductions, including contributions
Total	4,094,420	12,796,802	511,400	4,575,012	14,909,812	657,439	5,413,499	21,888,373	2,648,268
New England	412,508	1,267,970	46,174	441,818	1,430,574	59,540	501,463	1,987,574	228,770
Maine	20,584	63,205	2,208	21,826	69,455	2,568	25,057	101,342	12,483
N. Hampshire	16,785	48,267	1,348	17,687	51,554	1,435	19,664	71,100	8,340
Vermont	9,824	26,566	436	10,903	30,294	504	12,193	41,750	4,604
Massachusetts	242,728	737,045	24,624	257,495	825,327	31,804	284,320	1,118,327	120,423
Rhode Island	31,235	104,194	5,232	33,009	113,641	6,002	38,424	159,671	17,703
Connecticut	91,352	288,693	12,326	100,898	340,303	17,227	121,805	495,323	56,217
Middle Atlantic	1,360,809	4,565,575	240,335	1,465,559	5,116,802	294,628	1,707,778	7,328,162	931,232
New York	807,818	2,811,721	166,790	852,076	3,106,264	202,971	976,939	4,459,050	594,598
New Jersey	210,683	686,065	29,121	223,489	737,155	34,604	260,328	1,053,454	125,301
Pennsylvania	342,308	1,067,789	44,424	389,994	1,273,383	57,053	470,511	1,815,658	211,333
East North Central	821,823	2,472,639	86,918	954,765	3,011,203	122,499	1,193,960	4,719,170	507,601
Ohio	209,589	631,348	19,761	246,888	766,529	28,982	308,780	1,209,012	130,026
Indiana	69,623	198,443	6,882	82,436	245,980	8,487	103,303	370,215	38,194
Illinois	310,456	1,006,928	40,399	345,857	1,171,834	51,134	418,303	1,786,908	187,873
Michigan	139,329	418,569	14,866	173,799	568,270	28,319	239,363	967,164	104,587
Wisconsin	92,826	217,351	5,010	105,785	258,590	5,577	124,202	385,872	46,921
West North Central	293,709	833,492	19,965	330,752	981,700	26,264	389,954	1,446,205	187,005
Minnesota	67,297	196,345	5,258	72,258	222,818	6,673	86,204	336,600	39,021
Iowa	47,871	119,454	2,006	57,788	148,526	2,791	67,345	216,567	32,448
Missouri	98,125	306,041	9,354	110,370	358,068	12,426	130,521	528,908	66,083
North Dakota	9,733	22,352	184	10,039	23,077	191	10,809	31,385	4,680
South Dakota	8,302	20,106	225	9,582	24,694	345	10,724	32,111	4,355
Nebraska	26,781	77,236	1,439	31,253	93,113	1,796	36,887	130,291	15,153
Kansas	35,600	91,868	1,499	39,492	111,404	2,042	47,374	170,283	24,665
South Atlantic	373,926	1,189,199	47,064	428,613	1,395,985	58,440	491,861	2,016,603	238,650
Delaware	10,620	55,073	9,312	11,371	64,760	11,402	13,739	109,036	13,241
Maryland	84,395	282,624	11,040	92,550	316,888	12,013	105,673	435,627	44,039
Dist. of Col	82,871	234,925	5,654	95,271	268,667	7,176	106,863	360,552	33,084
Virginia	47,814	139,932	3,666	54,835	171,204	5,269	62,449	250,200	31,285
West Virginia	30,297	87,992	1,675	37,224	106,920	2,276	47,527	161,908	16,163
North Carolina	32,305	112,914	6,281	35,813	124,880	6,419	42,075	187,755	31,392
South Carolina	14,937	41,024	735	16,826	47,010	803	19,975	72,926	11,139
Georgia	38,187	122,612	3,104	46,702	150,963	4,149	49,512	208,792	27,166
Florida	32,550	112,103	5,597	38,021	144,693	8,933	44,048	228,847	31,141
East South Central	108,850	324,986	8,210	121,815	377,980	10,251	141,245	566,764	75,274
Kentucky	35,333	107,390	2,727	39,763	125,101	3,742	45,189	179,362	22,354
Tennessee	37,938	115,789	3,596	42,341	135,557	3,937	48,048	199,305	25,987
Alabama	23,072	69,229	1,407	26,141	80,443	1,702	31,712	122,145	15,498
Mississippi	12,507	32,578	480	13,570	36,879	870	16,296	65,952	11,435
West South Central	208,398	631,798	17,705	230,564	744,244	26,794	268,447	1,139,117	177,677
Arkansas	13,318	38,886	678	14,085	43,351	797	16,587	71,919	10,763
Louisiana	36,871	106,168	2,297	40,123	122,582	3,066	43,728	184,550	24,496
Oklahoma	39,279	120,030	3,417	44,909	139,148	3,433	51,277	206,234	35,448
Texas	118,930	366,714	11,313	131,447	439,163	19,498	156,855	676,414	106,970
Mountain	99,975	280,933	6,451	116,885	342,887	9,098	141,031	507,177	55,502
Montana	16,825	46,594	636	19,924	56,720	981	23,916	75,472	6,684
Idaho	8,932	23,637	282	11,005	29,803	351	14,201	46,315	4,622
Wyoming	7,182	19,036	584	8,739	23,703	646	10,702	33,618	3,201
Colorado	31,232	94,502	3,282	38,475	108,379	4,057	40,332	166,701	20,202
New Mexico	7,647	20,108	278	9,272	25,400	365	11,222	39,086	4,134
Arizona	11,378	29,803	392	13,941	38,298	648	16,842	58,093	6,649
Utah	11,458	32,016	469	14,088	39,903	686	16,262	58,140	7,222
Nevada	5,321	15,237	528	6,441	20,681	1,364	7,554	29,743	2,698
Pacific and Alaska	403,170	1,192,783	37,017	470,949	1,461,533	47,528	562,546	2,112,770	240,460
Washington and Alaska	60,151	153,639	2,552	69,919	197,924	3,869	88,640	283,728	24,078
Oregon	27,253	71,077	1,085	33,273	91,306	1,626	37,778	133,649	15,588
California	315,766	968,067	33,380	367,757	1,172,303	42,033	436,128	1,695,393	200,794
Hawaii	11,252	37,516	1,563	13,262	46,902	2,396	15,214	64,830	6,093

[1] For other exemptions and credits, see table 184. See also table 186 for interest on Government obligations, exempt from normal tax, distributed by States.

STATES AND TERRITORIES: 1934, 1935, AND 1936

and per capita tax, in thousands of dollars]

1936—Continued											
Net income	Personal exemption and credit for dependents[1]	Tax	Average per return		Tax per capita of total population [2]	Percent of population filing returns[2]	Percent of United States total				Division, State, or Territory
			Net income	Tax			Population[2]	Returns	Net income	Tax	
19,240,110	11,372,316	1,214,017	3,554.10	224.26	9.42	4.20	100.00	100.00	100.00	100.00	Total.
1,758,803	989,899	115,051	3,507.34	229.43	13.41	5.84	6.66	9.26	9.14	9.48	N. E.
88,859	52,564	5,181	3,546.28	206.78	6.07	2.94	.66	.46	.46	.43	Maine.
62,820	39,217	3,059	3,194.66	155.58	6.02	3.87	.39	.36	.33	.25	N. H.
37,146	25,912	1,196	3,046.52	98.08	3.15	3.21	.30	.23	.19	.10	Vt.
988,904	560,194	58,876	3,478.14	207.08	13.31	6.43	3.43	5.25	5.14	4.85	Mass.
141,968	77,914	10,756	3,694.76	279.93	15.79	5.64	.53	.71	.74	.89	R. I.
439,106	234,098	35,983	3,604.99	295.40	20.75	7.02	1.35	2.25	2.28	2.96	Conn.
6,396,931	3,612,571	508,061	3,745.76	297.50	18.54	6.23	21.26	31.55	33.25	41.85	M. A.
3,864,453	2,083,071	348,687	3,955.67	356.92	26.96	7.55	10.04	18.05	20.09	28.72	N. Y.
928,153	562,095	54,395	3,565.32	208.95	12.57	6.01	3.36	4.81	4.82	4.48	N. J.
1,604,325	967,405	104,979	3,409.76	223.12	10.36	4.64	7.86	8.69	8.34	8.65	Pa.
4,211,572	2,518,172	250,079	3,527.40	209.45	9.73	4.64	19.95	22.05	21.89	20.60	E. N. C.
1,078,986	649,542	58,476	3,494.24	180.37	8.71	4.60	5.21	5.70	5.61	4.82	Ohio.
332,021	220,223	15,648	3,214.05	151.48	4.52	2.99	2.68	1.91	1.73	1.29	Ind.
1,599,035	886,304	102,036	3,822.67	243.93	13.01	5.33	6.09	7.73	8.31	8.40	Ill.
862,578	510,445	60,303	3,603.64	251.93	12.61	5.00	3.71	4.42	4.48	4.97	Mich.
338,951	251,658	13,615	2,729.03	109.62	4.68	4.27	2.26	2.29	1.76	1.12	Wis.
1,259,198	851,911	50,679	3,229.09	129.96	3.68	2.83	10.69	7.20	6.54	4.17	W. N. C.
296,979	183,937	13,677	3,441.48	158.49	5.19	3.27	2.04	1.59	1.54	1.13	Minn.
184,118	146,100	4,841	2,733.96	71.88	1.90	2.65	1.97	1.24	.96	.40	Iowa.
462,885	283,231	24,211	3,546.44	185.49	6.12	3.30	3.07	2.41	2.41	1.99	Mo.
26,705	25,308	352	2,470.65	32.59	.50	1.54	.55	.20	.14	.03	N. Dak.
27,756	24,204	431	2,588.21	40.20	.62	1.55	.54	.20	.14	.03	S. Dak.
115,138	81,930	3,222	3,121.36	87.36	2.36	2.70	1.06	.68	.60	.27	Nebr.
145,617	107,201	3,945	3,073.78	83.27	2.09	2.51	1.46	.88	.75	.32	Kans.
1,777,951	1,050,561	116,616	3,614.74	237.09	6.83	2.88	13.25	9.09	9.24	9.61	S. A.
96,695	28,105	25,539	7,037.98	1,858.85	98.61	5.30	.20	.25	.50	2.10	Del.
391,588	223,287	21,594	3,705.66	204.35	12.90	6.31	1.30	1.95	2.04	1.78	Md.
327,468	195,338	13,291	3,064.37	124.37	21.47	17.26	.48	1.98	1.70	1.10	D. C.
218,974	141,922	11,791	3,506.45	188.81	4.41	2.34	2.07	1.16	1.14	.97	Va.
145,746	103,526	5,161	3,066.59	108.58	2.82	2.60	1.42	.88	.76	.43	W. Va.
156,362	96,720	10,499	3,716.28	249.54	3.04	1.22	2.68	.78	.81	.86	N. C.
61,787	46,817	1,654	3,093.20	82.80	.89	1.07	1.44	.37	.32	.14	S. C.
181,626	114,806	8,479	3,668.33	171.25	2.77	1.62	2.38	.91	.94	.70	Ga.
197,705	100,040	18,608	4,488.40	422.45	11.33	2.68	1.28	.81	1.03	1.53	Fla.
491,489	316,365	19,100	3,479.69	135.23	1.80	1.33	8.24	2.61	2.55	1.57	E. S. C.
157,007	97,961	6,582	3,474.46	145.65	2.28	1.57	2.24	.83	.82	.54	Ky.
173,317	107,980	7,343	3,607.17	152.82	2.56	1.68	2.22	.89	.90	.61	Tenn.
106,648	71,984	3,435	3,363.00	108.31	1.20	1.11	2.22	.59	.55	.28	Ala.
54,517	38,440	1,740	3,345.42	106.78	.87	.81	1.56	.30	.28	.14	Miss.
961,442	585,751	44,367	3,581.50	165.27	3.47	2.10	9.92	4.96	5.00	3.66	W. S. C.
61,157	39,812	2,074	3,687.02	125.02	1.03	.82	1.57	.30	.32	.17	Ark.
160,055	96,127	8,395	3,660.23	191.98	3.95	2.06	1.65	.81	.83	.69	La.
170,786	123,876	6,632	3,330.66	129.34	2.62	2.03	1.96	.95	.89	.55	Okla.
569,444	325,936	27,266	3,630.39	173.82	4.46	2.56	4.74	2.90	2.96	2.25	Tex.
451,675	302,791	18,139	3,202.66	128.62	4.83	3.75	2.92	2.61	2.35	1.49	Mt.
68,788	48,985	1,410	2,876.23	58.99	2.66	4.50	.41	.44	.36	.12	Mont.
41,692	30,055	752	2,935.89	52.98	1.55	2.93	.38	.26	.22	.06	Idaho.
30,327	22,723	1,129	2,833.76	105.48	4.85	4.59	.18	.20	.16	.09	Wyo.
146,499	86,716	8,935	3,632.32	221.53	8.38	3.78	.83	.75	.76	.73	Colo.
34,953	24,236	799	3,114.68	71.24	1.89	2.66	.33	.21	.18	.07	N. Mex.
51,444	35,449	1,429	3,054.54	84.86	3.52	4.15	.31	.31	.27	.12	Ariz.
50,927	39,489	1,458	3,131.64	89.67	2.83	3.15	.40	.30	.26	.12	Utah.
27,045	15,138	2,226	3,580.25	294.71	22.26	7.55	.08	.14	.14	.18	Nev.
1,872,310	1,108,625	87,517	3,328.28	155.58	9.97	6.41	6.81	10.39	9.73	7.21	Pacific and Alaska.
259,650	175,709	7,876	2,929.26	88.85	4.62	5.20	1.32	1.64	1.35	.65	Wash. and Alaska.
118,061	83,619	3,213	3,125.12	85.05	3.16	3.71	.79	.70	.61	.26	Oreg.
1,494,599	849,297	76,428	3,426.97	175.24	12.61	7.20	4.70	8.05	7.77	6.30	Calif.
58,738	35,670	4,408	3,860.76	289.75	11.22	3.87	.30	.28	.31	.36	Hawaii.

[1] Based on revised estimates of population, table 11, p. 9.

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

No. 188.—Income Tax Returns, Individual, by Net-Income Classes: 1930 to 1936

Note.—See headnote, table 183. The net income here shown is subject to deduction of exemptions to give net income subject to tax; see tables 184 and 189. Data for returns with net income under $5,000 are partly estimated and partly tabulated

Net-income class	1930	1931	1932	1933	1934	1935	1936
Number of returns	3,707,509	3,225,924	3,877,430	3,723,558	4,094,420	4,575,012	5,413,499
Under $1,000	150,000	185,391	359,688	397,676	320,460	299,594	277,803
$1,000 to $2,000	909,155	862,153	1,489,589	1,480,717	1,608,095	1,777,931	2,111,789
$2,000 to $3,000	767,684	675,019	967,956	914,198	980,682	1,123,699	1,317,752
$3,000 to $5,000	1,070,289	912,630	703,755	599,075	762,536	873,673	1,029,144
$5,000 to $10,000	550,977	417,655	251,014	229,754	290,824	339,842	440,886
$10,000 to $25,000	198,762	137,754	79,210	75,643	102,892	123,564	176,649
$25,000 to $50,000	40,845	24,308	18,480	18,423	20,931	26,029	41,137
$50,000 to $100,000	13,645	7,830	5,902	6,021	6,093	8,033	13,620
$100,000 to $150,000	3,111	1,634	995	1,084	982	1,395	2,606
$150,000 to $300,000	2,071	1,056	595	695	690	896	1,544
$300,000 to $500,000	552	268	140	141	116	206	330
$500,000 to $1,000,000	318	149	86	81	86	109	178
$1,000,000 and over	150	77	20	50	33	41	61
	In thousands of dollars						
Net income	18,118,635	13,604,996	11,655,909	11,008,638	12,796,802	14,909,812	19,240,110
Under $1,000	86,892	106,622	231,140	264,785	211,113	198,900	187,113
$1,000 to $2,000	1,494,526	1,399,430	2,145,834	2,093,292	2,277,726	2,534,828	3,011,409
$2,000 to $3,000	1,864,162	1,641,594	2,437,251	2,295,586	2,467,851	2,831,583	3,325,252
$3,000 to $5,000	4,161,907	3,515,716	2,597,915	2,207,458	2,839,348	3,249,107	3,821,708
$5,000 to $10,000	3,723,763	2,807,001	1,677,039	1,537,875	1,952,891	2,283,402	2,977,790
$10,000 to $25,000	2,922,750	2,006,721	1,160,398	1,112,086	1,513,592	1,822,271	2,628,692
$25,000 to $50,000	1,383,619	820,643	629,639	630,005	708,530	882,309	1,400,493
$50,000 to $100,000	919,040	528,049	393,206	401,049	405,976	535,772	913,518
$100,000 to $150,000	374,171	196,598	119,896	129,159	117,744	166,379	311,279
$150,000 to $300,000	419,016	212,059	118,008	139,215	140,960	179,911	307,930
$300,000 to $500,000	207,131	102,186	52,469	54,570	43,832	77,907	124,523
$500,000 to $1,000,000	211,693	102,311	57,874	56,700	59,464	73,811	122,702
$1,000,000 and over	359,905	166,060	35,240	86,857	57,775	73,630	107,641
Net tax [1]	476,715	246,127	329,962	374,120	511,400	657,439	1,214,017
Under $1,000	37	24	103	97	111	125	331
$1,000 to $2,000	1,269	943	12,254	10,345	8,659	10,058	14,010
$2,000 to $3,000	3,310	2,466	9,822	7,710	7,567	9,311	13,988
$3,000 to $5,000	5,352	3,832	20,895	18,397	18,349	20,738	32,232
$5,000 to $10,000	17,448	12,407	35,615	35,077	43,086	48,728	79,360
$10,000 to $25,000	49,561	31,897	50,150	54,977	83,960	103,754	175,613
$25,000 to $50,000	72,708	40,096	43,546	52,355	84,907	106,670	191,339
$50,000 to $100,000	87,379	44,780	47,150	57,491	84,792	112,816	216,045
$100,000 to $150,000	48,749	23,135	24,469	30,369	38,166	54,132	116,156
$150,000 to $300,000	62,463	28,793	31,912	40,412	57,995	74,039	147,381
$300,000 to $500,000	33,053	15,411	18,554	17,910	20,854	37,245	71,470
$500,000 to $1,000,000	34,289	15,457	19,016	21,221	30,745	38,323	78,946
$1,000,000 and over	61,098	26,886	16,476	27,759	32,211	41,499	77,138
Average tax rate on net income, percent	2.63	1.81	2.83	3.40	4.00	4.41	6.31
Under $1,000	.04	.02	.04	.04	.05	.06	.18
$1,000 to $2,000	.08	.07	.57	.49	.38	.40	.47
$2,000 to $3,000	.18	.15	.40	.34	.31	.33	.42
$3,000 to $5,000	.13	.11	.80	.83	.65	.64	.84
$5,000 to $10,000	.47	.44	2.12	2.28	2.21	2.13	2.67
$10,000 to $25,000	1.70	1.59	4.32	4.94	5.55	5.69	6.68
$25,000 to $50,000	5.25	4.89	6.92	8.31	11.98	12.09	13.66
$50,000 to $100,000	9.51	8.48	11.99	14.34	20.89	21.06	23.65
$100,000 to $150,000	13.03	11.77	20.41	23.51	32.41	32.54	37.32
$150,000 to $300,000	14.91	13.58	27.04	29.03	41.14	41.15	47.86
$300,000 to $500,000	15.96	15.08	35.36	32.82	47.58	47.81	57.40
$500,000 to $1,000,000	16.20	15.11	32.86	37.43	51.70	51.92	64.31
$1,000,000 and over	16.98	16.19	46.75	31.96	55.75	56.36	71.66

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

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

No. 189.—Income Tax Returns, Individual—Analysis, by Net-Income Classes: 1936

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

Net-income class (thousands of dollars)	Number of returns	Total income	General deductions including contributions	Net income [1]	Exemptions from normal tax: Personal exemption and credit for dependents	Exemptions from normal tax: Earned income credit	Exemptions from normal tax: Interest on Government obligations [2]
Total	5,413,499	21,888,373	2,648,263	19,240,110	11,372,316	1,231,044	43,627
Under 1, free [3]	258,474			176,861	424,234	4,568	
Under 1, taxed	19,329			10,252	882	1,025	
1-2, free [3]	1,061,284			1,454,410	2,206,562	90,775	
1-2, taxed	1,050,505			1,556,998	1,051,719	155,701	
2-3, free [3]	921,118	11,630,983	1,285,501	2,340,819	2,664,011	145,448	
2-3, taxed	396,634			984,434	536,228	98,443	
3-4, free [3]	292,089			965,271	994,895	88,690	
3-4, taxed	437,666			1,525,722	1,004,592	143,261	
4-5, free [3]	18,677			79,904	78,128	5,552	
4-5, taxed	280,712			1,250,811	711,843	108,175	
5-6, free [3]	749	1,044,311	132,187	3,990	3,737	234	3,024
5-6, taxed	166,221			908,134	430,339	73,951	
6-10	273,916	2,371,598	305,931	2,065,666	698,908	148,327	8,488
10-25	176,649	3,018,549	389,857	2,628,692	428,985	135,446	14,677
25-50	41,137	1,608,651	208,158	1,400,493	95,535	35,404	9,004
50-100	13,620	1,056,998	143,480	913,518	31,210	12,036	4,839
100-150	2,606	363,835	52,556	311,279	5,861	2,266	1,771
150-300	1,544	370,491	62,562	307,930	3,419	1,317	1,118
300-500	330	146,208	21,685	124,523	711	257	510
500-1,000	178	145,913	23,151	122,762	379	125	168
1,000 and over	61	130,834	23,194	107,641	138	43	27

Net-income class (thousands of dollars)	Tax: Total	Tax: Normal tax	Tax: Surtax	Average: Total	Average: Effective tax rate (percent)	Percent distribution: Returns	Percent distribution: Net income	Percent distribution: Tax
Total	1,214,017	330,197	883,820	224.26	6.31	100.00	100.00	100.00
Under 1, free [3]						4.77	.92	
Under 1, taxed	331	331		17.10	3.23	.36	.05	.03
1-2, free [3]						19.60	7.56	
1-2, taxed	14,010	14,010		13.34	.90	19.41	8.09	1.15
2-3, free [3]						17.02	12.16	
2-3, taxed	13,988	13,988		35.27	1.42	7.33	5.12	1.15
3-4, free [3]						5.40	5.02	
3-4, taxed	15,021	15,021		34.32	.98	8.08	7.93	1.24
4-5, free [3]						.34	.41	
4-5, taxed	17,211	17,125	86	61.31	1.38	5.19	6.50	1.42
5-6, free [3]						.01	.02	
5-6, taxed	16,933	16,260	673	101.87	1.86	3.07	4.72	1.39
6-10	62,436	48,406	14,030	227.94	3.02	5.06	10.74	5.14
10-25	175,613	82,002	93,611	994.14	6.68	3.26	13.66	14.47
25-50	191,339	50,431	140,908	4,651.25	13.66	.76	7.28	15.76
50-100	216,045	34,597	181,448	15,862.34	23.65	.25	4.75	17.80
100-150	116,156	12,018	104,138	44,572.62	37.32	.05	1.62	9.57
150-300	147,381	12,044	135,337	95,454.03	47.86	.03	1.60	12.14
300-500	71,470	4,900	66,570	216,576.39	57.40	.01	.65	5.89
500-1,000	78,945	4,825	74,120	443,510.03	64.31	(4)	.64	6.50
1,000 and over	77,138	4,239	72,899	1,264,565.39	71.66	(4)	.56	6.35

[1] Includes net capital gain and net capital loss computed as explained in note 5, table 184, p. 182.
[2] If not wholly exempt from tax.
[3] Specific exemptions equal or exceed net income.
[4] Less than five-thousandths of 1 percent.

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

No. 190.—Income Tax Returns, Individual—Percent Distribution of Income by Source, by Net-Income Classes: 1936

Net-income class (thousands of dollars)	Total income[1]	Salaries, wages, etc.	Business profit	Partnership profit [2]	Net capital gain [2]	Rents and royalties	Dividends on stock of domestic and foreign corporations	Fiduciary [2]	Interest on Government obligations [3]	Other taxable interest	Other income
Total	**100.00**	**53.27**	**10.85**	**4.67**	**4.45**	**3.13**	**14.50**	**3.77**	**0.20**	**4.06**	**1.10**
Under 5 (est.)	100.00	70.22	11.63	1.99	1.44	3.56	5.07	1.16	----------	3.80	1.13
5–10	100.00	48.72	15.65	6.31	4.76	3.31	12.08	3.42	.34	4.27	1.14
10–25	100.00	36.37	10.81	7.94	7.77	2.90	21.77	5.89	.49	4.95	1.11
25–50	100.00	26.24	6.31	8.94	10.20	2.45	31.21	8.32	.56	4.71	1.06
50–100	100.00	19.29	3.74	9.22	10.89	1.98	39.06	10.16	.46	4.15	1.05
100–150	100.00	15.08	2.32	9.31	11.57	1.31	45.16	10.78	.48	3.30	.69
150–300	100.00	9.97	2.26	10.21	10.86	1.03	49.15	12.44	.30	2.91	.87
300–500	100.00	5.96	.38	10.09	9.45	1.01	57.37	12.60	.35	1.98	.81
500–1,000	100.00	2.36	.74	4.79	12.04	.35	59.59	18.00	.12	1.84	.17
1,000 and over	100.00	1.09	.99	.92	13.04	.04	62.45	19.46	.02	1.42	.57

[1] For amounts of income by sources and by income classes, see tables 186 and 189, respectively.
[2] See note on corresponding item, table 184. [3] If not wholly exempt from tax.

No. 191.—Income Tax Returns, Corporation—Summary: 1911 to 1937

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

Calendar year	Number of returns				Net income [1]	Deficit [1]	Tax		
	Total	Reporting net income	Reporting no net income [2]	Inactive corporations			Total	Income tax	War-and excess-profits tax
1911	288,352	[3] 55,129	[4] 233,223	----------	3,503,000	(5)	[6] 28,583	[6] 28,583	----------
1912	305,336	[3] 61,116	[4] 244,220	----------	4,151,000	(5)	[6] 35,006	[6] 35,006	----------
1913	316,909	188,866	128,043	----------	4,714,000	(5)	[6] 43,128	[6] 43,128	----------
1914	[7] 299,445	174,205	125,240	----------	3,940,000	(5)	[6] 39,145	[6] 39,145	----------
1915	[7] 366,443	190,911	175,532	----------	5,310,000	(5)	[6] 56,994	[6] 56,994	----------
1916	341,253	206,984	134,269	----------	8,765,909	656,904	171,805	171,805	----------
1917	351,426	232,079	119,347	----------	10,730,360	629,608	2,142,446	503,698	1,638,748
1918	317,579	202,061	115,518	----------	8,361,511	689,772	3,158,764	653,198	2,505,566
1919	320,198	209,634	110,564	----------	9,411,418	995,546	2,175,342	743,536	1,431,806
1920	345,595	203,233	142,362	----------	7,902,655	2,029,424	1,625,235	636,508	988,726
1921	356,397	171,239	185,158	----------	4,336,048	3,878,219	701,575	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	[8] 6,976
1934	528,898	145,101	324,703	59,094	4,275,197	4,181,027	596,048	588,375	[8] 7,673
1935	533,631	164,231	312,882	56,518	5,164,723	3,468,774	735,125	710,156	[8] 24,969
1936	530,779	203,161	275,696	51,922	9,478,241	2,152,024	[9] 1,191,378	[9] 1,169,765	[8] 21,613
1937 (prel.)	529,098	192,029	285,810	51,259	9,634,849	2,280,846	[9] 1,276,184	[9] 9,232,838	[8] 43,345

[1] For 1935 and prior years, net income or deficit represents amount for income tax computation. For 1936, net income or deficit represents amount for excess-profits tax computation which includes dividends received on stock of domestic corporations subject to taxation under Title I of the effective revenue acts and interest received on certain Government obligations subject to excess-profits tax and excludes contributions or gifts (limited to 5 percent of net income before deduction of contributions or gifts).
[2] Includes inactive concerns prior to 1927. [3] Returns showing net income in excess of $5,000 exemption.
[4] Returns showing net income not in excess of $5,000 exemption, or deficit. [5] Not available.
[6] Receipts for year ended June 30 following year in stub as reported by Commissioner of Internal Revenue. Figures shown for 1911 and 1912 and $10,671,000 of the amount shown for 1913 are excise tax receipts.
[7] Figures for 1915 contain approximately 32,000 returns which properly belong in 1914.
[8] Excess-profits tax (effective June 30, 1933, under provisions of the National Industrial Recovery Act).
[9] Includes surtax on undistributed profits according to provisions of Revenue Act of 1936.

Source of tables 190 and 191: Treasury Dept., Bur. of Internal Revenue; Statistics of Income.

No. 192.—Income Tax Returns, Corporation, by States and Territories: 1933 to 1936

[All figures in thousands of dollars. See headnote, table 191]

Division, State, or Territory	Net income (corporations reporting net income)[1]				Total income and excess-profits tax[2]			
	1933	1934	1935	1936	1933	1934	1935	1936
Total	2,985,972	4,275,197	5,164,723	9,478,241	423,068	596,048	735,125	1,191,378
New England	268,520	295,294	364,280	574,593	37,917	40,947	51,598	75,010
Maine	10,119	12,638	13,410	22,357	1,402	1,770	1,910	2,828
New Hampshire	5,005	7,760	7,074	10,716	702	1,074	1,001	1,538
Vermont	2,273	4,005	4,787	6,601	314	557	677	1,007
Massachusetts	177,754	177,365	223,173	350,995	25,230	24,604	31,810	43,938
Rhode Island	22,401	20,307	25,398	40,184	3,148	2,827	3,576	5,666
Connecticut	50,968	73,219	90,438	143,740	7,121	10,115	12,624	20,033
Middle Atlantic	1,183,373	1,689,217	1,977,382	3,739,043	167,990	234,354	277,361	420,279
New York	831,980	1,191,532	1,447,030	2,690,816	118,321	165,793	202,888	294,505
New Jersey	125,456	167,161	180,725	373,429	17,549	23,171	25,242	41,941
Pennsylvania	225,937	330,524	349,627	674,798	32,120	45,390	49,231	83,833
East North Central	646,869	1,021,966	1,387,898	2,348,151	91,968	142,787	202,333	346,794
Ohio	175,811	259,674	324,748	585,888	24,751	36,329	46,168	82,892
Indiana	36,804	60,116	82,779	128,287	5,265	8,485	12,102	19,528
Illinois	220,079	368,385	461,663	793,017	31,301	51,590	66,302	115,908
Michigan	176,627	282,582	456,526	720,735	25,294	39,187	68,915	109,158
Wisconsin	37,548	51,209	62,182	120,224	5,357	7,196	8,846	19,308
West North Central	183,645	273,668	277,541	478,067	25,840	38,304	39,289	65,183
Minnesota	44,779	59,810	68,070	123,540	6,362	8,387	9,668	15,241
Iowa	18,543	27,254	34,631	50,225	2,634	3,841	4,972	7,021
Missouri	100,036	142,891	134,044	222,864	13,982	19,917	18,838	31,719
North Dakota	1,267	2,083	2,236	2,680	178	298	332	349
South Dakota	1,004	1,735	2,206	3,410	142	249	315	448
Nebraska	9,813	19,905	15,994	32,674	1,378	2,791	2,269	4,750
Kansas	8,203	19,990	20,360	42,674	1,164	2,821	2,900	5,655
South Atlantic	294,879	387,097	433,369	1,041,403	41,427	53,940	61,224	112,622
Delaware	62,291	93,329	128,568	490,945	8,811	13,027	18,265	37,183
Maryland	55,447	55,948	55,806	124,717	7,738	7,724	7,809	14,524
Dist. of Columbia	13,914	22,871	27,023	46,287	1,963	3,194	3,833	5,930
Virginia	43,882	54,682	56,778	94,794	6,174	7,618	7,963	14,539
West Virginia	17,919	29,008	34,388	53,126	2,497	4,039	4,863	7,439
North Carolina	54,459	65,566	70,243	103,821	7,636	9,125	9,817	15,302
South Carolina	15,727	14,109	11,774	22,920	2,199	1,966	1,660	3,709
Georgia	22,769	35,126	26,683	63,953	3,199	4,901	3,802	8,737
Florida	8,471	16,458	22,106	40,840	1,210	2,346	3,212	5,259
East South Central	59,402	88,099	96,963	158,570	8,484	12,389	13,785	24,549
Kentucky	23,933	43,978	46,686	67,875	3,426	6,147	6,592	10,557
Tennessee	24,473	28,511	33,141	53,267	3,467	4,012	4,732	8,206
Alabama	8,140	10,940	11,121	25,291	1,189	1,568	1,592	3,932
Mississippi	2,856	4,670	6,015	12,137	402	662	869	1,854
West South Central	109,786	179,069	209,635	370,411	15,794	25,231	29,945	51,330
Arkansas	3,981	6,002	7,101	13,313	573	859	1,023	1,830
Louisiana	21,130	31,487	35,823	62,750	3,045	4,425	5,236	8,347
Oklahoma	27,059	49,076	61,861	81,217	3,841	6,886	8,836	11,013
Texas	57,596	92,504	103,850	213,131	8,335	13,061	14,850	30,140
Mountain	44,838	59,955	74,440	123,488	6,326	8,464	10,648	16,131
Montana	2,036	5,520	8,622	10,609	286	787	1,240	1,546
Idaho	2,046	3,600	6,435	10,373	289	521	907	1,397
Wyoming	590	1,413	1,922	2,757	81	200	277	357
Colorado	25,825	32,985	38,338	60,733	3,632	4,689	5,479	8,354
New Mexico	1,117	2,059	2,151	4,217	160	297	313	542
Arizona	1,110	3,279	4,401	6,478	155	472	642	881
Utah	5,387	7,606	9,358	16,532	757	1,062	1,331	2,015
Nevada	6,727	3,403	3,213	11,789	966	486	459	1,039
Pacific	174,824	263,690	312,143	596,178	24,576	36,761	44,464	73,760
Washington	12,805	25,764	32,449	63,898	1,823	3,637	4,658	7,971
Oregon	5,448	9,235	13,830	24,911	774	1,293	1,996	3,674
California	156,571	228,691	265,864	507,369	21,979	31,831	37,810	62,115
Alaska	337	556	836	916	52	82	126	131
Hawaii	19,518	16,586	31,236	47,421	2,695	2,290	4,350	5,591

[1] See note 1, table 191.
[2] Includes surtax on undistributed profits for 1936.
Source: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 2.

