13. Elections

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

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

Historical statistics.—In this section, tabular headnotes (as "See also *Historical Statistics*, series P 27–31) provide cross-references, where applicable, to *Historical Statistics of the United States 1789–1945*. In that historical supplement to the *Statistical Abstract*, statistics are carried back year by year as far as possible. See also the historical appendix of the present issue of the *Abstract* for specific titles of series and the earliest year shown in the supplement.

No. 347.—Vote for Presidential Electors, by Major Political Parties: 1888 to 1948

[See also *Historical Statistics*, series P 27–31]

YEAR	Total [1]	Republican	Democratic	Socialist and Socialist-Labor	Miscellaneous independent [2]	Prohibition	Communist
1888	11,381,408	5,444,337	5,540,050	----------	146,897	250,124	----------
1892	12,043,603	5,190,802	5,554,414	----------	1,027,329	271,058	----------
1896	13,813,243	7,035,638	[3] 6,467,946	[4] 36,454	131,529	141,676	----------
1900	13,964,518	7,219,530	6,358,071	127,519	50,232	209,166	----------
1904	13,523,519	7,628,834	5,084,491	436,184	114,753	259,257	----------
1908	14,887,133	7,679,006	6,409,106	434,645	111,693	252,683	----------
1912	15,031,169	3,483,922	6,286,214	926,090	4,126,020	208,923	----------
1916	18,528,743	8,538,221	9,129,606	598,516	41,894	220,506	----------
1920	26,705,346	16,152,200	9,147,353	950,974	265,411	189,408	----------
1924	29,058,647	15,725,003	8,385,586	[4] 27,650	4,826,471	57,551	[5] 36,386
1928	36,811,717	21,391,381	15,016,443	289,023	45,994	20,106	[3] 48,770
1932	39,751,438	15,761,841	22,821,857	918,057	64,823	81,869	102,991
1936	45,647,117	16,679,583	27,476,673	196,832	1,176,788	37,082	80,159
1940	49,820,312	[6] 22,304,400	[7] 26,826,742	110,428	[6] [7] 472,431	57,732	48,579
1944	47,976,263	22,006,285	[8] 24,776,864	106,442	[8] 1,011,918	74,754	----------
1948	48,833,680	21,969,170	[9] 24,105,695	168,070	[9] 2,487,529	103,216	----------

[1] Totals for years prior to 1928 exclude votes cast for names not appearing on electoral tickets for parties specified. Totals for 1928–44 exclude void and blank ballots.

[2] For 1888, Union Labor Party; 1892, 1900, and 1904, Populist; 1896, National Democrat; 1908, Populist and Independent; 1912 and 1916, Progressive; 1920, Farmer-Labor; 1928 to 1948, miscellaneous. For 1924, votes for La Follette-Wheeler electors, variously designated as Independent Progressive, Progressive, Socialist, Socialist and Independent, Farmer-Labor, etc. [3] Democrat-Populist.

[4] Socialist-Labor only. In 1924 practically all Socialist votes cast for La Follette and Wheeler, official candidates of both Socialist and Independent Progressive parties. (See note 2.) [5] Workers.

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

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

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

[9] Included with miscellaneous are 1,169,021 votes for Thurmond (States' Rights Democrats) and 1,156,103 votes cast for Wallace (Progressives, etc.); included with Democratic are 222,562 Liberal votes cast for Democratic nominees.

Sources: 1888–1920, reports of State officials on file in Department of State. 1924 and 1948, U. S. Congress, Clerk of the House; Statistics of Presidential and Congressional Election. 1928–44, Dept. of Commerce, Bureau of Census; Elections, 1944: No. 5, Vote Cast in Presidential and Congressional Elections, 1928–44.

No. 348.—Vote for Presidential Electors, by Major Political Parties, by States: 1944 and 1948

State	1944				1948			
	Total	Democratic	Republican	Other parties	Total	Democratic	Republican	Other parties
Total	47,976,263	[1] 24,776,864	22,006,285	[1] 1,193,114	48,833,680	24,105,695	21,969,170	2,758,815
Alabama	244,743	198,918	44,540	1,285	214,980	----------	40,930	174,050
Arizona	137,634	80,926	56,287	421	177,065	95,251	77,597	4,217
Arkansas	212,956	148,965	63,551	440	242,475	149,659	50,959	41,857
California	3,520,875	1,988,564	1,512,965	19,346	4,021,538	1,913,134	1,895,269	213,135
Colorado	505,039	234,331	268,731	1,977	515,237	267,288	239,714	8,235
Connecticut	831,990	435,146	390,527	6,317	883,518	423,297	437,754	22,467
Delaware	125,361	68,166	56,747	448	139,073	67,813	69,588	1,672
Florida	482,592	339,377	143,215	----------	577,643	281,988	194,280	101,375
Georgia	328,109	268,187	56,507	3,415	418,760	254,646	76,691	87,423
Idaho	208,321	107,399	100,137	785	214,816	107,370	101,514	5,932
Illinois	4,036,061	2,079,479	1,939,314	17,268	3,984,046	1,994,715	1,961,103	28,228
Indiana	1,672,091	781,403	875,891	14,797	1,656,214	807,833	821,079	27,302
Iowa	1,052,599	499,876	547,267	5,456	1,038,264	522,380	494,018	21,866
Kansas	733,776	287,458	442,096	4,222	788,819	351,902	423,039	13,878
Kentucky	867,921	472,589	392,448	2,884	822,658	466,756	341,210	14,692
Louisiana	349,383	281,564	67,750	69	416,326	136,344	72,657	207,325
Maine	296,400	140,631	155,434	335	264,787	111,916	150,234	2,637
Maryland	608,439	315,490	292,949	----------	596,735	286,521	294,814	15,400
Massachusetts	1,960,665	1,035,296	921,350	[1] 4,019	2,155,347	1,151,788	909,370	[2] 94,189
Michigan	2,205,223	1,106,899	1,084,423	13,901	2,109,609	1,003,448	1,038,595	67,566
Minnesota	1,125,529	589,864	527,416	8,249	1,212,226	692,966	483,617	35,643
Mississippi	180,080	158,515	3,742	17,823	192,190	19,384	5,043	167,763
Missouri	1,571,677	807,356	761,175	3,146	1,578,628	917,315	655,039	6,274
Montana	207,365	112,556	93,163	1,636	224,278	119,071	96,770	8,437
Nebraska	563,126	233,246	329,880	----------	488,939	224,165	264,774	----------
Nevada	54,234	29,623	24,611	----------	62,117	31,291	29,357	1,469
New Hampshire	229,625	119,663	109,916	46	231,440	107,995	121,299	2,146
New Jersey	1,963,761	987,874	961,335	14,552	1,949,555	895,455	981,124	72,976
New Mexico	152,225	81,389	70,688	148	185,767	105,464	80,303	----------
New York	6,316,790	[3] 2,478,598	2,987,647	[3] 850,545	6,274,527	[4] 2,780,204	2,841,163	[5] 653,160
North Carolina	790,554	527,399	263,155	----------	791,209	459,070	258,572	73,567
North Dakota	220,171	100,144	118,535	1,492	220,716	95,812	115,139	9,765
Ohio	3,153,056	1,570,763	1,582,293	----------	2,936,071	1,452,791	1,445,684	37,596
Oklahoma	722,636	401,549	319,424	1,663	721,599	452,782	268,817	----------
Oregon	486,147	248,635	225,365	6,147	524,080	243,147	260,904	20,029
Pennsylvania	3,794,793	1,940,479	1,835,054	19,260	3,735,149	1,752,426	1,902,197	80,526
Rhode Island	299,276	175,356	123,487	433	326,098	188,619	134,892	2,587
South Carolina	103,375	99,601	4,547	8,227	142,571	34,423	5,386	102,762
South Dakota	232,076	96,711	135,365	----------	250,105	117,653	129,651	2,801
Tennessee	510,692	308,707	200,311	1,674	556,283	270,402	202,914	76,967
Texas	1,150,326	821,605	191,425	137,296	1,147,245	750,700	282,240	114,305
Utah	248,319	150,088	97,891	340	276,305	149,151	124,402	2,752
Vermont	125,361	53,820	71,527	14	123,382	45,557	75,926	1,899
Virginia	388,485	242,276	145,243	966	419,256	200,786	172,070	46,400
Washington	856,328	486,774	361,689	7,865	905,059	476,165	386,315	42,579
West Virginia	715,596	392,777	322,819	----------	748,750	429,188	316,251	3,311
Wisconsin	1,339,152	650,413	674,532	14,207	1,276,800	647,310	590,959	38,531
Wyoming	101,340	49,419	51,921	----------	101,425	52,354	47,947	1,124

[1] Excludes 49,328 blanks.
[2] Includes 48,201 blanks and 633 scattering.
[3] Excluded from Democratic and included in "Other" are 496,405 American Labor and 329,235 Liberal votes cast in endorsement of Democratic candidate in New York State.
[4] Includes 222,562 Liberal Party votes.
[5] Includes 97,119 blanks, 128 scattering, and 71 void.

Sources: Department of Commerce, Bureau of the Census; Elections: 1944, No. 5, Vote Cast in Presidential and Congressional Elections, 1928–1944; and U. S. Congress, Clerk of the House; Statistics of the Presidential and Congressional Election of November 2, 1948, corrected to January 29, 1949.

No. 349.—Electoral Vote for President, by Major Political Parties, by States: 1920 to 1948

[See also *Historical Statistics*, series P 27–31]

STATE	1920		1924		1928		1932		1936		1940		1944		1948 [1]	
	Rep.	Dem.	Rep.	Dem.	Rep.	Dem.	Rep.	Dem.	Rep.	Dem.	Rep.	Dem.	Rep.	Dem.	Rep.	Dem.
Total	404	127	382	136	444	87	59	472	8	523	82	449	99	432	189	303
Plurality	277	------	246	------	357	------	------	413	------	515	------	367	------	333	------	114
Ala	------	12	------	12	------	12	------	11	------	11	------	11	------	11	------	------
Ariz	3	------	3	------	3	------	------	3	------	3	------	3	------	4	------	4
Ark	------	9	------	9	------	9	------	9	------	9	------	9	------	9	------	9
Calif	13	------	13	------	13	------	------	22	------	22	------	22	------	25	------	25
Colo	6	------	6	------	6	------	------	6	------	6	6	------	6	------	------	6
Conn	7	------	7	------	7	------	8	------	------	8	------	8	------	8	8	------
Del	3	------	3	------	3	------	3	------	------	3	------	3	------	3	3	------
Fla	------	6	------	6	6	------	------	7	------	7	------	7	------	8	------	8
Ga	------	14	------	14	------	14	------	12	------	12	------	12	------	12	------	12
Idaho	4	------	4	------	4	------	------	4	------	4	------	4	------	4	------	4
Ill	29	------	29	------	29	------	------	29	------	29	------	29	------	28	------	28
Ind	15	------	15	------	15	------	------	14	------	14	14	------	13	------	13	------
Iowa	13	------	13	------	13	------	------	11	------	11	11	------	10	------	------	10
Kans	10	------	10	------	10	------	------	9	------	9	9	------	8	------	8	------
Ky	------	13	13	------	13	------	------	11	------	11	------	11	------	11	------	11
La	------	10	------	10	------	10	------	10	------	10	------	10	------	10	------	------
Maine	6	------	6	------	6	------	5	------	5	------	5	------	5	------	5	------
Md	8	------	8	------	8	------	------	8	------	8	------	8	------	8	8	------
Mass	18	------	18	------	------	18	------	17	------	17	------	17	------	16	------	16
Mich	15	------	15	------	15	------	------	19	------	19	19	------	------	19	19	------
Minn	12	------	12	------	12	------	------	11	------	11	------	11	------	11	------	11
Miss	------	10	------	10	------	10	------	9	------	9	------	9	------	9	------	------
Mo	18	------	18	------	18	------	------	15	------	15	------	15	------	15	------	15
Mont	4	------	4	------	4	------	------	4	------	4	------	4	------	4	------	4
Nebr	8	------	8	------	8	------	------	7	------	7	7	------	6	------	6	------
Nev	3	------	3	------	3	------	------	3	------	3	------	3	------	3	------	3
N. H	4	------	4	------	4	------	4	------	------	4	------	4	------	4	4	------
N. J	14	------	14	------	14	------	------	16	------	16	------	16	------	16	16	------
N. M	3	------	3	------	3	------	------	3	------	3	------	3	------	4	------	4
N. Y	45	------	45	------	45	------	------	47	------	47	------	47	------	47	47	------
N. C	------	12	------	12	12	------	------	13	------	13	------	13	------	14	------	14
N. Dak	5	------	5	------	5	------	------	4	------	4	4	------	4	------	4	------
Ohio	24	------	24	------	24	------	------	26	------	26	------	26	25	------	------	25
Okla	10	------	------	10	10	------	------	11	------	11	------	11	------	10	------	10
Oreg	5	------	5	------	5	------	------	5	------	5	------	5	------	6	6	------
Pa	38	------	38	------	38	------	36	------	------	36	------	36	------	35	35	------
R. I	5	------	5	------	------	5	------	4	------	4	------	4	------	4	------	4
S. C	------	9	------	9	------	9	------	8	------	8	------	8	------	8	------	------
S. Dak	5	------	5	------	5	------	------	4	------	4	4	------	4	------	4	------
Tenn	12	------	------	12	12	------	------	11	------	11	------	11	------	12	------	11
Tex	------	20	------	20	20	------	------	23	------	23	------	23	------	23	------	23
Utah	4	------	4	------	4	------	------	4	------	4	------	4	------	4	------	4
Vt	4	------	4	------	4	------	3	------	3	------	3	------	3	------	3	------
Va	------	12	------	12	12	------	------	11	------	11	------	11	------	11	------	11
Wash	7	------	7	------	7	------	------	8	------	8	------	8	------	8	------	8
W. Va	8	------	8	------	8	------	------	8	------	8	------	8	------	8	------	8
Wis	13	------	(2)	(2)	13	------	------	12	------	12	------	12	12	------	------	12
Wyo	3	------	3	------	3	------	------	3	------	3	------	3	3	------	------	3

[1] Total of 531 electors also includes 39 for States' Rights Democrat candidates, as follows: Alabama, 11; Louisiana, 10; Mississippi, 9; South Carolina, 8; and Tennessee, 1.
[2] Electoral votes of Wisconsin cast for LaFollette and Wheeler, Independent Progressive candidates.

Sources: 1920, Journal of the Senate, Washington, D. C.; 1924–48, U. S. Congress, Clerk of the House; Statistics of Presidential and Congressional Election.

No. 350.—Apportionment of Congressional Representation, by States, From Adoption of Constitution to 1940

[Until 1940, population for apportionment purposes excluded Indians not taxed and, until 1870, two-fifths of slaves. In 1940, all Indians were held subject to Federal taxation. Until 1850, apportionment ratios chosen arbitrarily; 1850 to 1900, ratios were apportionment population of U. S. divided by number of Representatives; from 1910 on, apportionments computed from priority lists, not from ratios. No apportionment in 1920. For discussion of apportionment methods, see S. Doc. No. 304, 76th Cong., 3d sess., "A Survey of Methods of Apportionment in Congress," by Edward V. Huntington. See also *Historical Statistics*, series P 57-61, which shows apportionment totals under Apportionment Act, *excluding* Representatives assigned after apportionment (footnote 6 below)]

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

[1] Number of Representatives not to exceed 1 for each 30,000 inhabitants.
[2] See headnote.
[3] Membership increased from 233 to 234 by act of July 30, 1852 (10 Stat. L. 25). See note 6.
[4] Membership increased from 233 to 241 by act of Mar. 4, 1862 (12 Stat. L. 353). See note 6.
[5] Membership originally fixed at 283 but increased to 292 by act of May 30, 1872 (17 Stat. L. 192). One Member assigned to Colorado after apportionment.
[6] Assigned after apportionment.
[7] Included in apportionment act in anticipation of Statehood.
[8] Included in the 20 Members originally assigned to Massachusetts but credited to Maine after its admission as a State, Mar. 15, 1820 (3 Stat. L. 555).

Source: Department of Commerce, Bureau of the Census; Sixteenth Census Reports, Population, Volume I.

No. 351.—Vote for United States Senators, by Major Political Parties, by States: 1946 and 1948

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

State	1946				1948			
	Total	Democratic	Republican	Other parties	Total	Democratic	Republican	Other parties
Alabama					220,875	185,534	35,341	
Arizona	116,239	80,415	35,022	802				
Arkansas					216,401	216,401		
California	2,639,465	1,167,161	1,428,067	44,237				
Colorado					510,121	340,719	165,069	4,333
Connecticut	682,921	276,424	381,328	25,169				
Delaware	113,513	50,910	62,603		141,362	71,888	68,246	1,228
Florida	198,640	156,232	42,408					
Georgia					362,504	362,104		400
Idaho					214,188	107,000	103,868	3,320
Illinois					3,900,285	2,147,754	1,740,026	12,505
Indiana	1,347,434	584,288	739,809	23,337				
Iowa					1,000,412	578,226	415,778	6,408
Kansas					716,342	305,987	393,412	16,943
Kentucky					794,469	408,256	383,776	2,437
Louisiana					330,124	330,115		9
Maine	175,014	63,799	111,215		223,256	64,074	159,182	
Maryland	472,232	237,232	235,000					
Massachusetts	1,662,055	660,200	989,736	[1] 12,119	2,155,347	954,398	1,088,475	[2] 112,474
Michigan	1,618,720	517,923	1,085,570	15,227	2,062,097	1,000,329	1,045,156	16,612
Minnesota	878,731	[3] 349,520	517,775	11,436	1,220,250	[3] 729,494	485,801	4,955
Mississippi	46,747	46,747			151,478	151,478		
Missouri	1,086,241	511,544	572,556	2,141				
Montana	190,566	86,476	101,901	2,189	221,003	125,193	94,458	1,352
Nebraska	382,958	111,750	271,208		471,895	204,320	267,575	
Nevada	50,354	22,553	27,801					
New Hampshire					222,898	91,760	129,600	1,538
New Jersey	1,367,155	548,458	790,808	18,889	1,869,882	884,414	934,720	50,748
New Mexico	133,282	68,650	64,632		188,495	108,269	80,226	
New York	4,867,477	[4] 1,688,887	2,559,365	[4] [5] 619,225				
North Carolina					764,559	540,762	220,307	3,490
North Dakota	165,382	38,368	88,210	38,804				
Ohio	2,237,269	947,610	1,275,774	13,885				
Oklahoma					708,931	441,654	265,169	2,108
Oregon					498,570	199,275	299,295	
Pennsylvania	3,127,860	1,245,338	1,853,458	29,064				
Rhode Island	273,528	150,748	122,780		320,420	190,158	130,262	
South Carolina					141,006	135,998	5,008	
South Dakota					242,833	98,749	144,084	
Tennessee	218,714	145,654	57,238	15,822	499,218	326,142	166,947	6,129
Texas	380,681	336,931	43,750		1,061,563	702,985	349,665	8,913
Utah	197,399	96,257	101,142					
Vermont	73,340	18,594	54,729	17				
Virginia	252,863	163,960	77,005	11,898	386,178	253,865	118,546	13,767
Washington	660,342	208,683	358,847	2,812				
West Virginia	542,768	273,151	269,617		763,888	435,354	328,534	
Wisconsin	1,014,594	378,772	620,430	15,392				
Wyoming	81,557	45,843	35,714		101,480	57,953	43,527	

[1] Excludes 52,939 blanks, void, and scattering.
[2] Includes 99,549 blanks.
[3] Democratic-Farmer-Labor Party.
[4] Included in "Other" are 435,846 American Labor and 183,379 Liberal votes cast in endorsement of Democratic candidate.
[5] Excludes 178,694 blanks, void, and scattering.

Source: U. S. Congress, Clerk of the House; Statistics of the Congressional Election of November 5, 1946, corrected to February 13, 1947, and Statistics of the Presidential and Congressional Election of November 2, 1948, corrected to January 29, 1949.