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

Note.—All money figures in thousands of dollars. For amount of "net loss for prior year" allowed as a
porations reporting no net income for years prior to 1927 include

Division, State, or Territory	Total number of returns	Returns with net income						
		Number reporting net income	Percent of total number of returns	Gross income [2]	Expenses and deductions	Net income [3]	Tax	
							Total	Income
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	43,766,394	2,985,972	423,068	416,093
1934	528,898	145,101	27.44	62,920,954	58,645,757	4,275,197	[4] 596,048	588,375
1935	533,631	164,231	30.78	77,441,506	72,276,783	5,164,723	[4] 735,125	710,156
1936	530,779	203,161	38.28	104,763,755	95,285,514	9,478,241	[4] 1,191,378	[5] 1,169,765
New England	41,333	15,962	38.62	7,079,144	6,504,550	574,593	75,010	73,450
Maine	3,810	1,358	35.64	297,612	275,255	22,357	2,828	2,753
New Hampshire	1,447	624	43.12	159,062	148,346	10,716	1,538	1,488
Vermont	1,219	507	41.59	111,188	104,587	6,601	1,007	964
Massachusetts	22,047	8,756	39.72	4,327,695	3,976,700	350,995	43,938	43,101
Rhode Island	3,591	1,310	36.48	556,921	516,736	40,184	5,666	5,509
Connecticut	9,219	3,407	36.96	1,626,666	1,482,926	143,740	20,033	19,635
Middle Atlantic	175,459	52,508	29.93	35,476,670	31,737,627	3,739,043	420,279	415,616
New York	120,983	34,546	28.56	25,140,082	22,449,266	2,690,816	294,505	291,596
New Jersey	26,647	7,138	26.79	2,730,652	2,357,223	373,429	41,941	41,536
Pennsylvania	27,829	10,824	38.90	7,605,936	6,931,138	674,798	83,833	82,484
East North Central	107,109	46,572	43.48	31,291,717	28,943,566	2,348,151	346,794	340,106
Ohio	26,640	12,603	47.31	7,267,936	6,682,047	585,888	82,892	81,481
Indiana	12,551	5,487	43.72	1,670,192	1,541,904	128,287	19,528	18,890
Illinois	35,923	14,708	40.94	11,910,172	11,117,155	793,017	115,908	113,741
Michigan	16,202	7,347	45.35	8,508,399	7,787,665	720,735	109,158	107,356
Wisconsin	15,793	6,427	40.70	1,935,018	1,814,795	120,224	19,308	18,638
West North Central	46,976	20,362	41.58	7,243,495	6,765,427	478,067	65,183	63,501
Minnesota	11,133	4,520	40.60	2,090,451	1,966,910	123,540	15,241	14,823
Iowa	8,227	3,551	43.16	959,929	909,704	50,225	7,021	6,852
Missouri	15,467	6,486	41.93	2,884,109	2,661,244	222,864	31,719	30,907
North Dakota	2,603	743	28.55	70,133	67,453	2,680	349	334
South Dakota	2,515	810	32.21	87,611	84,201	3,410	448	420
Nebraska	4,394	1,940	44.15	473,178	440,504	32,674	4,750	4,624
Kansas	4,637	2,312	49.86	678,084	635,411	42,674	5,655	5,541
South Atlantic	48,875	22,339	45.71	7,895,840	6,854,435	1,041,403	112,622	110,615
Delaware	3,224	1,598	49.56	1,463,262	972,317	490,945	37,183	36,908
Maryland	6,326	2,653	41.94	1,327,578	1,202,860	124,717	14,524	14,274
Dist. of Col	2,818	1,333	47.30	451,802	405,515	46,287	5,930	5,817
Virginia	6,846	3,282	47.94	909,028	814,233	94,794	14,539	14,287
West Virginia	4,490	2,246	50.02	640,222	587,096	53,126	7,439	7,145
North Carolina	6,027	3,202	53.13	1,295,732	1,191,911	103,821	15,302	15,069
South Carolina	3,557	1,689	47.48	414,756	391,836	22,920	3,709	3,544
Georgia	5,721	2,880	50.34	860,409	796,456	63,953	8,737	8,490
Florida	9,866	3,456	35.03	533,051	492,211	40,840	5,259	4,981
East South Central	16,359	7,943	48.55	2,459,844	2,301,275	158,570	24,549	23,491
Kentucky	5,158	2,547	49.38	947,637	879,761	67,875	10,557	10,260
Tennessee	5,212	2,582	49.54	860,558	807,292	53,267	8,206	7,868
Alabama	3,617	1,618	44.73	427,548	402,257	25,291	3,932	3,707
Mississippi	2,372	1,196	50.42	224,101	211,965	12,137	1,854	1,656
West South Central	30,749	13,584	44.18	5,102,514	4,732,102	370,411	51,330	49,882
Arkansas	2,530	1,291	51.03	238,373	225,060	13,313	1,830	1,718
Louisiana	6,541	2,805	42.88	898,472	835,721	62,750	8,347	8,047
Oklahoma	5,701	2,318	40.66	1,143,638	1,062,421	81,217	11,013	10,855
Texas	15,977	7,170	44.88	2,822,031	2,608,900	213,131	30,140	29,262
Mountain	19,031	7,091	37.26	1,583,504	1,460,016	123,488	16,131	15,480
Montana	2,822	1,048	37.14	164,962	154,353	10,609	1,546	1,485
Idaho	2,150	780	36.28	122,589	112,216	10,373	1,397	1,323
Wyoming	1,247	553	44.35	48,187	45,430	2,757	357	343
Colorado	6,463	2,300	35.59	611,121	550,388	60,733	8,354	8,045
New Mexico	1,079	466	43.19	67,376	63,160	4,217	542	506
Arizona	1,531	554	36.19	113,531	107,052	6,478	881	824
Utah	2,810	1,091	38.83	232,821	216,289	16,532	2,015	1,960
Nevada	929	299	32.19	222,917	211,128	11,789	1,039	994
Pacific	41,861	16,175	38.64	6,360,226	5,764,048	596,178	73,760	72,069
Washington	11,227	3,894	34.68	883,242	819,344	63,898	7,971	7,718
Oregon	5,635	2,023	35.90	469,177	444,266	24,911	3,674	3,520
California	24,999	10,258	41.03	5,007,807	4,500,438	507,369	62,115	60,831
Alaska	209	92	44.02	9,041	8,125	916	131	117
Hawaii	818	533	65.16	261,764	214,343	47,421	5,591	5,535

[1] No income data reported. Inactive corporations included with those reporting no net income for 1926.

[2] For 1926 to 1931 gross income corresponds to total income as reported on face of return, plus "cost of goods sold," and for 1932 to 1936 gross income corresponds to total income as reported on face of return, plus "cost of goods sold" and "cost of operations." For 1934 and 1935 interest on Liberty bonds, etc., has been deducted from gross income as this item was not included in gross income for prior years. For 1936 gross income includes interest received on certain Government obligations which is subject to the excess-profits tax.

1926 TO 1936, AND BY STATES AND TERRITORIES, 1936

deduction from net income in computing taxable net incomes for 1926 to 1932, see table 197, p. 195. Cor-
inactive corporations. See also headnote, table 191

Returns with net income—Contd.		Returns with no net income					Inactive corporations [1]		Division, 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 [2]	Expenses and deductions	Deficit [3]	Number of returns	Percent of total number of returns	
----------	----------	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.
----------	----------	309,238	72.59	49,375,775	57,172,461	7,796,687	56,752	11.16	1932.
6,976	100.00	337,056	66.87	36,890,055	42,423,394	5,533,339	57,238	11.35	1933.
[4] 7,673	100.00	324,703	61.39	37,910,299	42,091,326	4,181,027	59,094	11.17	1934.
[4] 24,969	100.00	312,882	58.63	36,494,664	39,963,438	3,468,774	56,518	10.59	1935.
21,613	100.00	275,696	51.94	27,514,178	29,666,202	2,152,024	51,922	9.78	1936.
1,560	6.30	22,666	54.84	2,456,431	2,657,749	201,317	2,705	6.54	N. E.
75	.24	2,038	53.49	180,114	191,932	11,817	414	10.87	Maine.
49	.13	777	53.70	66,089	72,098	6,009	46	3.18	N. H.
43	.08	652	53.49	49,914	53,866	3,953	60	4.92	Vt.
837	3.69	11,957	54.23	1,356,513	1,479,165	122,652	1,334	6.05	Mass.
158	.48	1,994	55.53	229,036	238,517	9,481	287	7.99	R. I.
398	1.68	5,248	56.92	574,765	622,171	47,405	564	6.12	Conn.
4,664	35.28	108,461	61.81	12,526,634	13,401,848	875,215	14,490	8.26	Mid. Atl.
2,910	24.72	76,875	63.54	8,762,262	9,353,701	591,439	9,562	7.90	N. Y.
405	3.52	17,356	65.13	1,348,464	1,474,082	125,619	2,153	8.08	N. J.
1,349	7.04	14,230	51.13	2,415,908	2,574,065	158,157	2,775	9.97	Pa.
6,686	29.11	49,820	46.51	5,265,039	5,700,464	435,426	10,717	10.01	E. N. C.
1,411	6.96	12,478	46.84	1,239,192	1,333,422	94,231	1,559	5.85	Ohio.
638	1.64	5,442	43.36	334,468	361,394	26,926	1,622	12.92	Ind.
2,167	9.73	17,592	48.97	2,462,778	2,664,981	202,203	3,623	10.09	Ill.
1,801	9.16	7,131	44.01	774,621	842,619	67,998	1,724	10.64	Mich.
669	1.62	7,177	45.44	453,980	498,048	44,068	2,189	13.86	Wis.
1,679	5.47	22,265	45.46	2,057,555	2,216,665	159,110	6,349	12.96	W. N. C.
417	1.28	4,937	44.35	500,172	542,330	42,158	1,676	15.05	Minn.
169	.59	3,215	39.08	199,675	218,321	18,646	1,461	17.76	Iowa.
811	2.66	7,356	47.56	945,625	1,016,071	70,446	1,625	10.51	Mo.
14	.03	1,356	52.09	36,035	38,693	2,659	504	19.36	N. Dak.
28	.04	1,285	51.09	40,234	42,566	2,332	420	16.70	S. Dak.
126	.40	2,074	47.20	119,615	130,372	10,756	380	8.65	Nebr.
114	.47	2,042	44.04	216,199	228,312	12,113	283	6.10	Kans.
2,108	9.45	22,062	45.14	1,646,709	1,794,649	147,941	4,474	9.15	S. Atl.
275	3.12	1,196	37.10	114,951	138,005	23,054	430	13.34	Del.
250	1.22	2,971	46.96	265,758	298,418	32,660	702	11.10	Md.
113	.50	1,279	45.39	236,683	244,555	7,872	206	7.31	D. C.
252	1.22	3,100	45.28	216,083	241,155	25,072	464	6.78	Va.
294	.62	1,975	43.99	150,628	159,984	9,356	269	5.99	W. Va.
233	1.29	2,515	41.73	173,374	181,838	8,464	310	5.14	N. C.
166	.31	1,568	44.08	86,290	92,582	6,292	300	8.44	S. C.
247	.73	2,535	44.31	191,617	202,683	11,066	306	5.35	Ga.
278	.44	4,923	49.90	211,325	235,429	24,105	1,487	15.07	Fla.
1,058	2.06	7,189	43.95	489,644	529,062	39,418	1,227	7.50	E. S. C.
297	.89	2,215	42.94	137,846	151,187	13,342	396	7.68	Ky.
338	.69	2,274	43.63	161,954	174,376	12,422	356	6.83	Tenn.
225	.33	1,687	46.64	131,826	140,563	8,736	312	8.63	Ala.
198	.15	1,013	42.71	58,018	62,936	4,918	163	6.87	Miss.
1,448	4.31	14,379	46.76	1,060,619	1,168,232	107,614	2,786	9.06	W. S. C.
112	.15	1,051	41.54	69,047	72,363	3,316	188	7.43	Ark.
300	.70	3,113	47.59	182,928	204,594	21,666	623	9.52	La.
158	.93	2,875	50.43	272,346	304,254	31,908	508	8.91	Okla.
878	2.53	7,340	45.94	536,298	587,022	50,724	1,467	9.18	Tex.
661	1.35	8,529	44.82	420,656	466,367	45,710	3,411	17.92	Mt.
61	.13	1,428	50.60	50,960	55,414	4,454	346	12.26	Mont.
74	.12	747	34.74	35,490	43,198	7,707	623	28.98	Idaho.
13	.03	570	45.71	20,417	22,246	1,829	124	9.94	Wyo.
310	.70	3,012	46.60	185,305	204,568	19,263	1,151	17.81	Colo.
36	.04	450	41.70	14,212	15,684	1,472	163	15.11	N. Mex.
57	.07	676	44.15	38,713	41,757	3,044	301	19.66	Ariz.
55	.17	1,249	44.45	59,133	65,121	5,988	470	16.72	Utah.
45	.09	397	42.73	16,426	18,379	1,953	233	25.08	Nev.
1,691	6.19	19,983	47.74	1,567,342	1,704,851	137,508	5,703	13.62	Pacific
253	.67	5,319	47.38	279,851	301,123	21,271	2,014	17.94	Wash.
154	.31	2,813	49.92	180,964	194,425	13,461	799	14.18	Oreg.
1,284	5.21	11,851	47.41	1,106,527	1,209,303	102,776	2,890	11.56	Calif.
13	.01	89	42.58	3,156	3,532	376	28	13.40	Alaska.
56	.47	253	30.93	20,395	22,781	2,386	32	3.91	Hawaii.

[3] See note 1, table 191.

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

[5] Includes surtax on undistributed profits.

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

No. 194.—Income Tax Returns, Corporation, by Industrial Groups: 1929 to 1936

Note.—**All money figures in thousands of dollars.** See headnote, table 191. Inactive corporations are excluded. For 1933 to 1936 total tax includes excess-profits tax, and for 1936, surtax on undistributed profits. See also note 4, table 193.

Year	Returns with net income			Returns with no net income		Returns with net income			Returns with no net income	
	Number	Net income [1]	Total tax	Number	Deficit [1]	Number	Net income [1]	Total tax	Number	Deficit [1]
	All corporations					Agriculture and related industries				
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	94,992
1933	109,786	2,985,972	423,068	337,056	5,533,339	1,443	14,894	2,156	7,818	60,212
1934	145,101	4,275,197	596,048	324,703	4,181,027	1,995	30,572	4,278	7,331	85,272
1935	164,231	5,164,723	735,125	312,882	3,468,774	2,321	43,901	6,196	6,734	40,253
1936	203,161	9,478,241	1,191,378	275,696	2,152,024	2,920	65,837	8,983	6,025	32,707
	Mining and quarrying					Manufacturing—Total				
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	8,201	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
1934	4,460	156,063	21,884	9,083	165,373	34,023	1,906,104	265,943	57,269	926,189
1935	4,527	162,936	22,915	9,188	173,879	37,976	2,482,773	356,883	53,700	666,326
1936	5,146	300,048	38,612	8,642	124,146	45,926	4,072,531	607,662	46,104	370,993
	Manufacturing—Continued									
	Food products [2]					Liquors and beverages [2]				
1929	9,045	540,186	56,309	5,380	87,721	--------	--------	--------	--------	--------
1930	7,897	436,451	49,869	6,328	128,498	--------	--------	--------	--------	--------
1931	6,466	326,910	36,823	7,524	203,478	--------	--------	--------	--------	--------
1932	3,629	199,387	25,201	10,653	207,211	--------	--------	--------	--------	--------
1933	4,247	264,606	37,537	7,934	86,428	898	73,363	10,596	1,648	14,175
1934	5,374	302,328	42,410	7,150	51,130	1,368	97,648	13,829	1,540	15,723
1935	5,312	317,671	45,254	7,283	55,807	1,466	107,824	15,731	1,481	16,355
1936	6,233	417,565	60,075	6,028	37,743	1,767	176,013	28,803	1,294	13,324
	Tobacco products					Textiles and their products [3]				
1929	243	132,682	14,554	177	4,942	8,104	323,974	33,197	6,236	163,069
1930	195	143,788	17,216	197	6,655	5,678	105,610	11,122	8,753	369,690
1931	155	142,494	17,066	211	5,606	4,875	77,830	7,351	9,503	342,537
1932	114	138,399	19,061	256	5,151	2,467	41,052	5,047	11,872	332,249
1933	122	65,224	9,007	261	14,893	5,664	203,733	28,774	9,310	96,838
1934	131	96,296	13,246	245	2,086	5,682	141,702	19,796	9,741	124,914
1935	139	99,419	13,714	228	1,221	6,129	171,425	24,604	9,254	100,258
1936	153	127,968	18,432	211	1,198	7,536	278,248	44,713	8,237	58,099
	Leather and its manufactures					Rubber, bone, celluloid, and ivory products				
1929	1,349	76,803	8,109	1,084	36,368	311	56,324	6,055	303	39,191
1930	894	38,691	4,389	1,515	64,124	227	12,242	1,336	354	63,876
1931	754	30,091	3,340	1,487	64,737	174	14,004	1,371	361	38,154
1932	468	18,687	2,404	1,816	61,797	96	2,779	301	426	41,517
1933	973	47,586	6,749	1,365	20,761	215	13,339	1,919	330	10,000
1934	976	36,468	5,084	1,368	17,545	267	14,976	2,114	340	10,566
1935	1,090	47,766	6,766	1,258	9,009	286	30,119	4,464	312	6,989
1936	1,200	50,647	7,791	1,144	14,272	330	54,771	8,639	259	3,183
	Forest products					Paper, pulp, and products				
1929	4,195	135,612	13,437	3,294	68,499	1,406	124,347	13,222	673	19,893
1930	2,340	35,825	3,591	4,868	152,460	1,114	73,641	8,475	953	36,370
1931	1,525	14,966	1,379	5,150	199,138	832	37,472	4,239	1,200	53,776
1932	541	5,271	666	5,929	212,389	473	16,600	2,237	1,582	81,073
1933	1,638	22,745	3,273	4,882	95,335	993	52,356	7,419	1,106	36,000
1934	1,812	27,210	3,806	4,725	76,708	1,208	80,889	11,334	1,032	28,418
1935	2,384	37,968	5,443	4,199	53,628	1,296	92,321	12,952	938	31,994
1936	3,145	86,841	13,257	3,360	37,950	1,440	123,346	19,629	848	15,816

[1] For definition of net income and deficit, see note 1, table 191.
[2] "Food products" includes "Liquors and beverages," for years prior to 1933.
[3] For "Textile mill products" and "Clothing and apparel," tabulated separately for 1936, see table 202.

No. 194.—Income Tax Returns, Corporation, by Industrial Groups: 1929 to 1936—Continued

[All money figures in thousands of dollars]

Year	Returns with net income			Returns with no net income		Returns with net income			Returns with no net income	
	Number	Net income [1]	Total tax	Number	Deficit [1]	Number	Net income [1]	Total tax	Number	Deficit [1]
	Manufacturing—Continued									
	Printing, publishing, and allied industries					Chemicals and allied products (including petroleum refining)[4]				
1929	7,331	270,829	28,017	3,839	47,749	4,073	911,512	98,124	2,998	56,976
1930	6,098	176,137	19,641	5,271	54,512	3,287	534,077	62,961	3,727	175,459
1931	4,593	115,795	12,895	6,810	77,802	2,797	251,493	29,409	4,047	318,864
1932	2,155	58,804	7,795	9,510	96,170	1,741	167,778	22,644	5,315	223,266
1933	2,713	71,079	9,977	8,886	57,917	2,458	272,909	38,776	4,696	189,213
1934	4,490	117,465	16,349	7,618	64,153	3,049	324,031	45,170	4,559	178,543
1935	4,895	140,037	19,718	7,495	45,978	3,156	366,128	51,269	4,350	114,331
1936	5,469	188,475	27,823	6,811	28,475	3,660	703,905	88,813	3,897	39,879
	Stone, clay, and glass products					Metal and its products [5]				
1929	2,572	163,646	17,268	1,989	33,439	12,864	2,291,767	236,494	7,292	170,113
1930	1,805	92,812	10,487	2,713	53,374	8,188	1,003,020	116,149	11,904	400,375
1931	1,149	41,683	4,614	3,076	79,171	4,744	355,221	40,624	14,174	760,951
1932	424	13,270	1,760	3,685	110,098	1,917	71,098	9,558	16,191	1,054,566
1933	642	34,762	4,912	3,186	55,635	4,291	287,192	40,942	13,849	494,126
1934	997	61,751	8,550	2,747	36,527	6,844	535,147	74,415	12,437	278,421
1935	1,253	88,695	12,666	2,524	31,216	8,426	874,503	128,442	10,702	169,108
1936	1,781	161,516	24,507	2,015	16,607	10,834	1,547,268	241,605	8,953	86,569
	Manufacturing—Continued—All other					Construction				
1929	3,995	188,335	19,267	3,477	82,284	10,462	178,376	16,519	7,896	70,066
1930	2,918	105,216	11,756	4,280	134,443	8,871	150,548	15,210	9,674	82,488
1931	2,206	56,661	6,201	5,272	143,375	6,457	80,699	7,625	11,675	111,048
1932	960	24,377	3,273	5,696	138,367	2,115	30,691	3,639	15,204	141,060
1933	1,500	51,736	7,482	4,842	85,175	2,140	28,638	3,440	14,112	91,445
1934	1,825	70,192	9,837	3,767	41,456	3,353	31,694	4,548	12,588	66,482
1935	2,144	108,897	15,861	3,676	30,433	4,242	49,260	7,482	11,808	55,737
1936	2,378	155,967	23,576	3,047	17,878	6,202	74,136	11,773	10,443	37,305
	Transportation and other public utilities					Trade				
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
1934	9,808	919,298	126,929	15,571	642,896	52,823	670,336	94,277	88,053	349,162
1935	10,600	927,144	128,705	14,833	572,047	57,813	767,428	108,806	87,068	301,252
1936	11,196	1,376,520	173,428	13,557	353,885	69,263	1,136,419	173,547	76,257	213,049
	Service					Finance—Banking, insurance, etc.				
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	22,309	260,569	36,352	99,314	2,273,806
1934	11,194	107,807	15,211	34,718	283,406	27,257	452,414	62,850	98,839	1,657,190
1935	13,358	127,448	18,243	36,289	268,518	33,231	603,274	85,814	91,702	1,381,593
1936	18,445	232,164	32,446	41,258	243,235	43,866	2,219,938	144,842	71,828	771,494

[1] For definition of net income and deficit, see note 1, table 191.
[4] For "Chemicals and allied products" and "Petroleum and other mineral oil products," tabulated separately for 1936, see table 202.
[5] For "Metal and its products" and "Motor vehicles, complete or parts," tabulated separately for 1936, see table 202.

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

No. 195.—Gross Income of Corporations, by Industrial Groups

Note.—In millions of dollars. For 1929 to 1935 gross income excludes nontaxable income, except dividends on capital stock of domestic corporations, but includes receipts from all other sources. For 1936 gross income includes interest on certain Government obligations subject to excess-profits tax, and dividends, unlike former years, are taxable. Sales are included on gross basis, but only net profits from the sale of capital assets are included. See also headnote, table 191

Industrial group	1929	1930	1931	1932	1933	1934	1935	1936
Total	160, 622	136, 062	107, 515	81, 083	83, 642	100, 831	113, 936	132, 278
Agriculture and related industries	883	671	492	368	395	538	590	726
Mining and quarrying	4, 048	2, 999	2, 229	1, 665	1, 958	2, 538	2, 625	3, 067
Manufacturing, total	72, 132	58, 650	44, 033	31, 976	35, 151	41, 093	47, 898	56, 955
Food products	13, 497	12, 015	9, 355	7, 290	7, 285	8, 345	9, 328	10, 390
Liquors and beverages					592	1, 059	1, 324	1, 672
Tobacco products	1, 271	1, 171	1, 184	1, 039	943	1, 060	1, 111	1, 216
Textile mill products	8, 233	6, 417	5, 301	3, 884	4, 652	5, 250	5, 907	4, 511
Clothing and apparel								2, 283
Leather and its manufactures	1, 741	1, 389	1, 110	841	988	1, 033	1, 164	1, 283
Rubber, bone, celluloid, and ivory	1, 427	1, 100	817	636	718	756	789	962
Forest products	2, 795	1, 988	1, 348	854	994	1, 095	1, 318	1, 748
Paper, pulp, and products	1, 796	1, 579	1, 272	1, 009	1, 163	1, 314	1, 492	1, 729
Printing, publishing, etc	2, 871	2, 663	2, 285	1, 789	1, 651	1, 857	2, 028	2, 233
Chemicals and allied products	10, 288	9, 727	7, 324	6, 458	6, 286	6, 649	7, 428	3, 925
Petroleum and other mineral oil products								4, 605
Stone, clay, and glass products	1, 655	1, 410	1, 041	670	719	840	1, 018	1, 381
Metal and its products	24, 093	17, 198	11, 514	6, 507	8, 137	10, 628	13, 555	12, 570
Motor vehicles, complete or parts								4, 784
All other manufacturing	2, 466	1, 994	1, 482	999	1, 023	1, 206	1, 436	1, 663
Construction	3, 082	3, 042	2, 236	1, 438	1, 079	1, 257	1, 493	2, 013
Transportation and public utilities	17, 084	15, 996	13, 386	11, 239	10, 609	11, 110	11, 585	12, 812
Trade	43, 495	37, 209	30, 593	23, 133	24, 199	33, 011	37, 530	43, 271
Service	4, 192	4, 165	3, 679	3, 092	2, 821	3, 374	3, 708	4, 640
Finance—Banking, insurance, etc	15, 659	13, 297	10, 830	8, 157	7, 421	7, 905	8, 503	8, 777
Nature of business not given	48	33	37	15	10	6	5	8

No. 196.—Dividends Paid, According to Income Tax Returns of Corporations, by Industrial Groups: 1933 to 1936

Note.—In millions and tenths of millions of dollars. For totals for earlier years, see table 197. See also headnote, table 191

Industrial group	1933		1934		1935		1936	
	Cash	Stock	Cash	Stock	Cash	Stock	Cash	Stock
Total	3, 127. 5	102. 0	4, 859. 4	214. 8	5, 940. 6	135. 8	7, 379. 3	344. 9
Agriculture and related industries	5. 5	. 4	26. 4	. 6	34. 7	3. 5	57. 1	1. 4
Mining and quarrying	90. 9	2. 3	266. 1	4. 5	257. 1	3. 1	283. 1	2. 9
Manufacturing, total	1, 169. 6	39. 4	1, 609. 7	104. 7	2, 193. 5	49. 7	2, 950. 3	218. 2
Food products	194. 5	7. 4	258. 7	9. 0	264. 7	3. 3	311. 9	17. 1
Liquors and beverages	19. 6	2. 2	25. 5	1. 5	57. 7	1. 4	99. 9	12. 3
Tobacco products	95. 1	(1)	96. 5	1. 0	96. 7	. 2	108. 0	. 9
Textile mill products	62. 7	4. 8	99. 0	9. 4	101. 9	7. 5	132. 0	5. 3
Clothing and apparel							28. 4	3. 2
Leather and its manufactures	19. 4	. 2	22. 3	1. 4	23. 4	. 9	29. 9	1. 2
Rubber, bone, celluloid, and ivory	7. 8	. 1	20. 0	. 1	16. 4	. 1	40. 9	. 6
Forest products	14. 6	1. 3	33. 4	1. 0	36. 1	. 8	62. 1	3. 5
Paper, pulp, and products	30. 1	. 4	44. 6	5. 8	58. 5	2. 9	76. 3	4. 9
Printing, publishing, etc	47. 8	1. 5	82. 0	9. 8	96. 9	3. 9	132. 0	6. 4
Chemicals and allied products	372. 2	13. 9	363. 4	32. 1	570. 7	10. 8	355. 0	11. 9
Petroleum and other mineral oil products							314. 3	120. 9
Stone, clay, and glass products	24. 6	. 3	44. 9	2. 4	63. 1	1. 3	114. 7	3. 2
Metal and its products	253. 5	6. 1	477. 1	29. 1	733. 3	14. 4	722. 3	23. 6
Motor vehicles, complete or parts							321. 9	1. 0
All other manufacturing	27. 7	1. 0	42. 3	2. 3	74. 1	2. 2	100. 7	2. 0
Construction	30. 3	3. 3	23. 4	2. 1	29. 8	4. 2	50. 3	4. 6
Transportation and other public utilities	999. 5	14. 8	1, 221. 4	21. 3	1, 283. 8	5. 6	1, 336. 4	21. 5
Trade	213. 1	15. 5	398. 7	33. 3	510. 1	28. 6	760. 8	31. 8
Service	42. 3	1. 5	63. 1	4. 2	71. 1	2. 3	158. 7	4. 0
Finance—Banking, insurance, etc	575. 4	24. 9	1, 248. 9	44. 2	1, 559. 6	38. 3	1, 792. 1	60. 5
Nature of business not given	. 7	(1)	1. 6	--------	. 9	. 4	. 5	--------

[1] Less than $50,000.

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

No. 197.—Income Tax Returns, Corporation—Receipts, Deductions, Profits, and Tax: 1923 to 1936

Note.—See headnote, table 191. Data in the following table are combined totals for returns reporting net income and those reporting no net income. The number of returns is shown in table 191

[All figures in millions of dollars]

Year	Compiled receipts						Compiled deductions			
	Total compiled receipts [1]	Gross sales [2]	Gross receipts from other operations [3]	Other receipts	Tax-exempt income: Dividends from domestic corporations	Tax-exempt income: Interest on tax-exempt obligations [4]	Total compiled deductions	Cost of goods sold	Cost of operations [5]	Interest paid
1923	119,020	91,435	19,710	6,549	870	456	111,380	69,620	--------	3,278
1924	119,747	91,908	19,220	7,187	915	517	112,952	71,739	--------	3,445
1925	134,780	101,470	(3)	[3] 31,609	1,175	520	125,464	80,652	--------	3,617
1926	142,620	106,206	[3] 9,332	[3] 25,085	1,506	500	133,119	82,484	--------	3,989
1927	144,899	106,864	[3] 9,420	[3] 26,457	1,658	501	136,230	83,487	--------	4,375
1928	153,305	112,436	[3] 10,334	[3] 28,095	1,917	523	142,638	87,265	--------	4,581
1929	161,158	118,101	28,598	11,329	2,593	537	149,289	91,076	--------	4,925
1930	136,588	97,941	25,267	10,283	2,571	526	131,940	76,190	--------	4,861
1931	108,057	75,494	21,945	8,107	1,969	542	108,834	58,774	--------	4,492
1932	81,638	53,294	19,583	6,946	1,260	554	85,467	41,430	--------	4,043
1933	84,234	57,777	18,982	5,857	1,026	592	85,164	43,626	9,420	3,511
1934	101,490	74,309	18,552	5,752	2,217	659	98,520	57,458	8,670	3,422
1935	114,650	85,332	19,790	5,801	3,014	714	109,227	66,280	9,190	3,261
1936	132,723	100,586	22,886	[6] 8,527	(7)	[8] 724	[9] 124,952	78,023	10,859	3,081

Year	Compiled deductions—Con.			Compiled net profit or loss [10]	Net income or deficit [11]	Net loss for prior year [12]	Total tax [13]	Compiled net profit less total tax	Dividends paid [14]	
	Taxes other than income tax [15]	Depreciation and depletion	Other deductions						Cash	Stock
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	(16)	3,330	37,865	9,316	7,621	243	1,170	8,146	5,189	544
1926	1,878	3,841	40,927	9,510	7,505	236	1,230	8,281	5,945	758
1927	2,014	3,848	42,506	8,669	6,510	244	1,131	7,538	6,424	703
1928	2,203	4,112	44,477	10,667	8,227	301	1,184	9,483	7,083	550
1929	2,222	4,430	46,636	11,870	8,740	392	1,193	10,676	8,520	1,289
1930	2,297	4,449	44,142	4,649	1,551	158	712	3,937	8,184	414
1931	2,231	4,270	39,067	[17] 777	[17] 3,288	136	399	[17] 1,176	6,151	164
1932	2,087	3,940	33,967	[17] 3,329	[17] 5,644	88	286	[17] 4,115	3,886	143
1933	2,124	3,742	22,741	[17] 920	[17] 2,547	--------	423	[17] 1,353	3,127	102
1934	2,162	3,674	23,133	2,970	94	--------	596	2,374	4,859	215
1935	2,628	3,701	24,167	5,423	1,696	--------	735	4,688	5,941	136
1936	2,958	3,723	26,308	[9] 7,771	7,326	--------	1,191	6,580	7,379	345

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

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

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

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

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

[6] Includes dividends of $2,677,000,000 (taxable income for 1936).

[7] Included in "Other receipts."

[8] Includes $280,000,000, subject to excess-profits tax only.

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

[10] Compiled receipts less compiled deductions. [11] See note 1, table 191.

[12] Deducted by concerns reporting net income.

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

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

[15] Excludes taxes reported under "Cost of goods sold" and for 1936 excludes also excess-profits tax.

[16] Included in "Other deductions." [17] Deficit.

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

No. 198.—Income Tax Returns, Corporation—Receipts,

[All figures in millions or millions and tenths

Line number		All corporations[1]	Agriculture	Mining and quarrying	Manufacturing: Total[2]	Food, excluding beverages	Liquors and beverages	Tobacco products	Textile mill products	Clothing and apparel	Leather	Rubber
1	**Compiled receipts, total.[3]**	132,723	726.1	3,070.6	56,977.3	10,391.8	1,672.1	1,215.9	4,512.9	2,282.9	1,283.1	962.0
2	Gross sales[4]	100,586	581.8	2,603.1	54,085.5	10,173.7	1,627.0	1,198.0	4,393.2	2,217.7	1,264.3	946.9
3	Gross receipts from operations.[5]	22,886	97.6	295.2	749.0	82.8	11.2	2.1	52.1	48.0	5.6	2.3
4	Interest	2,543	4.3	12.8	123.4	11.2	2.6	1.0	6.1	1.4	1.8	3.9
5	Rents	1,518	12.3	26.5	114.0	14.4	3.7	.7	11.1	1.7	1.4	.6
6	Net capital gain	581	4.1	22.4	49.9	4.6	.8	.7	4.1	.4	.3	.4
7	Dividends from domestic corporations.	2,677	13.0	68.0	545.6	48.4	16.0	8.7	10.1	1.7	1.9	3.9
8	Other receipts	1,209	11.7	36.4	369.1	53.3	10.1	3.0	32.6	11.4	7.6	3.7
	Interest on Government obligations:											
9	Subject to excess-profits tax.[6]	280	1.0	3.0	18.3	1.6	.3	1.4	1.7	.4	.1	.1
10	Wholly tax-exempt.[7]	445	.4	3.1	22.5	1.7	.4	.3	1.8	.1	.3	.1
11	**Compiled deductions, total.[8]**	124,952	692.6	2,891.6	53,253.3	10,010.3	1,509.1	1,088.8	4,333.3	2,240.5	1,246.5	910.3
12	Cost of goods sold	78,023	407.7	1,712.3	41,492.3	8,433.0	924.1	880.1	3,599.1	1,813.9	1,052.2	673.4
13	Cost of operations	10,859	34.2	133.3	336.7	34.9	3.0	1.3	29.7	37.6	2.6	.6
14	Compensation of officers.	2,713	22.0	48.7	951.2	101.1	30.2	6.5	89.6	77.9	28.0	9.3
15	Rent paid on business property.	1,530	16.3	12.7	282.5	37.1	5.0	1.7	16.8	25.3	8.1	3.6
16	Bad debts	901	5.5	13.1	204.3	24.1	8.7	2.0	8.8	7.2	9.2	3.3
17	Interest paid	3,081	19.8	66.8	337.3	42.8	10.6	4.2	26.1	6.3	5.2	8.6
18	Taxes paid other than income and excess-profits taxes.	2,958	22.6	105.7	1,039.6	83.0	233.4	76.1	53.4	12.0	10.2	36.3
19	Contributions or gifts	30	.4	.7	12.9	1.8	.4	.2	.6	.3	.1	.1
20	Depreciation	3,286	33.2	168.1	1,303.7	139.1	33.0	6.7	104.5	10.0	12.2	20.5
21	Depletion	437	6.4	227.4	179.3	.3	(9)	(9)	(9)	(9)	.1	(9)
22	Net capital loss	142	3.9	4.2	11.6	1.5	.4	(9)	1.4	.5	.2	.1
23	Other deductions	20,991	120.7	398.5	7,102.2	1,111.6	260.2	110.0	403.2	249.5	118.3	154.6
24	**Compiled net profit or loss.[8]**	7,771	33.5	179.0	3,724.0	381.5	163.1	127.0	179.6	42.4	36.6	51.7
25	Deduct tax-exempt items.	445	.4	3.1	22.5	1.7	.4	.3	1.8	.1	.3	.1
26	Net income or deficit.[11]	7,326	33.1	175.9	3,701.5	379.8	162.7	126.8	177.8	42.3	36.4	51.6
27	Income tax (normal tax and surtax on undistributed profits).	1,169	8.7	38.1	596.4	58.8	28.2	18.4	35.2	8.4	7.7	8.5
28	Excess-profits tax	22	.3	.5	11.3	1.3	.6	.1	.9	.2	.1	.1
29	Total tax	1,191	9.0	38.6	607.7	60.1	28.8	18.4	36.0	8.7	7.8	8.6
30	**Compiled net profit less tax.**	6,580	24.5	140.4	3,116.4	321.5	134.3	108.6	143.6	33.8	28.9	43.1

[1] Includes corporations not reporting nature of business, but excludes inactive corporations.

[2] Includes "Other manufacturing" not shown separately.

[3] Excludes nontaxable income other than interest on tax-exempt obligations. Unlike former years, dividends received on stock of domestic corporations are included in taxable income instead of in tax-exempt income.