No. 352.—Vote for United States Representatives, by Major Political Parties, by States: 1946 and 1948

[In each State, totals represent the sum of votes cast in each Congressional District, except as follows. In New Mexico and North Dakota (and in Arizona in 1946), no representatives were elected from districts, but more than one was elected from the State at large; in these States, each party total represents votes cast for that candidate of the party receiving highest vote. In Delaware, Nevada, and Vermont only one representative is elected. In Connecticut and Ohio, representatives are elected by district except one, who is elected at large; the at-large vote is not reflected in this tabulation. In numerous States, one or other of the major parties had no candidates in some districts. In those cases where votes of a party, as such, are cast in endorsement of a candidate of another party, the votes are here counted as for the endorsing party. See also notes below]

STATE	1946				1948			
	Total	Democratic	Republican	Other parties	Total	Democratic	Republican	Other parties
Alabama	179,488	165,383	14,105	----------	197,084	183,520	13,564	----------
Arizona	112,812	74,948	37,033	831	158,975	96,631	60,004	2,340
Arkansas	151,333	143,252	2,881	5,200	229,403	229,403	----------	----------
California [1]	2,335,262	1,105,646	1,203,346	26,270	3,561,390	1,348,098	1,974,748	238,544
Colorado	332,072	145,602	184,519	1,861	497,411	272,484	224,927	----------
Connecticut	674,499	281,709	374,545	18,245	920,610	456,538	454,243	9,829
Delaware	112,621	49,105	63,516	----------	140,535	68,909	71,127	499
Florida	186,763	151,123	35,640	----------	353,013	297,210	55,803	----------
Georgia	161,578	141,961	----------	19,617	365,356	365,356	----------	----------
Idaho	178,758	77,740	101,018	----------	211,869	105,852	102,704	3,223
Illinois	3,446,920	1,500,635	1,946,276	9	3,848,640	2,001,650	1,823,266	23,724
Indiana	1,332,648	588,644	725,622	18,382	1,633,401	836,852	782,346	14,203
Iowa	593,076	228,039	365,037	----------	939,743	419,053	517,207	3,483
Kansas	554,860	223,173	328,642	3,045	703,910	299,478	404,432	----------
Kentucky	583,302	271,480	311,502	320	740,538	416,014	320,691	3,833
Louisiana	106,009	100,357	5,651	1	321,576	308,239	13,337	----------
Maine	174,248	63,860	110,388	----------	213,894	72,114	141,780	----------
Maryland	444,955	232,498	212,457	----------	534,186	291,011	231,003	12,172
Massachusetts	1,617,314	744,765	863,274	9,275	2,155,346	976,099	970,300	[2] 208,947
Michigan	1,604,732	619,318	975,363	10,051	2,064,536	1,022,761	1,024,507	17,268
Minnesota	875,005	[3] 357,758	514,784	2,463	1,181,726	[3] 588,628	593,088	10
Mississippi	50,037	50,037	----------	----------	152,537	152,285	252	----------
Missouri	1,084,741	517,980	566,296	465	1,565,102	919,886	641,841	3,375
Montana	190,088	95,982	93,265	841	214,549	122,987	91,061	501
Nebraska	372,040	118,800	248,724	4,516	460,451	191,831	268,620	----------
Nevada	49,046	20,187	28,859	----------	58,705	29,733	28,972	----------
New Hampshire	161,092	61,220	99,872	----------	220,363	94,552	124,299	1,512
New Jersey	1,381,993	553,964	815,261	12,768	1,852,441	880,881	937,790	33,770
New Mexico	120,939	66,420	60,519	----------	185,224	108,529	76,695	----------
New York [4]	4,705,410	1,632,038	2,522,927	550,445	5,997,987	2,607,312	2,658,309	732,366
North Carolina	452,222	277,277	174,945	----------	763,513	540,873	219,295	3,345
North Dakota	144,394	41,189	103,205	----------	190,803	56,702	132,343	1,758
Ohio	2,216,750	943,881	1,262,164	10,705	2,808,530	1,469,758	1,337,499	1,273
Oklahoma	492,141	287,978	204,163	----------	685,085	460,519	224,566	----------
Oregon	334,670	117,665	217,005	----------	491,142	176,014	296,387	18,741
Pennsylvania	3,111,987	1,306,723	1,795,552	9,712	3,657,029	1,782,985	1,864,161	9,883
Rhode Island	272,394	148,717	122,787	890	318,577	193,619	124,958	----------
South Carolina	26,358	26,066	----------	292	140,654	133,730	6,905	19
South Dakota	157,805	58,073	99,732	----------	240,720	104,945	135,775	----------
Tennessee	193,448	126,530	58,704	8,214	448,973	283,231	150,778	14,964
Texas	347,395	330,368	16,998	29	1,051,853	984,994	65,410	1,449
Utah	196,672	95,486	101,186	----------	274,333	159,411	114,922	----------
Vermont	73,066	26,056	46,985	25	122,598	47,767	74,706	125
Virginia	253,864	167,919	81,626	4,319	383,160	255,176	121,474	6,398
Washington	644,930	267,187	375,715	2,028	817,578	402,505	401,334	13,739
West Virginia	537,357	269,306	268,051	----------	758,631	442,554	316,077	----------
Wisconsin	983,918	312,289	615,287	56,342	1,211,341	514,018	676,501	20,822
Wyoming	79,438	34,956	44,482	----------	97,464	47,246	50,218	----------

[1] In California a person may be candidate of one or more parties for same office, so that party votes for candidates are not segregable. Party vote shown is computed by assigning to a party total votes for candidates who are members of that party.

[2] Includes 208,892 blanks.

[3] Democratic-Farmer-Labor party.

[4] Included in "Other" are endorsing votes cast for major party candidates, as follows: in 1946, for Democrats 290,046 and for Republicans 17,599; in 1948, for Democrats 263,339 and for Republicans 31,735. Democratic total for 1946 includes 27,341 votes cast in endorsement of American Labor nominee. Republican total for 1948 includes 115,824 endorsing votes cast for Democrats.

Source: U. S. Congress, Clerk of the House; Statistics of the Congressional Election of November 5, 1946, corrected to February 13, 1947, and Statistics of the Presidential and Congressional Elections, of November 2, 1948, corrected to January 29, 1949.

No. 353.—Composition of Congress by Political Party Affiliations: 1915 to 1950

[D=Democratic, R=Republican. See also *Historical Statistics*, series P 50-56]

YEAR	President	Congress	HOUSE			SENATE		
			Major party	Principal minority party	Other (except vacancies)	Major party	Principal minority party	Other (except vacancies)
1915-1917	D (Wilson)	64th	D—230	R—196	9	D—56	R—40	
1917-1919	D (Wilson)	65th	D—216	R—210	6	D—53	R—42	
1919-1921	D (Wilson)	66th	R—240	D—190	3	R—49	D—47	
1921-1923	R (Harding)	67th	R—301	D—131	1	R—59	D—37	
1923-1925	R (Coolidge)	68th	R—225	D—205	3	R—51	D—43	2
1925-1927	R (Coolidge)	69th	R—247	D—183	4	R—56	D—39	1
1927-1929	R (Coolidge)	70th	R—237	D—195	3	R—49	D—46	1
1929-1931	R (Hoover)	71st	R—267	D—167	1	R—56	D—39	1
1931-1933	R (Hoover)	72d	D—220	R—214	1	R—48	D—47	1
1933-1934	D (F. Roosevelt)	73d	D—310	R—117	5	D—60	R—35	1
1935-1936	D (F. Roosevelt)	74th	D—319	R—103	10	D—69	R—25	2
1937-1938	D (F. Roosevelt)	75th	D—331	R— 89	13	D—76	R—16	4
1939-1941	D (F. Roosevelt)	76th	D—261	R—164	4	D—69	R—23	4
1941-1942	D (F. Roosevelt)	77th	D—268	R—162	5	D—66	R—28	2
1943-1944	D (F. Roosevelt)	78th	D—218	R—208	4	D—58	R—37	1
1945-1946	D (F. Roosevelt) D (Truman)	79th	D—242	R—190	2	D—56	R—38	1
1947-1948	D (Truman)	80th	R—245	D—188	1	R—51	D—45	
1949-1950	D (Truman)	81st	D—263	R—171	1	D—54	R—42	

Source: Party affiliation of The President: U. S. Congress, Clerk of the House; "Platforms of Two Great Political Parties, 1932 to 1944." Other data: Tabulations of Library of Congress, Legislative Reference Services "Political Trends—Both Houses of Congress—1789-1944"; and Congressional Directory.

No. 354.—Congressional Bills, Acts, and Resolutions: 1937 to 1949

[Excludes simple and concurrent resolutions. See also *Historical Statistics*, series P 40-44 and P 47]

ITEM	75th Cong.	76th Cong.	77th Cong.	78th Cong.	79th Cong.	80th Cong.	81st Cong. (1st sess.)
Period of session	1937-1938	1939-1941	1941-1942	1943-1944	1945-1946	1947-1948	1949
Number of days convened	431	625	711	695	554	712	290
Measures introduced, total	16,156	16,105	11,334	8,334	10,330	10,797	9,816
Bills	15,120	15,174	10,793	7,845	9,748	10,108	9,297
Joint resolutions	1,036	931	541	489	582	689	519
Measures passed, total	1,759	1,662	1,485	1,157	1,625	1,364	793
Public	919	1,005	850	568	733	906	440
Private	840	657	635	589	892	458	353

Sources: U. S. Congress, Calendars of the U. S. House of Representatives and History of Legislation, 80th and 81st Congresses; Congressional Directory, 81st Congress, 2nd Session; and tabulations of Library of Congress, Legislative Reference Service.

No. 355.—Congressional Bills Vetoed: 1913 to 1949

[See also *Historical Statistics*, series P 32-37]

PERIOD	President	VETOED BILLS			Vetoes sustained	Bills passed over veto
		Total	Regular	Pocket		
1913-1921	Wilson	44	33	11	38	6
1921-1923	Harding	6	5	1	6	
1923-1929	Coolidge	50	20	30	46	4
1929-1933	Hoover	37	21	16	34	3
1933-1945	F. Roosevelt	631	371	260	622	9
1945-1949	Truman	181	126	55	174	7

Sources: U. S. Congress, Senate Library, Veto Messages . . . 1889-1948; U. S. Congress, Calendars of the U. S. House of Representatives and History of Legislation, 81st Congress, 1st Session.