[4] Gross sales where inventories are an income-determining factor. For "Cost of goods sold" see "Deductions."

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

[6] Includes United States Savings bonds and Treasury bonds owned in principal amount of over $5,000 and obligations of instrumentalities of the United States (other than those issued under Federal Farm Loan Act or such act as amended).

DEDUCTIONS, PROFITS, AND TAX, BY INDUSTRIAL GROUPS: 1936

of millions of dollars. See headnote, table 191]

Manufacturing—Continued													
Forest products	Paper	Printing	Chemicals	Petroleum	Stone, etc.	Metals	Motor vehicles	Construction	Transportation and public utilities	Trade	Service	Finance	Line number
1,748.7	1,729.3	2,234.7	3,929.0	4,605.9	1,381.5	12,577.3	4,786.4	2,013.7	12,822.6	43,277.6	4,650.1	9,176.7	1
1,683.8	1,677.3	2,027.0	3,757.9	4,246.2	1,330.6	12,150.4	4,697.1	822.5	-------	41,593.0	-------	-------	2
27.2	9.6	138.3	24.9	172.9	14.0	136.7	5.4	1,144.7	12,202.6	989.6	4,329.0	3,071.8	3
4.5	7.6	5.1	7.8	14.2	3.4	41.6	6.4	5.1	101.7	83.6	16.1	2,195.9	4
6.2	4.7	12.1	6.9	20.0	3.0	18.9	4.8	9.3	94.3	90.2	189.8	981.0	5
4.2	2.5	4.2	4.7	3.2	1.7	10.2	5.1	6.7	14.8	17.2	20.5	445.4	6
8.1	15.1	27.1	96.8	118.9	16.7	107.1	38.4	7.3	341.3	81.2	45.4	1,574.6	7
13.7	11.3	18.0	24.8	29.6	10.3	99.6	26.1	16.1	51.9	413.5	47.4	261.2	8
.4	.7	1.5	1.2	.6	1.0	5.4	.9	.8	5.7	3.0	.8	247.0	9
.5	.5	1.5	4.0	.5	.8	7.4	2.1	1.2	10.4	6.2	1.1	399.8	10
1,699.4	1,621.2	2,073.2	3,464.4	4,401.9	1,235.8	11,530.9	4,362.5	1,975.7	11,789.6	42,348.0	4,660.1	7,328.5	11
1,284.4	1,209.8	1,314.8	2,470.6	3,066.5	878.5	8,826.2	3,955.3	666.9	-------	33,743.9	-------	-------	12
15.5	3.2	72.4	7.6	85.1	6.2	31.9	.7	879.6	6,081.8	419.8	1,709.8	659.5	13
49.6	37.6	106.9	68.7	10.3	32.4	240.0	13.0	101.5	103.6	862.6	220.0	402.2	14
8.6	11.6	34.8	16.8	32.8	5.5	57.6	5.8	11.9	152.3	649.7	250.9	153.3	15
14.1	7.1	18.3	16.0	10.1	7.1	53.6	5.8	11.7	31.2	198.7	40.9	394.7	16
18.4	21.1	19.0	21.0	30.7	12.1	97.8	7.0	12.4	1,201.4	143.7	258.2	950.3	17
27.0	24.8	31.7	79.5	115.7	21.0	181.7	27.0	17.9	844.2	298.1	228.0	401.7	18
.3	.6	1.2	.9	.5	.7	3.4	1.4	.4	2.9	6.4	2.0	4.3	19
43.9	59.3	47.1	94.1	214.0	52.0	371.5	62.5	44.9	937.1	267.1	260.4	271.6	20
28.5	2.7	.1	3.7	127.3	8.7	7.1	.5	.3	18.5	1.3	.3	3.5	21
1.1	.3	.8	1.0	.2	.4	3.3	.1	1.8	4.6	8.6	7.3	100.1	22
208.0	243.3	426.1	684.3	708.6	211.2	1,656.8	283.4	226.4	1,722.0	5,748.1	1,682.2	3,987.4	23
49.4	108.0	161.5	464.5	204.0	145.7	1,046.4	423.8	38.0	1,033.0	929.6	[10] 10.0	1,848.2	24
.5	.5	1.5	4.0	.5	.8	7.4	2.1	1.2	10.4	6.2	1.1	399.8	25
48.9	107.5	160.0	460.5	203.5	144.9	1,039.0	421.7	36.8	1,022.6	923.4	[10] 11.1	1,448.4	26
12.7	19.4	27.4	64.1	23.6	24.0	171.7	65.5	11.1	172.7	168.7	31.5	142.6	27
.6	.3	.5	1.1	.1	.5	3.8	.7	.7	.8	4.9	.9	2.3	28
13.3	19.6	27.8	65.1	23.7	24.5	175.4	66.2	11.8	173.4	173.5	32.4	144.8	29
36.1	88.4	133.7	399.4	180.3	121.2	871.0	357.7	26.2	859.6	756.0	[10] 42.4	1,703.4	30

[7] Includes obligations of States and Territories or political subdivisions thereof, securities issued under Federal Farm Loan Act, or such act as amended, obligations of the United States issued on or before September 1, 1917, Treasury notes, Treasury bills, Treasury certificates of indebtedness, and United States Savings bonds and Treasury bonds owned in principal amount of $5,000 or less.

[8] Unlike former years, compiled deductions and compiled net profit for 1936 are affected by the inclusion in deductions of contributions or gifts (limited to 5 percent of net income before deduction of contributions or gifts).

[9] Less than $50,000.

[10] Deficit.

[11] See note 1, table 191, as to 1936 net income or deficit.

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

No. 199.—Assets and Liabilities of Corporations: 1928 to 1936

[All money figures in millions of dollars. See headnote, table 191]

Dec. 31 (or at close of fiscal year nearest thereto)	Number of returns filed [1]	Number of balance sheets	Total assets or total liabilities	Assets					
				Cash [2]	Notes and accounts receivable [3]	Inventories	Tax-exempt investments [4]	Investments other than tax-exempt [5]	Capital assets (less depreciation and depletion)
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	16, 880	48, 667	16, 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	16, 236	35, 835	13, 597	13, 571	70, 474	104, 958
1934	469, 804	410, 626	301, 307	19, 961	40, 529	14, 311	19, 084	90, 573	102, 751
1935	477, 113	415, 205	303, 150	23, 664	38, 690	14, 788	21, 863	90, 163	100, 480
1936	478, 857	415, 654	303, 180	26, 102	40, 219	16, 584	24, 313	86, 208	97, 873

Dec. 31 (or at close of fiscal year nearest thereto)	Assets—Contd.	Liabilities							
	Other assets [5]	Notes and accounts payable	Bonded debt and mortgages	Other liabilities	Capital stock [6]		Surplus and undivided profits	Deficit	Net surplus
					Preferred	Common			
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, 768	19, 117	87, 067	61, 632	6, 734	54, 898
1931	16, 534	23, 251	48, 101	81, 782	19, 217	79, 794	51, 976	7, 624	44, 352
1932	16, 129	20, 562	47, 222	78, 730	19, 076	78, 413	45, 664	9, 584	36, 080
1933	14, 535	19, 362	45, 883	75, 384	18, 394	74, 088	44, 792	9, 696	35, 096
1934	14, 097	27, 021	48, 604	84, 096	19, 976	84, 970	48, 986	12, 347	36, 639
1935	13, 501	25, 332	49, 822	89, 066	19, 533	82, 733	48, 828	12, 163	36, 665
1936	11, 882	25, 580	47, 023	97, 109	18, 591	78, 072	48, 043	11, 237	36, 806

[1] Excludes inactive corporations.
[2] Cash in till and deposits in banks.
[3] Less reserve for bad debts. Includes loans and discounts of banks.
[4] See note 4, table 197.
[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 other 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: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 2.

No. 200.—Assets and Liabilities of Corporations, by Industrial Groups: As of Dec. 31, 1936, or at Close of Fiscal Year Nearest Thereto

[All money figures in millions of dollars. See headnote, table 191]

	Total [1]	Agriculture	Mining and quarrying	Manufacturing				
				Total [2]	Food excluding beverages	Liquors and beverages	Tobacco products	Textile mill products
Number of corporations submitting balance sheets	415, 654	7, 126	11, 531	85, 350	11, 102	2, 826	334	7, 314
Assets, total [3]	303, 180	2, 064	9, 199	54, 262	5, 795	1, 262	1, 008	3, 767
Cash [4]	26, 102	82	316	3, 522	389	76	61	228
Notes and accounts receivable	40, 219	151	678	7, 368	751	161	152	528
Inventories	16, 584	177	278	10, 029	1, 159	257	472	957
Investments—tax exempt [5]	24, 313	41	163	1, 314	112	27	47	117
Investments—other than tax-exempt	86, 208	311	1, 508	8, 210	909	99	88	261
Capital assets—Land, buildings, and equipment [6]	97, 873	1, 214	5, 851	20, 690	2, 163	525	82	1, 553
Other assets [7]	11, 882	87	406	3, 128	312	117	105	123
Liabilities, total [3]	303, 180	2, 064	9, 199	54, 262	5, 795	1, 262	1, 008	3, 767
Notes and accounts payable	25, 580	372	1, 041	7, 096	809	221	54	557
Bonded debt and mortgages	47, 023	244	1, 046	4, 256	554	120	56	171
Other liabilities [8]	97, 109	178	669	4, 443	450	116	57	306
Capital stock:								
Preferred	18, 591	75	349	5, 530	687	59	141	452
Common	78, 072	1, 026	4, 242	20, 092	2, 034	395	433	1, 419
Surplus	*48, 043*	*448*	*2, 718*	*14, 791*	*1, 431*	*385*	*273*	*1, 051*
Less deficit	*11, 237*	*278*	*865*	*1, 946*	*170*	*33*	*4*	*190*
Net surplus	36, 806	170	1, 853	12, 845	1, 261	352	269	861

For footnotes, see p. 199.

No. 200.—Assets and Liabilities of Corporations, by Industrial Groups: As of Dec. 31, 1936, or at Close of Fiscal Year Nearest Thereto—Continued

[All money figures in millions of dollars]

	Manufacturing—Continued							
	Clothing	Leather	Rubber	Forest products	Paper	Printing	Chemicals	Petroleum
Number of corporations submitting balance sheets	7,536	2,245	565	6,067	2,186	11,156	6,212	671
Assets, total [3]	861	821	978	2,242	2,181	2,385	4,307	6,756
Cash [4]	76	66	54	84	111	141	327	278
Notes and accounts receivable	260	183	182	302	272	467	500	680
Inventories	279	289	220	388	266	170	683	779
Investments—tax-exempt [5]	17	11	8	30	43	93	115	39
Investments—other than tax-exempt	52	75	199	265	422	316	934	1,439
Capital assets—Land, buildings, and equipment [5]	129	157	234	1,091	990	678	1,370	3,404
Other assets [7]	47	40	81	81	77	520	378	136
Liabilities, total [3]	861	821	978	2,242	2,181	2,385	4,307	6,756
Notes and accounts, payable	239	154	127	323	201	328	533	708
Bonded debt and mortgages	20	34	121	193	268	204	284	554
Other liabilities [8]	54	62	79	202	193	195	350	494
Capital stock:								
Preferred	92	103	212	157	401	207	476	228
Common	317	315	262	917	748	729	1,550	3,415
Surplus	*181*	*206*	*200*	*652*	*450*	*877*	*1,203*	*1,584*
Less deficit	*40*	*54*	*23*	*203*	*80*	*156*	*88*	*227*
Net surplus	141	152	177	449	370	721	1,115	1,357

	Manufacturing—Continued							
	Stone, etc.	Metals	Motor vehicles	Construction	Public utilities [9]	Trade	Service	Finance
Number of corporations submitting balance sheets	3,527	17,912	703	14,574	20,667	130,073	48,590	96,860
Assets, total [3]	1,930	15,285	3,077	1,889	62,715	18,224	10,853	144,109
Cash [4]	144	901	469	126	1,499	1,314	365	18,872
Notes and accounts receivable	178	2,053	404	544	1,602	5,224	602	24,028
Inventories	249	3,027	489	159	651	5,054	167	65
Investments—tax-exempt [5]	79	402	118	50	160	258	52	22,273
Investments—other than tax-exempt	228	2,178	534	193	8,216	1,902	1,025	64,835
Capital assets—Land, buildings, and equipment [5]	975	5,971	929	493	47,673	3,615	8,085	10,238
Other assets [7]	78	754	134	123	2,914	857	558	3,799
Liabilities, total [3]	1,930	15,285	3,077	1,889	62,715	18,224	10,853	144,109
Notes and accounts, payable	186	2,067	396	436	2,987	5,381	1,408	6,814
Bonded debt and mortgages	141	1,429	44	135	24,619	998	5,002	10,707
Other liabilities [8]	139	1,202	219	322	5,061	1,408	1,083	83,937
Capital stock:								
Preferred	214	1,708	250	75	3,868	1,271	582	6,832
Common	837	5,395	795	533	20,918	6,377	2,603	22,214
Surplus	*614*	*3,841*	*1,429*	*325*	*7,275*	*3,882*	*1,389*	*17,216*
Less deficit	*101*	*447*	*57*	*137*	*2,012*	*1,094*	*1,214*	*5,610*
Net surplus	413	3,394	1,372	188	5,263	2,788	175	13,606

[1] Includes data for corporations not reporting nature of business.
[2] Includes data for lines of manufacture not shown separately. [3] Less deficit.
[4] In till and deposits in bank. [5] See note 4, table 197. [6] Less depreciation and depletion.
[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. Other assets of life insurance companies include market value of real estate and bonds in excess of book value; interest, rents, and premiums due; and agents' balances.
[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. Other liabilities of life insurance companies include net value of outstanding policies and securities and borrowed money. Other liabilities of banks include deposits (time, savings, demand, etc.) and bank notes in circulation. [9] Includes transportation.

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

No. 201.—Income Tax Returns, Corporation, by Total-Assets Classes, by Industrial Groups: 1936

[All money figures (except assets classes) in millions and tenths of millions of dollars. See headnote, table 191 regarding effect of the discontinuance of consolidated form of return]

Total-assets class (thousands of dollars)	Number of returns [1]	Total assets or liabilities	Total compiled receipts [2]	Compiled net profit or loss [3]	Net income or deficit [4]	Number of returns [1]	Total assets or liabilities	Total compiled receipts [2]	Compiled net profit or loss [3]	Net income or deficit [4]
	All corporations					Agriculture				
Total	415,654	303,179.7	126,269.3	7,618.1	7,177.9	7,126	2,063.5	697.1	36.2	35.8
Under 50	227,343	4,150.8	10,325.4	[5] *101.4*	[5] *101.9*	3,170	69.2	58.4	[5] *2.4*	[5] *2.4*
50-100	59,528	4,232.8	7,155.5	56.4	55.8	1,266	90.5	50.8	[5] *1.5*	[5] *1.5*
100-250	58,442	9,229.5	11,394.4	225.4	223.7	1,330	209.7	83.7	.9	.9
250-500	28,342	9,995.0	9,184.8	282.6	275.8	622	218.9	63.3	[5] *.3*	[5] *.3*
500-1,000	17,941	12,559.8	9,213.5	364.1	351.5	369	256.7	67.2	3.5	3.5
1,000-5,000	18,277	37,955.3	20,544.9	1,167.0	1,118.1	321	634.3	153.9	9.3	9.2
5,000-10,000	2,719	18,967.1	8,352.2	604.6	580.3	35	237.5	75.6	6.2	6.1
10,000-50,000	2,311	47,405.4	17,174.5	1,527.9	1,464.0	12	[6] 346.7	144.2	20.5	20.5
50,000 and over	751	158,684.0	32,924.1	3,491.5	3,210.6	1				
	Mining and quarrying					Manufacturing				
Total	11,531	9,199.4	2,755.6	168.4	165.7	85,350	54,261.8	55,378.5	3,636.5	3,614.1
Under 50	4,837	94.6	86.1	[5] *4.9*	[5] *4.9*	43,123	814.6	2,106.3	[5] *22.4*	[5] *22.5*
50-100	1,729	124.0	84.4	[5] *1.0*	[5] *1.0*	12,466	891.1	1,803.7	21.9	21.8
100-250	1,980	318.3	167.4	3.1	3.1	13,214	2,096.4	3,666.8	95.2	94.8
250-500	1,098	392.4	188.6	5.3	5.2	6,740	2,376.2	3,642.9	140.1	139.5
500-1,000	755	532.9	215.9	2.9	2.8	4,314	3,028.6	4,126.4	204.5	203.4
1,000-5,000	848	1,807.5	504.7	25.5	25.0	4,215	8,751.8	10,019.2	663.6	659.7
5,000-10,000	141	979.4	252.3	21.6	21.4	625	4,354.6	4,279.5	340.2	337.7
10,000-50,000	112	2,236.2	688.1	49.4	48.7	519	10,509.3	8,518.0	776.3	770.1
50,000 and over	22	2,714.1	568.2	66.6	65.0	134	21,439.3	17,215.6	1,417.1	1,409.6
	Construction					Transportation and other public utilities				
Total	14,574	1,689.2	1,926.7	37.9	36.8	20,667	62,715.1	11,938.4	980.4	970.1
Under 50	9,941	161.4	422.5	[5] *4.6*	[5] *4.6*	12,002	192.5	355.1	[5] *9.3*	[5] *9.3*
50-100	1,975	139.7	242.6	1.2	1.2	2,270	160.2	186.8	4.0	4.0
100-250	1,561	242.6	342.0	4.9	4.8	2,265	358.4	295.3	13.8	13.8
250-500	578	202.2	238.9	7.6	7.3	1,114	394.0	225.7	15.2	15.1
500-1,000	300	208.8	194.0	7.9	7.6	912	641.2	290.3	21.2	21.2
1,000-5,000	188	351.2	237.8	14.1	13.7	1,180	2,704.8	774.6	55.5	55.1
5,000-10,000	20	148.7	100.8	4.8	4.8	320	2,292.2	493.3	47.6	47.4
10,000-50,000	10	[6] 234.5	148.2	2.0	1.9	*386*	*8,833.0*	*1,688.9*	*200.0*	*198.5*
50,000 and over	1					218	47,138.8	7,628.6	632.3	624.4
	Trade					Service				
Total	130,073	18,223.8	40,531.5	914.6	908.7	48,590	10,853.4	4,345.0	12.5	11.4
Under 50	87,288	1,603.0	5,884.9	[5] *20.5*	[5] *20.6*	28,485	443.5	998.6	[5] *8.9*	[5] *9.0*
50-100	18,996	1,338.2	4,103.2	34.6	34.5	6,259	445.4	389.9	3.3	3.2
100-250	14,346	2,205.6	5,780.7	81.9	81.7	6,479	1,024.8	553.5	9.2	9.1
250-500	4,983	1,728.2	4,131.0	84.2	83.6	3,390	1,186.7	399.8	4.9	4.8
500-1,000	2,400	1,640.0	3,582.6	85.2	84.8	2,004	1,398.5	390.5	[5] *.2*	[5] *.4*
1,000-5,000	1,723	3,325.4	6,847.8	193.5	192.5	1,727	3,441.2	890.0	2.8	2.3
5,000-10,000	173	1,216.3	2,355.8	76.8	76.2	163	1,083.3	187.5	[5] *9.6*	[5] *9.7*
10,000-50,000	141	2,565.0	4,097.7	160.5	159.6	77	879.6	143.0	[5] *20.8*	[5] *20.9*
50,000 and over	23	2,602.1	3,747.9	218.3	216.0	6	950.4	392.3	32.1	32.1
	Finance—Banking and insurance					Nature of business not reported				
Total	96,869	144,109.1	8,691.7	1,834.1	1,438.6	874	64.5	4.7	[5] *2.6*	[5] *2.6*
Under 50	37,792	764.5	410.8	[5] *27.0*	[5] *27.1*	705	7.5	2.8	[5] *1.6*	[5] *1.6*
50-100	14,496	1,038.8	293.3	[5] *5.9*	[5] *6.1*	71	5.0	1.0	[5] *.3*	[5] *.3*
100-250	17,192	2,763.8	504.5	16.7	15.7	66	9.8	.5	[5] *.2*	[5] *.2*
250-500	9,802	3,491.2	294.4	25.6	20.5	15	4.5	(7)	[5] *.1*	[5] *.1*
500-1,000	6,878	4,847.0	346.5	39.3	28.8	9	5.4	.1	[5] *.1*	[5] *.1*
1,000-5,000	8,069	16,928.1	1,117.0	203.2	161.1	6	[6] 32.1	.3	[5] *.2*	[5] *.2*
5,000-10,000	1,241	8,648.1	607.4	117.0	96.4	1				
10,000-50,000	1,053	21,610.0	1,669.9	322.2	267.8	1				
50,000 and over	346	84,017.7	3,448.1	1,143.1	881.5					

[1] Returns of corporations submitting balance sheets.
[2] See note 1, table 197. [3] See note 10, table 197. [4] See note 1, table 191. [5] Deficit.
[6] Classes grouped to avoid disclosing data for individual corporation. [7] Less than $500.

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

No. 202.—Income Tax Returns, Corporation, by Industrial Groups and Industries: 1936

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

[All money figures in thousands of dollars]

Industry	Returns with net income				Returns with no net income		
	Number	Gross income [1]	Net income [2]	Total tax [3]	Number	Gross income [1]	Deficit [2]
Agriculture and related industries	2,920	523,992	65,837	8,983	6,025	201,757	32,707
Mining and quarrying, total	5,146	2,069,330	300,048	38,612	8,642	998,165	124,146
Metal mining	294	617,377	117,202	14,419	648	96,096	11,555
Anthracite	44	72,221	3,724	516	75	173,704	14,197
Bituminous coal, lignite, peat, etc	590	446,424	25,183	3,214	1,355	437,146	28,493
Oil and gas	1,936	647,320	98,094	12,645	2,463	213,905	42,753
Manufacturing, aggregate	45,926	48,373,998	4,072,531	607,662	46,104	8,580,830	370,993
Food and kindred products, total	6,233	8,824,076	417,565	60,075	6,028	1,566,015	37,743
Bakery and confectionery products	1,633	1,210,985	91,261	13,899	2,054	272,703	9,139
Canned products—fish, fruit, vegetables, poultry, etc	971	880,128	74,122	12,475	868	94,139	4,577
Mill products—bran, flour, feed, etc	701	1,028,589	35,164	5,595	477	183,568	4,731
Packing-house products—fresh meats, ham, lard, bacon; meat canning, byproducts, etc	520	3,355,129	43,401	4,438	436	723,705	7,204
Sugar—beet, cane, maple, and products	97	600,086	49,856	6,935	60	25,094	1,752
Liquors and beverages, total	1,767	1,473,579	176,013	28,803	1,294	198,162	13,324
Soft drinks—cider, mineral or spring water, etc	1,106	232,087	56,024	7,286	656	37,743	2,332
Liquors—wine, beer, malt extract, malt yeast, alcohol, etc	661	1,241,492	119,989	21,516	638	160,419	10,993
Tobacco products	153	1,188,166	127,968	18,432	211	27,440	1,198
Textile mill products, total	3,903	3,596,772	221,904	36,036	3,782	914,367	44,055
Cotton goods—dress goods, plain cloth, etc.; napping and dyeing	541	772,359	46,843	7,438	316	211,257	9,340
Woolen and worsted goods—wool yarn, dress goods, wool pulling, etc	326	527,749	27,057	4,714	220	80,038	3,148
Silk and rayon goods, spinning, etc	249	368,939	32,838	5,213	547	166,856	11,338
Carpets, floor coverings, tapestries, etc	76	173,730	11,250	1,940	86	17,960	1,546
Knit goods—sweaters, hosiery, etc	645	491,395	21,543	3,475	700	179,423	7,709
Clothing and apparel—custom-made, factory-made, coats, underwear, millinery, etc	3,633	1,759,667	56,344	8,677	4,455	523,088	14,044
Leather and its manufactures, total	1,200	1,043,709	50,647	7,701	1,144	239,163	14,272
Boots, shoes, slippers, etc	543	602,373	30,504	4,467	555	140,143	5,781
Gloves, saddlery, harness, trunks, finishing and tanning leather, etc	657	441,335	20,053	3,325	589	99,021	8,491
Rubber, bone, celluloid, and ivory products, total	330	910,991	54,771	8,639	259	50,872	3,183
Tires and tubes, etc	36	666,638	32,701	4,970	23	16,402	953
Rubber boots, shoes, hose, and artificial rubber, etc	236	205,356	18,661	3,088	181	26,606	1,936
Bone, celluloid, and ivory products	58	38,997	3,410	582	55	7,865	294
Forest products, total	3,145	1,291,734	86,841	13,257	3,360	456,523	37,950
Sawmill and planing-mill products	1,321	541,342	39,493	5,308	1,449	262,295	24,426
Carriages, wagons, furniture, etc	1,824	750,392	47,348	7,949	1,911	194,228	13,524
Paper, pulp, and products	1,440	1,437,416	123,346	19,629	848	291,362	15,816
Printing, publishing, and allied industries	5,469	1,792,311	188,475	27,823	6,811	440,889	28,475
Chemicals and allied products, total	3,303	3,649,269	479,278	65,142	3,508	275,689	18,769
Chemicals proper, acids, compounds, etc	395	849,250	189,946	24,289	316	40,892	2,605
Paints, pigments, varnishes, carbon black, lampblack, putty, rosin, turpentine	591	445,838	47,690	5,867	452	37,308	1,872
Drugs, oils, soap, and other chemical substances	2,090	2,177,982	230,673	33,293	2,589	176,914	13,031
Fertilizers	227	176,199	10,969	1,693	151	20,575	1,261
Petroleum and other mineral oil products	357	3,716,885	224,627	23,671	389	888,562	21,110
Stone, clay, and glass products	1,781	1,196,817	161,516	24,507	2,015	183,925	16,607
Metal and its products, total	10,467	10,501,257	1,113,920	175,431	8,563	2,068,625	74,915
Iron and steel—products of blast furnaces, rolling mills, foundries, etc	1,132	2,238,675	156,938	24,852	737	1,183,856	15,020
Locomotives and railroad equipment	130	282,094	29,322	3,529	62	26,906	9,586
Factory machinery	891	575,445	69,881	10,857	710	88,600	5,754
Agricultural machinery and equipment	267	522,814	77,730	13,349	241	24,931	2,603
Electrical machinery and equipment	422	932,811	131,367	18,518	342	30,093	1,884
Building, construction, gas, and mining machinery and equipment	1,380	1,133,009	122,699	21,276	1,035	177,433	11,179
Household machinery and equipment	626	534,712	62,434	9,061	707	60,616	3,719
Office equipment, etc	220	315,619	45,535	7,152	199	24,924	2,002
Metal building material and equipment	1,173	775,409	66,410	10,646	1,084	108,346	7,237
Hardware, tools, etc	1,795	1,155,137	147,925	25,357	1,076	94,549	6,610
Precious-metal products and processes	393	293,839	18,772	3,110	481	34,502	1,768
Motor vehicles, complete or parts	367	4,621,105	433,348	66,174	390	163,117	11,654

For footnotes, see p. 202.

No. 202.—Income Tax Returns, Corporation, by Industrial Groups and Industries: 1936—Continued

[All money figures in thousands of dollars]

Industry	Returns with net income				Returns with no net income		
	Number	Gross income [1]	Net income [2]	Total tax [3]	Number	Gross income [1]	Deficit [2]
Manufacturing—Continued.							
Radios, complete or parts	125	226,979	17,489	3,616	124	99,375	2,051
Airplanes	39	76,741	6,876	1,025	84	12,247	2,001
Construction, total	6,202	1,309,003	74,136	11,773	10,443	703,504	37,305
Building and construction above ground—installing machinery, moving, wrecking, razing, etc	3,751	506,939	16,824	2,684	7,061	329,756	15,370
Other construction underground and on surface—bridge building, water-front construction, related industries, etc	2,369	686,902	49,432	7,894	3,244	313,008	19,968
Shipbuilding and repairing	82	115,163	7,880	1,189	138	60,740	1,968
Transportation and other public utilities, total	11,196	8,756,397	1,376,520	173,428	13,657	4,055,288	353,885
Steam railroads	225	2,180,280	203,168	25,726	309	2,316,591	193,211
Electric railways—Pullman cars, refrigerator, stock, poultry, and fruit cars; lessors	352	376,061	81,733	11,938	444	422,531	50,663
Water transportation and related activities	964	430,929	57,568	8,310	1,064	213,930	18,179
Aerial transportation	84	33,115	2,157	328	411	21,051	2,001
Autobus lines, taxicabs, and sight-seeing companies	1,058	218,187	23,779	3,608	1,452	83,747	4,495
Cartage and storage—food storage, packing and shipping, local transportation, etc	4,050	636,133	37,275	5,411	5,663	270,298	19,851
Electric light and power companies	753	2,310,986	378,303	51,774	509	320,237	22,860
Gas companies, artificial and natural	392	455,567	57,915	8,625	433	211,322	18,691
Pipe-line companies	177	330,093	108,918	16,606	103	37,109	2,056
Telephone and telegraph companies	1,338	1,426,046	356,970	30,613	1,771	53,248	5,678
Radio-broadcasting companies	298	108,394	17,517	2,840	179	9,721	1,214
Water companies	958	71,357	15,000	2,172	697	23,574	3,596
Trade, total	69,263	34,810,717	1,136,419	173,547	76,257	8,460,652	213,049
Wholesale	16,702	14,722,945	355,270	55,291	13,417	3,154,534	59,217
Retail	37,612	14,282,989	539,122	82,054	45,412	3,441,160	95,417
Wholesale and retail	10,439	5,067,043	179,149	27,516	9,827	1,544,864	39,763
Commission	2,347	494,409	43,899	5,864	2,736	132,893	6,564
Service, total	18,445	2,545,580	232,164	32,446	41,258	2,103,413	243,235
Domestic service—laundries, hotels, restaurants, etc., operating apartments or office buildings, etc	8,201	981,668	62,152	9,365	24,763	1,411,421	176,863
Amusements, total	3,543	704,933	91,235	11,156	5,620	353,215	30,883
Theaters, legitimate, vaudeville, etc	80	9,174	987	130	197	9,303	1,869
Motion-picture producers	101	174,585	29,726	2,650	129	146,204	11,354
Motion-picture theaters	2,192	424,912	47,483	6,263	1,685	114,203	6,689
Other amusements—circuses, golf links, race tracks, pleasure resorts, etc	1,170	96,262	13,038	2,113	3,609	83,416	10,971
Professional—curative, educational, engineering, legal, etc	2,256	179,791	19,428	2,801	4,254	127,298	22,290
Business service—detective bureaus, trade shows, mimeographing, publishing directories, advertising, etc	2,582	537,298	43,065	6,750	3,585	136,513	7,643
Finance, total	43,866	6,371,607	2,219,938	144,842	71,828	2,405,346	771,494
National banks	4,060	696,669	139,523	7,865	1,774	183,099	42,880
State and private banks, savings banks, loan and trust companies	6,795	587,768	118,761	7,764	4,000	224,272	68,466
Joint-stock land banks	3	186	37	3	40	4,257	5,086
Building and loan associations; mortgage, note, or pawnbrokers; insurance agents, promoters, foreign exchange	8,680	656,186	208,979	29,170	10,443	180,383	83,593
Investment trusts, stock syndicates, stock pools, holding companies, etc	5,155	1,880,243	1,401,388	58,975	2,533	131,168	141,938
Stock and bond brokers, investment brokers, investment bankers	1,464	519,072	55,890	9,291	1,113	154,369	17,423
Real estate and realty holding companies—realty development, holding or leasing; realty trust, etc	16,906	454,646	106,078	13,182	50,888	520,097	218,850
Insurance companies, total	803	1,576,837	189,282	18,594	1,037	1,007,703	193,258
Life insurance—mutual or stock	141	173,738	6,602	499	477	775,960	88,890
Other insurance—accident, casualty, fire, marine, title, etc	662	1,403,099	182,680	18,094	560	231,742	104,367

[1] Gross income corresponds to total income, as reported on face of return, plus "cost of goods sold" and "cost of operations." Unlike former years it includes interest received on certain Government obligations, which is subject to excess-profits tax.

[2] See note 1, table 191, as to 1936 net income or deficit.

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

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

No. 203.—Gift Tax Returns, Federal—Summary: 1933 to 1936

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

	Total				1936: Non-taxable returns, no net gifts	1936: Taxable returns—net gift classes				
	1933	1934	1935	1936		Under 50	50–200	200–600	600–1,000	1,000–5,000
Number of returns	3,683	9,270	22,563	13,420	9,650	3,140	532	74	20	4
Total gifts before exclusions	241,008	888,753	2,130,514	482,783	224,783	134,276	73,018	26,186	16,305	8,216
Real estate	19,037	57,723	150,991	39,811	25,076	8,509	3,427	1,198	1,601	-------
Stocks and bonds	136,690	640,761	1,558,724	299,452	130,446	79,781	49,676	18,189	13,610	7,751
Cash	56,805	106,265	185,889	88,459	41,615	29,163	12,973	3,759	909	41
Insurance	7,095	35,620	101,144	22,465	10,098	7,728	2,734	1,482	-------	424
Miscellaneous	21,371	48,384	133,766	32,596	17,548	9,097	4,207	1,558	185	-------
Exclusions not exceeding $5,000 for each donee	30,995	83,377	217,358	112,375	69,901	32,614	8,026	1,230	530	75
Total gifts after exclusions	210,013	805,376	1,913,155	370,408	154,882	101,662	64,991	24,956	15,775	8,141
Deductions	108,220	268,290	717,155	235,428	154,882	61,304	16,111	2,523	527	82
Charitable gifts after exclusions	30,387	73,814	113,320	47,635	24,348	15,928	5,856	1,399	94	11
Specific exemption	77,833	194,476	603,835	187,793	130,534	45,376	10,255	1,125	432	71
Net gifts	101,793	537,086	1,196,001	134,979	--------	40,358	48,882	22,433	15,248	8,059
Tax	8,943	68,383	162,798	15,664	--------	2,359	5,022	3,331	2,897	2,056

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

No. 204.—Estate Tax Returns, Federal—Summary: 1916 to 1937

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

Year	Returns filed		Gross estate		Net taxable estate		Tax	
	Resident decedents [1]	Nonresident decedents [2]	Resident decedents [1]	Nonresident decedents [2]	Resident decedents [1]	Nonresident decedents [2]	Resident decedents [1]	Nonresident decedents [2]
Sept. 9, 1916–Jan. 15, 1922	42,230	2,896	8,785,642	107,597	5,407,674	101,849	351,138	5,378
Jan. 15–Dec. 31, 1922	12,563	1,313	2,955,959	58,113	1,652,832	52,142	117,624	2,938
1923	13,963	1,156	2,774,741	29,587	1,504,621	27,440	88,384	726
1924	13,011	1,502	2,540,922	25,600	1,372,421	23,395	71,451	488
1925	14,013	2,006	2,958,364	42,725	1,621,008	37,861	86,223	1,099
1926	13,142	1,425	3,386,267	21,656	1,951,969	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	1,308
1929	8,582	1,761	3,843,514	49,732	2,208,323	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	[3] 798,246	[3] 30,056	[3] 59,429	[3] 1,986
1934	10,353	1,500	2,244,107	23,178	[3] 882,712	[3] 20,033	[3] 95,228	[3] 988
1935	11,110	1,614	2,435,282	24,609	[3] 1,028,490	[3] 22,888	[3] 153,763	[3] 1,703
1936	11,605	1,716	2,296,257	16,163	[3] 935,280	[3] 14,627	[3] 195,301	[3] 1,069
1937	15,037	1,995	2,767,739	26,019	1,203,155	23,995	305,784	2,665

[1] Includes citizens residing outside the United States who died on or after May 11, 1934.
[2] Excludes citizens residing outside the United States who died on or after May 11, 1934.
[3] The net 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 that act as amended by Revenue Acts of 1934 and 1935 (see note 2, table 205).

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

No. 205.—Estate Tax Returns, Federal—Analysis of Returns of Resident Decedents, 1934 to 1937, and by Net Estate Classes, 1937 [1]

[All money figures and net estate classes in thousands of dollars. See headnote, table 204]

	1934	1935	1936	1937		
				Total	Nontaxable	Taxable
Number of returns	10,353	11,110	11,605	15,037	3,027	12,010
Gross estate, total	2,244,107	2,435,282	2,296,257	2,767,739	205,833	2,561,906
Real estate	378,510	383,333	353,106	445,059	77,686	367,373
Bonds, exempt or partially exempt	322,782	322,102	254,153	311,742	7,092	304,651
Other bonds	179,403	198,846	184,713	195,820	9,010	186,810
Capital stock in corporations	784,219	901,311	923,300	1,165,585	52,389	1,113,196
Mortgages, notes, cash, etc	323,056	351,759	313,839	396,790	32,166	364,624
Insurance (gross)	143,788	144,135	129,819	----------	----------	----------
Insurance (net)	----------	----------	----------	73,316	9,728	63,588
All other property	112,348	133,795	137,326	179,427	17,762	161,665
Deductions, total	1,697,085	1,943,789	1,762,684	2,215,858	573,656	1,642,203
Specific exemption under 1926 act	1,034,250	1,110,350	1,159,650	1,503,150	302,550	1,200,600
Charitable, public, and similar bequests	146,102	105,517	128,053	126,571	26,710	99,861
Property from an estate taxed within 5 years	41,210	37,943	31,708	37,411	404	37,007
Funeral and administrative expenses, debts, mortgages, etc	415,776	626,730	375,507	548,726	243,992	304,734
Insurance exemption	59,748	63,249	67,675	----------	----------	----------
Net estate to which 1926 or prior-year rates apply [2]	882,712	1,028,491	935,280	1,203,155	----------	1,203,155
Net estate to which 1932, 1934, or 1935 rates apply [2]	1,142,472	1,314,171	1,243,079	1,621,443	----------	1,621,443
Tax under 1926 or prior-year acts	43,693	56,292	56,446	76,129	----------	76,129
Additional tax under 1932, 1934, or 1935 act	85,503	141,462	183,161	288,194	----------	288,194
Total tax	129,196	197,754	239,607	364,323	----------	364,323
Tax credits [3]	33,968	43,990	44,306	58,538	----------	58,538
Net tax	95,228	153,763	195,301	305,784	----------	305,784

	1937—Taxable—Continued							
	Taxable only under 1926 or prior acts	Taxable only under 1932, 1934, or 1935 act	Net estate classes under Revenue Act of 1926 (taxable under 1926 and 1932, 1934, or 1935 acts)					
			Under 50	50–200	200–600	600–1,000	1,000–5,000	5,000 and over
Number of returns	22	7,467	1,722	1,610	799	176	199	15
Gross estate, total	3,456	568,907	264,116	417,453	418,588	173,566	477,704	238,117
Real estate	1,272	150,859	52,513	62,016	41,127	16,824	28,803	13,960
Bonds, exempt or partially exempt	57	34,943	19,442	39,633	49,804	27,192	85,801	47,778
Other bonds	173	40,838	24,674	42,288	40,151	15,114	17,198	6,373
Capital stock in corporations	659	161,463	94,477	173,580	204,243	84,266	280,568	113,940
Mortgages, notes, cash, etc	597	131,502	47,947	64,047	48,633	15,735	36,265	19,898
Insurance (net)	134	15,462	8,038	12,920	14,457	5,036	6,432	1,110
All other property	564	33,842	17,024	22,969	20,174	9,398	22,635	35,057
Deductions, total	2,282	852,359	228,455	246,770	146,142	40,500	93,018	32,678
Specific exemption under 1926 act	1,800	746,700	172,200	161,000	79,900	17,600	19,900	1,500
Charitable, public, and similar bequests	56	19,394	14,793	22,699	17,496	5,964	13,485	5,975
Property from an estate taxed within 5 years	28	274	5,757	8,992	6,624	1,201	8,728	5,401
Funeral and administrative expenses, debts, mortgages, etc	397	85,991	35,706	54,077	42,123	15,734	50,903	19,801
Net estate to which 1926 or prior-year rates apply [2]	1,174	--------	35,660	170,683	272,446	133,065	384,685	205,439
Net estate to which 1932, 1934, or 1935 rates apply [2]	--------	158,271	132,629	264,739	319,534	143,554	396,405	206,310
Tax under 1926 or prior-year acts	19	--------	357	2,931	8,299	5,662	27,030	31,831
Additional tax under 1932, 1934, or 1935 act	--------	6,915	10,821	30,359	45,963	24,328	88,119	81,687
Total tax	19	6,915	11,178	33,290	54,262	29,990	115,149	113,518
Tax credits [3]	5	5	280	2,290	6,528	4,453	20,945	24,028
Net tax	14	6,910	10,898	30,998	47,734	25,538	94,202	89,490

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

[2] Under the 1926 act a specific exemption of $100,000 is allowed in arriving at net estate, whereas in computing net estate to which additional tax applies under the 1932 or 1934 act, exemption is $50,000, and under the 1935 act, $40,000.

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

No. 206.—Public Debt of the United States: 1800 to 1939

[All figures except per capita in thousands of dollars]

June 30—	Gross debt [1]		Interest bearing [2]	Matured	Non-interest bearing [1]	June 30—	Gross debt [1]		Interest bearing [2]	Matured	Non-interest bearing [1]
	Amount	Per capita					Amount	Per capita			
1800	82, 976	$15. 87				1903	1, 159, 406	$14. 40	914, 541	1, 205	243, 659
1810	53, 173	7. 46				1904	1, 136, 259	13. 88	895, 157	1, 971	239, 131
1820	91, 016	9. 58				1905	1, 132, 357	13. 60	895, 158	1, 370	235, 829
1830	48, 565	3. 83				1906	1, 142, 523	13. 50	895, 159	1, 128	246, 236
1840	3, 573	. 21				1907	1, 147, 178	13. 33	894, 834	1, 087	251, 257
1850	63, 453	2. 77				1908	1, 177, 690	13. 46	897, 504	4, 130	276, 056
1855	35, 588	1. 32	35, 418	170		1909	1, 148, 315	12. 91	913, 317	2, 884	232, 114
1860	64, 844	2. 06	64, 683	161		1910	1, 146, 940	12. 69	913, 317	2, 125	231, 498
1865	2, 677, 929	77. 07	2, 217, 709	2, 129	458, 090	1911	1, 153, 985	12. 28	915, 353	1, 880	236, 752
1870	2, 436, 453	63. 19	2, 035, 881	3, 570	397, 003	1912	1, 193, 839	12. 48	963, 777	1, 760	228, 301
1875	2, 156, 277	49. 06	1, 708, 676	11, 426	436, 175	1913	1, 193, 048	12. 26	965, 707	1, 660	225, 682
1877	2, 107, 760	45. 47	1, 697, 888	16, 649	393, 223	1914	1, 188, 235	12. 00	967, 953	1, 553	218, 730
1878	2, 159, 418	45. 37	1, 780, 736	5, 594	373, 089	1915	1, 191, 264	11. 83	969, 759	1, 507	219, 998
1879	2, 298, 913	47. 05	1, 887, 716	37, 015	374, 181	1916	1, 225, 146	11. 96	971, 563	1, 473	252, 110
1880	2, 090, 909	41. 69	1, 709, 993	7, 621	373, 295	1917	2, 975, 619	28. 57	2, 712, 549	14, 232	248, 837
1881	2, 019, 286	39. 35	1, 625, 568	6, 724	386, 994	1918	12, 243, 629	115. 65	11, 985, 882	20, 243	237, 504
1882	1, 856, 916	35. 37	1, 449, 810	16, 261	390, 845	1919	25, 482, 034	240. 09	25, 234, 496	11, 109	236, 429
1883	1, 721, 959	32. 07	1, 324, 229	7, 831	380, 899	1920	24, 297, 918	228. 32	24, 061, 095	6, 748	230, 075
1884	1, 625, 307	29. 60	1, 212, 564	19, 656	393, 088	1921	23, 976, 251	221. 09	23, 737, 352	10, 940	227, 959
1885	1, 578, 551	28. 11	1, 182, 151	4, 101	392, 299	1922	22, 964, 079	208. 97	22, 711, 036	25, 251	227, 793
1886	1, 555, 660	27. 10	1, 132, 014	9, 704	413, 941	1923	22, 349, 688	200. 10	22, 007, 591	98, 172	243, 925
1887	1, 465, 485	24. 97	1, 007, 692	6, 115	451, 678	1924	21, 251, 120	186. 86	20, 981, 586	30, 241	239, 293
1888	1, 384, 632	23. 09	936, 522	2, 496	445, 613	1925	20, 516, 272	177. 82	20, 210, 906	30, 243	275, 123
1889	1, 249, 471	20. 39	815, 854	1, 911	431, 705	1926	19, 643, 183	167. 70	19, 383, 771	13, 328	246, 084
1890	1, 122, 397	17. 92	711, 313	1, 816	409, 268	1927	18, 510, 174	156. 04	18, 250, 944	14, 707	244, 523
1891	1, 005, 807	15. 75	610, 529	1, 615	393, 663	1928	17, 604, 291	146. 69	17, 317, 695	45, 332	241, 264
1892	968, 219	14. 88	585, 029	2, 786	380, 404	1929	16, 931, 198	139. 40	16, 638, 941	50, 751	241, 505
1893	961, 432	14. 49	585, 037	2, 094	374, 301	1930	16, 185, 308	131. 49	15, 921, 892	31, 715	231, 701
1894	1, 016, 898	15. 04	635, 042	1, 851	380, 005	1931	16, 801, 485	135. 37	16, 519, 589	51, 823	230, 074
1895	1, 096, 913	15. 91	716, 202	1, 722	378, 989	1932	19, 487, 010	155. 93	19, 161, 274	60, 087	265, 650
1896	1, 222, 729	17. 40	847, 364	1, 637	373, 729	1933	22, 538, 672	179. 21	22, 157, 643	65, 911	315, 118
1897	1, 226, 794	17. 14	847, 365	1, 347	378, 082	1934	27, 053, 086	213. 65	26, 480, 488	54, 266	518, 332
1898	1, 232, 743	16. 90	847, 367	1, 263	384, 113	1935	28, 701, 167	225. 07	27, 645, 230	230, 663	825, 274
1899	1, 436, 701	19. 33	1, 046, 049	1, 218	389, 434	1936	33, 545, 385	261. 20	32, 755, 632	169, 363	620, 390
1900	1, 263, 417	16. 56	1, 023, 479	1, 176	238, 762	1937	36, 427, 091	281. 82	35, 802, 587	118, 530	505, 974
1901	1, 221, 572	15. 71	987, 141	1, 416	233, 016	1938	37, 167, 487	285. 43	36, 578, 685	141, 351	447, 452
1902	1, 178, 031	14. 89	931, 070	1, 281	245, 680	1939	40, 445, 417	308. 29	39, 891, 844	142, 293	411, 280

Date	Gross debt [1] [3]	Interest-bearing debt					Non-interest-bearing debt [1]	Net debt, including matured interest obligations, etc.[4]
		Bonds [5]	Notes [5] [6]	Certificates of indebtedness [5]	Treasury bills, maturity value	Special issues to Govt. agencies and trust funds		
1917—Apr. 5	1, 281, 969	[7] 1, 023, 557					258, 411	(8)
1919—Aug. 31	26, 594, 268	17, 102, 863	5, 044, 707	4, 201, 209			245, 490	25, 700, 395
1920—June 30	24, 297, 918	16, 218, 385	5, 073, 784	2, 768, 926			236, 823	24, 330, 890
1924—June 30	21, 251, 120	16, 025, 459	4, 148, 613	807, 514			269, 534	21, 178, 045
1925—June 30	20, 516, 272	16, 842, 290	2, 739, 931	533, 285		95, 400	305, 366	20, 439, 234
1926—June 30	19, 643, 183	16, 928, 279	1, 798, 713	452, 879		203, 900	259, 412	19, 572, 705
1927—June 30	18, 510, 174	15, 220, 395	1, 985, 954	686, 096		358, 500	269, 230	18, 422, 288
1928—June 30	17, 604, 291	13, 020, 818	2, 582, 118	1, 252, 408		462, 352	286, 596	17, 467, 606
1929—June 30	16, 931, 198	12, 124, 702	2, 267, 138	1, 640, 200		606, 902	292, 256	16, 742, 755
1930—June 30	16, 185, 308	12, 111, 335	1, 626, 116	1, 264, 355	155, 916	764, 171	263, 416	15, 985, 383
1931—June 30	16, 801, 485	13, 530, 523	451, 719	1, 801, 778	444, 580	290, 989	281, 897	16, 481, 025
1932—June 30	19, 487, 010	14, 249, 658	1, 261, 284	2, 725, 730	615, 632	308, 970	325, 737	19, 225, 532
1933—June 30	22, 538, 672	14, 223, 267	4, 543, 379	2, 108, 328	954, 493	323, 176	381, 029	21, 834, 565
1934—June 30	27, 053, 086	16, 509, 857	6, 653, 112	1, 517, 245	1, 404, 035	396, 239	572, 598	24, 773, 076
1935—June 30	28, 701, 167	14, 935, 838	10, 023, 252		2, 052, 898	633, 242	1, 055, 937	27, 634, 672
1936—June 30	33, 545, 385	18, 394, 989	11, 380, 985		2, 353, 516	626, 142	789, 753	31, 828, 883
Dec. 31	34, 405, 489	20, 574, 907	10, 288, 948		2, 202, 929	632, 045	706, 660	33, 127, 418
1937—June 30	36, 427, 091	21, 324, 232	10, 617, 241		2, 303, 094	1, 558, 020	624, 504	34, 466, 647
Dec. 31	37, 286, 216	21, 989, 402	10, 547, 067		1, 952, 164	2, 226, 754	570, 829	34, 869, 351
1938—June 30	37, 167, 487	23, 601, 923	9, 146, 928		1, 154, 164	2, 675, 675	588, 802	35, 854, 520
Dec. 31	39, 439, 011	25, 952, 304	8, 496, 370		1, 306, 166	3, 156, 010	528, 161	37, 000, 655
1939—June 30	40, 445, 417	27, 571, 712	7, 242, 710		1, 307, 569	3, 769, 854	553, 573	38, 439, 922

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

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

No. 207.—Public Debt of the United States—Issues Outstanding on December 31, 1938

Security	Rate of interest	Redeemable (on and after) [1]	Payable	Amount outstanding
	Percent			*1,000 dollars*
Interest-bearing debt outstanding				38,910,850
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 16–49	2½	1 year from date of issue.	Jan. 1–July 1, 1939–55.[2]	117,867
Treasury bonds:				
4¼ percent of 1947–52	4¼	Oct. 15, 1947	Oct. 15, 1952	758,946
4 percent of 1944–54	4	Dec. 15, 1944	Dec. 15, 1954	1,036,693
3¾ percent of 1946–56	3¾	Mar. 15, 1946	Mar. 15, 1956	489,080
3⅜ percent of 1943–47	3⅜	June 15, 1943	June 15, 1947	454,135
3⅜ percent of 1940–43	3⅜	June 15, 1940	June 15, 1943	352,993
3⅜ percent of 1941–43	3⅜	Mar. 15, 1941	Mar. 15, 1943	544,870
3⅛ percent of 1946–49	3⅛	June 15, 1946	June 15, 1949	818,627
3 percent of 1951–55	3	Sept. 15, 1951	Sept. 15, 1955	755,432
3¼ percent of 1941	3¼		Aug. 1, 1941	834,453
3¼ percent of 1943–45	3¼	Oct. 15, 1943	Oct. 15, 1945	1,400,528
3¼ percent of 1944–46	3¼	Apr. 15, 1944	Apr. 15, 1946	1,518,738
3 percent of 1946–48	3	June 15, 1946	June 15, 1948	1,035,874
3⅛ percent of 1949–52	3⅛	Dec. 15, 1949	Dec. 15, 1952	491,375
2⅞ percent of 1955–60	2⅞	Mar. 15, 1955	Mar. 15, 1960	2,611,095
2¾ percent of 1945–47	2¾	Sept. 15, 1945	Sept. 15, 1947	1,214,429
2¾ percent of 1948–51	2¾	Mar. 15, 1948	Mar. 15, 1951	1,223,496
2¾ percent of 1951–54	2¾	June 15, 1951	June 15, 1954	1,626,687
2¾ percent of 1956–59	2¾	Sept. 15, 1956	Sept. 15, 1959	981,827
2½ percent of 1949–53	2½	Dec. 15, 1949	Dec. 15, 1953	1,786,143
2½ percent of 1945	2½		Dec. 15, 1945	540,844
2½ percent of 1948	2½		Sept. 15, 1948	450,978
2¾ percent of 1958–63	2¾	June 15, 1958	June 15, 1963	918,781
2½ percent of 1950–52	2½	Sept. 15, 1950	Sept. 15, 1952	866,397
2¾ percent of 1960–65	2¾	Dec. 15, 1960	Dec. 15, 1965	591,090
2 percent of 1947	2		Dec. 15, 1947	701,075
United States savings bonds:				
Series A—1935 [3]	2.9	After 60 days from issue date.	Various dates from Mar. 1, 1945.	179,155
Series B—1936 [3]	2.9	do	Various dates from Jan. 1, 1946.	329,569
Series C—1937 [3]	2.9	do	Various dates from Jan. 1, 1947.	432,810
Series C—1938 [3]	2.9	do	Various dates from Jan. 1, 1948.	440,452
Unclassified sales				71,632
Adjusted service bonds of 1945	3	On demand [4]	June 15, 1945	297,538
Adjusted service bonds (Government Life Insurance Fund series 1946).	4½	On demand	On or after June 15, 1946.	500,158
Treasury notes:				
Series A—1939	2⅛		June 15, 1939	1,293,714
Series B—1939	1⅜		Dec. 15, 1939	526,233
Series C—1939	1½		Mar. 15, 1939	13,060
Series D—1939	1⅜		Sept. 15, 1939	426,555
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	737,162
Series A—1941	1½		Mar. 15, 1941	676,708
Series B—1941	1⅜		June 15, 1941	503,878
Series C—1941	1¼		Dec. 15, 1941	204,425
Series A—1942	1¾		Mar. 15, 1942	426,350
Series B—1942	2		Sept. 15, 1942	342,143
Series C—1942	1¾		Dec. 15, 1942	232,375
Series A—1943	1⅛		June 15, 1943	629,117
Series B—1943	1⅛		Dec. 15, 1943	367,860
Old-age reserve account	3	After 1 year from date of issue.	June 30, 1941 to 1943.	862,300
Railroad retirement account	3	do	June 30, 1942 and 1943.	75,700
Civil Service retirement fund	4	do	June 30, 1939 to 1943.	459,900
Foreign Service retirement fund	4	do	do	3,519
Canal Zone retirement fund	4	do	June 30, 1940 to 1943.	4,001
Alaska Railroad retirement fund	4	do	June 30, 1941 to 1943.	532
Postal Savings System, series 1940, 1942, and 1943.	2	do	June 30, 1940, 1942, and 1943.	52,000
Government Life Insurance fund	2	do	June 30, 1943	6,700
Federal Deposit Insurance Corporation	2	do	Dec. 1, 1939 and 1942.	105,000

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

No. 207.—Public Debt of the United States—Issues Outstanding on December 31, 1938—Continued

Security	Rate of interest	Redeemable (on and after) [1]	Payable	Amount outstanding
Interest-bearing debt outstanding—Con.	*Percent*			*1,000 dollars*
Certificates of indebtedness—Special:				
Adjusted service certificate fund, series 1939.	4	On demand	Jan. 1, 1939	22, 200
Unemployment trust fund, series 1939	2½	do	June 30, 1939	1, 064, 000
Treasury bills	[6] 0.006—0.032		Various dates from Jan. 4 to Mar. 29, 1939.	1, 306, 166
Matured debt on which interest has ceased			On presentation	101, 198
Debt bearing no interest			do	426, 963
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	231, 043
Fractional currency			do	1, 979
Thrift and Treasury savings stamps			do	3, 246

[1] Except where otherwise indicated.
[6] Treasury bills are non-interest-bearing short-term securities sold on a discount basis with competitive bids for each issue. The average sale price gives an approximate yield on a bank-discount basis. Yields on all issues outstanding Dec. 31, 1938, ranged between the percents given above except series maturing Mar. 29, 1939 on which rate of interest is negative.
[7] Assumed by the United States on deposit of lawful money for their retirement.

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

No. 208.—Public Debt of the United States—Transactions During Fiscal Years: 1933 to 1938

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

	1933	1934	1935	1936	1937	1938
Gross debt outstanding July 1	19, 487, 010	22, 538, 672	27, 053, 086	28, 701, 167	33, 545, 385	36, 427, 091
Interest-bearing debt	19, 161, 274	22, 157, 643	26, 480, 488	27, 645, 230	32, 755, 632	35, 802, 587
Matured debt	60, 087	65, 911	54, 266	230, 663	169, 363	118, 530
Debt bearing no interest	265, 650	315, 118	518, 332	825, 274	620, 390	505, 974
Public debt issues	9, 697, 083	13, 582, 927	13, 125, 791	14, 120, 728	9, 591, 909	9, 621, 317
Pre-war issues	18, 380	27, 580	25, 719	20, 744		
Certificates of indebtedness	2, 560, 228	1, 875, 251	213, 600	391, 670	651, 339	1, 455, 870
Treasury bills	3, 061, 895	4, 385, 975	4, 007, 066	3, 556, 159	3, 604, 543	3, 757, 949
Treasury notes	3, 962, 694	2, 796, 255	4, 911, 170	3, 509, 993	1, 404, 697	1, 978, 370
United States savings bonds			62, 567	265, 439	522, 231	505, 175
Adjusted service bonds				1, 668, 752	640, 747	12, 751
Treasury bonds		4, 177, 903	3, 351, 393	4, 484, 361	2, 768, 352	1, 910, 603
Treasury (war) savings securities	2	1				
National and Fed. Res. bank notes, deposits for retirement	93, 884	319, 963	554, 277	223, 610		600
Public debt redemptions	6, 645, 420	9, 068, 514	11, 477, 710	9, 276, 511	6, 710, 203	8, 880, 921
Pre-war issues	2, 016	2, 242	1, 801	673, 194	1, 836	1, 777
Certificates of indebtedness	3, 181, 689	2, 456, 649	1, 698, 370	405, 619	449, 687	909, 010
Treasury bills	2, 719, 362	3, 929, 416	3, 326, 590	3, 283, 135	3, 666, 199	4, 856, 487
First Liberty loan	2	2	1, 788, 407	101, 395	14, 850	13, 783
Second Liberty loan	654	410	280	169	130	114
Third Liberty loan	1, 096	712	456	253	160	260
Fourth Liberty loan	5	1, 855, 531	3, 077, 596	1, 276, 755	19, 460	15, 439
Victory Liberty loan	152	111	70	48	42	27
Treasury notes	653, 015	645, 457	1, 335, 620	2, 138, 641	1, 943, 259	2, 875, 067
Treasury bonds	42, 834	61, 113	555	2	532	322
United States savings bonds			531	11, 253	36, 328	66, 869
Adjusted service bonds				957, 492	463, 275	82, 625
Treasury (war) savings securities	210	143	123	77	42	31
National bank and Federal Reserve bank notes, retirements	44, 383	116, 725	247, 310	428, 477	114, 402	59, 111
Misc. non-interest-bearing debt	2	2	2	2	1	1
Gross debt outstanding June 30	22, 538, 672	27, 053, 086	28, 701, 167	33, 545, 385	36, 427, 091	37, 167, 487
Interest-bearing	22, 157, 643	26, 480, 488	27, 645, 230	32, 755, 632	35, 802, 587	36, 578, 685
Matured debt	65, 911	54, 266	230, 663	169, 363	118, 530	141, 351
Debt bearing no interest	315, 118	518, 332	825, 274	620, 390	505, 974	447, 452

Source: Treasury Department, Annual Report of the Secretary.

No. 209.—Contingent Liabilities of the United States—Principal Amounts of Obligations Outstanding as of December 31, 1937 and 1938

[All figures in thousands of dollars]

Title	1937	1938
Guaranteed by U. S., total [1]	4,644,539	4,991,800
Commodity Credit Corporation ¾% notes, series C, 1939	----------	206,174
Federal Farm Mortgage Corporation bonds	[2]1,409,866	1,387,760
3% of 1944–49	862,086	840,086
3¼% of 1944–64	98,029	98,029
3% of 1942–47	236,482	236,476
2¾% of 1942–47	103,148	103,148
1½% of 1939	100,122	100,122
1¼% of 1939	10,000	9,900
Federal Housing Administration debentures	224	1,260
3% debentures	224	713
2¾% debentures	----------	547
Home Owners' Loan Corporation bonds	2,937,176	[3]2,887,636
3% Series A, 1944–52	900,539	786,080
Guaranteed by U. S.—Con.		
H. O. L. C. bonds—Con.		
2¾%, Series B, 1939–49	1,059,146	955,588
2%, Series E, 1938	49,532	----------
1½%, Series F, 1939	325,255	325,255
2¼%, Series G, 1942–44	602,704	820,714
Reconstruction Finance Corporation notes	[4]297,273	[4]508,979
1½%, Series K	297,273	180
⅞%, Series N	----------	211,460
⅞%, Series P	----------	297,339
United States Housing Authority	----------	([5])
On credit of United States, total	1,269,456	1,253,103
Postal Savings System: Funds due depositors [6]	1,269,456	[6]1,253,103
Tennessee Valley Authority	----------	[7]3,000
Other obligations:		
Federal Reserve notes in actual circulation [8]	4,274,177	4,441,952

[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 $26,628,000 on Dec. 31, 1937, and $25,758,000 on Dec. 31, 1938.

[2] Does not include bonds amounting to $5,000,000, held by Treasury and reflected in the public debt.

[3] Does not include Series "J" bonds amounting to $10,000,000, held by Treasury and reflected in the public debt.

[4] Does not include notes held by Treasury and reflected in the public debt amounting to $3,605,000,000 on Dec. 31, 1937, and $754,796,000 on Dec. 31, 1938.

[5] Notes amounting to $23,000,000 held by Treasury and reflected in the public debt.

[6] Offset by assets of the Postal Savings System. Figures are as of Oct. 31—those of Dec. 31 not available. As of Oct. 31, 1938, assets included cash in depository banks, $96,898,000 (secured by the pledge of $97,303,000 collateral); cash in possession of System, $66,191,000; Government and Government-guaranteed securities held as investments $1,110,562,000; and other assets.

[7] Held by the Reconstruction Finance Corporation.

[8] As of Dec. 31, 1938, Federal Reserve notes were secured by $4,888,000,000 in gold certificates and credits payable in gold certificates and $3,397,000 in commercial paper.

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

No. 210.—Indebtedness of Foreign Governments to United States

Note.—All figures in thousands of dollars. Indebtedness includes accrued interest. Indebtedness of Germany to U. S. on account of costs of the American Army of Occupation and awards of the Mixed Claims Commission is not included. On Mar. 1, 1939, this totaled $1,251,418,000 (reichsmarks converted to dollars at par). Payments by Germany to Mar. 1, 1939, amounted to $33,588,000

Country	Total indebtedness, Mar. 1, 1939	Payments to Mar. 1, 1939			Payments during year ended Mar. 1, 1939	Amounts not paid according to contract terms as of Mar. 1, 1939 [1]			
		Total	Principal	Interest		Total	Funding agreements		Moratorium agreements
							Principal	Interest	
Total	13,119,304	2,749,492	757,622	1,991,870	502	2,061,565	641,283	1,255,427	164,855
Armenia	23,303	----------	----------	----------	----------	(1)	----------	----------	----------
Belgium	449,080	52,191	19,158	33,034	----------	75,285	26,600	43,356	5,329
Cuba	----------	12,287	10,000	2,287	----------	----------	----------	----------	----------
Czechoslovakia	165,729	20,134	19,830	304	----------	19,681	17,670	----------	2,011
Estonia	20,737	1,248	----------	1,248	----------	4,942	859	3,681	402
Finland	8,249	5,496	878	4,618	395	----------	----------	----------	----------
France	4,160,825	486,076	226,040	260,036	----------	508,260	284,346	250,399	33,516
Germany (Austrian indebtedness)	26,012	863	863	----------	----------	1,979	1,840	----------	139
Great Britain	5,419,388	2,024,849	434,182	1,590,667	----------	1,202,828	202,000	893,899	106,928
Greece	34,068	4,040	984	3,056	87	8,121	5,440	12,945	752
Hungary	2,305	498	74	424	20	527	93	388	46
Italy	2,022,745	100,830	37,464	63,366	----------	103,003	80,200	1,230	9,858
Latvia	8,546	762	9	752	----------	1,934	346	1,420	168
Liberia	----------	36	26	10	----------	----------	----------	----------	----------
Lithuania	7,650	1,238	235	1,003	----------	1,644	264	1,230	151
Nicaragua	----------	169	142	27	----------	(1)	----------	----------	----------
Poland	259,502	22,646	1,287	21,359	----------	61,433	10,350	46,065	5,019
Rumania	63,991	4,791	4,499	292	----------	9,536	9,000	----------	536
Russia	385,372	[2]8,750	----------	8,750	----------	(1)	----------	----------	----------
Yugoslavia	61,741	2,589	1,953	636	----------	2,391	2,275	116	----------

[1] Amounts due from Armenia and Russia not included; no funding agreements with these countries. Obligations of Nicaragua to be canceled pursuant to agreement of April 14, 1938.

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

Source: Treasury Department; report, Indebtedness of Foreign Governments to United States.

No. 211.—Securities Owned by the United States Government, as of Dec. 31, 1938

Note.—All figures in thousands of dollars. This statement is made 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	15,515,912
Foreign obligations	12,016,638
Received under debt settlement	11,157,723
All other	858,915
Capital stock of war emergency corporations:	
United States Housing Corporation	[1] 34,174
United States Spruce Production Corporation	100
War Finance Corporation (in liquidation)	1
Capital stock (except as indicated) of other governmental corporations and credit agencies:	
Banks for Cooperatives	99,000
Central Bank for Cooperatives	50,000
Commodity Credit Corporation	100,000
Disaster Loan Corporation	12,000
Electric Home and Farm Authority	850
Export-Import Bank of Washington	[2] 46,000
Federal Crop Insurance Corporation	5,000
Federal Deposit Insurance Corporation	150,000
Federal Farm Mortgage Corporation	200,000
Federal home loan banks	124,741
Federal intermediate credit banks (capital stock and paid-in surplus)	100,000
Federal land banks (capital stock and paid-in surplus)	307,389
Federal National Mortgage Association (capital stock and paid-in surplus)	[3] 11,000
Federal savings and loan associations (preferred and full-paid income shares)	47,053
Federal Savings and Loan Insurance Corporation	[4] 100,000
Federal Subsistence Homesteads Corporation	10
Home Owners' Loan Corporation (capital stock and bonds)	[5] 110,000
Capital stock, etc.—Continued.	
Inland Waterways Corporation	12,000
Panama Railroad Company	7,000
Production credit corporations	120,000
Reconstruction Finance Corporation (capital stock and notes)	[6] 1,128,636
R. F. C. Mortgage Company	[3] 25,000
Regional agricultural credit corporations	5,000
Tennessee Valley Associated Cooperatives, Inc	1
United States Housing Authority (capital stock and notes)	24,000
Railroad obligations	30,230
Obligations acquired by Federal Emergency Administration of Public Works	44,566
Notes received by Farm Credit Administration evidencing outstanding advances from Agricultural Marketing Act revolving fund	93,740
Securities received from Reconstruction Finance Corporation	2,590
Securities received from Navy Department on account of sales of surplus property	4,674
Securities received by United States Maritime Commission on account of sales of ships, etc	59,994
Obligations of farmers:	
Seed, feed, and drought-relief loans	138,613
Crop-production loans	32,277
Obligations of joint stock land banks	39
Securities received by Farm Security Administration	178,777
Securities received by Rural Electrification Administration	[7] 88,129
Securities received by Puerto Rico Reconstruction Administration	4,598
Securities received by Secretary of the Interior, loans to Indians	2,091

[1] Balance after deducting amounts retired and cash deposited in Treasury on account of repayments on capital stock.
[2] Reconstruction Finance Corporation funds amounting to $45,000,000 and appropriated funds amounting to $1,000,000.
[3] Reconstruction Finance Corporation funds.
[4] Home Owners' Loan Corporation funds made available for capital stock subscriptions.
[5] Balance after deducting funds expended for subscriptions to capital stock of Federal Savings and Loan Insurance Corporation.
[6] Balance after deducting funds expended for subscriptions to capital stock of other governmental corporations and funds disbursed to other governmental agencies for making loans.
[7] Includes $45,160,000 Reconstruction Finance Corporation funds.

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

No. 212.—Tax-Exempt Securities—Estimated Amounts Outstanding, Interest on Which is Wholly or Partially Exempt From Federal Income Tax: 1913 to 1938

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

June 30—	Interest exempt from normal income tax and surtax									
	Total outstanding issues					Net outstanding issues [1]				
	Total	States, counties, cities, etc.	U. S. Government	Territories and possessions	Federal farm loan system [2]	Total	States, counties, cities, etc.	U. S. Government	Territories and possessions	Federal farm loan system [1]
1913	5,531	4,528	966	37	----------	4,910	3,908	966	36	----------
1914	5,954	4,949	968	37	----------	5,283	4,280	967	36	----------
1915	6,427	5,417	970	40	----------	5,682	4,682	961	39	----------
1916	6,887	5,875	972	40	----------	6,034	5,082	913	39	----------
1917	9,049	6,290	2,713	46	----------	8,120	5,430	2,645	45	----------
1918	9,187	6,643	2,387	46	111	8,118	5,694	2,325	45	54
1919	10,159	7,042	2,796	47	274	8,939	5,990	2,766	46	137
1920	11,308	7,746	3,112	49	401	10,029	6,666	3,080	48	235
1921	11,922	8,476	2,935	61	450	10,615	7,386	2,905	57	267
1922	12,994	9,893	2,294	77	730	11,501	8,565	2,269	76	591
1923	14,074	10,598	2,294	120	1,062	12,443	9,092	2,273	118	960
1924	15,290	11,633	2,294	132	1,231	13,537	10,006	2,278	125	1,128
1925	16,645	12,830	2,175	134	1,506	14,748	11,077	2,162	125	1,384
1926	17,636	13,664	2,164	149	1,659	15,588	11,775	2,151	134	1,528
1927	18,846	14,735	2,164	158	1,789	16,692	12,715	2,151	141	1,685
1928	19,892	15,699	2,166	161	1,866	17,623	13,560	2,152	149	1,762
1929	20,957	16,760	2,168	162	1,867	18,542	14,479	2,154	147	1,762
1930	23,785	17,985	3,764	165	1,871	20,722	15,566	3,239	152	1,765
1931	25,750	19,060	4,643	162	1,885	22,778	16,918	3,933	148	1,779
1932	28,316	19,330	7,046	160	1,780	25,086	17,930	5,345	137	1,674
1933	31,499	19,517	10,133	155	1,694	27,945	18,074	8,152	131	1,588
1934	33,354	18,823	12,194	150	2,187	28,852	17,234	9,623	125	1,870
1935	35,080	18,972	13,565	144	2,399	29,411	17,172	10,650	118	1,471
1936	36,947	19,212	15,272	145	2,318	31,240	17,317	12,405	119	1,399
1937	36,591	19,152	15,065	146	2,228	[3] 27,967	14,854	11,600	120	1,393
1938	34,959	19,170	13,492	146	2,151	[3] 25,063	14,738	8,898	123	1,304

June 30—	Interest exempt from normal tax but not from surtax		June 30—	Total outstanding issues			Net outstanding issues [1]		
	Total outstanding issues, U. S. Gov't [4]	Net outstanding issues [1] [4]		Total	U. S. Government	Governmental agencies [5]	Total	U. S. Government	Governmental agencies [5]
1918	9,599	9,353	1929	14,471	14,471	----------	13,385	13,385	----------
1919	22,439	22,028	1930	12,158	12,158	----------	11,120	11,120	----------
1920	20,949	20,433	1931	11,876	11,876	----------	11,483	11,483	----------
1921	20,803	20,225	1932	12,466	12,116	350	11,413	11,413	----------
1922	20,417	19,465	1933	13,610	12,025	1,585	11,306	11,306	----------
1923	19,714	19,221	1934	18,834	14,286	4,548	14,276	13,119	1,157
1924	18,688	17,887	1935	21,859	14,081	7,778	16,677	12,923	3,754
1925	18,036	17,180	1936	26,232	17,484	8,748	20,323	15,990	4,333
1926	17,220	16,222	1937	29,057	20,738	8,319	[3] 22,555	18,236	4,319
1927	16,087	15,002	1938	28,925	23,087	5,838	[3] 25,068	20,442	4,626
1928	15,152	14,110							

[1] Total outstanding issues less those held by U. S. Government, Federal trust funds and agencies, Federal Reserve banks, and in sinking funds of States, localities, territories, and insular possessions.
[2] Includes Federal land bank bonds, Federal intermediate credit bank debentures, and joint stock land bank bonds. Does not include stocks.
[3] After deduction of tax-exempt securities held in State and local trust and investment funds; data for earlier years not available.
[4] No securities of this type were outstanding prior to 1918.
[5] Reconstruction Finance Corporation, Commodity Credit Corporation, Federal National Mortgage Association, Federal Farm Mortgage Corporation bonds, Home Owners' Loan Corporation bonds, and home loan bank debentures.