14. Federal Government Finances

The Government's proposed budget for the ensuing fiscal year is transmitted to the Congress by the President in January, and contains the President's recommendations for appropriations for the maintenance of the various departments and establishments. It includes estimates to carry out both existing laws and proposed legislation. Data from *The Budget of the United States Government* for the fiscal year ending June 30, 1951, are presented in tables 358–362. The Treasury Department publishes a *Digest of Appropriations* each year, which summarizes appropriation legislation enacted by the Congress, and also publishes yearly the *Combined Statement of Receipts, Expenditures and Balances*, which is an abstract of the books of the Treasury relating to all of the receipt and appropriation accounts of the Government.

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

Two other special aspects of Federal finances are dealt with in the *Circulation Statement of United States Money* (monthly) and *Prices and Yields of Public Marketable Securities . . .* (monthly), both issued by the Treasury Department. See tables 425, 426, and 482, pp. 383, 384, and 421.

Data from income tax returns are compiled by the Bureau of Internal Revenue of the Treasury Department in accordance with Section 63 of the Internal Revenue Code, which requires the preparation and publication annually of statistics reasonably available with respect to the operation of the income tax laws. The annual report, *Statistics of Income, Part 1*, is compiled from data reported on individual income tax returns, taxable fiduciary income tax returns, Federal estate tax returns, and gift tax returns. *Statistics of Income, Part 2*, also published annually, presents data from corporation income and declared value excess-profits tax returns, corporation excess-profits tax returns, and personal holding company returns. Data from these reports appear on pages 321–337, 438–440, and 444.

ACCOUNTS THROUGH WHICH TREASURY OPERATIONS ARE EFFECTED

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

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

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

There are five classes of appropriations payable through the general accounts of the Treasury, namely: (a) annual appropriations, which are available for incurring obligations only during a specified fiscal year; (b) multiple-year appropriations, which are available for incurring obligations for a definite period in excess of one fiscal year; (c) continuing (no year) appropriations, which are available for incurring obligations until the appropriation is exhausted or until the object for which appropriated has been accomplished; (d) permanent-specific appropriations, which are fixed amounts provided for each of a series of years by permanent legislation, without annual action of Congress; and (e) permanent-indefinite appropriations, which are indefinite amounts (so much as may be necessary) provided by permanent legislation without annual action of Congress, such as the indefinite appropriation to cover interest on the public debt.

2. **Special accounts.**—Receipts in these accounts are generally funds received under special authorization of law which may be expended only for the particular purposes specified therein, and not for general purposes. The larger items are those receipts for the reclamation fund, Alaska Railroad fund, and receipts under the Mineral Leasing Act, under the Department of the Interior, and the national forest funds, under the Department of Agriculture.

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

BASIS OF TABLES

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

Daily Treasury Statement.—Most tables at present dealing with Federal fiscal affairs are compiled on the basis of the *Daily Treasury Statement.* This statement is compiled from the latest daily financial reports received from Government depositaries and Treasury offices holding Government funds, and, because of the promptness with which the information is obtained and made public, it has come into general use as reflecting the Government's finances and the condition of the Treasury from day to day. Effective with the beginning of the fiscal year 1947 expenditures of several departments and establishments serviced by the Division of Disbursement, Treasury Department, are reported in the *Daily Treasury Statement* on the basis of checks issued. A clearing account is provided to take care of outstanding checks. Beginning July 1, 1948, such expenditures are reported as of the day on which checks are issued in payment of obligations, through the use of teletype facilities.

Two important changes were made during the fiscal year 1949 in the method of reporting budget receipts and expenditures, both in the *Daily Treasury Statement* and in the Budget document: (1) Effective July 1, 1948, payments to the Treasury, principally by wholly owned Government corporations, for retirement of capital stock and for disposition of earnings, were excluded in reporting both receipts and expenditures, and (2) effective January 1, 1949, amounts refunded by the Government, principally for the over-payment of taxes, are reported as deductions from total receipts rather than as expenditures.

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

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

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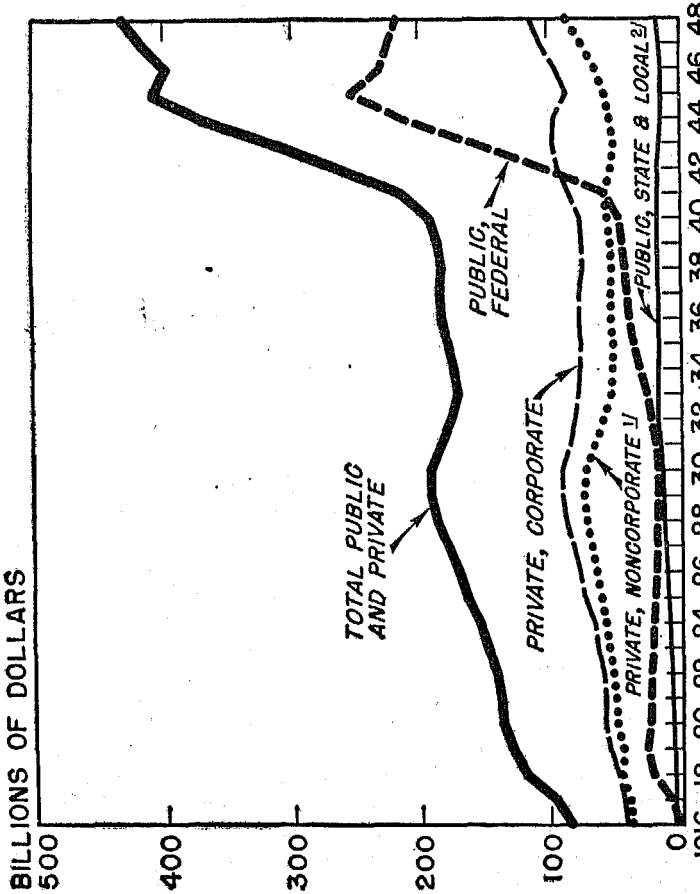
FIGURE M.—NET PUBLIC AND PRIVATE DEBT, BY MAJOR COMPONENTS: 1916 TO 1948

[See table 383]



1 Data represent individual and noncorporate private debt.
2 Data are for June 30 of each year.

Source: Department of Commerce, Office of Business Economics.

Warrants issued.—By law, warrants evidence the formal covering of receipts into the Treasury. The term when relating to expenditures may represent payments to claimants, but the greater number are merely advances of funds to disbursing officers for expenditure. Tables when compiled on this basis show expenditures considerably in advance of actual disbursement by disbursing officers.

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

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

Further details with respect to Treasury accounting bases and procedures are shown on pages 351–353 of the *Annual Report of the Secretary of the Treasury* for the fiscal year 1949.

Public and private debt.—Data from a special study on debt by the Office of Business Economics of the Department of Commerce are presented in this section. (See table 383.) These data are published annually in the *Survey of Current Business.*

Gross debt, as defined in this study, consists of all classes of legal indebtedness except the following: (1) Deposit liability of banks and the amount of bank notes in circulation; (2) value of outstanding policies and annuities of life insurance carriers; (3) short-term debts among individuals and unincorporated nonfinancial business firms; and (4) nominal debt of corporations, such as bonds which are authorized but unissued or outstanding but reacquired.

Net public and private debt outstanding is a comprehensive aggregate of indebtedness of borrowers after elimination of certain duplicating governmental and corporate debt. This measure of indebtedness provides a more significant indication of trends in debt structure than does gross debt, since effects of nominal changes in financial practices and organization are largely removed. To obtain net figures, gross or total debt is adjusted for specific types of duplications pertaining to the following sectors of the economy: (1) Federal Government and its corporations and agencies generally; (2) State and local governments treated as a single entity; and (3) within the corporate area, those affiliated but legally distinct corporations which operate under a single management, treated here as a unit. In the noncorporate private area, data are gross throughout with no adjustments for duplications.

The net debt concept for each of the four sectors can be summarized as follows: Federal Government net debt is that owed to all other sectors of the economy except the Federal Government proper and its corporations and agencies; State and local government net debt is that owed to all other economic entities except State and local governments; corporate net debt is that owed to all other entities (including corporations) except to corporate members of an affiliated system; and private noncorporate net (or gross) debt is summation of all forms of legal indebtedness except that among individuals and unincorporated nonfinancial business firms. Data represent balances of debts outstanding at end of calendar years, except data for State and local governments which are for June 30 of each year.

Historical statistics.—In this section, tabular headnotes (as "See also *Historical Statistics*, series P 109) provide cross-references, where applicable, to *Historical Statistics of the United States, 1789–1945.* In that historical supplement to the *Statistical Abstract*, statistics are carried back year by year as far as possible. See also the historical appendix of the present issue of the *Abstract* for specific titles of series and the earliest year shown in the supplement.