Source: Treasury Department, Annual Report of the Secretary.

10. STATE AND LOCAL GOVERNMENT FINANCES; STATE AND MUNICIPAL EMPLOYEES

No. 213.—Revenues and Cost Payments, 1912 and 1932, and Debt, 1902, 1912, 1922, and 1932, For Federal, State, and Local Governments

[Total amounts in millions and tenths of millions of dollars; per capita in dollars. For annual estimates of State and local securities outstanding, see table 212; for data for large cities, tables 233 and 234]

	Aggregate		National Government		States		Counties		Cities, towns, villages, and boroughs		All other civil divisions [1]
	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	
Revenue receipts:											
1912	2,789.9	28.74	[2] 953.6	9.82	367.6	3.80	370.0	4.32	[3] 1,098.7	[3] 24.33	(4)
1932	11,477.3	92.18	[2] 2,625.3	20.97	[5] 2,207.9	[5] 17.83	1,313.8	11.99	3,373.6	42.54	1,956.6
Governmental-cost payments:											
1912	2,957.4	30.46	[2] 952.6	9.81	382.6	3.95	385.2	4.49	[3] 1,237.1	[3] 27.40	(4)
1932	13,469.2	108.18	[2] 3,906.6	31.20	[5] 2,505.8	[5] 20.24	1,411.8	12.88	3,594.6	45.32	2,050.3
Gross debt less sinking-fund assets:											
1902	2,838.9	35.93	[6] 969.5	12.22	239.4	3.03	196.6	2.80	1,346.8	(4)	86.7
1912	4,850.5	49.97	[6] 1,028.6	10.59	345.9	3.57	371.5	4.33	2,871.6	54.29	232.7
1922	30,845.6	283.70	[6] 22,155.9	203.78	935.5	8.64	1,273.3	13.19	4,679.4	71.26	1,801.6
1932	39,411.4	316.53	[6] 21,834.6	174.40	[5] 2,361.0	[5] 19.07	2,390.8	21.82	8,842.2	111.45	3,982.9

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

[2] Data for years ended June 30, 1913 and 1933. Postal revenues and postal expenditures chargeable against them are included in receipts and expenditures, respectively. Further differences between figures in this table and totals in tables 175 to 177 are as follows: Receipts here shown exclude trust funds and other nonrevenue receipts while expenditures exclude public debt retirements, trust funds, Federal contribution for District of Columbia government, refunds of customs and internal revenue and other nongovernmental costs.

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

[4] Not available.

[5] The differences between the figures covered by this footnote and the corresponding ones appearing in subsequent tables are due (1) to the inclusion in this table and the exclusion in tables 216, 220, 221, and 223 of data for public-service enterprises and (2) to the fact that data for the fiscal year 1931 (instead of 1932) are included in this table for 18 States and in subsequent tables for only 7 States.

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

No. 214.—Revenues and Cost Payments of Local Governments, By Source and Function: 1932

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

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

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

Source of tables 213 and 214: Department of Commerce, Bureau of the Census; table 213, 1902 to 1922, Decennial Census reports, Wealth, Debt, and Taxation; 1932 and table 214, Financial Statistics of State and Local Governments.

No. 215.—Revenues and Cost Payments of

[All figures, except per capita,

	Division and State	All local [1]							Counties	
		Revenue receipts				Governmental-cost payments			Revenue receipts	
		Total	Per capita	From taxes		Total	Per capita	Operation, maintenance, and interest	Total	Per capita
				Total	General property					
1	**Grand total**	6,643,982	$53.36	4,715,897	4,361,307	7,056,780	$56.68	5,580,939	1,313,832	$11.99
2	**New England**	508,457	61.68	411,739	364,045	551,376	66.88	439,536	17,149	2.57
3	Maine	33,988	42.49	25,146	24,011	36,944	46.18	29,375	1,961	2.45
4	New Hampshire	26,614	56.87	21,410	19,275	24,870	53.14	21,012	1,805	3.86
5	Vermont	14,146	39.29	10,084	9,995	14,265	39.63	12,207	73	.20
6	Massachusetts	309,999	72.26	252,171	212,413	339,096	79.04	265,827	11,395	3.35
7	Rhode Island	32,959	47.35	26,561	26,250	38,717	55.63	29,069	----------	----------
8	Connecticut	90,751	55.68	76,367	72,101	97,485	59.81	82,046	1,915	1.17
9	**Middle Atlantic**	1,923,176	72.12	1,407,208	1,317,835	2,210,898	82.90	1,653,038	207,805	11.80
10	New York	1,131,165	88.29	844,738	777,300	1,277,196	99.69	945,031	86,587	15.13
11	New Jersey	335,288	81.14	213,854	200,163	417,468	101.03	305,325	57,676	13.96
12	Pennsylvania	456,723	46.97	348,616	340,372	516,234	53.09	402,682	63,542	8.20
13	**East North Central**	1,584,389	61.68	1,106,993	1,040,859	1,585,278	61.72	1,254,000	307,745	11.98
14	Ohio	418,206	62.08	301,392	273,928	416,417	61.81	324,548	90,609	13.45
15	Indiana	163,137	49.89	127,632	125,802	158,878	48.59	131,780	32,830	10.04
16	Illinois	469,902	60.66	333,420	314,750	484,550	62.55	365,692	46,330	5.98
17	Michigan	341,703	68.86	214,096	208,201	328,808	66.27	279,417	82,046	16.53
18	Wisconsin	191,441	64.46	130,453	118,169	196,625	66.20	152,563	55,930	18.83
19	**West North Central**	663,931	49.65	492,342	438,472	667,936	49.95	538,504	185,388	14.78
20	Minnesota	156,278	60.53	107,486	102,525	148,001	57.32	119,034	40,357	15.63
21	Iowa	149,032	60.14	118,683	83,831	150,670	60.80	113,190	66,843	26.97
22	Missouri	132,580	36.30	99,610	93,697	148,668	40.71	115,178	19,202	6.81
23	North Dakota	27,781	40.62	22,576	20,682	28,464	41.61	25,494	8,122	11.87
24	South Dakota	34,750	49.71	27,354	25,323	31,875	45.60	27,719	10,317	14.76
25	Nebraska	64,840	46.78	43,682	40,707	64,363	46.44	56,812	16,017	11.56
26	Kansas	98,670	52.15	72,951	71,707	95,895	50.68	81,077	24,530	12.97
27	**South Atlantic**	499,943	31.29	348,826	316,328	502,462	31.45	432,696	167,978	12.04
28	Delaware	10,829	45.12	5,446	5,307	10,998	45.83	7,831	3,264	13.60
29	Maryland	71,025	43.05	52,762	47,931	83,186	50.42	63,577	18,673	22.42
30	Dist. of Columbia	45,284	92.04	29,929	24,607	48,134	97.83	34,433	----------	----------
31	Virginia	63,967	26.29	43,825	37,018	64,230	26.40	55,709	26,217	15.26
32	West Virginia	52,497	29.90	47,134	46,655	53,490	30.46	44,489	17,032	9.70
33	North Carolina	79,384	24.56	56,369	52,479	82,494	25.52	76,162	42,052	13.01
34	South Carolina	36,783	21.09	23,741	22,211	30,533	17.51	28,968	12,735	7.30
35	Georgia	59,460	20.43	39,898	34,947	56,880	19.55	52,472	17,853	6.14
36	Florida	80,714	53.14	49,722	45,083	72,517	47.74	69,055	30,152	19.85
37	**East South Central**	221,754	22.20	147,008	129,434	229,930	23.02	196,927	99,548	9.97
38	Kentucky	55,182	20.94	39,699	37,482	57,023	21.64	47,578	11,864	4.50
39	Tennessee	65,646	24.82	42,874	39,350	69,889	26.42	59,051	32,419	12.26
40	Alabama	51,609	19.28	28,726	24,426	53,626	20.03	45,635	32,405	12.10
41	Mississippi	49,317	24.27	35,709	28,176	49,392	24.31	44,663	22,860	11.25
42	**West South Central**	366,932	29.66	242,415	226,312	401,220	32.43	324,212	86,462	7.26
43	Arkansas	30,746	16.49	16,640	15,526	29,283	15.70	27,396	11,851	6.35
44	Louisiana	68,762	32.25	45,925	41,392	79,080	37.09	60,070	6,186	3.72
45	Oklahoma	76,816	31.57	48,946	47,881	88,375	36.32	73,694	20,382	8.38
46	Texas	190,608	32.07	130,904	121,513	204,482	34.41	163,052	48,043	8.08
47	**Mountain**	203,671	54.45	133,350	126,225	200,979	53.73	179,492	62,605	18.16
48	Montana	29,193	54.30	22,942	21,477	28,210	52.47	26,208	11,262	20.95
49	Idaho	26,882	60.27	18,108	16,593	24,887	55.80	23,310	7,824	17.54
50	Wyoming	13,912	60.75	8,633	8,053	13,161	57.47	12,247	4,780	20.87
51	Colorado	62,898	60.13	40,096	38,806	63,124	60.35	54,820	15,269	20.28
52	New Mexico	12,518	29.11	8,518	8,298	12,007	27.92	10,846	2,371	5.51
53	Arizona	30,028	67.33	16,728	15,480	29,490	66.12	26,615	12,513	28.06
54	Utah	20,601	40.08	13,225	12,930	22,637	44.04	18,769	4,401	8.56
55	Nevada	7,639	83.03	5,010	4,588	7,463	81.12	6,677	4,185	45.49
56	**Pacific**	671,729	79.39	426,016	401,797	706,701	83.52	562,534	179,152	22.95
57	Washington	103,964	65.63	55,445	54,519	113,451	71.62	86,996	20,172	12.73
58	Oregon	55,613	57.27	37,982	36,586	55,541	57.20	46,405	15,725	16.19
59	California	512,152	86.72	332,589	310,692	537,709	91.04	429,133	143,255	27.29

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

LOCAL GOVERNMENTS, BY STATES: 1932

in thousands of dollars]

Counties—Continued					Cities, towns, villages, and boroughs							
Revenue receipts—Con.		Governmental-cost payments			Revenue receipts				Governmental-cost payments			
From taxes							From taxes					
Total	General property	Total	Per capita	Operation, maintenance, and interest	Total	Per capita	Total	General property	Total	Per capita	Operation, maintenance, and interest	
1,020,835	877,142	1,411,826	$12.88	1,100,556	3,373,594	$42.54	2,251,289	2,057,495	3,594,647	$45.32	2,777,222	1
14,046	13,414	17,826	2.68	13,536	412,750	60.85	337,798	293,995	452,980	66.79	359,821	2
1,567	1,567	2,066	2.58	1,680	12,171	36.49	9,838	9,267	13,041	39.10	11,152	3
1,618	1,618	2,265	4.84	2,076	10,751	46.14	9,110	7,990	10,280	44.12	8,605	4
66	66	112	.31	77	4,969	31.08	3,275	3,249	4,938	30.89	4,159	5
9,475	9,100	11,655	3.43	7,992	297,912	69.28	242,393	203,010	326,830	76.00	257,316	6
					32,672	46.84	26,401	26,090	38,418	55.07	28,827	7
1,320	1,063	1,728	1.06	1,711	54,275	51.28	46,781	44,389	59,473	56.20	49,762	8
170,546	149,426	271,775	15.44	172,845	1,292,323	60.43	955,174	892,136	1,423,863	66.58	1,104,775	9
72,359	60,176	119,906	20.96	64,662	915,550	82.57	688,945	638,048	976,060	88.02	765,310	10
41,765	38,855	71,451	17.29	53,426	195,584	58.20	136,805	126,860	228,098	67.94	180,158	11
56,422	50,395	80,418	10.37	54,757	181,189	26.10	129,424	127,228	219,705	31.65	159,307	12
209,340	186,884	303,477	11.81	229,690	659,273	34.24	375,479	336,055	670,966	34.85	516,703	13
69,230	60,904	87,683	13.02	62,121	169,444	33.37	91,116	74,459	171,522	33.78	126,006	14
25,806	25,481	30,771	9.41	25,109	47,634	22.31	28,543	27,908	47,513	22.25	36,726	15
25,630	18,745	54,198	7.00	40,484	174,150	27.33	85,620	73,877	180,332	28.31	130,556	16
52,746	47,860	68,392	13.78	56,059	169,249	44.76	99,724	98,745	171,283	45.30	145,695	17
35,928	33,834	62,433	21.02	45,917	98,796	52.31	70,467	61,066	100,316	53.11	77,720	18
152,322	108,023	196,787	15.69	134,743	220,583	28.74	131,350	122,330	217,452	28.33	167,090	19
27,770	24,156	34,848	13.50	23,479	69,971	43.37	45,194	43,863	68,202	42.27	54,225	20
58,357	24,351	75,369	30.42	43,958	29,094	19.95	16,773	15,927	26,740	18.34	21,190	21
17,031	16,877	24,674	8.74	17,249	61,573	27.05	39,704	34,021	69,857	30.69	49,027	22
7,497	5,991	8,741	12.78	6,731	4,538	17.87	2,124	2,047	3,955	15.57	3,558	23
9,799	7,872	10,435	14.93	8,144	6,715	24.03	3,684	3,598	6,050	21.65	5,047	24
11,991	9,452	17,695	12.77	14,603	18,956	24.86	10,212	9,826	16,713	21.92	13,983	25
19,877	19,324	25,025	13.23	20,579	29,736	28.81	13,659	13,048	25,935	25.12	20,060	26
129,125	115,231	166,723	11.95	149,429	247,441	35.40	155,827	137,512	253,718	36.30	208,722	27
2,289	2,272	3,132	13.05	2,591	7,472	48.38	3,064	2,942	7,797	50.48	5,171	28
15,101	14,099	19,962	23.96	16,700	50,977	48.02	37,262	33,532	61,087	57.54	45,859	29
					45,284	92.04	29,929	24,697	48,134	97.83	34,433	30
19,192	15,482	25,519	14.86	22,960	37,660	41.04	24,569	21,472	38,469	41.92	32,655	31
15,713	15,479	17,433	9.93	12,760	8,153	12.45	5,856	5,615	8,192	12.51	6,806	32
34,152	31,455	40,439	14.37	43,151	27,061	24.90	13,745	12,568	25,083	23.08	23,138	33
7,389	6,971	9,561	5.48	8,839	9,404	18.29	5,972	5,060	8,377	16.29	7,837	34
16,168	13,723	16,829	5.78	15,119	25,851	21.74	15,580	13,074	24,441	20.56	22,554	35
19,031	15,750	27,848	18.33	27,309	35,579	38.70	19,850	18,552	32,138	34.95	30,269	36
72,024	62,225	102,396	10.25	91,403	89,432	25.65	56,940	50,023	95,216	27.31	76,453	37
10,806	10,304	11,688	4.44	10,905	25,778	25.92	17,621	16,145	28,452	28.61	21,417	38
22,985	20,874	33,643	12.72	30,059	30,693	29.59	19,458	18,048	33,738	32.53	27,076	39
17,817	16,974	32,944	12.31	29,217	19,204	20.62	10,909	7,452	20,682	22.21	16,418	40
20,416	14,073	24,121	11.87	21,222	13,757	26.29	8,952	8,378	12,344	23.59	11,542	41
65,724	55,497	92,958	7.81	76,240	123,012	21.86	74,713	70,857	133,745	23.77	102,361	42
5,426	5,015	11,751	6.30	11,073	3,527	6.40	2,374	1,671	3,273	5.94	2,979	43
5,329	4,664	6,384	3.84	6,117	31,978	32.58	19,663	17,803	36,433	37.12	27,011	44
11,622	11,413	23,432	9.63	18,949	23,174	19.68	12,252	11,396	23,855	20.26	18,731	45
43,347	34,405	51,391	8.65	40,101	64,333	22.06	40,424	39,987	70,184	24.07	53,640	46
52,417	47,684	61,277	17.77	57,196	51,690	26.33	26,445	24,635	52,491	26.74	40,897	47
10,154	8,820	10,905	20.28	10,016	5,569	22.06	2,866	2,735	4,998	19.80	4,537	48
7,225	6,186	7,756	17.39	7,265	4,124	20.00	2,174	2,127	3,696	17.92	3,460	49
4,106	3,694	4,486	19.59	4,133	3,122	26.31	1,524	1,413	2,749	23.16	2,494	50
11,946	11,264	15,151	20.13	13,931	22,904	35.47	11,376	10,768	23,114	35.80	17,593	51
1,999	1,993	2,364	5.50	2,299	2,369	17.15	1,156	948	2,050	14.84	1,585	52
9,791	8,755	12,155	27.25	11,796	5,599	31.38	2,667	2,455	5,805	32.54	4,317	53
3,684	3,664	4,569	8.89	4,033	6,778	18.38	3,754	3,479	8,733	23.68	5,883	54
3,512	3,308	3,891	42.29	3,723	1,225	22.42	928	710	1,346	24.64	1,028	55
155,291	138,758	198,607	25.45	175,474	277,090	45.10	137,563	129,952	294,216	47.89	200,400	56
17,431	16,969	21,918	13.84	18,980	47,998	46.84	17,989	17,600	52,616	51.35	33,569	57
12,413	11,350	16,852	17.36	12,926	19,080	31.90	9,732	9,399	18,042	30.17	14,570	58
125,447	110,439	159,837	30.45	143,568	210,012	46.45	109,842	102,953	223,558	49.44	152,261	59

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

No. 216.—Revenues and Cost Payments of General Departments of State Governments, by Source and Function: 1932 and 1937

Note.—Statistics of public-service enterprises are presented separately for 1937. (See table 217.) This separation was not made in reports for 1932 and prior years. Revenues exclude borrowings and other nonrevenue receipts. Cost payments exclude outlays and interest, and debt retirements and other noncost payments. Because of a change in classification of accounts for 1937, it is impracticable to present comparable data for 1932 for some of the items. Data for 1937 are for fiscal years ended in 1937; those in the 1932 columns are for fiscal years ended in 1932, except for 7 States, for which 1931 fiscal-year data were included

Source of revenues and function of cost payments	1932			1937		
	Amount (thousands of dollars)	Per capita (dollars)	Percent of total	Amount (thousands of dollars)	Per capita (dollars)	Percent of total
Revenues of 48 State governments, total	**2,140,397**	**17.27**	**100.0**	**4,065,557**	**31.69**	**100.0**
Taxes:						
General property	320,440	2.58	15.0	206,433	1.61	5.1
Selective property				47,817	.37	1.2
Special property	106,513	.86	5.0	119,147	.93	2.9
Income:						
Corporation	47,526	.38	2.2	81,046	.63	2.0
Individual				158,619	1.24	3.9
Inheritance and estate	142,951	1.15	6.7	114,903	.90	2.8
Poll	5,114	.04	.2	4,654	.04	.1
Severance	(1)	(1)	(1)	44,137	.34	1.1
Sales:						
Motor fuel	415,580	3.35	19.4	627,196	4.89	15.4
General sales and use	(2)	(2)	(2)	430,996	3.36	10.6
All other	(2)	(2)	(2)	208,372	1.62	5.1
Business	[3] 267,290	[3] 2.16	[3] 12.5	304,870	2.38	7.5
Nonbusiness license and permit:						
Motor vehicles	265,812	2.14	12.4	305,972	2.38	7.5
All other	14,063	.11	.7	17,363	.14	.4
Unemployment compensation	-------	-------	-------	346,770	2.70	8.5
All other[4]	134,027	.27	1.6	56,025	.44	1.4
Nontaxes:						
Special assessments and special charges	18,026	.15	.9	2,843	.02	.1
Grants-in-aid	227,732	1.84	10.6	[5] 586,270	4.57	14.4
Earnings of general departments	152,158	1.23	7.1	181,713	1.42	4.5
Contributions from public-service enterprises	(6)	(6)	(6)	50,794	.40	1.2
All other[7]	123,065	.99	5.7	169,617	1.32	4.2
Cost payments for operation and maintenance of 48 State governments, total	**1,552,075**	**12.52**	**100.0**	**2,601,887**	**20.28**	**100.0**
General government	121,515	.98	7.8	150,970	1.18	5.8
Protection to person and property	87,049	.70	5.6	106,055	.83	4.1
Conservation of health and sanitation:						
Apportionments to minor civil divisions	(8)	(8)	(8)	2,238	.02	.1
All other	25,864	.21	1.7	34,050	.27	1.3
Development and conservation of natural resources:						
Apportionments to minor civil divisions	(8)	(8)	(8)	867	.01	(9)
All other	71,517	.58	4.6	77,075	.60	3.0
Highways:						
Apportionments to minor civil divisions	90,793	.73	5.8	187,770	1.46	7.2
All other	213,920	1.73	13.8	248,319	1.94	9.5
Charities:						
Apportionments to minor civil divisions	(8)	(8)	(8)	220,415	1.72	8.5
All other	[10] 109,655	[10] .88	[10] 7.1	391,143	3.05	15.0
Hospitals and institutions for handicapped	156,060	1.26	10.1	183,277	1.43	7.0
Correction	63,269	.51	4.1	65,526	.51	2.5
Education:						
Schools:						
Apportionments to minor civil divisions	403,498	3.25	26.0	630,728	4.92	24.2
All other	187,609	1.51	12.1	191,256	1.49	7.4
Libraries	2,375	.02	.2	2,455	.02	.1
Recreation	8,024	.06	.5	6,815	.05	.3
Miscellaneous	10,926	.09	.7	[11] 100,292	.78	.1
Contribution to public-service enterprises	(6)	(6)	(6)	2,635	.02	3.9

[1] Included in all other taxes, if there were receipts from this source.
[2] Included in business taxes, if there were receipts from this source.
[3] Includes sales taxes other than motor fuel, if there were receipts from this source.
[4] Includes incorporation taxes; taxes on stock transfer, on the recording of deeds and mortgages, and on express, telegraph, and sleeping-car companies; and severance taxes for 1932.
[5] Includes $317,409,000 for highways, $155,061,000 for relief, $24,844,000 for education, and $12,933,000 for health.
[6] Not available.
[7] Includes donations, pension assessments, fines, forfeits, escheats, highway privileges, rents, and interest.
[8] No data. [9] Less than 1/20 of 1 percent.
[10] Includes supervision of charities, hospitals, and correction.
[11] Includes $35,030,000 apportionments to minor civil divisions for unspecified purposes.

Source: Department of Commerce, Bureau of the Census; annual report, Financial Statistics of States; special release and official records.

No. 217.—Revenues, Cost Payments, and Gross and Net Debt of Public-Service Enterprises of State Governments: 1937

Note.—All figures, except per capita, in thousands of dollars. For statistics of general departments of State governments, see table 216

	Total	Alcoholic beverage monopoly system	Other enterprises	
			Operated	Leased to others
Number of States	27	16	13	5
Number of enterprises	37	16	16	5
Revenues, total	264, 903	245, 519	18, 755	629
Operating revenues	[1] 260, 139	245, 363	14, 777	
Rents	576			576
P. W. A. grants	1, 273		1, 251	23
Contributions from general revenues	2, 635		2, 604	30
All other	280	156	124	
Cost payments, total	268, 953	251, 301	17, 408	244
Operating costs	[2] 210, 885	199, 754	10, 963	168
Interest	3, 585		3, 585	
Outlays	3, 689	757	2, 858	74
Contributions to general revenues	50, 794	50, 791	2	2
Gross debt, total	91, 057		79, 952	11, 105
Funded or fixed general obligations	80, 261		76, 398	3, 863
Funded or fixed revenue obligations	1, 267		1, 267	
Contingent obligations	7, 242			7, 242
Floating obligations	2, 287		2, 287	
Per capita	$0. 70		$0. 62	$0. 08
Net debt, total	77, 419		73, 587	3, 832
Per capita	$0. 60		$0. 57	$0. 03

[1] Includes sales of goods. [2] Includes cost of goods.

No. 218.—Revenues, Cost Payments, and Gross, Funded or Fixed, and Net Debt of Public-Service Enterprises, by States: 1937

Note.—In thousands of dollars. For statistics of general departments of State governments, by States, see table 223

Division and State	Revenues			Cost payments					Debt [1]		
	Total	Alcoholic beverage monopoly system	All other	Total	Alcoholic beverage monopoly system			All other	Gross [2]	Funded or fixed [3]	Net [4]
					Total	Contribution to general fund	Other				
Total 27 States	264, 903	245, 519	19, 385	268, 953	251, 301	50, 791	200, 510	17, 652	91, 057	88, 770	77, 419
N. E.:											
Maine	5, 730	5, 568	162	4, 340	4, 259		4, 259	81	648	648	618
N. H	3, 839	3, 839		3, 839	3, 839	835	3, 004				
Vt	1, 769	1, 769		1, 769	1, 769	252	1, 517				
Mass	1, 057		1, 057	886				886	11, 109	11, 109	3, 867
R. I	120		120	112				112	1, 222	1, 222	989
Conn	92		92	92				92			
Mid. Atl.:											
Pa	76, 890	76, 890		83, 155	83, 155	22, 727	60, 428				
E. N. C.:											
Ohio	54, 195	54, 195		55, 010	55, 010	6, 900	48, 110				
Ill	16		16	20				20	12	12	12
Mich	34, 931	34, 529	402	35, 992	35, 626	4, 496	31, 130	366			
W. N. C.:											
Iowa	8, 728	8, 728		8, 622	8, 622	1, 449	7, 173				
N. Dak	6, 342		6, 342	5, 867				5, 867	3, 425	3, 013	3, 013
S. Dak	839		839	673				673	2, 000	2, 000	226
S. Atl.:											
Md	95		95	95				95			
Va	16, 565	16, 565		16, 431	16, 431	4, 390	12, 041				
W. Va	12, 705	12, 705		12, 218	12, 218	2, 745	9, 473				
Ga	550		550	165				165	3, 763	3, 763	3, 732
E. S. C.:											
Ala	3, 828	2, 650	1, 178	3, 210	2, 252	397	1, 856	958	9, 575	9, 575	9, 575
W. S. C.:											
La	4, 701		4, 701	4, 287				4, 287	38, 833	36, 958	36, 958
Tex									100	100	100
Mt.:											
Mont	7, 577	6, 895	682	8, 929	7, 195	1, 470	5, 725	1, 734	1, 267	1, 267	1, 266
Idaho	3, 910	3, 910		4, 279	4, 279	807	3, 472				
Wyo	1, 985	1, 985		1, 985	1, 985	342	1, 643				
Utah	4, 024	4, 024		3, 912	3, 912	550	3, 362				
Pacific:											
Wash	3, 154	3, 154		3, 092	3, 092	1, 816	1, 276				
Oreg	8, 114	8, 114		7, 656	7, 656	1, 614	6, 042				
Calif	3, 147		3, 147	2, 316				2, 316	19, 103	19, 103	17, 064
Hawaii	980		980	888				888	11, 214	11, 214	11, 214

[1] No debt reported for alcoholic beverage monopoly systems.
[2] Includes floating debt not shown separately.
[3] Comprises $71,013,000 of debt incurred for ports, harbors, docks, wharves, piers, and terminals, and $17,757,000 for all other purposes, such as subway, airport, canal, mill and elevator, cement plant, railroad, and for water conservation. [4] Net debt is funded or fixed debt less sinking-fund assets.

Source of tables 217 and 218: Department of Commerce, Bureau of the Census; Annual report, Financial Statistics of States.

No. 219.—Assessed Valuation of Property Subject to General and Selective Property Taxes, by States: 1932 and 1937

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

Division and State	1932, total	1937				Division and State	1932, total	1937			
		Total	Real	Personal	Other[1]			Total	Real	Personal	Other[1]
Grand total	163,317	139,815	110,465	28,062	6,089	S. Atlantic—con.					
New England	13,918	12,177	10,558	1,534	85	Va	2,353	2,080	1,144	697	238
Maine	757	664	574	90	------	W. Va	1,878	1,738	830	323	585
N. H	679	586	504	44	37	N. C	2,831	2,200	1,579	444	177
Vt	441	322	242	33	47	S. C	408	360	190	170	------
Mass	7,443	6,269	5,743	526	------	Ga	1,268	1,060	634	260	166
R. I	1,447	1,357	942	416	------	Fla	520	602	242	323	37
Conn	3,151	2,979	2,554	425	------	E. S. Central	6,627	5,291	3,319	1,438	535
Mid. Atlantic	49,142	44,272	39,049	4,774	448	Ky	3,060	2,449	1,306	1,144	------
N. Y	29,560	25,668	25,668	------	------	Tenn	1,664	1,475	1,125	97	253
N. J	6,819	6,250	4,775	1,027	448	Ala	1,211	925	609	123	193
Pa	12,763	12,354	8,607	3,747	------	Miss	692	443	279	74	89
E. N. Central	39,132	30,071	22,768	5,980	1,323	W. S. Central	8,216	6,235	4,358	1,587	291
Ohio	13,453	[2] 8,782	7,901	[2] 881	------	Ark	555	427	306	120	1
Ind	5,073	5,069	2,488	2,557	24	La	1,666	1,339	927	412	------
Ill	7,269	5,153	3,753	992	408	Okla	1,754	1,222	749	182	290
Mich	8,263	6,250	4,797	1,115	338	Tex	4,241	3,248	2,375	873	------
Wis	5,074	4,816	3,829	435	553	Mountain	4,539	3,458	2,150	491	817
W. N. Central	17,292	15,495	10,898	3,366	1,231	Mont	411	334	189	57	89
Minn	2,308	2,042	1,206	836	------	Idaho	428	381	276	(3)	105
Iowa	1,464	3,243	2,437	563	243	Wyo	419	285	126	57	102
Mo	4,789	3,797	2,799	552	446	Colo	1,447	1,104	702	206	195
N. Dak	880	487	356	131	------	N. Mex	334	288	130	30	128
S. Dak	1,509	1,035	786	158	91	Ariz	675	360	307	51	2
Nebr	2,676	2,174	1,581	593	------	Utah	618	524	263	67	195
Kans	3,666	2,717	1,733	533	451	Nev	207	182	158	24	------
S. Atlantic	14,157	12,777	7,978	3,596	1,203	Pacific	10,294	9,838	9,387	295	156
Del	292	307	307	(3)	------	Wash	1,250	1,083	866	217	------
Md	2,762	2,651	1,907	743	------	Oreg	1,093	893	658	78	156
Dist. of Col	1,845	1,780	1,144	636	------	Calif	7,951	7,862	7,862	(3)	------

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

Source: Department of Commerce, Bureau of the Census; 1932, Financial Statistics of State and Local Governments; 1937, Financial Statistics of States and special release.

No. 220.—Revenues and Cost Payments of State Governments: 1915 to 1937

Note.—All figures in thousands of dollars

Year	Revenue receipts, total	Governmental-cost payments				Outlays
		Total	Operation, maintenance, and interest			
			Total	Operation and maintenance	Interest	
1915	458,233	494,907	399,714	381,168	18,546	95,193
1919	675,217	640,403	509,258	545,178	24,080	71,145
1922	1,159,527	1,280,320	962,275	920,967	41,308	318,045
1926	1,655,495	1,614,538	1,126,180	1,049,310	76,870	488,358
1928	1,935,432	1,889,173	1,304,650	1,217,721	86,929	584,523
1929	2,059,327	2,061,017	1,402,011	1,307,874	94,137	659,006
1930	2,243,110	2,290,270	1,501,496	1,400,065	101,431	788,774
1931	2,324,522	2,508,744	1,566,904	1,456,083	110,821	941,840
1932 [1] [2]	2,140,897	2,446,433	1,661,996	1,552,075	109,921	784,437
1937 [2]	4,065,557	3,435,790	2,723,014	2,601,887	122,027	711,876

[1] Includes 1931 figures for 7 States.
[2] Data for public-service enterprises excluded except in items for interest and outlays for 1932. See headnote, table 216.

Source: Department of Commerce, Bureau of the Census; annual report, Financial Statistics of States; special releases and official records.

No. 221.—Revenues and Cost Payments of State Governments, Per Capita: 1915 to 1937

Year	Per capita revenue receipts			Per capita governmental-cost payments for operation, maintenance, and interest		
	Total	From taxes	From all other revenue	Total	For operation and maintenance	For interest
1915	$4.06	$3.71	$0.94	$4.06	$3.87	$0.19
1919	6.43	5.02	1.40	5.42	5.18	.23
1922	10.71	7.93	2.79	8.89	8.50	.38
1926	14.29	10.91	3.37	9.72	9.06	.66
1928	16.31	12.70	3.61	10.99	10.26	.73
1929	17.11	13.39	3.72	11.65	10.87	.78
1930	18.39	14.59	3.79	12.31	11.48	.83
1931	18.87	14.43	4.43	12.72	11.82	.90
1932 [1] [2]	17.27	13.05	4.19	13.41	12.52	.89
1937 [2]	31.69	23.96	7.73	21.23	20.28	.95

[1] Includes 1931 figures for 7 States.
[2] Data for public-service enterprises excluded except in item for interest for 1932. See headnote, table 216.

Source: Department of Commerce, Bureau of the Census; annual report, Financial Statistics of States; special releases and official records.

No. 222.—Employees of State Governments—Number and Pay Rolls, by States: 1937

Note.—Figures in this table cover all classes of State employees, including those in State operated public service enterprises. Data are for fiscal year ended in 1937.

Division and State	Number of employees (thousands)	Salaries and wages (millions of dollars)	Division and State	Number of employees [1] (thousands)	Salaries and wages (millions of dollars)
New England:			**South Atlantic—Continued.**		
Maine	(2)	3.2	West Virginia	9.3	9.2
Vermont	1.9	2.0	North Carolina	15.4	14.5
Massachusetts	22.6	32.1	Georgia	8.2	7.9
Rhode Island	(2)	4.5	Florida	7.2	9.2
Connecticut	8.4	12.4	**East South Central:**		
Middle Atlantic:			Kentucky	9.5	8.9
New York	52.1	53.7	Tennessee	8.3	(2)
New Jersey	12.0	19.1	Alabama	7.9	8.2
Pennsylvania	51.9	56.8	**West South Central:**		
East North Central:			Arkansas	5.4	5.8
Ohio	21.0	31.4	Louisiana	13.1	14.0
Michigan	23.0	31.8	Oklahoma	8.2	15.4
Wisconsin	12.2	17.8	Texas	(2)	16.4
West North Central:			**Mountain:**		
Minnesota	17.7	20.5	Montana	2.2	3.7
Iowa	(2)	12.2	Wyoming	1.4	1.8
Missouri	8.8	13.4	Colorado	5.9	8.4
North Dakota	5.4	4.5	New Mexico	3.8	(2)
South Dakota	3.1	3.1	Arizona	(2)	5.8
Nebraska	4.8	6.0	Utah	5.6	5.9
Kansas	(2)	10.7	Nevada	1.3	2.3
South Atlantic:			**Pacific:**		
Delaware	2.0	2.1	Washington	18.0	11.2
Maryland	8.0	7.5	Oregon	9.8	13.2
Virginia	13.3	18.1	California	[3] 27.1	[3] 47.5

[1] Data are for 1 date or an average for 2 or more dates within the fiscal year.
[2] No data.
[3] Employees and salaries and wages of University of California not included.

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

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No. 223.—Revenues and Cost Payments of General

[All figures, except per capita, in

Division and State	Revenues										
	Total			Tax							
	Amount[1]	Per capita[2] 1937	Per capita[2] 1932	Total[1]	Property	Income	Inheritance and estate	Sales	Business	Non-business license and permit	Unemployment compensation
Total, 48 States	4,065,557	$31.69	$17.27	3,074,321	373,397	239,665	114,903	1,266,565	304,870	323,335	346,770
New England	281,139	32.72	20.58	211,183	40,617	3,760	13,701	54,072	21,166	26,131	50,147
Maine	29,519	34.52	28.61	21,190	5,549	-------	979	6,135	2,185	4,221	1,872
N. Hampshire	18,515	36.37	[3] 24.46	13,530	2,943	-------	709	3,826	846	2,899	2,283
Vermont	12,524	32.78	30.23	9,174	1,092	533	235	2,835	965	2,522	714
Massachusetts	139,799	31.59	[3] 17.20	105,142	23,823	3,227	7,089	24,737	6,397	7,217	31,242
Rhode Island	21,957	32.24	18.87	16,452	2,343	-------	803	2,388	3,466	2,796	4,633
Connecticut	58,827	33.85	22.99	45,696	4,867	-------	3,285	14,152	7,307	6,475	9,404
Middle Atlantic	1,008,365	36.75	19.50	800,332	126,779	135,093	58,019	164,230	89,224	92,378	92,102
New York	486,822	37.60	20.10	396,785	13,631	104,892	33,650	57,157	66,368	36,784	47,858
New Jersey	143,470	33.09	22.37	109,872	29,776	-------	7,541	29,149	3,432	19,192	17,469
Pennsylvania	378,072	37.23	17.48	293,674	83,372	30,201	16,828	77,924	19,424	36,902	26,775
E. N. Central	832,526	32.28	14.87	657,157	41,713	10,807	16,872	372,428	47,620	75,211	89,844
Ohio	249,376	37.04	10.47	201,186	10,217	-------	2,208	109,894	19,365	7,563	51,445
Indiana	101,332	29.23	17.05	81,525	5,803	-------	1,239	47,513	3,372	9,633	13,064
Illinois	194,293	24.71	11.48	152,589	4,504	-------	5,096	106,661	14,363	21,520	-------
Michigan	193,000	40.14	20.53	148,896	15,015	-------	4,175	86,592	5,435	22,934	14,043
Wisconsin	94,524	32.39	21.89	72,961	6,174	10,807	4,154	21,768	5,085	13,560	11,292
W. N. Central	394,201	28.53	18.11	258,945	47,830	20,792	3,586	113,683	22,490	37,472	8,780
Minnesota	104,823	39.65	23.46	67,663	17,880	5,373	677	17,296	10,250	9,476	4,700
Iowa	86,598	33.99	17.36	64,905	10,430	4,823	960	29,880	3,570	11,298	3,577
Missouri	86,967	21.80	[3] 14.12	63,677	7,567	7,393	1,403	32,785	4,445	9,944	-------
N. Dakota	19,834	28.13	19.48	9,314	1,951	501	20	5,547	425	867	-------
S. Dakota	22,625	32.70	23.96	12,016	237	486	83	8,392	531	1,035	503
Nebraska	30,609	22.44	17.00	16,127	4,129	-------	44	9,226	1,081	842	-------
Kansas	42,744	22.81	17.66	25,242	5,436	2,215	400	10,557	2,189	4,010	-------
S. Atlantic	408,905	24.69	15.07	319,479	24,657	24,982	8,717	153,125	36,268	34,660	24,594
Delaware	12,080	46.46	51.96	8,924	79	1,276	321	2,531	630	1,177	-------
Maryland	48,779	29.07	19.60	37,188	6,112	3	1,589	11,892	5,752	4,172	6,907
Virginia	65,107	24.20	17.34	45,298	3,763	3,786	705	17,221	7,337	6,585	4,309
W. Virginia	60,456	32.70	13.73	48,156	1,746	1,677	509	26,171	2,034	5,436	5,009
N. Carolina	93,491	26.90	13.58	74,262	3,373	11,324	3,963	33,881	7,733	8,190	5,003
S. Carolina	36,341	19.45	11.19	28,212	3,454	3,260	138	14,167	2,854	1,510	2,017
Georgia	43,254	14.02	11.33	34,202	3,817	3,655	335	21,796	2,448	1,540	-------
Florida	49,397	29.81	17.03	43,177	2,312	-------	1,156	25,466	7,480	6,051	-------
E. S. Central	201,708	18.87	11.62	148,294	19,406	7,088	2,001	69,476	20,650	10,833	18,952
Kentucky	61,606	21.22	14.02	48,576	5,874	3,625	904	20,491	9,647	3,291	4,674
Tennessee	48,961	17.00	12.23	37,362	1,869	-------	990	21,146	5,045	3,846	3,901
Alabama	50,505	17.49	[3] 11.37	38,795	7,624	2,005	75	13,793	3,839	3,282	7,244
Mississippi	40,635	20.16	8.05	23,561	4,039	1,458	31	14,046	2,119	414	1,134
W. S. Central	369,261	28.71	15.61	274,637	38,168	12,709	1,837	120,667	17,230	20,879	25,546
Arkansas	32,942	16.17	13.87	26,708	4,279	628	185	16,664	1,358	3,311	-------
Louisiana	78,199	36.68	[3] 16.25	63,369	10,462	4,855	532	22,980	4,554	4,798	7,560
Oklahoma	80,900	31.86	12.69	59,369	807	7,226	392	28,191	2,529	5,188	3,727
Texas	177,220	28.79	17.12	125,191	22,619	-------	729	52,832	8,789	7,582	14,259
Mountain	173,090	45.77	26.48	102,097	17,899	4,637	2,012	53,674	7,719	7,552	7,463
Montana	22,292	41.67	25.50	11,143	2,239	486	470	5,134	1,848	391	-------
Idaho	18,805	38.14	21.91	11,073	1,266	1,929	66	4,363	850	819	1,669
Wyoming	14,010	59.62	38.17	6,521	584	-------	51	4,034	361	833	580
Colorado	40,683	38.06	20.92	26,948	3,468	-------	993	16,328	2,182	1,628	2,320
N. Mexico	24,227	57.41	25.11	12,289	2,034	267	188	7,320	287	1,281	730
Arizona	21,320	52.13	[3] 30.72	15,297	3,365	1,151	52	8,074	514	1,141	945
Utah	24,385	47.08	27.87	15,485	3,670	803	190	7,125	1,330	1,154	1,213
Nevada	7,368	72.95	66.76	3,341	1,274	-------	-------	1,296	347	306	-------
Pacific	396,363	45.15	22.00	302,197	16,527	19,797	8,159	165,209	42,504	17,719	31,342
Washington	74,740	45.38	25.47	51,309	4,067	-------	1,771	38,564	2,892	3,545	-------
Oregon	41,479	40.59	[3] 30.85	25,971	1,656	3,023	550	10,129	4,163	3,156	2,991
California	280,144	45.85	19.62	224,918	10,804	16,774	5,838	116,516	35,449	11,018	28,351
Hawaii	16,293	41.14	(4)	10,808	1,544	3,803	167	3,788	1,050	35	-------

[1] Includes items not shown separately.
[2] Based on estimated population as of middle of fiscal year for each State.
[3] Data for the fiscal year 1931.
[4] No data.

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

DEPARTMENTS OF STATE GOVERNMENTS, BY STATES: 1937

thousands of dollars. See headnote, table 216]

Revenues—Continued				Cost payments							
Nontax					Operation, maintenance, and interest						
					Total						
Total [1]	Grants-in-aid	Earnings of general departments	Contributions from public-service enterprises	Total	Amount	Per capita [2] 1937	Per capita [2] 1932	Operation and maintenance of general departments	Interest	Outlays	Division and State
991,237	586,270	181,713	50,794	3,435,790	2,723,914	$21.23	$13.40	2,601,887	122,027	711,876	U. S.
69,956	42,110	13,736	1,088	217,857	185,082	21.54	15.24	181,061	4,021	32,775	N. E.
8,329	4,874	2,993	----------	28,017	22,405	26.20	24.37	21,230	1,175	5,612	Maine.
4,985	2,607	1,299	835	16,909	13,177	25.89	[3] 23.69	12,664	513	3,732	N. H.
3,350	2,153	482	252	11,127	8,471	22.17	19.42	8,174	297	2,656	Vt.
34,657	21,673	4,882	----------	93,084	85,714	19.37	[3] 12.04	84,977	737	7,370	Mass.
5,505	4,229	691	----------	22,802	14,361	21.09	12.64	13,353	1,008	8,442	R. I.
13,131	6,574	3,380	----------	45,918	40,954	23.56	16.95	40,663	291	4,964	Conn.
208,033	94,441	34,184	22,727	802,766	690,078	25.15	17.49	653,870	36,208	112,688	M. A.
90,038	49,088	11,673	----------	421,588	359,092	27.73	20.57	335,966	23,126	62,497	N. Y.
33,597	14,911	6,080	----------	107,496	92,761	21.39	18.53	85,106	7,655	14,735	N. J.
84,398	30,442	16,422	22,727	273,682	238,225	23.46	12.99	232,798	5,427	35,457	Pa.
175,369	100,683	31,856	11,396	687,144	565,861	21.94	11.61	552,083	13,778	121,283	E. N. C.
48,101	25,575	6,563	6,900	192,501	175,740	26.10	7.37	175,257	483	16,761	Ohio.
19,807	9,002	7,263	----------	76,909	63,628	18.35	10.80	63,459	170	13,280	Ind.
41,704	37,110	3,288	----------	175,820	130,485	16.59	9.09	121,831	8,654	45,335	Ill.
44,104	18,900	8,047	4,496	162,431	134,560	27.99	18.29	130,172	4,388	27,871	Mich.
21,563	10,096	6,695	----------	79,484	61,447	21.06	17.54	61,364	83	18,037	Wis.
135,256	92,896	26,163	1,449	375,495	273,589	19.80	11.91	259,626	13,963	101,906	W. N. C.
37,160	21,639	6,441	----------	102,711	76,487	28.93	17.29	72,176	4,311	26,224	Minn.
21,603	14,244	5,378	1,449	75,960	61,500	24.14	9.79	61,163	337	14,460	Iowa.
23,290	16,966	5,868	----------	81,605	59,149	14.83	[3] 8.97	54,294	4,856	22,456	Mo.
10,520	8,483	871	----------	20,520	14,878	21.10	15.41	13,574	1,305	5,642	N. Dak.
10,610	6,961	1,967	----------	20,419	14,158	20.46	16.07	12,003	2,155	6,261	S. Dak.
14,482	11,321	2,046	----------	32,105	21,748	15.94	9.96	21,731	17	10,357	Nebr.
17,502	13,282	3,592	----------	42,175	25,669	13.70	11.62	24,687	982	16,506	Kans.
89,426	49,479	25,964	7,138	352,506	263,605	15.92	11.36	248,180	15,425	88,901	S. A.
3,156	2,023	530	----------	12,038	9,411	36.19	33.75	9,322	88	2,627	Del.
11,591	6,426	4,212	3	37,565	30,339	18.08	14.57	28,427	1,912	7,226	Md.
19,810	7,916	5,240	4,390	55,990	38,561	14.34	13.16	37,607	955	17,429	Va.
12,300	6,584	2,662	2,745	49,661	40,033	21.65	10.20	36,352	3,681	9,628	W. Va.
19,230	11,458	5,861	----------	74,709	55,428	15.95	12.39	48,385	7,044	19,281	N. C.
8,129	6,224	1,718	----------	32,857	23,734	12.71	8.52	22,012	1,722	9,123	S. C.
8,992	6,087	2,681	----------	40,396	24,922	8.08	6.73	24,897	24	15,474	Ga.
6,219	2,761	3,101	----------	49,290	41,178	24.85	12.77	41,178	----------	8,113	Fla.
53,414	37,202	13,146	397	176,888	124,411	11.64	19.57	112,757	11,654	52,477	E. S. C.
13,030	8,144	4,320	----------	47,593	35,171	12.12	9.56	33,786	1,384	12,422	Ky.
11,600	6,813	4,058	----------	46,205	38,529	13.38	11.06	33,799	4,730	7,676	Tenn.
11,710	7,555	2,816	397	42,930	31,844	11.03	[3] 10.13	28,621	3,223	11,086	Ala.
17,074	14,690	1,952	----------	40,159	18,867	9.36	6.91	16,550	2,317	21,292	Miss.
94,624	61,935	14,441	----------	319,046	246,115	19.13	11.55	233,393	12,721	72,931	W. S. C.
6,233	3,607	2,345	----------	26,633	23,096	11.34	12.18	18,079	5,017	3,537	Ark.
14,830	8,390	3,449	----------	67,248	53,032	24.87	[3] 13.98	47,000	6,032	14,216	La.
21,531	16,060	2,337	----------	71,381	58,200	22.92	9.19	57,639	561	13,181	Okla.
52,029	33,877	6,310	----------	153,784	111,787	18.16	11.44	110,675	1,111	41,998	Tex.
70,993	49,826	8,764	3,169	172,695	112,937	29.86	16.39	110,680	2,258	59,758	Mt.
11,149	7,537	933	1,470	20,895	11,487	21.47	14.57	11,018	470	9,408	Mont.
7,732	5,079	742	807	18,210	16,682	33.84	12.71	16,575	107	1,529	Idaho.
7,489	5,645	449	342	13,161	7,162	30.48	24.01	7,021	141	5,999	Wyo.
13,736	9,746	2,804	----------	49,155	31,273	29.25	13.47	30,926	347	17,882	Colo.
11,938	7,432	1,228	----------	23,281	13,173	31.22	16.93	12,604	569	10,108	N. Mex.
6,023	4,932	713	----------	19,101	11,938	29.19	[3] 18.27	11,827	111	7,163	Ariz.
8,900	5,874	1,695	550	21,216	17,644	34.06	19.59	17,175	469	3,572	Utah.
4,027	3,582	198	----------	7,676	3,578	35.42	29.80	3,534	43	4,098	Nev.
94,165	57,698	13,459	3,430	331,392	262,236	29.87	16.22	250,237	12,000	69,156	Pac.
23,432	14,375	3,516	1,816	71,033	55,255	33.55	17.04	54,576	679	15,777	Wash.
15,508	9,726	2,128	1,614	35,352	21,991	21.52	[3] 20.23	19,758	2,233	13,361	Oreg.
55,226	33,598	7,815	----------	225,008	184,990	30.28	15.35	175,903	9,088	40,017	Calif.
5,485	2,410	758	297	13,788	11,804	20.81	(4)	11,508	296	1,985	Hawaii.

No. 224.—Tax Levies—Levies of General and Selective Property Taxes, for State Purposes, by States: 1917 to 1937

State	Levies of general and selective property taxes (thousands of dollars)					Amount per capita (dollars)				
	1917	1922	1927	1932	1937	1917	1922	1927	1932	1937
Total	186,299	354,248	366,789	340,141	236,410	1.83	3.27	3.13	2.74	1.84
Alabama	4,337	6,133	7,293	7,843	6,011	1.86	2.56	2.87	2.94	2.08
Arizona	1,971	3,773	4,460	5,830	1,879	7.59	10.45	9.87	13.22	4.59
Arkansas	3,406	5,033	5,345	4,827	3,738	1.95	2.81	2.79	2.59	1.84
California	------	------	------	------	10,723	------	------	------	------	1.76
Colorado	2,508	6,947	6,011	5,074	3,353	2.61	7.13	5.60	4.85	3.14
Connecticut	2,002	2,221	1,813	1,775	1,630	1.62	1.55	1.12	1.09	.94
Delaware	------	568	385	------	------	------	2.49	1.60	------	------
Florida	1,982	4,477	5,927	2,539	1,232	2.22	4.37	4.42	1.67	.74
Georgia	4,771	5,958	6,376	5,679	3,181	1.67	2.01	2.01	1.95	1.03
Idaho	686	2,807	2,980	2,459	1,965	1.62	6.15	5.61	5.50	3.99
Illinois	20,017	18,002	27,271	28,349	------	3.26	2.70	3.76	3.66	------
Indiana	8,262	14,109	11,933	5,992	5,994	2.94	4.73	3.80	1.83	1.73
Iowa	4,421	12,492	10,804	9,108	9,444	1.99	5.12	4.46	3.68	3.71
Kansas	3,875	5,901	9,502	7,255	5,407	2.10	3.31	5.21	3.83	2.89
Kentucky	6,466	8,615	10,521	9,786	5,811	2.71	3.53	4.16	3.71	1.83
Louisiana	4,179	8,276	9,918	9,580	7,699	2.28	4.51	5.13	4.51	3.61
Maine	2,568	3,982	4,880	5,858	4,950	3.32	5.15	6.17	7.32	5.79
Maryland	3,310	5,101	5,906	6,275	5,494	2.43	3.43	3.71	3.80	3.27
Massachusetts	8,000	12,000	12,000	7,500	12,250	2.15	3.02	2.83	1.75	2.77
Michigan	11,851	25,881	29,334	42,214	8,634	3.85	6.73	6.60	8.51	1.80
Minnesota	6,280	8,371	10,720	15,029	17,374	2.77	3.41	4.02	5.82	6.57
Mississippi	2,575	5,667	4,345	4,631	3,540	1.32	3.16	2.43	2.28	1.76
Missouri	3,425	6,023	6,458	5,480	5,730	1.00	1.75	1.84	1.50	1.44
Montana	1,523	2,182	1,946	2,254	2,149	3.32	3.69	3.55	4.19	4.02
Nebraska	3,076	7,426	5,850	6,198	3,776	2.42	5.62	4.21	4.47	2.77
Nevada	864	1,214	1,229	1,472	1,255	8.09	15.69	15.88	16.00	12.42
New Hampshire	1,299	2,901	3,037	2,998	2,651	2.91	6.51	6.69	6.43	5.21
New Jersey	12,118	25,172	36,545	37,302	27,804	4.13	7.67	9.84	9.03	6.41
New Mexico	1,256	1,586	2,624	2,186	1,727	3.07	4.30	6.73	5.08	4.09
New York	1,074	21,254	22,723	2,501	2,160	.10	2.00	2.00	.20	.17
North Carolina	2,461	------	------	4,507	1,451	1.02	------	------	1.39	.42
North Dakota	1,418	4,762	3,843	3,328	2,109	1.88	7.20	5.99	4.87	2.99
Ohio	3,462	15,870	11,471	------	6,182	.67	2.66	1.72	------	.92
Oklahoma	2,498	844	849	6,151	------	1.11	.40	.36	2.53	------
Oregon	2,550	8,835	5,287	4,593	1,032	3.08	10.92	5.96	4.76	1.01
Pennsylvania	------	------	------	------	14,990	------	------	------	------	1.48
Rhode Island	870	1,256	1,559	1,209	------	1.41	2.02	2.22	1.74	------
South Carolina	2,036	3,270	2,895	2,698	2,747	1.25	1.89	1.57	1.55	1.47
South Dakota	1,308	3,685	4,808	4,865	51	1.85	5.69	6.94	6.96	.07
Tennessee	2,383	6,231	3,442	1,331	1,180	1.04	2.63	1.39	.50	.41
Texas	12,374	25,354	26,164	27,344	20,135	2.81	5.24	4.87	4.60	3.27
Utah	2,425	4,496	5,245	5,124	3,180	5.60	9.60	10.13	9.97	6.14
Vermont	1,068	2,036	1,017	1,267	421	2.93	5.78	2.88	3.52	1.10
Virginia	3,084	6,634	5,878	4,730	3,736	1.41	2.80	(1)	1.94	1.39
Washington	7,603	16,897	13,792	12,008	3,651	5.01	12.01	8.81	7.59	2.22
West Virginia	1,230	3,108	2,982	3,568	1,310	.88	2.05	1.77	2.03	.71
Wisconsin	10,518	15,773	7,451	7,811	6,602	4.18	5.86	(1)	(1)	2.26
Wyoming	910	1,124	1,971	1,612	570	5.11	5.47	8.21	7.04	2.43

[1] Not computed.

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

No. 225.—Tax Levies—Total Levies of General Property Taxes of State and Local Governments, by States: 1880 to 1932

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

Division and State	Levies of general property taxes (thousands of dollars)					Amount per capita (dollars)				
	1880	1902	1912	1922	1932	1880	1902	1912	1922	1932
Grand total	**313,921**	**724,737**	**1,349,841**	**3,503,725**	**5,026,763**	**6.26**	**9.22**	**13.91**	**32.23**	**40.37**
New England	42,492	76,306	127,232	270,516	399,504	10.60	13.29	18.53	35.59	48.46
Maine	5,182	6,856	8,987	22,295	31,308	7.99	9.78	11.86	28.83	39.13
New Hampshire	3,179	4,166	6,978	15,029	20,320	9.16	9.95	15.98	33.71	43.42
Vermont	1,745	1,911	4,020	9,188	12,101	5.25	5.52	11.17	26.07	33.61
Massachusetts	24,327	49,219	82,566	156,285	231,212	13.64	17.06	23.27	39.33	53.90
Rhode Island	2,693	6,133	8,192	19,925	28,953	9.74	13.65	14.13	32.12	41.60
Connecticut	5,366	8,021	16,489	47,794	75,610	8.62	8.53	13.95	33.30	46.39
Middle Atlantic	94,130	211,936	364,266	840,028	1,464,289	8.97	13.17	17.71	36.66	54.91
New York	56,393	132,711	221,467	454,878	824,022	11.09	17.49	22.80	42.72	64.32
New Jersey	8,958	20,956	49,424	145,355	269,595	7.92	10.54	17.98	44.27	65.25
Pennsylvania	28,779	58,269	93,375	239,795	370,672	6.72	8.95	11.52	26.70	38.12
East North Central	78,502	172,421	292,021	869,682	1,220,670	7.00	10.47	15.38	39.27	47.52
Ohio	25,757	47,460	76,697	224,423	302,861	8.05	11.15	15.45	37.63	45.42
Indiana	11,943	27,968	45,644	117,138	138,341	6.04	10.84	16.53	39.26	42.31
Illinois	24,586	53,013	84,834	250,380	391,159	7.99	10.56	14.37	37.60	50.49
Michigan	8,628	23,477	47,998	168,797	266,718	5.27	9.48	16.34	43.90	53.75
Wisconsin	7,588	20,503	36,848	108,944	121,591	5.77	9.61	15.23	40.45	40.04
West North Central	35,490	95,010	180,440	490,829	511,566	5.76	9.00	15.06	38.52	38.25
Minnesota	4,346	17,761	38,108	107,325	120,345	5.57	9.65	17.47	43.78	46.61
Iowa	11,062	22,603	36,570	105,842	101,197	6.81	10.17	16.45	43.36	40.84
Missouri	11,832	21,785	35,491	91,445	103,234	5.46	6.82	10.58	26.64	28.27
North Dakota	[1] 478	4,186	11,875	31,167	27,931	[1] 3.54	11.44	17.97	47.13	40.84
South Dakota		4,329	10,720	32,483	29,975		10.69	16.67	50.18	42.88
Nebraska	2,792	9,499	19,781	53,236	48,522	6.17	8.89	16.04	40.26	35.01
Kansas	4,980	14,847	27,895	69,331	80,362	5.00	10.14	16.55	38.83	42.47
South Atlantic	21,553	46,365	91,136	255,316	359,097	2.84	4.31	7.15	17.73	22.48
Delaware	604	1,317	1,791	4,841	5,915	4.12	7.00	8.61	21.20	24.65
Maryland	5,437	10,698	16,360	40,026	55,158	5.82	8.79	12.30	26.95	33.43
Dist. of Col.	1,469	3,351	5,399	12,366	25,254	8.27	11.62	15.51	28.26	51.33
Virginia	4,694	6,896	13,822	33,878	43,386	3.10	3.64	6.49	14.32	17.83
West Virginia	1,994	5,507	10,026	38,435	50,657	3.22	5.52	7.67	25.39	28.85
North Carolina	1,916	3,975	9,989	37,017	47,711	1.37	2.04	4.33	13.98	14.76
South Carolina	1,840	3,736	6,899	20,886	27,379	1.85	2.73	4.39	12.09	15.70
Georgia	3,014	8,204	18,414	35,673	45,540	1.95	3.58	6.73	12.01	15.65
Florida	585	2,681	8,436	32,194	58,097	2.17	4.79	10.22	31.44	38.26
East South Central	11,996	27,167	51,663	125,781	160,478	2.15	3.50	5.95	13.98	16.07
Kentucky	5,201	10,462	17,669	37,322	51,063	3.15	4.74	7.56	15.28	19.38
Tennessee	2,516	7,626	14,112	35,127	43,989	1.63	3.68	6.31	14.83	16.63
Alabama	2,062	4,899	9,971	22,684	32,790	1.63	2.59	4.45	9.46	12.25
Mississippi	2,217	4,180	9,911	30,648	32,636	1.96	2.61	5.28	17.12	16.06
West South Central	10,794	29,985	77,723	222,351	320,028	3.24	4.35	8.17	21.05	25.87
Arkansas	1,839	4,446	10,621	17,476	20,382	2.29	3.30	6.40	9.77	10.93
Louisiana	4,386	8,478	14,432	41,562	55,053	4.67	5.91	8.27	22.65	25.82
Oklahoma	-------	[2] 3,377	19,705	54,079	68,944	-------	[2] 3.77	10.16	25.69	28.34
Texas	4,569	13,684	32,965	109,234	175,649	2.87	4.26	7.90	22.60	29.56
Mountain	4,717	24,312	54,327	144,466	160,820	7.22	13.76	18.45	41.23	42.99
Montana	384	4,092	11,245	26,008	26,317	9.80	15.53	26.83	43.94	48.05
Idaho	187	1,895	6,952	18,569	19,109	5.73	11.11	18.35	40.68	42.35
Wyoming	230	1,074	2,610	8,365	10,938	11.07	11.16	15.98	40.68	47.76
Colorado	2,152	10,741	16,931	44,588	44,887	11.07	19.34	19.17	45.75	42.91
New Mexico	164	1,410	3,426	8,805	11,908	1.37	7.15	9.26	23.89	27.69
Arizona	293	1,635	4,358	15,352	21,807	7.25	12.59	18.88	42.54	48.00
Utah	435	2,848	6,529	17,711	19,676	3.02	9.81	16.13	37.82	38.28
Nevada	872	617	2,276	5,068	6,178	14.00	14.57	24.02	65.47	67.15
Pacific	14,247	41,235	111,033	284,756	430,311	12.78	16.42	23.28	48.61	50.86
Washington	505	9,003	31,205	66,283	73,131	6.73	16.43	23.21	47.13	46.17
Oregon	1,114	4,920	17,139	40,000	41,488	6.37	11.43	22.64	49.55	42.73
California	12,628	27,312	62,689	178,383	315,692[1]	14.60	17.81	23.50	48.97	53.45

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

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

No. 226.—Gross Debt of General Departments of State Governments, by Classes, by States: 1932 and 1937

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

Division and State	Gross debt at close of year [1]							
	1932				1937			
	Total		Funded or fixed	All other [2]	Total		Funded or fixed	All other [3]
	Amount	Per capita			Amount	Per capita		
Total, 48 States	2,907,495	$23.45	2,379,815	527,679	3,275,677	$25.53	3,023,103	252,573
New England	200,587	24.37	107,304	93,284	228,668	26.62	113,625	115,043
Maine	27,462	34.33	27,252	211	30,056	35.15	30,056	--------
New Hampshire	7,016	15.06	6,516	500	14,305	28.10	14,134	171
Vermont	9,545	26.51	8,630	915	7,923	20.74	7,923	--------
Massachusetts	121,067	28.30	29,626	91,441	138,463	31.28	28,493	109,970
Rhode Island	21,930	31.51	21,930	--------	33,018	48.48	33,018	--------
Connecticut	13,568	8.32	13,351	217	4,903	2.82	1	4,902
Middle Atlantic	809,400	30.36	673,927	135,472	1,039,297	37.88	977,033	62,264
New York	579,864	45.26	444,846	135,018	726,024	56.07	663,760	62,264
New Jersey	141,230	34.18	141,216	14	178,758	41.23	178,758	--------
Pennsylvania	88,306	9.09	87,866	441	134,515	13.25	134,515	--------
East North Central	330,811	12.87	291,564	39,248	305,689	11.85	305,349	340
Ohio	7,887	1.17	6,311	1,576	10,602	1.57	10,602	--------
Indiana	4,963	1.52	3,162	1,802	4,645	1.34	4,645	--------
Illinois	222,737	28.75	190,961	31,776	205,344	26.12	205,004	340
Michigan	94,040	18.95	89,946	4,094	83,915	17.45	83,915	--------
Wisconsin	1,184	.40	1,184	--------	1,184	.41	1,184	--------
West North Central	342,079	25.59	326,897	15,181	347,806	25.17	340,436	7,371
Minnesota	98,162	38.02	94,951	3,211	125,803	47.58	119,799	6,005
Iowa	17,536	7.08	12,732	4,804	7,003	2.75	6,953	50
Missouri	105,162	28.84	104,854	308	121,295	30.41	121,295	--------
North Dakota	45,449	66.45	41,348	4,102	26,601	37.73	25,305	1,296
South Dakota	51,432	73.58	50,275	1,157	44,889	64.87	44,869	20
Nebraska	929	.67	238	691	531	.39	531	--------
Kansas	23,410	12.37	22,500	910	21,685	11.57	21,685	--------
South Atlantic	436,065	28.18	337,006	99,060	399,147	24.09	396,428	2,719
Delaware	3,216	13.40	3,216	--------	3,531	13.58	3,181	350
Maryland	35,797	21.68	35,591	206	52,004	30.99	52,004	--------
Virginia	28,302	11.63	26,343	1,958	29,987	11.15	29,492	495
West Virginia	89,620	51.04	86,070	3,550	84,056	45.46	84,056	--------
North Carolina	188,616	58.36	175,873	12,742	164,280	47.26	162,607	1,673
South Carolina	76,945	44.09	5,173	71,772	41,596	22.27	41,596	--------
Georgia	13,178	4.53	4,739	8,438	23,694	7.68	23,492	202
Florida	392	.26	--------	392	--------	--------	--------	--------
East South Central	235,148	23.56	147,166	87,983	261,475	24.46	245,510	15,965
Kentucky	16,607	6.30	2,674	13,933	30,843	10.62	15,248	15,596
Tennessee	94,601	35.77	44,939	49,663	104,042	36.13	104,042	--------
Alabama	82,343	30.90	66,535	15,808	73,473	25.44	73,404	69
Mississippi	41,597	20.45	33,018	8,579	53,117	26.35	52,817	300
West South Central	276,724	22.37	242,942	33,781	336,753	26.18	333,166	3,588
Arkansas	164,626	88.27	160,480	4,146	164,402	80.71	164,403	--------
Louisiana	83,884	39.47	73,455	10,429	129,716	60.84	126,474	3,242
Oklahoma	14,347	5.90	1,424	12,923	12,899	5.08	12,899	--------
Texas	13,867	2.33	7,583	6,283	29,737	4.83	29,391	346
Mountain	60,245	16.12	44,285	15,960	76,522	20.24	73,695	2,827
Montana	10,834	20.15	5,833	5,001	10,824	20.23	10,824	--------
Idaho	7,067	15.81	4,461	2,606	2,287	4.66	2,287	--------
Wyoming	5,196	22.69	4,050	1,146	3,886	16.54	3,215	671
Colorado	8,162	7.30	7,355	807	30,189	28.24	30,056	134
New Mexico	12,232	28.45	10,752	1,481	16,810	39.83	15,954	857
Arizona	3,708	8.41	301	3,407	2,932	7.17	1,766	1,167
Utah	11,445	22.27	10,525	920	8,743	16.88	8,743	--------
Nevada	1,600	17.39	1,008	592	851	8.43	851	--------
Pacific	216,435	25.61	208,725	7,710	280,319	31.92	237,863	42,456
Washington	8,257	5.22	7,350	907	14,588	8.86	14,588	--------
Oregon	60,999	63.21	58,749	2,250	48,789	47.74	48,789	--------
California	147,179	24.92	142,626	4,553	216,942	35.51	174,486	42,456
Hawaii	(4)	(4)	(4)	(4)	22,101	55.81	7,386	14,715

[1] Debt of public-service enterprises included for 1932 but excluded for 1937.
[2] Includes outstanding warrants amounting to $71,434,000.
[3] Outstanding warrants excluded.
[4] No data.

Source: Department of Commerce, Bureau of the Census; 1932, official records; 1937, annual report, Financial Statistics of States, and special release.

No. 227.—Funded or Fixed and Contingent Debt of General Departments of State Governments, by Purpose for Which Incurred, by States: 1937

Note.—All figures in thousands of dollars. The classification by purpose for many States is more or less imperfect owing to incomplete records of these States

Division and State	Total	General government buildings	Agriculture	Highways		Charities	Hospitals	Correction	Schools	Other general purposes [1]
				State roads	All other					
Total, 48 States	3,137,326	35,137	135,244	1,502,784	164,642	511,774	92,674	24,160	79,705	591,207
New England	223,596	5,868		38,082	5,759	11,964	623	799	1,899	158,601
Maine	30,056			27,760						2,297
N. Hampshire	14,134			9,085		1,500	451		85	3,013
Vermont	7,923				80	636	39		568	6,600
Massachusetts	138,463	550		131	1,105		133			136,545
Rhode Island	33,018	5,318		1,107	4,574	9,828		799	1,246	10,146
Connecticut	1									1
Middle Atlantic	977,033	11,262		401,129	150,624	250,545	78,306	21,238	8,468	55,462
New York	663,760	11,262		206,042	150,624	166,638	78,306	21,238	2,053	27,598
New Jersey	178,758			130,145		33,907			5,000	9,706
Pennsylvania	134,515			64,942		50,000			1,415	18,158
E. N. Central	305,349		1,139	178,531	6,771	95,077	1,343		3,848	18,640
Ohio	10,602				3,769		1,036			5,797
Indiana	4,645		490				307		3,848	
Illinois	205,004			130,112	3,002	70,070				1,820
Michigan	83,915		649	48,419		25,007				9,840
Wisconsin	1,184									1,184
W. N. Central	342,677	1,432	130,622	144,575		46,686	1,200		957	17,206
Minnesota	122,004	925	66,955	36,150		14,205	1,200			2,570
Iowa	6,989					6,600			389	
Missouri	121,295			104,990		1,631			275	14,399
North Dakota	25,305	507	24,798							
South Dakota	44,869		38,869			6,000				
Nebraska	531								293	238
Kansas	21,685			3,435		18,250				
South Atlantic	396,428	1,562	500	242,486	1,488	84	1,656	582	17,471	130,599
Delaware	3,181			2,650			10		229	292
Maryland	52,004			14,528			14		354	37,108
Virginia	29,493			5,428					5,294	18,771
West Virginia	84,057			77,048			343		1,094	5,571
North Carolina	162,607	925	500	88,596	1,488	60	500	460	10,001	60,077
South Carolina	41,596	637		32,976		24	789	122	499	6,549
Georgia	23,492			21,260						2,232
Florida										
E. S. Central	245,510	1,715	140	132,900		775	2,171		8,030	99,779
Kentucky	15,248		140	10,800			187		1,640	2,481
Tennessee	104,042	1,715		65,249		750	734		4,745	30,849
Alabama	73,404			43,419		25			45	29,915
Mississippi	52,817			13,432			1,250		1,600	36,535
W. S. Central	333,165	3,750	581	240,894		28,021	6,541	1,219	19,192	31,968
Arkansas	164,402		581	146,260		8,724	2,141	574	4,072	2,050
Louisiana	126,474	3,750		94,634		4,589	4,400	645	3,043	15,412
Oklahoma	12,899								2,396	10,503
Texas	29,391					15,708			9,681	4,002
Mountain	75,706	2,125		53,296		9	834	236	8,014	11,192
Montana	10,824	576		3,000			586		2,781	3,881
Idaho	2,287	380		598			100	188	910	111
Wyoming	3,215			3,215						
Colorado	30,056			27,464					1,015	1,577
New Mexico	16,798	330		13,744					1,561	1,164
Arizona	2,932								1,594	1,338
Utah	8,743	760		5,000					101	2,882
Nevada	851	79		275		9	148	48	52	240
Pacific	237,863	7,424	2,262	70,892		77,613		86	11,828	67,759
Washington	14,588	3,750				10,838				
Oregon	48,789	94	2,262	22,142		22,775		86	1,430	
California	174,486	3,580		48,750		44,000			10,398	67,759
Hawaii	22,101	686	118	2,376		7	1,055	657	1,249	15,952

[1] Debts on account of armories, parks and reservations, and war loans; debts which from their nature were not assignable to any of the specific classes shown, and those not reported separately for these classes; debts for which the purpose of issue could not be determined.