No. 356.—Receipts and Surplus or Deficit of the Federal Government: 1789 to 1949

[**In thousands of dollars.** On basis of warrants issued through 1915, thereafter on basis of daily Treasury statements except as noted. General, special, emergency, and trust accounts combined through 1930; thereafter, trust accounts excluded. For explanation of bases and accounts, see general note, p. 304. See also *Historical Statistics*, series P 89-98]

Yearly average of year ending June 30—	Receipts: Net [1]	Receipts: Total [2]	Receipts: Customs [3]	Receipts: Internal revenue: Income and profits taxes	Receipts: Internal revenue: Other	Receipts: Sales of public lands [4]	Receipts: Other receipts	Surplus (+) or deficit (−), receipts compared with expenditures
1789-1800 [5]	5,717	5,717	5,020	----------	[6] 375	[6] 9	313	−59
1801-1810 [7]	13,056	13,056	12,046	----------	201	457	352	+3,970
1811-1820 [7]	21,032	21,032	16,383	----------	1,545	1,624	1,481	−2,911
1821-1830 [7]	21,923	21,923	19,852	----------	32	1,389	650	+5,761
1831-1840 [7]	30,461	30,461	20,470	----------	5	7,452	2,533	+5,966
1841-1850 [7]	28,545	28,545	25,649	----------	[6] 1	2,085	809	−5,553
1851-1860	60,237	60,237	54,498	----------	----------	4,583	1,157	+74
1861-1865	160,907	160,907	63,989	[8] 28,005	[6] 54,566	555	19,994	−522,878
1866-1870	447,301	447,301	178,903	50,604	171,316	2,110	44,368	+69,659
1871-1875	336,830	336,830	186,200	7,760	112,217	2,223	28,429	+49,370
1876-1880	288,124	288,124	146,594	([9])	116,697	1,025	23,808	+32,526
1881-1885	366,961	366,961	201,963	[10] 29	132,102	6,086	26,799	+109,270
1886-1890	375,448	375,448	216,557	----------	126,683	8,097	24,111	+96,314
1891-1895	352,891	352,891	176,861	[11] 77	150,228	2,650	23,136	−10,708
1896-1900	434,877	434,877	185,089	----------	206,623	1,526	41,639	−22,574
1901-1905	559,481	559,481	260,117	----------	255,374	5,670	38,321	+23,922
1906-1910	628,508	628,508	310,599	[12] 20,952	257,145	7,310	49,265	−10,670
1911-1915	710,227	710,227	289,363	49,738	307,116	3,755	60,256	−10,025
1916-1920	3,483,653	3,483,653	225,301	1,952,471	893,212	1,813	410,855	−4,581,680
1921-1925	4,306,673	4,306,673	464,027	2,111,093	1,052,604	846	678,104	+727,684
1926-1930	4,069,138	4,069,138	588,636	2,224,537	671,331	494	584,140	+886,331
1931-1935	2,770,973	2,838,216	322,729	1,116,203	1,186,498	138	212,648	−2,443,900
1936-1940	5,043,557	5,442,480	379,957	2,108,871	2,740,862	121	212,669	−3,231,753
1941-1945	26,155,670	27,653,194	378,227	19,470,335	6,146,815	136	1,657,680	−38,086,851
1932	1,923,913	2,005,725	327,755	1,057,336	503,670	170	116,794	−2,735,290
1933	2,021,213	2,079,697	250,750	746,206	858,218	103	224,420	−2,601,652
1934	3,064,268	3,115,554	313,434	817,961	1,822,642	99	161,417	−3,629,632
1935	3,729,914	3,800,467	343,353	1,099,119	2,178,571	87	179,337	−2,791,052
1936	4,068,937	4,115,957	386,812	1,426,575	2,086,276	74	216,219	−4,424,549
1937	4,978,601	5,293,590	486,357	2,163,414	2,433,726	71	210,022	−2,777,421
1938	5,802,186	6,241,661	359,187	2,640,285	3,034,034	96	208,060	−1,176,617
1939	5,103,397	5,667,824	318,837	2,188,757	2,972,464	248	187,517	−3,862,158
1940	5,264,663	5,893,368	348,591	2,125,325	3,177,809	117	241,526	−3,918,019
1941	7,227,281	7,995,612	391,870	3,469,638	3,892,037	178	241,888	−6,159,272
1942	12,696,286	13,676,680	388,948	7,960,465	5,032,653	90	294,525	−21,490,243
1943	22,201,502	23,402,322	324,291	16,093,669	6,050,300	129	933,933	−57,420,430
1944	43,891,673	45,441,049	431,252	34,054,852	7,030,135	99	3,324,711	−51,423,393
1945	44,761,609	47,750,306	354,776	35,173,051	8,728,951	184	3,493,345	−53,940,916
1946	40,026,889	44,238,135	435,475	30,884,796	9,425,537	127	3,492,200	−20,676,171
1947	40,042,606	44,508,189	494,078	29,305,568	10,073,840	143	4,634,559	+753,788
1948	42,210,770	46,098,807	421,723	31,170,968	10,682,517	214	3,823,385	+8,419,470
1949	38,245,668	42,773,506	384,485	29,482,284	10,825,001	([13])	2,081,736	−1,811,440

[1] Net receipts equal total receipts less (a) appropriations to Federal old-age and survivors insurance trust fund beginning 1937 and (b) refunds of receipts beginning 1931.
[2] Figures adjusted beginning 1931 on account of refunds of receipts and capital transfers (see general note, p. 305).
[3] Includes tonnage tax prior to 1932. Beginning 1932, tonnage tax is included in other receipts.
[4] On basis of warrants issued 1789 through 1930; thereafter, on basis of checks issued.
[5] Average for period Mar. 4, 1789, through Dec. 31, 1800.
[6] Averages are for entire period though there were no amounts under these items for certain years.
[7] Years ending Dec. 31, 1801 to 1842; average for 1841-50 is for period Jan. 1, 1841, through June 30, 1850.
[8] Average for 1863-65.
[9] Less than $500.
[10] Average for 1881 and 1884.
[11] One year only, 1895.
[12] One year only, 1910.
[13] Not available.

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

No. 357.—Expenditures and gross Debt of the Federal Government: 1789 to 1949

[See headnote, table 356. See also *Historical Statistics*, series P99-107 and P132-133]

Yearly average of year ending June 30—	Expenditures (thousands of dollars)							Gross debt [5]	
	Total [1]	Army Dept. (formerly War Dept.) [2]	Navy Dept. [2]	Indians [3]	Veterans' pensions [3]	Interest on the public debt	All other [4]	Amount (millions of dollars)	Per capita (dollars)
1789–1800 [6]	5,776	1,464	745	27	82	2,629	829	83	15.87
1801–1810 [6]	9,086	1,632	1,637	164	79	3,704	1,871	53	7.46
1811–1820 [6]	23,943	10,742	4,676	317	741	4,877	2,589	91	9.58
1821–1830 [6]	16,162	3,919	3,295	599	1,248	3,956	3,145	49	3.83
1831–1840 [6]	24,495	8,321	5,042	2,612	2,572	331	5,616	4	.21
1841–1850 [6]	34,097	13,491	7,619	1,458	1,790	1,701	8,039	63	2.77
1851–1860	60,163	15,784	11,997	3,267	1,531	2,776	24,807	65	2.06
1861–1865	683,785	547,753	65,330	3,203	4,858	34,601	28,040	2,678	75.01
1866–1870	377,642	127,816	28,383	4,488	23,428	135,441	58,087	2,436	61.06
1871–1875	287,460	40,186	23,327	7,504	30,166	111,580	74,696	2,156	47.84
1876–1880	255,598	37,170	15,990	5,405	35,051	100,191	61,791	2,091	41.60
1881–1885	257,691	43,010	15,863	7,328	57,790	63,742	69,958	1,579	27.86
1886–1890	279,134	40,085	17,872	6,429	82,657	44,027	88,064	1,122	17.80
1891–1895	363,599	50,326	29,185	10,651	140,186	29,402	103,849	1,097	15.76
1896–1900	457,451	111,278	48,086	11,832	141,642	38,164	106,450	1,263	16.60
1901–1905	535,559	133,362	86,287	11,711	140,114	27,849	136,236	1,132	13.51
1906–1910	639,178	169,050	112,872	15,338	151,329	22,673	167,916	1,147	12.41
1911–1915	720,253	198,792	134,062	20,744	164,897	22,519	179,239	1,191	11.85
1916–1920	8,065,333	3,212,420	882,132	30,833	187,143	375,371	3,377,434	24,299	228.23
1921–1925	3,578,989	540,176	427,748	42,125	244,784	973,696	1,350,460	20,516	177.12
1926–1930	3,182,807	404,999	340,343	37,676	223,507	737,680	1,438,602	16,185	131.51
1931–1935	5,214,874	457,185	358,831	25,384	279,008	695,549	3,398,916	28,701	225.55
1936–1940	8,275,309	698,674	649,179	36,795	408,758	904,707	5,577,196	42,968	325.59
1941–1945	64,242,521	32,143,689	17,673,156	30,207	514,797	2,080,921	11,799,750	258,682	1,853.21
1932	4,659,203	476,305	357,518	26,125	232,521	599,277	2,967,457	19,487	156.10
1933	4,622,865	434,621	349,373	22,722	234,990	689,365	2,891,794	22,539	179.48
1934	6,693,900	408,587	296,927	23,373	319,322	756,617	4,889,073	27,053	214.07
1935	6,520,966	487,995	436,266	27,919	373,805	820,926	4,374,055	28,701	225.55
1936	8,493,486	618,587	528,882	28,876	399,066	749,397	6,168,678	33,779	263.79
1937	7,756,021	628,104	556,674	36,933	396,047	866,384	5,271,879	36,425	282.75
1938	6,978,802	644,264	596,130	33,378	402,779	926,281	4,375,971	37,165	286.27
1939	8,965,555	695,256	672,722	46,964	416,721	940,540	6,193,351	40,440	308.98
1940	9,182,682	907,160	891,485	37,821	429,178	1,040,936	5,876,103	42,968	325.59
1941	13,386,554	3,938,943	2,313,058	33,588	433,148	1,110,693	5,557,124	48,961	367.57
1942	34,186,529	14,325,508	8,579,589	31,839	431,294	1,260,085	9,558,213	72,422	537.80
1943	79,621,932	42,525,563	20,888,349	24,665	442,394	1,808,160	13,932,801	136,696	1,001.46
1944	95,315,065	49,438,330	26,537,634	31,266	494,959	2,608,980	16,203,896	201,003	1,455.67
1945	98,702,525	50,490,102	30,047,152	29,680	772,190	3,616,686	13,746,715	258,682	1,853.21
1946	60,703,060	27,986,769	15,100,754	35,495	1,261,415	4,721,958	11,536,669	269,422	1,907.62
1947	39,288,819	9,172,139	5,597,203	37,369	1,929,226	4,957,922	17,594,959	258,286	1,793.23
1948 [7]	33,791,301	7,698,556	4,284,619	41,147	2,080,130	5,211,102	14,475,746	252,292	1,721.30
1949 [7]	40,057,108	9,546,332	4,434,298	(8)	(8)	5,339,396	20,737,081	252,770	1,695.46

[1] Excludes debt retirements and beginning 1931, refunds of receipts and capital transfers (see gen. note, p. 304).
[2] Excludes civil expenditures under War and Navy Depts. in Washington through 1915. Subsequent to 1915 includes all expenditures made by Dept. of Army (including rivers and harbors and Panama Canal) and Dept. of Navy. Dept. of Army includes expenditures of Dept. of Air Force.
[3] On basis of warrants issued through 1930; thereafter, on basis of checks issued. Expenditures for Indians exclude interest accounts, which are included in trust fund expenditures beginning 1940. Veterans' pensions represent expenditures under appropriation "Army and Navy pensions," administered by Veterans' Administration.
[4] Includes civil expenditures under War and Navy Depts. in Washington through 1915, expenditures of Office of Secy. of Defense, unavailable funds charged off under Act of June 3, 1922, and expenditures for "Govt. corporations (wholly owned), etc. (net)" beginning 1932.
[5] Represents gross debt as of end of each period; e. g., 1800, 1810, etc.
[6] Years ending Dec. 31 through 1842; average for 1879–1800 begins Mar. 4, 1789; average for 1841–50 is for Jan. 1, 1841–June 30, 1850. See note 5 concerning gross debt.
[7] For comparability with earlier years, all transactions relating to Foreign Economic Cooperation Trust Fund (amounting to $3,000,000,000) have been consolidated with budget expenditures.
[8] Not available.