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

No. 228.—Net Debt of State and Local Governments: 1902 to 1937

Note.—Net debt is gross debt less sinking-fund assets of States, counties, cities, towns, villages, boroughs, townships, school districts, and all other civil divisions combined

Division and State	Total (thousands of dollars)					Per capita (dollars)				
	1902	1912	1922	1932	1937	1902	1912	1922	1932	1937
Grand total	1,865,035	3,821,897	8,689,740	[1]17,698,176	[2]17,594,532	23.73	39.37	79.92	[1]142.74	[2]136.12
New England	301,478	390,960	550,709	831,097	998,928	52.52	56.95	72.46	100.81	115.96
Maine	15,047	22,798	42,457	64,529	67,913	21.46	30.08	54.90	80.66	79.34
New Hampshire	11,413	11,300	16,123	31,735	38,037	27.27	25.87	36.16	67.81	74.58
Vermont	5,217	6,981	11,994	27,180	24,965	15.08	19.39	34.03	75.50	65.18
Massachusetts	209,763	267,129	329,942	436,600	576,982	72.72	75.28	83.04	101.77	130.36
Rhode Island	28,150	30,716	49,239	110,353	121,486	62.67	52.99	79.38	158.55	178.39
Connecticut	31,888	52,036	100,954	160,700	167,545	33.89	44.03	70.33	98.59	96.23
Middle Atlantic	645,887	1,548,580	2,618,431	5,842,169	6,247,302	40.15	75.28	114.19	219.07	227.36
New York	437,372	1,132,432	1,683,820	3,477,233	3,889,110	57.64	116.59	158.15	271.40	300.11
New Jersey	[3] 81,204	170,169	382,172	1,151,231	1,148,737	40.85	61.89	116.40	278.61	264.50
Pennsylvania	127,311	245,979	550,439	1,213,705	1,209,455	19.55	30.34	61.28	124.82	118.85
East North Central	299,960	546,615	1,652,555	3,352,156	2,843,727	17.61	28.79	74.62	130.51	110.05
Ohio	117,230	239,667	669,443	875,037	731,248	27.55	48.27	112.25	129.89	108.61
Indiana	34,828	67,404	152,792	199,034	154,148	13.49	24.41	51.21	60.87	44.37
Illinois	80,715	139,480	364,019	1,290,544	1,145,069	16.08	23.62	54.66	166.59	145.35
Michigan	34,839	59,997	361,778	782,306	654,093	14.07	20.43	94.09	157.66	135.42
Wisconsin	22,348	40,067	104,523	205,235	159,169	10.48	16.56	38.81	69.10	54.40
West North Central	178,902	282,971	851,543	[1]1,336,613	[2]1,224,796	16.91	23.62	66.83	[1]99.99	[2]88.63
Minnesota	40,684	70,364	269,608	[1]342,303	[2]327,621	22.07	32.26	109.99	[1]132.61	[2]123.54
Iowa	17,440	35,426	151,614	241,991	204,502	7.84	15.94	62.11	97.66	80.13
Missouri	50,397	61,622	118,276	334,265	367,419	15.79	18.37	34.46	91.53	92.11
North Dakota	5,608	13,261	40,266	[1]67,514	[2]46,515	15.31	20.07	60.89	[1]98.70	[2]65.89
South Dakota	6,584	12,685	50,554	[1]83,840	[2]73,909	15.56	19.72	78.09	[1]119.94	[2]106.80
Nebraska	22,415	36,745	97,755	110,506	97,182	21.01	29.80	73.93	79.73	71.25
Kansas	35,774	52,868	123,470	156,104	107,648	24.42	31.36	69.16	82.51	57.75
South Atlantic	159,209	255,195	743,216	1,947,545	1,698,877	14.79	20.02	51.61	121.90	98.43
Delaware	4,145	6,860	22,451	29,088	23,178	22.04	32.98	98.32	121.20	88.80
Maryland	30,643	59,546	120,954	261,168	260,178	25.18	44.76	81.43	158.28	154.96
Dist. of Columbia	14,540	9,061	156	----------	3,055	50.42	26.03	.36	-------	4.87
Virginia	47,481	61,930	119,115	181,242	156,287	25.07	29.09	50.33	74.49	57.76
West Virginia	[4] 4,768	[4] 11,195	70,512	151,594	132,894	[4] 4.78	[4] 8.57	46.58	86.33	71.26
North Carolina	15,348	34,344	182,711	532,747	477,101	7.88	14.88	69.03	164.84	136.63
South Carolina	15,751	21,287	65,010	171,699	125,656	11.43	13.54	37.64	98.45	67.02
Georgia	21,286	32,548	64,038	106,985	83,032	9.29	11.89	21.56	36.76	26.91
Florida	5,247	18,424	98,269	513,022	437,496	9.36	22.72	95.96	337.74	261.97
East South Central	91,055	160,820	370,553	827,098	795,744	11.54	18.51	41.17	82.80	74.15
Kentucky	22,842	30,031	50,519	113,418	118,094	10.36	12.85	20.68	43.04	40.44
Tennessee	32,717	59,098	133,337	323,496	316,725	15.79	26.41	56.27	122.30	109.48
Alabama	27,092	43,063	75,198	210,822	199,533	14.32	19.24	31.37	78.75	68.92
Mississippi	8,404	28,628	111,499	179,362	161,392	5.24	15.25	62.27	88.27	79.78
West South Central	83,002	237,435	704,546	1,558,755	1,423,873	12.05	24.95	66.70	125.98	110.38
Arkansas	4,226	13,813	91,280	255,869	259,414	3.13	8.32	51.03	137.20	126.67
Louisiana	37,777	75,007	126,946	360,411	344,746	26.34	42.97	69.18	169.05	161.70
Oklahoma	[5] 4,549	60,721	129,977	194,084	133,571	[5] 5.07	31.32	61.75	79.77	52.42
Texas	36,450	87,894	356,343	748,391	686,142	11.35	21.07	73.71	125.93	111.17
Mountain	56,786	112,770	372,776	487,047	484,955	32.16	38.29	106.39	130.21	127.89
Montana	8,921	18,146	65,229	71,269	70,226	33.87	43.29	110.20	132.57	130.36
Idaho	3,884	14,131	62,193	78,450	71,229	22.02	37.30	136.24	175.90	144.48
Wyoming	2,506	4,324	19,128	43,009	38,962	26.66	26.48	93.02	187.81	165.80
Colorado	22,067	39,647	99,198	129,505	146,240	39.06	44.89	101.78	123.81	136.55
New Mexico	4,580	7,662	25,010	36,943	49,888	22.64	20.70	67.86	85.91	118.22
Arizona	6,592	10,389	44,973	71,777	55,919	50.75	45.01	124.61	160.93	135.73
Utah	6,613	15,288	50,041	46,149	40,695	22.81	37.77	106.85	89.78	78.22
Nevada	1,564	3,183	7,004	9,945	11,896	27.97	33.60	90.49	108.10	117.78
Pacific	58,757	286,551	827,411	1,515,696	1,878,330	23.30	60.08	141.23	179.14	212.50
Washington	29,557	95,971	169,003	217,431	231,181	53.71	71.37	120.21	137.27	139.43
Oregon	11,302	43,828	138,094	198,849	168,265	26.11	57.90	170.69	204.79	163.84
California	17,898	146,752	520,254	1,099,416	1,478,884	11.60	55.01	142.81	186.15	240.31

[1] Farm-mortgage and other rural-credit assets amounting to $121,300,000, resulting from rural-credit loans, held by the State sinking funds of Minnesota, North Dakota, and South Dakota, were not deducted from gross debt. The sinking funds for these States include farm mortgages and other rural-credit assets as follows: Minnesota, $57,000,000; North Dakota, $31,000,000; South Dakota, $33,000,000.

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

[3] Indebtedness of local governments. Sinking-fund assets of State governments exceeded the gross debt.

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

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

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

No. 229.—Net Debt of Local Governments: 1902 to 1937

Note.—Net debt is combined gross debt less sinking-fund assets of all civil divisions. Debts of State governments are not included in this table but are included in table 228

Division and State	Total (thousands of dollars)					Per capita (dollars)				
	1902	1912	1922	1932	1937	1902	1912	1922	1932	1937
Grand total	1,630,070	3,475,954	7,754,196	15,215,881	14,824,063	20.74	35.81	71.61	122.21	114.69
New England	226,516	295,391	440,251	708,057	826,307	39.46	43.03	57.92	85.89	96.12
Maine	12,261	21,543	29,551	37,310	37,477	17.49	28.42	38.21	46.64	43.78
New Hampshire	9,862	9,345	13,105	25,230	26,402	23.56	21.40	30.47	53.91	51.77
Vermont	4,854	6,411	9,882	17,635	17,042	14.03	17.81	28.04	48.99	44.50
Massachusetts	143,799	187,578	252,946	373,744	488,810	49.85	52.86	63.66	87.12	110.44
Rhode Island	25,530	25,589	39,901	93,546	93,531	56.84	44.15	64.32	134.41	137.34
Connecticut	30,210	44,925	94,866	160,592	163,045	32.11	38.01	66.09	98.52	93.65
Middle Atlantic	637,311	1,461,733	2,363,566	5,241,045	5,430,134	39.62	71.06	103.15	196.53	197.62
New York	429,185	1,046,227	1,497,278	3,014,165	3,325,871	56.56	107.71	140.63	235.26	256.65
New Jersey	81,204	169,527	365,817	1,089,033	1,073,584	40.85	61.66	111.42	263.56	247.20
Pennsylvania	126,922	245,979	500,471	1,137,847	1,030,679	19.49	30.34	55.72	117.01	101.29
East North Central	271,361	528,510	1,553,109	3,056,560	2,585,665	16.48	27.84	70.13	119.00	100.06
Ohio	112,545	234,525	639,300	867,341	715,176	26.45	47.23	107.20	128.74	106.22
Indiana	31,914	66,053	150,467	194,304	149,735	12.36	23.93	50.43	59.42	43.10
Illinois	78,560	137,208	350,139	1,069,140	941,527	15.65	23.24	52.58	138.01	119.51
Michigan	28,272	52,908	310,844	721,724	621,242	11.42	18.02	80.84	145.45	128.62
Wisconsin	20,070	37,816	102,359	204,051	157,985	9.41	15.63	38.00	68.70	53.99
West North Central	168,670	274,790	776,862	1,012,068	924,267	15.94	22.94	60.97	75.68	66.88
Minnesota	38,929	69,018	249,300	244,956	217,245	21.12	31.64	101.70	94.87	81.92
Iowa	17,390	35,069	150,157	225,496	197,902	7.82	15.78	61.52	91.00	77.55
Missouri	46,031	56,951	87,820	230,962	254,409	14.42	16.98	25.58	63.24	63.78
North Dakota	4,640	12,441	34,353	31,206	24,218	12.67	18.83	51.95	45.62	34.30
South Dakota	6,127	12,315	35,123	35,577	32,461	14.48	19.15	54.25	50.90	46.91
Nebraska	20,410	36,371	96,717	109,577	97,182	19.13	29.50	73.14	79.06	71.25
Kansas	35,143	52,625	123,392	134,204	100,850	23.99	31.22	69.11	70.98	54.10
South Atlantic	107,564	203,253	619,586	1,546,501	1,345,919	9.99	15.94	44.38	96.80	77.98
Delaware	3,383	6,097	16,617	27,016	19,739	17.99	29.31	72.42	112.57	75.63
Maryland	25,701	52,212	98,825	229,970	217,008	21.12	39.25	66.53	139.38	129.25
District of Columbia	14,540	9,061	156	--------	3,055	50.42	26.03	.36	------	4.87
Virginia	23,934	39,887	97,359	155,259	138,258	12.64	18.73	41.14	63.81	51.09
West Virginia	4,768	11,195	46,331	65,200	51,847	4.78	8.57	30.26	37.13	27.80
North Carolina	8,593	26,285	147,998	368,213	340,371	4.41	11.39	55.91	113.93	97.47
South Carolina	9,021	15,097	56,281	93,715	82,265	6.55	9.60	32.59	53.74	43.87
Georgia	13,410	25,614	58,619	94,497	55,880	5.85	9.36	19.74	32.47	18.11
Florida	4,214	17,805	97,400	512,631	437,496	7.52	21.96	95.11	337.48	261.97
East South Central	55,176	126,973	313,569	598,180	564,671	7.10	14.61	34.84	59.88	52.62
Kentucky	20,550	25,588	42,774	97,194	101,889	9.32	10.95	17.51	36.89	34.89
Tennessee	14,733	47,287	114,195	229,464	222,875	7.11	21.13	48.20	86.75	77.04
Alabama	14,366	29,930	59,965	128,480	124,560	7.59	13.37	24.83	47.99	43.03
Mississippi	5,527	24,168	96,635	143,042	115,347	3.45	12.88	53.97	70.39	57.02
West South Central	63,715	211,066	676,053	1,288,834	1,114,553	9.25	22.18	64.00	104.17	86.40
Arkansas	3,034	12,577	88,558	91,446	98,370	2.25	7.58	49.51	49.03	48.03
Louisiana	24,184	61,461	112,117	276,668	231,382	16.86	35.21	61.10	129.77	108.53
Oklahoma	[1] 4,040	53,790	125,180	182,646	121,635	[1] 4.50	27.74	59.48	75.07	47.74
Texas	32,457	83,238	350,198	738,074	663,166	10.11	19.95	72.44	124.19	107.45
Mountain	45,463	99,497	322,230	436,308	419,307	25.75	33.78	91.96	116.64	110.58
Montana	7,717	16,633	57,650	61,953	58,892	29.30	39.68	97.40	115.24	109.26
Idaho	3,560	11,987	54,520	71,489	69,237	20.18	31.64	119.43	160.29	140.44
Wyoming	2,266	4,202	15,117	37,441	35,397	23.54	25.73	73.52	163.50	150.63
Colorado	18,269	36,473	87,179	122,758	117,200	32.34	41.29	89.91	117.36	109.43
New Mexico	3,581	6,444	20,056	25,536	35,556	17.70	17.41	54.42	59.39	84.26
Arizona	3,492	7,324	42,233	68,101	54,621	26.89	31.73	117.02	152.69	132.58
Utah	5,638	13,859	40,222	40,455	37,359	19.45	34.24	85.89	78.71	71.98
Nevada	940	2,575	5,253	8,575	11,045	22.21	27.19	67.87	93.21	109.36
Pacific	54,294	274,741	688,970	1,328,328	1,613,240	21.53	57.61	117.60	156.99	182.51
Washington	28,285	94,415	155,872	209,174	220,143	51.40	70.21	110.83	132.05	132.78
Oregon	11,066	43,797	98,111	165,461	142,807	25.57	57.86	121.27	170.40	139.05
California	14,943	136,529	434,987	953,693	1,250,290	9.71	51.18	119.40	161.48	203.17

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

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

No. 230.—Net Debt of Local Governments, by Classes of Civil Divisions, by States: 1932

Note.—All figures in thousands of dollars. Net debt is gross debt less sinking-fund assets. For combined total, see table 229

Division and State	Counties	Cities, towns, villages, and boroughs	Other local
Grand total	2,390,830	3,842,189	3,982,862
New England	17,213	595,840	95,004
Maine	2,713	16,227	18,370
New Hampshire	1,648	13,738	9,844
Vermont	140	8,794	8,701
Massachusetts	9,774	360,739	3,231
Rhode Island	----------	93,107	439
Connecticut	2,938	103,235	54,419
Middle Atlantic	584,652	3,759,016	897,377
New York	228,511	2,464,909	320,745
New Jersey	171,128	636,739	281,166
Pennsylvania	185,013	657,368	295,466
East North Central	421,671	1,630,793	1,004,096
Ohio	146,038	461,579	259,724
Indiana	42,140	47,455	104,709
Illinois	75,717	490,218	503,205
Michigan	76,918	522,978	121,828
Wisconsin	80,858	108,563	14,630
West North Central	272,222	433,212	306,634
Minnesota	67,926	133,446	43,584
Iowa	121,762	42,344	61,390
Missouri	37,279	117,643	76,040
North Dakota	3,777	13,622	13,807
South Dakota	6,263	10,006	19,308
Nebraska	6,485	48,261	54,831
Kansas	28,730	67,890	37,674
South Atlantic	432,823	839,608	274,070
Delaware	9,635	16,073	1,308
Maryland	39,886	180,314	9,770
South Atlantic—Con.			
Virginia	30,296	124,021	942
West Virginia	34,245	15,422	15,538
North Carolina	158,859	164,860	44,494
South Carolina	31,242	43,562	18,911
Georgia	34,670	42,844	16,983
Florida	93,990	252,512	166,129
East South Central	256,402	298,020	43,758
Kentucky	33,202	53,205	10,787
Tennessee	104,322	119,412	5,730
Alabama	45,730	82,750	----------
Mississippi	73,148	42,653	27,241
West South Central	258,393	467,497	562,944
Arkansas	5,829	5,700	79,917
Louisiana	11,121	109,727	155,820
Oklahoma	43,570	77,855	61,221
Texas	197,873	274,215	265,986
Mountain	55,303	148,969	232,036
Montana	15,113	15,599	31,241
Idaho	8,890	10,372	52,227
Wyoming	1,566	12,684	23,191
Colorado	3,190	61,510	58,058
New Mexico	3,965	9,531	12,040
Arizona	16,636	18,822	32,643
Utah	4,117	18,679	17,659
Nevada	1,826	1,772	4,977
Pacific	92,151	669,234	566,943
Washington	21,008	118,161	70,005
Oregon	26,059	78,029	61,373
California	45,084	473,044	435,565

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

No. 231.—Debt and Sinking-Fund Assets of State Governments: 1880 to 1937

Note.—All figures except per capita in thousands of dollars. Debt of public-service enterprises included prior to 1937 but excluded for 1937

Year	Gross debt					Sinking-fund assets	Gross debt less total sinking-fund assets		Funded and floating, less assets in general sinking funds	
	Total	Funded or fixed [1]	Floating		Current [1 2]		Amount	Per capita	Amount	Per capita
			Debt to public trust funds	Other floating [3]						
1880	306,017	261,096	25,723	----------	19,198	31,271	274,746	$5.48	----------	------
1890	258,195	204,641	33,642	----------	19,912	46,985	211,210	3.37	----------	------
1902 [4]	274,149	163,819	40,808	----------	69,522	34,859	[5] 239,369	3.03	----------	------
1905	278,135	228,831	38,252	----------	11,052	39,265	238,870	2.85	----------	------
1910	322,949	271,607	39,486	----------	11,856	66,814	[5] 256,143	2.78	----------	------
1912	422,797	290,494	38,530	----------	93,773	76,981	[5] 345,942	3.57	----------	------
1915	532,713	403,156	33,508	147	95,902	88,038	444,675	4.52	369,246	$3.75
1919	693,623	547,346	40,648	612	105,017	146,677	546,946	5.20	[5] 466,875	4.44
1922	1,162,648	985,859	42,068		134,721	227,105	935,543	8.64	[5] 833,580	7.70
1924	1,592,643	1,358,932	43,459	1,490	188,762	310,942	1,281,701	11.52	1,130,094	10.16
1925	1,745,651	1,508,127	46,306	1,225	189,993	346,687	1,398,964	12.42	1,248,602	11.09
1926	1,858,037	1,609,764	39,635	13,143	195,495	378,056	1,479,981	12.77	[5] 1,327,514	11.46
1927	1,995,428	1,725,729	39,378	34,903	195,418	401,697	1,593,731	13.59	1,444,927	12.32
1928	2,144,332	1,867,291	38,476	42,191	196,374	410,555	1,733,777	14.61	[5] 1,584,565	13.35
1929	2,300,057	1,971,170	37,668	46,677	244,542	443,751	1,856,306	15.38	1,689,575	14.04
1930	2,444,122	2,094,495	37,885	106,226	205,516	449,910	1,994,212	16.35	1,833,428	15.03
1931	2,666,070	2,259,078	37,769	129,455	239,768	496,293	2,169,784	17.61	1,976,844	16.04
1932 [6]	2,907,495	2,379,815	(7)	(8)	527,679	350,249	[9] 2,029,566	16.37	(10)	(10)
1937	3,275,677	3,023,103	(7)	(8)	[11] 252,573	598,455	[9] 2,424,648	18.90	(10)	(10)

[1] Prior to 1925, contingent or special assessment debt was included with funded and fixed debt. In this table, it has been excluded from funded and fixed and included with current debt, except for 1880, 1890, 1905, and 1910, when no segregation could be made.
[2] Includes special assessment debt, revenue bonds and notes, and warrants.
[3] Not segregated prior to 1915; included with funded and fixed.
[4] Revised figures.
[5] There was an excess of sinking-fund assets over debt in one State.
[6] Includes figures for the fiscal year 1931 for 7 States. See table 232.
[7] Included in funded or fixed.
[8] Included in current.
[9] Funded or fixed debt less sinking-fund assets.
[10] Not computed.
[11] Excluding outstanding warrants.

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

No. 232.—Net Debt of State Governments, by States: 1902 to 1937

Note.—Net debt is gross debt less sinking-fund assets prior to 1932; thereafter, funded or fixed debt less sinking-fund assets. Debt of public-service enterprises included prior to 1937, but excluded for 1937

Division and State	Total (thousands of dollars)					Per capita (dollars)				
	1902	1912	1922	1932	1937 [1]	1902	1912	1922	1932	1937 [1]
Total, 48 States	[2] 234,965	345,942	935,544	2,029,566	2,424,648	2.99	3.57	8.64	16.37	18.90
New England	74,961	95,570	110,458	75,797	101,452	13.06	13.92	14.53	9.21	11.81
Maine	2,785	1,255	12,906	27,009	29,969	3.97	1.67	16.69	33.76	35.05
New Hampshire	1,551	1,956	3,018	[3] 6,005	13,901	3.71	4.50	6.77	12.89	27.31
Vermont	303	570	2,112	8,710	7,843	1.05	1.58	5.99	24.19	20.53
Massachusetts	65,964	79,551	76,996	[3] 17,266	22,772	22.87	22.78	19.38	4.04	5.15
Rhode Island	2,620	5,127	9,338	16,807	26,966	5.83	9.02	15.05	24.15	39.60
Connecticut	1,678	7,111	6,088	(4)	(4)	1.78	6.12	4.24	(4)	(4)
Middle Atlantic	8,576	86,847	252,865	465,673	734,475	.53	4.22	11.04	17.47	26.77
New York	8,187	86,205	186,542	328,050	525,900	1.08	9.05	17.52	25.60	40.62
New Jersey	(4)	642	16,355	62,185	86,905	(4)	.24	4.98	15.05	20.04
Pennsylvania	389	(4)	49,968	75,438	121,670	.06	(4)	5.56	7.76	11.98
East North Central	18,598	18,105	99,446	256,270	250,731	1.13	.95	4.49	9.97	9.72
Ohio	4,685	5,142	30,143	6,036	10,427	1.10	1.05	5.05	.89	1.55
Indiana	2,914	1,350	2,325	2,935	4,458	1.13	.49	.78	.90	1.29
Illinois	2,155	2,273	13,880	189,629	200,539	.43	.39	2.08	24.48	25.50
Michigan	6,566	7,089	50,934	56,487	34,123	2.65	2.41	13.25	11.38	7.10
Wisconsin	2,278	2,251	2,164	1,184	1,184	1.07	.93	.80	.40	.41
West North Central	10,233	3,180	74,681	194,115	212,740	.97	.68	5.86	14.52	15.40
Minnesota	1,755	1,345	20,308	37,003	62,559	.95	.63	8.28	14.33	23.66
Iowa	50	357	1,457	14,721	6,458	.02	.16	.60	5.94	2.53
Missouri	4,366	4,671	30,456	[3] 103,005	119,215	1.37	1.40	8.87	28.25	29.89
North Dakota	968	820	5,913	3,748	(1)	2.64	1.29	8.94	5.48	(4)
South Dakota	457	370	15,431	14,500	2,511	1.08	.58	23.84	20.74	3.63
Nebraska	2,005	374	1,038	238	531	1.88	.31	.78	.17	.39
Kansas	632	243	78	20,901	21,467	.43	.14	.04	11.05	11.46
South Atlantic	51,645	51,942	123,630	386,622	354,498	4.86	4.07	8.85	24.97	21.39
Delaware	762	763	5,834	2,071	3,118	4.05	3.70	25.55	8.63	11.99
Maryland	4,943	7,334	22,129	35,591	50,787	4.06	5.56	14.90	21.56	30.27
Virginia [5]	23,546	22,043	21,756	24,024	23,892	12.76	10.46	9.19	9.87	8.88
West Virginia [5]	------	------	24,181	82,844	76,019	------	------	15.97	47.18	41.11
North Carolina	6,755	8,059	34,713	164,913	136,420	3.47	3.54	13.11	51.02	39.25
South Carolina	6,730	6,190	8,720	67,143	40,771	4.88	3.98	5.05	38.48	21.83
Georgia	7,876	6,934	5,419	10,036	23,492	3.44	2.57	1.82	3.45	7.61
Florida	1,033	619	869	------	------	1.84	.77	.85	------	------
East South Central	35,880	33,846	56,984	193,408	229,987	4.62	3.89	6.33	19.38	21.51
Kentucky	2,291	4,441	7,745	2,291	14,929	1.04	1.90	3.17	.87	5.14
Tennessee	17,985	11,812	19,142	91,570	91,007	8.68	5.32	8.08	34.62	31.60
Alabama	12,727	13,132	15,233	[3] 66,534	72,591	6.73	5.95	6.36	24.97	25.14
Mississippi	2,877	4,461	14,864	33,013	51,460	1.79	2.41	8.30	16.23	25.53
West South Central	19,287	26,369	28,493	242,494	328,768	2.80	2.77	2.70	19.60	25.56
Arkansas	1,191	1,236	2,722	160,278	163,859	.88	.76	1.52	85.94	80.44
Louisiana	13,593	13,546	14,829	[3] 73,313	126,325	9.48	7.89	8.08	34.50	59.25
Oklahoma	510	6,931	4,797	1,342	11,936	1.10	3.74	2.28	.55	4.70
Texas	3,993	4,656	6,145	7,561	26,649	1.24	1.14	1.27	1.27	4.33
Mountain	11,322	13,273	50,546	34,254	66,729	6.41	4.51	14.43	9.17	17.65
Montana	1,204	1,513	7,579	4,315	9,850	4.57	3.73	12.80	8.03	18.41
Idaho	324	2,143	7,673	3,965	2,204	1.84	5.92	16.81	8.87	4.49
Wyoming	301	122	4,011	4,048	3,215	3.12	.77	19.50	17.68	13.68
Colorado	3,797	3,174	12,019	5,940	30,056	6.72	3.70	12.33	5.68	28.12
New Mexico	999	1,218	4,954	10,090	15,243	4.94	3.41	13.44	23.46	36.12
Arizona	3,099	3,065	2,740	[3] 270	1,598	23.86	13.28	7.59	.61	3.91
Utah	974	1,430	9,819	4,774	3,901	3.36	3.62	20.97	9.29	7.53
Nevada	624	608	1,751	853	662	14.70	6.70	22.62	9.27	6.56
Pacific	4,463	11,810	138,441	180,933	145,268	1.77	2.48	23.63	21.41	16.54
Washington	1,272	1,556	13,191	7,350	12,547	2.31	1.21	9.38	4.65	7.62
Oregon	236	31	39,983	[3] 31,138	26,389	.54	.04	49.42	32.27	25.82
California	2,955	10,223	85,267	142,445	106,332	1.92	3.83	23.41	24.12	17.40
Hawaii	(6)	(6)	(6)	(6)	(4)	(6)	(6)	(6)	(6)	(4)

[1] Excludes debt of public-service enterprises. See headnote.
[2] Revised figure $239,369,000, not distributed by States.
[3] Data for the fiscal year 1931. See headnote.
[4] Sinking-fund assets exceed gross debt or funded or fixed debt.
[5] Virginia-West Virginia debt settlement not made until 1919.
[6] No data.

Source: Department of Commerce, Bureau of the Census; 1902 to 1922, Decennial Census reports, Wealth, Debt, and Taxation; 1932 and 1937, Financial Statistics of States, special releases, and official records.

No. 233.—Revenues, Cost Payments, and Net Debt,

Note.—**In thousands of dollars.** For 8 of the 26 cities of 300,000 or more inhabitants (cities numbered 1 to the figures for the other cities in the 300,000-or-over class may be comparable with those for the 8 cities in percentage in each case being based on the ratio of the assessed valuation of the city to that of the entire Net debt represents funded or fixed debt less assets in general sinking funds

City No. in order of size	City	Revenue receipts								Governmental-cost payments	
		Total [1]	Taxes				Special assessments and charges	Earnings of public-service enterprises	Grants-in-aid	Total	Operation, maintenance, and interest, total
			Total [1]	General property	Business and non-business license						
					Liquor	All other					
1	New York, N. Y.	846,750	587,253	477,562	10,442	90,737	12,850	64,037	124,434	793,040	656,646
2	Chicago, Ill.	238,837	166,021	150,826	5,422	9,773	3,852	15,671	29,001	231,176	186,989
3	Philadelphia, Pa.	122,055	84,734	82,395	1,330	1,009	7	7,514	6,829	118,105	111,320
4	Detroit, Mich.	128,609	81,522	73,329	810	7,247	1,493	23,963	12,799	133,310	124,363
5	Los Angeles, Calif.	123,965	66,483	59,653	190	6,639	1,746	28,859	18,965	134,370	96,483
6	Cleveland, Ohio	74,311	46,357	41,982	1,105	3,024	1,479	9,671	13,298	68,931	60,479
7	St. Louis, Mo.	43,740	32,556	28,569	548	3,439	563	4,894	1,801	43,690	37,877
8	Baltimore, Md.	55,370	36,111	31,808	856	2,581	352	5,619	9,328	52,130	43,794
9	Boston, Mass.	81,272	64,866	57,876	1,494	348	350	5,540	1,679	78,128	69,451
10	Pittsburgh, Pa.	54,892	44,498	43,262	808	413	82	3,365	3,188	51,506	43,164
11	San Francisco, Calif.	56,114	33,153	30,675	149	2,328	22	11,863	6,886	53,206	43,447
12	Washington, D. C.	46,233	29,979	22,207	1,822	5,937	646	1,569	[2] 11,300	50,188	39,733
13	Milwaukee, Wis.	48,300	36,581	33,123	508	651	578	2,627	5,440	42,039	38,170
14	Buffalo, N. Y.	50,540	29,468	26,872	798	1,402	257	2,601	16,059	58,904	51,596
15	Minneapolis, Minn.	34,093	23,911	22,925	439	433	1,817	1,637	4,209	33,575	27,871
16	New Orleans, La.	27,836	18,666	16,422	527	1,717	1,232	3,136	2,730	24,877	20,130
17	Cincinnati, Ohio	39,249	20,961	18,266	405	1,772	1,283	2,783	7,246	36,150	29,678
18	Newark, N. J.	47,304	34,784	33,113	612	946	144	2,956	5,906	38,697	37,283
19	Kansas City, Mo.	23,856	18,153	16,190	238	1,725	369	2,279	1,825	26,082	20,015
20	Seattle, Wash.	34,178	14,107	13,172	261	674	124	12,914	4,815	32,870	28,086
21	Indianapolis, Ind.	22,366	14,279	13,032	217	958	31	5,981	1,150	21,607	19,557
22	Rochester, N. Y.	32,990	22,400	20,584	497	973	1,437	1,618	6,053	32,251	27,535
23	Jersey City, N. J.	30,857	23,962	22,887	388	642	90	2,163	2,432	28,110	26,021
24	Houston, Tex.	19,351	11,564	11,221	106	236	-------	1,952	4,480	19,866	13,055
25	Louisville, Ky.	15,306	10,812	10,263	89	460	48	1,869	1,277	15,481	12,779
26	Portland, Oreg.	19,983	14,971	14,087	62	822	1,159	2,195	181	15,932	15,095
27	Columbus, Ohio	12,888	6,738	5,709	219	719	469	2,031	3,010	12,750	9,759
28	Toledo, Ohio	15,123	9,440	8,313	289	749	758	1,566	2,574	13,209	10,812
29	Oakland, Calif.	18,291	10,526	10,051	37	438	39	3,675	3,209	16,543	14,842
30	Denver, Colo.	22,120	12,158	11,481	184	493	1,066	2,778	4,946	23,714	17,604
31	Atlanta, Ga.	10,343	6,467	5,524	75	746	347	2,028	608	9,744	8,996
32	Dallas, Tex.	11,136	6,771	6,633	56	82	222	1,848	1,380	12,018	8,301
33	St. Paul, Minn.	14,461	9,115	8,213	280	601	809	1,109	2,264	14,268	11,128
34	Birmingham, Ala.	6,560	4,204	3,045	-------	1,139	849	29	982	6,477	5,894
35	Akron, Ohio	14,084	8,687	7,821	234	599	1,218	1,346	2,151	11,450	9,370
36	Memphis, Tenn.	10,491	6,797	6,244	47	458	107	1,410	1,693	9,593	6,683
37	Providence, R. I.	17,450	13,004	12,186	404	364	31	1,789	1,070	18,528	15,263
38	San Antonio, Tex.	7,167	4,886	4,779	34	73	-------	939	1,061	7,645	6,789
39	Omaha, Nebr.	12,207	7,305	6,799	231	275	350	3,517	198	10,209	9,576
40	Syracuse, N. Y.	14,994	9,762	9,063	317	203	636	977	3,090	14,825	14,155
41	Dayton, Ohio	10,003	6,502	5,788	151	516	238	872	1,373	8,146	6,595
42	Oklahoma City, Okla.	9,410	5,337	4,987	-------	351	47	1,084	1,500	7,181	5,587
43	Worcester, Mass.	13,657	11,201	9,844	281	24	97	1,011	549	13,888	12,313
44	Richmond, Va.	10,745	6,918	5,991	122	741	199	2,080	556	9,883	9,017
45	Youngstown, Ohio	7,623	4,969	4,470	149	314	215	808	1,391	7,389	6,044
46	Grand Rapids, Mich.	7,035	4,304	3,950	36	319	240	894	1,057	6,284	5,682
47	Fort Worth, Tex.	7,652	4,333	4,295	25	14	94	1,008	1,870	9,855	5,576
48	Hartford, Conn.	12,932	10,499	9,780	172	76	139	1,018	640	12,191	10,477
49	Flint, Mich.	8,412	5,135	5,055	31	49	336	832	1,261	5,884	5,840
50	New Haven, Conn.	9,883	8,654	8,410	189	55	8	4	699	8,693	7,767

[1] Totals include items not shown separately and not included elsewhere.
[2] Includes $5,700,000 from the Federal Government as representing its share of local expenses.

FOR CITIES OF 100,000 OR MORE INHABITANTS: 1936

26) and for Denver, the original county government has been merged with that of the city. In order that question certain percentages of the county figures have been included in the figures shown for the cities, the county. No county data have been added to the figures for cities having fewer than 300,000 inhabitants.

Governmental-cost payments—Continued												Net debt	City No. in order of size
Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	Interest	Outlays		
Total [1]	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Education		Recreation					
						Schools	Libraries						
535,934	41,790	81,747	38,561	22,496	160,346	142,902	2,837	8,042	21,500	99,212	136,400	1,751,411	1
150,698	17,601	28,099	13,350	10,159	19,093	39,781	1,369	8,575	10,125	26,166	44,187	429,169	2
82,743	9,792	16,686	6,003	4,929	8,010	28,572	652	2,646	2,258	26,319	6,785	445,072	3
77,645	5,975	15,441	7,813	3,644	11,448	23,781	1,032	1,716	16,839	29,879	8,947	381,118	4
71,924	7,205	12,945	3,557	4,291	13,437	25,100	1,044	1,806	12,117	12,442	37,887	270,639	5
47,281	3,964	7,159	4,321	3,398	10,753	13,611	1,468	610	5,607	7,591	8,452	130,008	6
31,625	3,007	7,607	1,996	1,693	5,200	9,680	424	1,256	2,752	3,500	5,813	84,459	7
34,304	2,499	7,555	3,149	3,342	5,549	8,789	531	970	1,790	7,700	8,336	157,460	8
58,150	4,259	9,953	4,693	3,525	12,951	16,446	1,117	2,019	3,013	8,288	8,677	133,391	9
34,852	5,035	4,930	2,802	2,486	3,506	12,044	501	1,146	1,866	6,446	8,342	138,148	10
31,115	2,811	7,148	1,354	1,067	4,785	8,815	394	2,005	4,562	7,770	9,759	167,289	11
38,631	1,883	6,815	2,490	1,804	11,196	10,278	460	1,493	1,102	-------	10,455	2,913	12
33,934	2,378	5,137	4,124	1,916	7,683	9,067	381	2,013	1,179	3,057	3,869	54,472	13
44,514	2,689	5,330	3,004	2,374	16,283	10,309	500	1,522	1,337	5,745	7,308	128,287	14
23,999	1,560	2,654	1,453	1,521	6,516	7,947	450	722	1,093	2,779	5,704	57,876	15
12,568	1,649	3,182	1,410	874	1,548	3,148	61	285	2,478	5,084	4,747	80,536	16
23,422	1,908	2,768	1,590	1,505	5,323	8,377	363	387	1,345	4,911	6,472	72,301	17
29,155	2,503	5,663	3,211	1,056	5,436	8,799	423	616	1,488	6,640	1,414	125,405	18
15,185	2,005	2,250	1,071	1,695	1,621	5,430	279	599	1,617	3,233	6,067	66,606	19
16,733	1,838	2,570	1,179	2,874	1,897	4,853	237	390	6,919	4,434	4,784	90,352	20
12,626	1,033	2,785	938	768	1,380	4,616	265	401	5,108	1,823	2,050	37,652	21
23,768	1,656	2,589	2,071	1,914	6,468	6,766	258	656	659	3,108	4,716	64,633	22
21,050	2,227	4,339	1,757	941	4,264	5,189	235	540	767	4,204	2,089	81,346	23
9,084	959	1,379	626	1,123	869	3,815	86	176	1,154	2,817	6,811	52,369	24
10,438	786	1,761	993	786	1,681	3,733	155	345	667	1,674	2,702	33,736	25
10,996	1,266	2,076	508	1,085	1,169	3,769	251	274	1,060	3,039	837	52,146	26
6,863	355	1,189	486	489	91	3,336	93	67	1,020	1,876	2,991	33,432	27
8,123	357	1,435	569	927	82	3,929	207	135	789	1,900	2,397	34,693	28
9,986	388	2,201	429	526	23	5,485	230	490	2,097	2,759	1,701	53,767	29
14,931	1,144	2,034	612	826	4,444	4,492	225	610	723	1,950	6,110	39,488	30
7,834	410	1,643	830	430	1,092	2,907	114	181	485	677	748	13,842	31
6,049	320	1,273	492	322	226	3,022	50	217	514	1,738	3,717	36,775	32
8,160	532	1,582	362	613	1,004	3,164	223	285	916	2,052	3,140	30,988	33
4,708	241	1,070	315	237	159	2,188	78	146	49	1,137	583	21,393	34
6,735	356	756	365	654	212	3,971	110	23	351	2,284	2,080	38,878	35
4,882	259	1,168	579	328	449	1,651	68	292	478	1,323	2,910	25,322	36
12,017	525	2,226	1,053	926	1,443	4,361	67	432	837	2,409	3,265	44,987	37
5,025	286	837	501	283	41	2,775	48	196	267	1,497	856	25,992	38
5,769	326	1,185	271	384	52	2,901	62	116	2,360	1,447	633	20,004	39
12,231	565	1,690	1,020	586	3,251	3,848	130	343	367	1,557	670	36,715	40
5,210	261	813	449	488	141	2,430	171	115	276	1,109	1,551	17,496	41
4,230	200	864	318	222	87	2,263	41	117	296	1,011	1,594	14,295	42
11,518	466	1,943	800	1,169	2,399	3,883	161	171	384	411	1,575	12,105	43
6,300	568	1,226	633	500	700	2,290	67	130	1,039	1,678	866	24,106	44
5,059	271	780	224	410	324	2,634	------	196	435	550	1,345	9,227	45
4,469	200	779	389	251	176	2,362	117	114	432	781	602	11,567	46
4,071	205	824	278	245	236	1,980	43	205	300	1,205	4,279	25,874	47
8,950	490	1,562	686	515	1,703	3,119	118	423	457	1,070	1,714	23,271	48
4,592	166	624	265	319	704	2,283	76	101	293	961	38	14,142	49
7,120	357	1,523	403	445	1,035	2,519	99	359	15	632	926	13,442	50

No. 233.—Revenues, Cost Payments, and Net Debt, for

[In thousands of dollars]

City No. in order of size	City	Revenue receipts								Governmental-cost payments	
		Total [1]	Taxes				Special assessments and charges	Earnings of public-service enterprises	Grants-in-aid	Total	Operation, maintenance, and interest, total
			Total [1]	General property	Business and nonbusiness license						
					Liquor	All other					
51	San Diego, Calif.	9,663	5,509	5,297	27	184	91	1,885	1,683	7,770	6,917
52	Long Beach, Calif.	11,474	5,680	5,309	19	352	28	2,528	2,539	11,881	7,809
53	Nashville, Tenn.	6,082	3,811	3,535	29	207	33	746	1,188	6,818	4,710
54	Springfield, Mass.	12,196	10,334	9,067	158	34	51	1,015	331	10,824	9,847
55	Tulsa, Okla.	7,861	6,173	6,066	------	108	------	897	498	4,925	4,581
56	Bridgeport, Conn.	8,270	7,587	7,336	167	53	42	29	123	7,248	6,984
57	Des Moines, Iowa	7,131	5,761	5,597	69	95	109	902	42	6,162	5,654
58	Scranton, Pa.	5,952	5,027	4,683	183	74	70	1	532	5,779	5,351
59	Salt Lake City, Utah	6,112	4,052	3,859	61	132	252	679	904	5,198	4,921
60	Yonkers, N. Y.	14,678	10,985	10,492	204	124	292	797	2,142	14,061	12,177
61	Paterson, N. J.	8,992	6,391	6,031	183	157	5	1,263	534	7,609	7,072
62	Jacksonville, Fla.	8,323	2,740	2,452	33	216	185	4,265	979	7,641	6,806
63	Albany, N. Y.	9,753	6,745	6,315	193	123	458	1,203	1,026	9,802	8,635
64	Norfolk, Va.	7,927	5,246	4,554	66	618	23	976	502	6,433	5,781
65	Trenton, N. J.	8,083	5,478	5,228	137	108	82	699	1,168	7,202	5,880
66	Chattanooga, Tenn.	4,174	2,422	2,219	16	126	130	27	1,290	4,395	3,293
67	Kansas City, Kans.	7,039	3,081	2,974	20	86	290	2,956	457	7,283	4,825
68	Fort Wayne, Ind.	4,674	2,790	2,508	66	161	21	1,457	324	4,285	3,494
69	Camden, N. J.	6,042	4,657	4,333	126	194	57	690	193	5,678	5,528
70	Erie, Pa.	5,236	4,046	3,887	126	33	50	669	324	4,553	4,293
71	Elizabeth, N. J.	6,931	5,104	4,813	142	148	45	762	668	5,681	5,349
72	Wichita, Kans.	4,303	3,330	3,231	------	99	406	66	106	3,784	3,355
73	Spokane, Wash.	5,236	2,420	2,151	84	185	479	655	1,356	5,287	3,818
74	Fall River, Mass.	5,585	4,926	3,812	122	19	------	403	67	4,553	4,402
75	Cambridge, Mass.	8,629	7,725	6,706	142	27	6	532	32	7,776	7,014
76	New Bedford, Mass.	5,763	4,769	3,610	109	17	54	408	333	5,648	4,802
77	Reading, Pa.	5,474	4,082	3,832	93	76	66	601	582	6,055	4,069
78	Knoxville, Tenn.	5,281	3,404	3,271	16	99	101	791	687	5,220	4,312
79	Peoria, Ill.	4,209	3,458	3,080	144	234	294	17	132	4,394	3,243
80	South Bend, Ind.	3,400	2,499	2,275	61	139	2	450	359	3,115	2,822
81	Tacoma, Wash.	7,865	2,187	2,081	66	41	2	3,404	1,838	6,839	5,324
82	Miami, Fla.	7,296	4,459	3,923	51	459	324	650	874	7,300	6,384
83	Gary, Ind.	3,406	3,097	2,872	81	129	1	5	304	3,055	2,895
84	Canton, Ohio	3,615	2,222	1,829	109	246	417	435	270	3,713	3,564
85	Wilmington, Del.	5,845	2,714	2,619	------	95	96	630	1,702	5,100	4,118
86	Tampa, Fla.	4,471	2,778	2,521	24	199	96	504	751	4,281	4,018
87	Somerville, Mass.	5,939	5,084	4,561	71	20	4	469	229	6,392	5,989
88	El Paso, Tex.	3,462	2,244	2,215	6	23	3	549	524	3,148	2,479
89	Evansville, Ind.	3,660	2,241	2,018	42	162	8	606	658	4,507	2,865
90	Lynn, Mass.	6,079	5,274	4,359	107	23	24	502	51	5,682	5,156
91	Utica, N. Y.	6,631	4,895	4,611	154	66	136	15	1,376	6,114	5,452
92	Duluth, Minn.	6,064	3,987	3,859	75	48	102	1,250	346	5,102	4,716
93	Waterbury, Conn.	6,420	5,463	5,316	109	38	55	652	55	6,838	5,875
94	Lowell, Mass.	5,291	4,717	4,015	95	16	9	357	71	5,302	5,027

[1] Totals include items not shown separately and not included elsewhere.

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

CITIES OF 100,000 OR MORE INHABITANTS: 1936—Continued

[In thousands of dollars]

Governmental-cost payments—Continued													
Operation and maintenance of general departments									Operation and maintenance of public-service enterprises	Interest	Outlays	Net debt	City No. in order of size
Total [1]	General government	Protection to person and property	Health and sanitation	Highways	Charities, hospitals, and corrections	Education		Recreation					
						Schools	Libraries						
5,385	344	963	326	374	17	2,726	110	316	532	1,000	853	19,359	51
5,365	367	1,005	394	312	161	2,499	116	376	1,291	1,153	4,072	23,529	52
3,588	246	1,095	316	172	349	1,120	40	131	344	778	2,108	15,214	53
8,769	370	1,584	702	737	1,452	2,924	187	417	409	669	977	17,047	54
3,275	158	604	171	165	46	1,921	44	92	286	1,020	344	14,866	55
6,281	275	1,259	539	555	1,198	1,787	136	226	16	687	264	15,240	56
4,420	253	854	292	394	6	2,105	83	105	392	842	508	16,919	57
4,863	283	878	343	247	456	2,263	43	113	2	486	428	8,424	58
3,984	350	588	150	347	27	2,095	89	193	367	570	277	11,851	59
10,103	664	1,569	1,076	668	1,808	3,304	40	237	393	1,681	1,884	32,905	60
5,239	200	1,188	499	250	429	2,228	69	65	292	1,541	537	30,968	61
4,202	269	1,048	544	389	132	1,339	68	204	1,858	746	835	13,159	62
6,380	409	1,427	641	515	685	1,892	119	302	666	1,589	1,167	36,366	63
3,561	406	917	365	156	328	1,181	33	62	272	1,948	652	28,384	64
4,532	227	960	420	316	343	1,866	89	64	428	920	1,322	17,905	65
2,504	125	627	150	213	296	937	37	48	41	748	1,102	13,630	66
2,515	170	661	79	95	13	1,364	31	37	1,707	603	2,458	9,417	67
2,379	74	544	168	66	--------	1,277	63	89	876	239	791	5,057	68
3,963	405	734	209	252	389	1,600	32	52	249	1,316	150	25,434	69
3,298	222	546	314	204	1	1,753	52	52	349	646	260	11,980	70
4,109	228	981	300	261	290	1,750	66	58	365	875	332	16,656	71
2,893	110	508	156	96	24	1,820	46	100	70	392	429	7,113	72
3,408	172	538	220	551	36	1,578	63	141	227	183	1,469	3,916	73
3,922	157	667	262	279	1,044	1,170	38	58	171	300	151	6,200	74
6,169	287	1,054	599	469	1,241	1,907	74	198	376	469	762	7,862	75
4,213	217	790	432	303	759	1,456	62	79	242	347	846	7,593	76
3,177	238	431	239	189	--------	1,764	40	106	265	617	1,996	13,204	77
2,798	160	620	211	241	301	1,125	46	21	281	1,283	908	22,993	78
3,054	222	523	326	343	74	1,212	78	167	7	182	1,151	3,641	79
2,267	69	442	119	147	42	1,244	70	63	286	269	293	5,172	80
3,409	204	884	263	204	1	1,471	58	115	1,193	722	1,515	13,752	81
4,141	389	811	441	431	580	1,036	12	205	329	1,915	915	36,867	82
2,622	89	593	170	132	1	1,418	67	97	6	266	161	5,614	83
2,757	167	398	159	352	42	1,426	24	52	223	584	149	8,084	84
3,108	207	664	300	185	15	1,548	55	78	394	616	982	12,209	85
2,942	223	449	261	290	334	1,228	19	59	192	884	263	14,576	86
5,495	229	804	544	362	1,618	1,548	75	113	205	289	403	3,934	87
1,818	99	392	141	89	42	929	24	77	209	452	669	7,536	88
2,353	73	631	120	180	26	1,065	66	98	314	108	1,642	5,461	89
4,594	194	889	409	303	854	1,513	66	168	266	296	526	6,063	90
4,944	270	883	345	423	1,114	1,533	69	84	17	491	662	12,117	91
3,348	263	623	140	235	52	1,655	67	114	890	478	386	10,511	92
4,904	355	991	610	569	389	1,658	47	141	216	755	963	17,590	93
4,516	249	742	389	399	966	1,277	35	58	325	186	275	4,514	94

No. 234.—Revenues, Cost Payments, and Net Debt, for 94 Cities of 100,000 or More Inhabitants—Summary: 1930, 1935, and 1936, and by Size Groups, 1936

[See headnote, table 233]

	1930			1935		1936	
	Amount (thousands of dollars)	Per capita (dollars)	Percent of total	Amount (thousands of dollars)	Percent of total	Amount (thousands of dollars)	Percent of total
Revenue receipts, total	2,812,262	77.34	100.0	2,921,336	100.0	2,893,222	100.0
From taxes	1,965,048	53.90	69.7	1,955,938	67.1	1,953,458	67.6
General property	1,799,824	49.37	63.8	1,757,933	60.2	1,726,054	59.7
Other taxes	165,224	4.53	5.9	198,005	6.9	227,404	7.9
Earnings of public-service enterprises	270,785	7.43	9.6	277,177	9.5	302,317	10.4
All other	583,429	16.00	20.7	688,221	23.5	637,447	22.0
Governmental-cost payments, total	3,161,905	86.74	100.0	2,623,941	100.0	2,775,027	100.0
Operation and maintenance	1,878,479	51.53	59.4	1,924,771	73.3	1,982,174	71.5
General departments	1,737,575	47.66	55.0	1,797,798	68.5	1,838,803	66.3
Public-service enterprises	140,904	3.87	4.5	126,973	4.8	143,371	5.2
Interest	341,401	9.37	10.8	340,770	13.0	354,115	12.8
Outlays	942,025	25.84	29.8	358,400	13.7	438,738	15.8
Net debt [1]	5,820,065	159.66	--------	6,397,603	--------	6,331,517	--------

REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS, BY SIZE GROUPS, 1936

	Amount (thousands of dollars)			
	Total	Over 500,000	300,000–500,000	100,000–300,000
Revenue receipts, total	2,893,222	1,970,988	347,459	574,775
From taxes	1,953,458	1,339,580	228,570	385,308
General property	1,726,054	1,160,139	212,162	353,753
Special taxes	26,325	17,401	1,135	7,789
License taxes:				
Liquor	37,442	26,252	3,841	7,349
All other	162,077	135,528	11,358	15,191
Poll	1,560	260	74	1,226
Special assessments	45,524	24,277	7,734	13,513
Fines, forfeits, and escheats	11,037	6,428	1,248	3,361
Grants-in-aid	372,683	261,007	42,394	69,282
Donations	2,979	1,690	781	508
Pension assessments	36,391	29,008	3,469	3,914
Highway privileges	20,094	14,091	2,886	3,117
Rents and interest	84,246	67,210	8,353	8,683
Earnings of general departments	64,493	39,904	10,541	14,048
Earnings of public-service enterprises	302,317	187,793	41,483	73,041
Governmental-cost payments, total	2,775,027	1,908,729	325,498	540,800
Operation, maintenance, and interest	2,336,289	1,603,512	277,105	455,672
Operation and maintenance	1,982,174	1,359,397	233,359	389,418
General departments	1,838,803	1,273,350	209,004	356,449
General government	150,214	110,888	19,390	19,936
Protection to person and property:				
Police	182,120	134,049	17,123	30,948
Fire	114,461	67,438	14,238	32,785
All other	20,573	15,065	2,655	2,853
Health and sanitation	141,207	97,217	16,807	27,183
Highways	108,911	67,124	16,142	25,645
Charities, hospitals, and corrections	366,467	290,240	38,172	38,055
Schools	571,922	359,175	66,442	146,305
Libraries	21,119	12,710	3,063	5,346
Recreation	52,304	35,819	5,390	11,095
Miscellaneous	109,505	83,625	9,582	16,298
Public-service enterprises	143,371	86,047	24,355	32,969
Interest	354,115	244,115	43,746	66,254
Outlays	438,738	305,217	48,393	85,128

[1] Net debt represents funded and floating debt less assets in general sinking funds for 1930 and 1935; for 1936 it represents funded or fixed debt, less assets in general sinking fund.

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

No. 235.—Tax Levies—Levies of General Property Taxes for Cities of 100,000 or More Inhabitants: 1930 to 1936

City No. in order of size	City	1930		Amount (thousands of dollars)					
		Amount (thous. dollars)	Per capita (dollars)	1931	1932	1933	1934	1935	1936
	Total	2,171,882	59.57	2,208,100	2,088,017	1,845,371	1,772,647	1,774,451	1,806,463
1	New York, N. Y.	497,399	71.44	513,435	534,140	455,802	471,296	468,549	452,683
2	Chicago, Ill.	[1] 226,321	[1] 66.71	[2] 253,467	[3] 229,405	[4] 188,131	[5] 153,470	170,399	186,300
3	Philadelphia, Pa.	100,830	51.60	100,525	98,993	92,970	80,147	74,768	73,385
4	Detroit, Mich.	104,258	67.19	102,140	94,214	68,519	67,958	65,702	66,233
5	Los Angeles, Calif.	84,610	69.18	81,655	61,035	63,949	53,210	51,783	58,485
6	Cleveland, Ohio	55,180	61.13	[2] 55,180	34,426	32,186	31,051	33,052	33,431
7	St. Louis, Mo.	36,110	44.05	37,342	37,175	33,719	29,743	29,273	30,536
8	Baltimore, Md.	36,744	45.55	35,973	36,546	33,204	31,702	33,536	34,874
9	Boston, Mass.	61,942	79.21	62,669	67,751	59,013	63,153	61,796	62,363
10	Pittsburgh, Pa.	47,541	70.85	48,459	45,809	43,636	41,860	41,741	40,860
11	San Francisco, Calif.	32,502	51.48	33,180	32,705	31,756	26,586	28,743	30,533
12	Washington, D. C.	24,650	50.75	25,168	25,254	24,304	20,922	20,558	20,622
13	Milwaukee, Wis.	35,622	61.37	35,076	31,934	30,560	30,993	28,806	30,347
14	Buffalo, N. Y.	38,080	66.63	38,904	33,750	27,961	30,751	27,985	32,721
15	Minneapolis, Minn.	25,161	53.96	25,091	24,260	24,946	26,658	25,691	23,580
16	New Orleans, La.	20,971	45.54	20,423	19,801	18,798	17,647	16,910	16,583
17	Cincinnati, Ohio	24,906	55.05	[2] 24,906	18,154	16,201	12,670	14,696	15,219
18	Newark, N. J.	35,085	79.20	35,537	34,350	28,817	30,729	31,767	35,043
19	Kansas City, Mo.	19,342	48.76	19,155	18,156	19,154	18,503	19,416	19,254
20	Seattle, Wash.	24,525	66.86	23,107	20,328	16,417	13,876	12,930	13,157
21	Indianapolis, Ind.	19,342	52.95	18,858	16,229	16,006	13,077	13,915	15,024
22	Rochester, N. Y.	20,649	62.78	21,994	20,981	18,541	21,332	20,611	23,084
23	Jersey City, N. J.	23,971	75.57	24,635	24,644	23,627	25,307	26,384	27,907
24	Houston, Tex.	16,188	54.82	15,865	14,406	13,203	12,389	12,021	12,644
25	Louisville, Ky.	15,374	49.96	14,712	12,986	11,931	12,266	11,360	12,546
26	Portland, Oreg.	16,875	55.79	17,416	14,915	15,316	13,864	14,200	14,743
27	Columbus, Ohio	12,825	44.00	[2] 12,825	9,285	6,249	5,976	6,798	7,386
28	Toledo, Ohio	15,629	53.60	[2] 15,629	10,090	9,755	7,772	7,164	8,090
29	Oakland, Calif.	15,947	56.47	16,057	15,498	14,292	11,363	10,891	11,282
30	Denver, Colo.	15,026	52.07	14,227	12,970	11,992	11,755	12,192	12,855
31	Atlanta, Ga.	11,380	41.88	11,508	10,619	8,707	8,714	9,038	8,892
32	Dallas, Tex.	11,708	45.92	12,148	11,617	10,948	9,482	9,602	9,742
33	St. Paul, Minn.	13,246	48.61	13,645	12,494	13,542	13,616	13,305	13,074
34	Birmingham, Ala.	8,329	32.16	8,277	7,040	6,374	5,784	5,871	5,760
35	Akron, Ohio	12,227	47.84	[2] 12,227	7,007	6,290	6,000	5,930	7,280
36	Memphis, Tenn.	10,427	41.05	9,621	9,525	8,790	8,796	8,869	8,636
37	Providence, R. I.	13,556	53.58	13,484	13,207	12,609	12,556	12,497	12,609
38	San Antonio, Tex.	9,890	43.13	10,019	10,421	8,828	8,365	7,204	6,999
39	Omaha, Nebr.	11,211	52.27	10,463	9,024	8,679	8,463	8,527	8,358
40	Syracuse, N. Y.	13,029	62.01	12,453	11,978	8,712	10,685	9,925	11,414
41	Dayton, Ohio	10,112	50.01	[2] 10,112	7,819	6,661	5,038	5,030	5,578
42	Oklahoma City, Okla.	6,752	36.86	7,056	7,399	5,813	5,139	4,577	4,841
43	Worcester, Mass.	10,238	52.34	11,454	11,097	10,516	9,018	10,732	10,586
44	Richmond, Va.	7,365	40.18	7,161	7,041	6,550	6,527	6,252	6,320
45	Youngstown, Ohio	8,276	48.54	[2] 8,276	5,828	5,671	4,368	4,387	4,745
46	Grand Rapids, Mich.	9,368	55.96	9,325	8,552	7,435	5,858	5,820	4,157
47	Fort Worth, Tex.	7,842	47.99	7,887	7,188	7,188	7,158	6,651	6,719
48	Hartford, Conn.	9,320	57.25	10,485	10,529	9,783	9,447	9,827	9,403
49	Flint, Mich.	8,611	56.25	9,409	7,794	7,020	5,360	4,698	4,976
50	New Haven, Conn.	8,941	54.95	8,402	9,533	7,419	8,475	8,435	8,364
51	San Diego, Calif.	8,516	58.13	8,158	7,877	7,543	5,934	6,121	7,158
52	Long Beach, Calif.	8,322	59.36	8,729	8,695	6,575	6,397	6,697	7,543
53	Nashville, Tenn.	6,273	40.68	5,541	5,474	4,984	5,357	5,227	5,261
54	Springfield, Mass.	8,787	58.50	9,189	9,872	8,832	8,692	8,717	9,562
55	Tulsa, Okla.	7,045	50.07	7,843	7,208	6,688	5,517	4,942	5,372
56	Bridgeport, Conn.	7,840	53.48	7,883	7,724	7,122	6,809	7,363	6,932
57	Des Moines, Iowa	7,685	54.19	7,987	7,741	7,164	6,850	6,851	7,603
58	Scranton, Pa.	6,218	43.30	6,089	5,765	5,471	5,289	5,274	5,312
59	Salt Lake City, Utah	6,411	45.54	6,416	6,374	5,915	5,868	5,857	5,371
60	Yonkers, N. Y.	10,720	79.11	11,049	12,014	10,982	11,183	11,075	10,804

For footnotes, see p. 234.

No. 235.—Tax Levies—Levies of General Property Taxes for Cities of 100,000 or More Inhabitants: 1930 to 1936—Continued

City No. in order of size	City	1930		Amount (thousands of dollars)					
		Amount (thous. dollars)	Per capita (dollars)	1931	1932	1933	1934	1935	1936
61	Paterson, N. J.	9,053	65.32	8,126	7,935	6,778	7,342	6,859	7,807
62	Jacksonville, Fla.	6,349	48.84	4,697	4,220	3,480	3,909	3,167	3,053
63	Albany, N. Y.	8,509	67.28	8,679	8,136	8,033	7,956	8,093	7,662
64	Norfolk, Va.	5,402	41.64	5,309	5,172	5,107	4,912	4,659	4,273
65	Trenton, N. J.	7,823	63.35	7,761	7,378	6,068	6,430	6,466	6,246
66	Chattanooga, Tenn.	4,638	38.72	4,245	4,154	3,604	3,628	4,137	3,943
67	Kansas City, Kans.	5,061	41.45	5,187	5,158	4,605	4,686	4,477	4,598
68	Fort Wayne, Ind.	5,488	47.47	5,457	3,668	4,076	4,051	3,832	3,493
69	Camden, N. J.	6,741	56.75	6,426	6,210	6,281	5,958	5,804	5,878
70	Erie, Pa.	4,801	41.28	4,986	5,362	4,702	4,346	4,379	3,882
71	Elizabeth, N. J.	5,640	49.04	5,834	5,725	5,511	5,700	5,745	5,485
72	Wichita, Kans.	5,413	48.33	4,769	4,314	3,625	4,183	4,008	4,314
73	Spokane, Wash.	5,104	44.12	4,623	4,097	3,541	3,479	3,242	3,226
74	Fall River, Mass.	5,932	51.46	5,063	5,015	4,506	4,629	4,555	4,318
75	Cambridge, Mass.	6,391	56.30	7,009	7,160	6,393	7,100	7,545	7,379
76	New Bedford, Mass.	5,376	47.75	5,274	5,357	4,688	4,681	4,715	4,714
77	Reading, Pa.	4,623	41.53	4,572	4,554	4,330	4,312	4,312	4,690
78	Knoxville, Tenn.	4,841	45.76	4,474	4,794	4,251	4,310	4,496	4,636
79	Peoria, Ill.	4,145	39.22	4,164	4,154	3,338	3,306	3,477	3,588
80	South Bend, Ind.	5,304	50.52	5,462	4,021	3,882	3,405	3,167	3,152
81	Tacoma, Wash.	5,314	49.66	4,732	4,935	3,907	3,495	3,150	2,864
82	Miami, Fla.	6,574	58.59	6,525	5,886	3,841	4,420	4,442	4,723
83	Gary, Ind.	6,275	61.82	6,241	4,391	3,861	4,018	4,724	4,252
84	Canton, Ohio	5,015	47.63	[2] 5,015	2,786	2,548	1,939	2,002	2,237
85	Wilmington, Del.	3,883	36.39	3,963	3,730	3,539	3,540	3,102	2,972
86	Tampa, Fla.	5,394	53.89	4,835	4,402	4,892	4,543	4,498	4,249
87	Somerville, Mass.	3,730	35.80	3,918	5,068	4,009	4,475	4,637	4,980
88	El Paso, Tex.	3,759	37.11	4,002	4,175	3,613	3,672	3,105	2,856
89	Evansville, Ind.	4,415	42.99	4,367	3,187	3,770	3,220	3,272	3,504
90	Lynn, Mass.	4,123	40.27	4,390	5,007	4,746	4,834	4,890	4,903
91	Utica, N. Y.	5,428	53.26	5,409	5,427	4,260	5,166	4,884	5,446
92	Duluth, Minn.	6,234	61.42	6,344	[3] 6,344	5,966	5,732	5,845	5,934
93	Waterbury, Conn.	7,060	70.52	5,997	5,841	5,527	5,234	5,187	5,114
94	Lowell, Mass.	4,413	44.03	4,338	5,008	4,326	4,366	4,579	4,949

[1] Data for year ending Dec. 31, 1929.
[2] Data for year ending Dec. 31, 1930.
[3] Data for year ending Dec. 31, 1931.
[4] Data for year ending Dec. 31, 1932.
[5] Data for year ending Dec. 31, 1933.

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

No. 236.—Employees and Pay Rolls of Municipal Governments, for Cities of 100,000 or More Inhabitants: 1937

Note.—Figures in this table cover all classes of employees of municipal governments including those in public-service enterprises operated by such governments. Persons employed by independent or overlapping units of government are included; those on relief pay rolls are not included. Data are for fiscal years ended in 1937. See also headnote, table 233

City No. in order of size	City	Number of employees [1]	Salaries and wages (thousands of dollars)	City No. in order of size	City	Number of employees [1]	Salaries and wages (thousands of dollar)
1	New York, N. Y.	154,397	362,024	48	Hartford, Conn.	3,962	6,400
2	Chicago, Ill.	56,068	113,200	49	Flint, Mich.	2,677	4,027
3	Philadelphia, Pa.	33,820	61,243	50	New Haven, Conn.	3,201	5,000
4	Detroit, Mich.	36,694	83,350	51	San Diego, Calif.	2,992	4,856
5	Los Angeles, Calif.	43,965	77,389	52	Long Beach, Calif.	(3)	3,194
6	Cleveland, Ohio	18,921	31,583	53	Nashville, Tenn.	2,622	3,333
7	St. Louis, Mo.	18,345	27,115	54	Springfield, Mass.	3,428	6,059
8	Baltimore, Md.	15,792	22,325	55	Tulsa, Okla.	2,838	2,880
9	Boston, Mass.	22,491	39,446	56	Bridgeport, Conn.	3,158	4,009
10	Pittsburgh, Pa.	14,429	[2] 23,894	57	Des Moines, Iowa [5]	1,088	3,680
11	San Francisco, Calif.	13,110	27,406	58	Scranton, Pa.	2,137	3,302
12	Washington, D. C.	14,092	24,945	59	Salt Lake City, Utah [6]	1,041	3,372
13	Milwaukee, Wis.	16,106	26,780	60	Yonkers, N. Y.	2,985	6,929
14	Buffalo, N. Y.	14,063	23,985	61	Paterson, N. J.	2,127	4,064
15	Minneapolis, Minn.	9,394	17,855	62	Jacksonville, Fla.	(3)	(3)
16	New Orleans, La.	8,444	(3)	63	Albany, N. Y.	2,768	4,735
17	Cincinnati, Ohio	10,456	15,668	64	Norfolk, Va.	1,923	2,733
18	Newark, N. J.	11,680	22,800	65	Trenton, N. J.	2,366	(3)
19	Kansas City, Mo.	9,685	11,386	66	Chattanooga, Tenn.	(3)	1,818
20	Seattle, Wash.	10,062	17,366	67	Kansas City, Kans.	2,398	2,955
21	Indianapolis, Ind.	7,167	10,423	68	Fort Wayne, Ind.	1,736	2,660
22	Rochester, N. Y.	7,778	13,314	69	Camden, N. J.	1,964	3,098
23	Jersey City, N. J.	7,485	15,167	70	Erie, Pa.	1,829	2,923
24	Houston, Tex.	5,486	6,869	71	Elizabeth, N. J.	1,782	3,045
25	Louisville, Ky.	6,280	7,968	72	Wichita, Kans.	1,704	2,346
26	Portland, Oreg.	5,093	8,726	73	Spokane, Wash.	1,750	3,046
27	Columbus, Ohio	3,416	6,048	74	Fall River, Mass.	2,072	2,594
28	Toledo, Ohio	(3)	4,027	75	Cambridge, Mass.	2,550	4,775
29	Oakland, Calif.	6,253	9,869	76	New Bedford, Mass.	1,867	2,917
30	Denver, Colo.	6,263	10,000	77	Reading, Pa.	1,804	2,819
31	Atlanta, Ga.	4,434	6,409	78	Knoxville, Tenn.	1,619	2,298
32	Dallas, Tex.	4,553	6,074	79	Peoria, Ill.	1,516	2,271
33	St. Paul, Minn.	3,440	6,020	80	South Bend, Ind.	1,173	1,836
34	Birmingham, Ala.	3,283	4,139	81	Tacoma, Wash.	2,415	3,529
35	Akron, Ohio	3,845	6,033	82	Miami, Fla.	3,050	3,996
36	Memphis, Tenn.	4,258	4,669	83	Gary, Ind. [7]	539	2,157
37	Providence, R. I.	7,777	9,536	84	Canton, Ohio	3,119	4,561
38	San Antonio, Tex.	3,774	4,690	85	Wilmington, Del. [8]	1,427	2,803
39	Omaha, Nebr.	3,197	4,561	86	Tampa, Fla.	1,865	2,143
40	Syracuse, N. Y.	4,395	7,152	87	Somerville, Mass.	1,881	3,227
41	Dayton, Ohio	2,841	4,419	88	El Paso, Tex.	1,448	1,759
42	Oklahoma City, Okla.	2,615	3,865	89	Evansville, Ind.	1,400	2,238
43	Worcester, Mass.	(3)	(3)	90	Lynn, Mass.	1,773	3,111
44	Richmond, Va.	3,601	5,462	91	Utica, N. Y.	1,690	3,074
45	Youngstown, Ohio	2,205	3,998	92	Duluth, Minn.	2,079	3,396
46	Grand Rapids, Mich.	2,361	3,479	93	Waterbury, Conn.	2,257	3,517
47	Fort Worth, Tex. [4]	1,094	1,321	94	Lowell, Mass.	1,801	3,057

[1] Data are for one date or an average for two or more dates within the fiscal year.
[2] Amount appropriated for salaries and wages; expenditures not reported.
[3] No data.
[4] Number of school employees and their salaries not reported.
[5] Number of school employees not reported. Salaries include School District pay roll amounting to $1,930,000.
[6] Number of school employees not reported. Salaries include School District pay roll amounting to $1,812,000.
[7] Number of school employees not reported. Salaries include School District pay roll amounting to $1,293,000.
[8] Number of employees of general departments not reported. Salaries include $884,000 for these employees.

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

No. 237.—Bond Issues—State Proposals Voted on in 1938 General Elections, by Type of Governmental Unit Affected

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

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

No. 238.—Bond Issues—City Proposals Voted on in 1938 General Elections, by Number of Proposals, Amounts Submitted, and Number and Population of Cities Submitting

Bond-issue measures	Total	Region			
		North-eastern [1]	North Central [2]	Southern [3]	Mountain and Pacific
Number submitted	158	3	58	70	27
Approved	66	2	33	22	9
Defeated	92	1	25	48	18
Percentage approved	42	66	57	31	34
Amount submitted (thousands of dollars)	125,426	10,000	37,568	22,850	55,008
Approved	47,237	9,600	24,158	8,781	4,698
Defeated	78,189	400	13,411	14,069	50,309
Percentage approved	38	96	64	38	9
Cities, number submitting	46	3	19	16	8
Approving [4]	31	2	12	11	6
Defeating [4]	27	1	13	9	4
Population (1930), cities submitting	7,896,044	804,156	3,663,480	2,221,746	1,206,662
Approving [5]	5,812,511	750,156	2,500,495	1,520,844	1,041,016
Defeating [5]	4,870,226	54,000	3,004,056	976,279	835,891

[1] New England and Middle Atlantic.
[2] East North Central and West North Central.
[3] South Atlantic, East South Central, and West South Central.
[4] 12 of the cities approved some measures and defeated others.
[5] The sum of the populations of cities approving and defeating measures exceeds the total population of cities submitting measures, since in some cities certain measures were approved and others were defeated.

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