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

No. 358.—Federal Government Expenditures by Organization Unit: 1942 to 1949

[In millions of dollars. For years ending June 30. Expenditures reported on a checks-issued basis, adjusted in total to daily Treasury statement basis (which is partly checks issued and partly checks paid). This table includes budget expenditures and trust account expenditures and investments. "Budget" receipts, expenditures, and authorizations, as used in this and following tables, are mainly those of general and special accounts. Two important exceptions are appropriations from general fund to Federal old-age and survivors trust fund and refunds of receipts, both of which are excluded from expenditures and deducted from receipts. Budget expenditures also include net transactions (expenditures minus receipts) of wholly owned Government corporations and enterprises; omitted from both expenditures and receipts are transfers of capital between wholly owned Government corporations and the United States Treasury, and debt transactions of Government enterprises (expenditures from public debt authorizations are included; see also table 361). For further explanation, see general note on p. 304; also Budget, 1951, p. A2]

DESCRIPTION OR ORGANIZATION UNIT	1942	1943	1944	1945	1946	1947	1948	1949
BUDGET EXPENDITURES								
Total budget expenditures	34,187	79,622	95,315	98,703	60,703	39,289	[1] 33,791	40,057
Legislative branch	27	27	29	31	22	40	43	47
The Judiciary	12	12	13	13	15	17	20	21
Executive Office of the President	147	315	472	408	196	29	8	8
Funds appropriated to the President [2]	------	------	------	------	5	47	164	4,044
Independent offices:								
Atomic Energy Commission	------	------	------	------	------	170	466	621
Civil Service Commission	114	125	195	218	265	237	261	244
Export-Import Bank of Washington	(3)	(3)	(3)	(3)	567	937	460	[4] 57
General Accounting Office	13	18	27	32	39	40	34	35
National Advisory Committee for Aeronautics	12	24	30	33	32	35	38	49
Philippine War Damage Commission	------	------	------	------	------	3	36	170
Railroad Retirement Board	155	228	280	324	308	316	778	591
Reconstruction Finance Corporation	1,952	2,462	2,434	184	287	282	155	355
Tennessee Valley Authority	130	109	67	26	[4] 7	7	34	27
United States Maritime Commission	1,062	3,925	5,778	5,540	1,785	614	292	133
Veterans Administration	556	605	744	2,094	4,411	7,325	6,474	6,557
War Assets Administration	------	------	6	12	98	421	287	------
Other independent offices	82	401	321	305	247	183	78	223
Federal Security Agency	977	805	777	750	743	928	1,028	1,313
Federal Works Agency	1,192	678	369	280	214	347	488	------
General Services Administration	------	------	------	------	------	------	------	508
Housing and Home Finance Agency	93	268	133	[4] *200*	[4] *168*	226	[4] *74*	[4] *77*
Department of Agriculture	2,091	2,589	2,825	2,265	1,307	1,527	1,225	2,750
Department of Commerce	159	186	218	152	126	164	173	602
Department of Defense:								
Office of the Secretary of Defense	------	------	------	------	------	------	(3)	7
Department of the Air Force	2,555	7,934	12,949	11,030	4,276	800	1,124	1,800
Department of the Army:								
Military functions	12,280	34,639	36,340	38,658	22,818	7,222	5,671	5,615
Civil functions	269	267	193	150	221	794	1,486	2,121
Department of the Navy	8,659	20,107	26,299	29,662	14,503	5,769	4,297	4,442
Department of the Interior	209	192	184	201	210	273	349	485
Department of Justice	84	101	114	104	104	113	118	126
Department of Labor	12	12	13	14	82	112	86	15
Post Office Department (general fund)	18	15	[4] *28*	16	169	246	307	534
Department of State	33	49	58	77	168	318	676	317
Treasury Department:								
Interest on public debt	1,260	1,813	2,610	3,622	4,747	4,958	5,188	5,352
Other	1,001	1,907	2,216	2,440	1,830	4,476	2,396	734
District of Columbia (United States share)	6	6	6	6	6	8	12	12
Adjustment to daily Treasury statement basis	−974	−197	−357	+255	+1,077	+305	−388	+272
MEMORANDUM								
Capital transfers from expenditure to receipt accounts [5]	18	10	------	16	38	210	263	802
Refunds of receipts, excluding interest	85	71	286	1,780	3,053	2,848	2,238	2,830
Adjustment to daily Treasury statement basis	(3)	−1	−28	−102	−80	+158	+34	+8
Total refunds of receipts, excluding interest	85	70	257	1,679	2,973	3,007	2,272	2,838
Statutory public debt retirements	95	3	(3)	------	(3)	------	1,012	------

[1] Excludes transfer of $3 billion of 1948 surplus to foreign economic cooperation trust fund for expenditure in 1949.
[2] Other expenditures are shown under various agencies to which funds are allocated.
[3] Less than $500,000. [4] Deduct.
[5] Represents payments from expenditure accounts of Government corporations and enterprises into miscellaneous receipts of Treasury for retirement of paid-in capital and disposition of surplus.
[6] Excludes expenditures from Foreign Economic Cooperation Trust Fund. Included under budget expenditures of spending agencies.

No. 358.—Federal Government Expenditures, etc.—Continued

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

DESCRIPTION OR ORGANIZATION UNIT	1942	1943	1944	1945	1946	1947	1948	1949
Total trust account expenditures and investments	4,830	4,292	7,307	6,294	8,236	7,347	6,810	[6] 6,209
TRUST ACCOUNT EXPENDITURES								
Total trust account expenditures	2,904	1,274	3,177	1,092	4,566	3,984	3,750	3,899
Unemployment trust fund: Withdrawals by States and other expenditures	377	176	61	71	1,146	869	856	1,327
Fed. old-age and survivors insurance trust fund: Benefit payments and administrative expenses	137	177	217	267	358	466	559	660
Railroad retirement account: Benefit payments and other expenditures	126	130	134	141	152	173	222	278
Veterans' life insurance funds: Insurance losses and refunds	46	37	65	153	330	349	377	393
Federal employees' retirement funds: Annuities and refunds	78	85	103	151	266	323	244	221
Other trust accounts: Misc. trust expenditures	480	279	259	446	1,708	685	509	348
Checking accounts of Govt. corporations (not wholly owned) with Treasurer of U. S. (net)							145	[4] *25*
Other special deposit accounts (net)	[4] *129*	[4] *271*	[4] *508*	[4] *1,069*	647	372	30	458
Sales and redemptions of obligations of Government corporations and credit agencies in the market (net)	1,809	694	2,874	1,553	95	359	[4] *107*	74
Adjustment to daily Treasury statement basis	−20	−33	−28	−21	−186	+388	+915	+165
INVESTMENTS IN U. S. SECURITIES								
Total trust account investments	1,927	3,017	4,131	5,202	3,670	3,362	3,060	2,310
Unemployment trust fund	866	1,228	1,503	1,437	102	443	446	[4] *160*
Fed. old-age and survivors ins. trust fund	821	1,035	1,172	1,137	1,002	1,194	1,194	1,294
Railroad retirement account	18	87	141	182	157	148	569	346
Veterans' life insurance funds	82	387	922	2,046	2,100	1,294	494	384
Federal employees' retirement funds	140	280	393	400	309	283	363	447
Other trust accounts							[4] *6*	(7)

[4] Deduct. [6] See note on p. 310. [7] Less than $500,000; deduct.

Source: Bureau of the Budget; the Budget of the United States Government.

No. 359.—Receipts From and Payments to the Public by the Federal Government: 1929 to 1949

[In billions. For years ending June 30. Receipts from and payments to public exclude intragovernmental financial transactions but include operations of trust accounts as well as budget accounts of Federal Government. This table therefore shows flow of money on cash basis between Federal Government as a whole and the public. Net borrowing or repayment of borrowing from the public excludes borrowing by Treasury from Federal trust accounts and Government corporations, and also excludes certain types of public debt transactions like issuance and redemption of armed forces leave bonds. The public is defined to include individuals; banks (including Federal Reserve and Postal Savings System); businesses; private corporations; State, local and foreign governments; and international organizations. For additional explanation, see 1950 Budget, pp. 1375–1376, headnote to table 358, and general note, p. 304]

YEAR	Receipts from the public [1]	Payments to the public [1]	Excess of receipts from (+) or payments to (−) the public	Receipts from exercise of monetary authority [2]	Excess of Treasury cash income (+) or outgo (−) [3]	Decrease (+) or increase (−) in Treasury cash balance	Decrease (+) or increase (−) in Exchange Stabilization Fund balance	Net borrowing (−) or repayment of borrowing (+) from the public
	(1)	(2)	(3)=(1)−(2)	(4)	(5)=(3)+(4)	(6)	(7)	(8)=(5)+(6)+(7)
1929	$3.8	$2.9	+$0.9	(4)	+$0.9	−$0.1		+$0.8
1930	4.0	3.1	+.9	(4)	+.9	(4)		+.9
1931	3.2	4.1	−1.0	(4)	−1.0	−.2		−1.1
1932	2.0	4.8	−2.7	(4)	−2.7	+.1		−2.7
1933	2.1	4.7	−2.6	(4)	−2.6	−.4		−3.0
1934	3.1	6.5	−3.3	$2.8	−.5	−1.7	−$2.0	−4.2
1935	3.8	6.3	−2.4	.2	−2.2	+.7		−1.5
1936	4.2	7.6	−3.5	.2	−3.2	−.8		−4.1
1937	5.6	8.4	−2.8	.1	−2.7	+.1		−2.6
1938	7.0	7.2	−.1	.1	(4)	+.3		+.3
1939	6.6	9.4	−2.9	.1	−2.7	−.6		−3.4
1940	6.9	9.6	−2.7	.1	−2.6	+.9		−1.7
1941	9.2	14.0	−4.8	.1	−4.7	−.7		−5.4
1942	15.1	34.5	−19.4	.1	−19.3	−.4		−19.7
1943	25.1	78.9	−53.8	.1	−53.7	−6.5		−60.2
1944	47.8	94.0	−46.1	(4)	−46.1	−10.7		−56.8
1945	50.2	95.2	−45.0	.1	−44.9	−4.5		−49.5
1946	43.5	61.7	−18.2	.3	−17.9	+10.5		−7.4
1947	43.5	36.9	+6.6	.1	+6.7	+10.9	+1.8	+19.4
1948	45.4	36.5	+8.9	(4)	+8.9	−1.6		+7.3
1949	41.6	40.6	+1.0	(4)	+1.0	+1.5		+2.5

[1] Net of refunds of receipts.
[2] Consists of the increment resulting from reduction in weight of the gold dollar and the seigniorage on silver.
[3] Comparable to "net cash operating income or outgo" currently published in monthly *Treasury Bulletin*.
[4] Less than $50 million.

Source: Bureau of the Budget; the Budget of the United States Government.

No. 360.—Budget Receipts and Expenditures of the Federal Government, by Function: 1939 to 1949

[In millions of dollars. For years ending June 30. For explanation of terms, see general note, p. 304, and headnote to table 358]

SOURCE AND FUNCTION	1939	1943	1944	1945	1946	1947	1948	1949
Excess of budget expenditures	3,862	57,420	51,423	53,941	20,676			1,811
Excess of budget receipts						754	8,419	
Total budget receipts	5,103	22,201	43,892	44,762	40,027	40,043	42,211	38,246
Total budget expenditures	8,966	79,622	95,315	98,703	60,703	39,289	33,791	40,057
Budget receipts, total	5,103	22,201	43,892	44,762	40,027	40,043	42,211	38,246
Direct taxes on individuals	1,390	6,953	20,290	19,789	19,008	20,408	21,896	18,725
Direct taxes on corporations	1,277	9,916	15,256	16,399	12,906	9,676	10,174	11,554
Excise taxes	1,755	3,777	4,400	5,934	6,696	7,270	7,402	7,551
Employment taxes	740	1,508	1,751	1,793	1,714	2,039	2,396	2,487
Customs	319	324	431	355	435	494	422	384
Miscellaneous receipts	187	925	3,313	3,480	3,479	4,621	3,809	2,072
Deduct:								
Appropriation to Federal old-age and survivors insurance trust fund	503	1,130	1,292	1,310	1,238	1,459	1,616	1,690
Refunds of receipts (excluding interest)	61	70	257	1,679	2,973	3,006	2,272	2,838
Budget expenditures, total	8,966	79,622	95,315	98,703	60,703	39,289	33,791	40,057
National defense, total	1,077	70,267	83,766	84,569	45,134	14,316	10,961	11,914
Direction and coordination of defense							1	9
Air force defense	445	44,327	49,151	49,958	25,362	6,294	[1] 1,117	[1] 1,754
Army defense							[1] 5,247	[1] 5,237
Naval defense	629	18,322	26,642	30,088	16,764	5,557	4,198	4,377
Activities supporting defense	2	7,618	7,973	4,523	3,009	2,464	399	535
Veterans' services and benefits, total	559	605	744	2,094	4,414	7,370	6,567	6,669
Veterans' pensions	417	442	495	772	1,261	1,929	2,080	2,154
Veterans' insurance	40	46	114	1,137	1,395	840	151	95
Veterans' readjustment benefits	1			9	1,350	3,641	3,313	3,334
Veterans' hospitals, other services, and administrative costs	101	116	135	176	407	960	1,024	1,086
International affairs and finance, total	19	166	244	677	1,462	6,542	4,782	6,462
Conduct of foreign affairs	17	62	96	113	96	117	163	172
International recovery and relief		50	7	271	867	4,071	3,913	5,724
Foreign economic development	2	54	135	293	472	2,380	471	[2] 45
Foreign military assistance						[2] 100	186	414
Philippine war damage and rehabilitation			5		28	75	49	107
Social welfare, health, and security, total	3,946	1,190	1,013	1,046	1,048	1,314	1,869	1,997
Retirement and dependents' insurance	110	239	282	330	317	306	766	584
Accident compensation	5	12	14	15	18	17	15	15
Assistance to the aged and other special groups	641	481	452	419	444	747	833	1,017
Work relief and direct relief	3,125	320	31	20	22	24	32	32
Promotion of public health	37	73	152	186	173	146	139	171
Crime control and correction	29	65	79	75	73	74	83	88
Community welfare services			2	1	1			
Housing and community development, total	[2] 154	302	308	[2] 193	[2] 199	348	82	282
Public housing programs	58	683	538	112	77	413	98	42
Aids to private housing	14	[2] 459	[2] 335	[2] 416	[2] 331	[2] 117	[2] 58	312
Research and other general housing aids			4	5	3	13	7	1
Provision of community facilities	[2] 220	78	101	106	51	39	35	[2] 72
Education and general research, total	36	46	88	150	80	64	63	70
Promotion of education	25	31	27	25	27	34	38	39
Educational aid to special groups	1	1	2	2	2	3	3	3
Library and museum services	5	5	6	6	6	8	8	9
General-purpose research	4	9	54	118	46	20	14	18
Agriculture and agricultural resources, total	1,198	593	1,203	1,610	749	1,244	574	2,512
Development and improvement of agriculture, excepting financial aids and conservation	70	8	117	138	131	141	146	177
Loan and investment programs to aid agriculture	285	[2] 509	[2] 669	[2] 938	[2] 1,495	360	35	1,965
Other financial aids	815	994	1,729	1,778	2,073	694	345	311
Conservation and development of agricultural land and water resources	28	25	27	32	39	49	48	59

See footnotes at end of table.

No. 360.—Budget Receipts and Expenditures of the Federal Government, by Function: 1939 to 1949—Continued

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

SOURCE AND FUNCTION	1939	1943	1944	1945	1946	1947	1948	1949
Natural resources not primarily agricultural, total	228	409	326	243	247	622	1,099	1,512
Conservation and development of land and water resources not primarily agricultural	178	340	250	165	165	338	492	733
Conservation and development of forest resources	24	32	36	39	44	53	61	66
Conservation and development of mineral resources	6	19	26	23	21	24	33	42
Conservation and development of fish and wildlife	5	8	7	8	8	11	12	18
Recreational use of natural resources	13	8	5	4	5	11	16	19
Development and control of atomic energy	------	------	------	------	------	174	475	622
General resource surveys	2	2	3	3	4	10	10	13
Transportation and communication, total	498	3,576	4,311	3,367	789	548	1,224	1,622
Promotion of the merchant marine	43	3,032	3,885	3,183	375	[2] *281*	183	124
Provision of navigation aids and facilities	157	126	79	65	93	246	231	309
Provision of highways	178	185	162	103	87	235	351	453
Promotion of aviation, including provision of airways and airports	15	204	174	100	67	86	99	143
Regulation of transportation	13	17	32	30	22	23	15	15
Other services to transportation	51	[2] *36*	[2] *30*	[2] *145*	[2] *26*	[2] *8*	34	40
Postal service (from general fund)	40	15	[2] *28*	1	161	242	304	530
Regulation of communication	2	33	37	31	11	6	6	7
Other services to communication	------	------	------	------	------	1	1	2
Finance, commerce, and industry, total	51	264	171	106	30	102	88	120
Control of money supply and private finance	7	5	5	5	5	6	6	7
Loans and investments to aid private financial institutions	[2] *14*	1	[2] *52*	[2] *65*	[2] *72*	[2] *66*	[2] *21*	[2] *14*
Promotion or regulation of trade and industry	17	139	272	268	210	155	54	62
Business loans and guarantees	42	246	43	[2] *99*	[2] *112*	7	30	65
War damage insurance	------	[2] *127*	[2] *96*	[2] *3*	[2] *2*	1	20	------
Labor, total	70	240	225	204	174	194	183	193
Mediation and regulation of labor relations	4	6	20	20	17	11	8	12
Unemployment compensation and placement activities	63	88	116	120	144	161	156	163
Labor standards and training	2	141	83	57	5	11	10	12
Labor information, statistics, and general administration	1	5	6	6	8	11	8	6
General government, total	560	349	665	955	950	1,361	1,499	1,170
Legislative functions	15	16	18	19	23	28	32	34
Judicial functions	9	11	12	12	13	16	18	19
Executive direction and management	1	210	67	21	8	7	7	7
Federal financial management	110	223	299	322	397	415	416	378
Other central services	26	76	91	94	183	505	495	197
Government payment toward civilian employees' general retirement system	74	105	175	195	245	220	244	224
Interest on refunds of receipts	6	9	10	36	66	50	57	87
Other general government	317	[2] *303*	[2] *7*	257	13	121	230	224
Interest on the public debt	941	1,813	2,610	3,622	4,747	4,958	5,188	5,352
Adjustment to daily Treasury statement basis	−63	−197	−360	+252	+1,077	+305	−388	+272
MEMORANDUM								
Capital transfers from expenditures to receipt accounts	------	10	------	16	38	210	203	802
Refunds of receipts (excluding interest)	61	70	257	1,679	2,973	3,006	2,272	2,838

[1] Expenditures for Army defense include some expenditures for support of Air Force financed from 1949 and prior year appropriations.
[2] Deduct, excess of repayments and collections over expenditures.

Source: Bureau of the Budget; the Budget of the United States Government, 1951.

No. 361.—Budget Appropriations and Other Authorizations for Federal Agencies, by Organization Unit: 1949

In millions of dollars. For year ending June 30. The Budget total of "appropriations and other authorizations" represents total of new authorizations enacted for any fiscal year for Federal agencies to incur obligations. This total includes "net new appropriations," "reappropriations," "contract authorizations," and "authorizations to expend from public debt receipts." "Net new appropriations" represent total of all appropriations less appropriations enacted to liquidate prior year contract authorizations. "Reappropriations" continue available in the succeeding fiscal year the unused balance of an appropriation which would otherwise expire for obligation purposes. "Contract authorizations" permit placement of specific obligations or contracts but require subsequent appropriations to "liquidate" them (i. e., to authorize withdrawal of funds from Treasury in payment of obligations). "Authorizations to expend from public debt receipts" authorize use of proceeds of Treasury borrowing to finance certain types of Government programs. See also general note, p. 304, and headnote to table 358]

ORGANIZATION UNIT	Appropriations	Deduct: appropriations to liquidate contract authorizations	Net appropriations	New contract authorizations	Authorizations to expend from public debt receipts	Reappropriations	Total appropriations and other authorizations
Total appropriations or other authorizations	37,342	1,264	36,078	2,607	2,100	17	40,802
Legislative branch	62		62			(1)	62
The Judiciary	21		21				21
Executive Office of the President	10		10				10
Funds appropriated to the President:							
Assistance to China	400		400				400
Assistance to Greece and Turkey	225		225				225
Care, handling, and disposal of surplus property abroad	18		18				18
Economic cooperation: Foreign assistance	5,074		5,074		1,000		6,074
International Children's Emergency Fund of the United Nations	35		35			7	42
Relief of Palestine refugees	12		12				12
Other	(1)						(1)
Independent offices:							
Atomic Energy Commission	622	360	262	400			662
Civil Service Commission	244		244				244
General Accounting Office	36		36				36
Interstate Commerce Commission	11		11				11
National Advisory Committee for Aeronautics	49	2	47	18			65
National Labor Relations Board	9		9				9
Office of the Housing Expediter	22		22				22
Philippine War Damage Commission	95		95				95
Railroad Retirement Board	653		653				653
Reconstruction Finance Corporation					[2] 550		[2] 550
Selective Service Commission	25		25				25
U. S. Maritime Commission	102		102	75			177
Veterans' Administration	5,963	202	5,761	43		1	5,805
Tennessee Valley Authority	30		30				30
Other	38		38	1			39
Federal Security Agency	1,381	40	1,341	116		(1)	1,457
General Services Administration	513	75	438	603		1	1,042
Housing and Home Finance Agency	131		131				131
Department of Agriculture	844	(1)	843	8	400	2	1,253
Department of Commerce	643	435	208	519		6	734
Department of Defense:							
Department of the Air Force	940		940				940
Department of the Army:							
Military functions	5,820	24	5,805	220			6,025
Civil functions	1,999		1,999		150		2,149
Department of the Navy	3,768	100	3,669	524			4,193
Office of the Secretary of Defense	7		7				7
Department of the Interior	516	26	490	53			543
Department of Justice	127		127				127
Department of Labor	15		15				15
Post Office Department (general fund)	527		527				527
Department of State	351		351	27			378
Treasury Department:							
Interest on the public debt	5,352		5,352				5,352
Other	628		628			(1)	628
District of Columbia (Federal contribution)	12		12				12

[1] Less than $500,000.
[2] Estimate based on increase in lending authority. Amount of authorization to borrow is indefinite.

Source: Bureau of the Budget; the Budget of the United States Government, 1951.

No. 362.—Federal Expenditures—Investment, Operating and Other Budget Expenditures: 1949 and 1950

[In millions of dollars. For years ending June 30. Based on existing and proposed legislation. For explanation of classification, see "Special Analysis" in *1951 Budget of the U. S. Government*, p. 1113]

Description and category	1949 actual	1950 estimate
Total budget expenditures	40,057	43,297
Additions to Federal assets, total	6,566	8,155
Loans, total	1,392	1,949
To industry and financial institutions	42	199
To agriculture	369	347
To home owners	308	816
To State and local governments	[1] *73*	134
To foreign governments and international organizations	743	451
Miscellaneous loans and claims	5	2
Physical assets, total	5,174	6,207
Public works—sites and direct construction	1,470	2,169
Civil	1,307	1,854
National defense	162	316
Major commodity inventories—net change	1,808	1,501
Civil (Agriculture price-support loans and inventories)	1,511	921
National defense (stockpiling of strategic and critical materials)	299	580
Major equipment:		
National defense	1,723	2,375
Other physical assets	174	161
Civil	177	170
National defense	[1] *4*	[1] *8*
Expenditures for other developmental purposes, total	2,905	3,251
Physical assets (non-Federal)	721	998
State and local assets	473	598
Civil grants-in-aid	459	570
National defense	15	29
Private assets	248	400
Education, training, and health	1,186	1,214
Direct Federal programs	1,044	1,049
Grants-in-aid	143	166
Research and development	940	964
Civil	210	285
National defense	730	679
Engineering and natural resource surveys	58	75
Current expenses for aids and special services, total	13,472	14,216
Agriculture	*341*	*876*
Direct Federal programs	286	808
Grants-in-aid	55	68
Business:		
Direct Federal programs	*773*	*825*
Labor	175	199
Direct Federal programs	34	32
Grants-in-aid	140	167
Home owners and tenants	[1] *11*	8
Direct Federal programs	[1] *14*	[1] *1*
Grants-in-aid	4	9
Veterans	5,549	5,694
Direct Federal programs	5,408	5,132
Payments to trust funds	117	549
Grants-in-aid	24	13
General aids	1,091	1,318
Direct Federal programs	89	87
Grants-in-aid	1,003	1,231
International aids	5,554	5,296
Relief, recovery, and economic development assistance	5,140	4,941
Military assistance	414	355
Other current operating expenses, total	*16,265*	*16,996*
Repair, maintenance, and operation of physical assets (excl. special services)	3,799	3,558
Civil	388	410
National defense	3,411	3,147
Regulation and control	292	325
Economic regulation	155	177
Other law enforcement	138	148
General operation and administration	6,729	7,290
Civil	1,155	1,265
National defense	5,574	6,026
Interest	5,444	5,822
On the public debt	5,352	5,725
Other interest	92	97
Noncost payments	578	626
Reserve for contingencies	———	50
Adjustment to daily Treasury statement	+272	———

[1] Deduct, excess of repayments and collections over expenditures.

Source: Bureau of the Budget; the Budget of the United States Government, 1951.

No. 363.—Internal Revenue Collections, by Principal Sources: 1926 to 1949

[In millions of dollars. For years ending June 30. Data differ from those in table 356 which represent deposits of these collections in Treasury or depositories during fiscal years concerned, there being thus an overlapping of time. See also *Historical Statistics*, series P 109–129]

Tax source	1926–30, average	1931–35, average	1936–40, average	1941–45, average	1946	1947	1948	1949
Internal revenue collections, total	2,894	2,315	4,871	25,342	40,672	39,108	41,865	40,463
Income and profits taxes:								
Individual income	983	512	1,013	9,721	18,705	19,343	20,998	18,052
Corporation income and profits [1]	1,239	606	1,098	9,452	12,554	9,676	10,174	11,554
Employment taxes	———	———	516	1,425	1,701	2,024	2,381	2,476
Alcohol taxes	17	146	576	1,444	2,526	2,475	2,255	2,211
Tobacco taxes	406	426	562	865	1,166	1,238	1,300	1,322
Estate and gift taxes	81	91	364	488	677	779	899	797
Manufacturers' excise taxes [2]	55	194	419	636	923	1,425	1,649	1,772
All other	112	340	323	1,310	2,422	2,147	2,207	2,281

[1] Includes munitions manufacturers' tax, excess profits on Army and Navy contracts, and unjust enrichment.
[2] Excludes taxes on soft drinks and, beginning 1933, taxes on adulterated, process or renovated butter, mixed flour, and filled cheese.

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

No. 364.—Internal Revenue Collections, by Tax Sources in Detail: 1948 and 1949

[**In thousands of dollars.** For years ending June 30. Data differ from those in table 356, which represent deposits of these collections in Treasury or depositories, during fiscal years concerned, there being thus an overlapping of time. See also *Historical Statistics*, series P 109–129]

TYPE OF TAX	1948	1949
Grand total, all collections	41,864,542	40,463,125
Income and profits taxes, total	31,172,191	29,605,491
Individual income taxes, total	20,997,781	18,051,822
Withheld by employers	11,533,577	10,055,502
Other	9,464,204	7,996,320
Corporation income and profits taxes, total	10,174,410	11,553,669
Income tax	9,851,500	11,342,644
Excess profits taxes, total	322,910	211,025
Declared value (repealed)	17,643	16,233
Revenue Act of 1940 (repealed)	305,251	194,495
Army and Navy contracts	16	297
Employment taxes	2,381,342	2,476,113
Miscellaneous internal revenue, total	8,311,009	8,381,521
Capital stock tax (repealed)	1,723	6,138
Estate tax	822,380	735,781
Gift tax	76,965	60,757
Alcohol taxes, total	2,255,327	2,210,607
Distilled spirits (imported, excise)	109,965	121,773
Distilled spirits (domestic, excise)	1,326,268	1,276,181
Distilled spirits rectification tax	34,983	33,793
Wines, cordials, etc. (imported, excise)	2,533	2,448
Wines, cordials, etc. (domestic, excise)	58,429	63,334
Rectifiers; liquor dealers; manufactures of stills (special taxes)	9,500	9,973
Stamps for distilled spirits intended for export	7	6
Case stamps for distilled spirits bottled in bond	447	375
Container stamps	12,036	11,907
Floor taxes	43	20
Fermented malt liquors	697,097	686,368
Brewers; dealers in malt liquors (special taxes)	4,020	4,430
Tobacco taxes, total	1,300,280	1,321,875
Cigars (large and small)	46,752	45,590
Cigarettes (large and small)	1,208,204	1,232,735
Snuff	7,372	7,272
Tobacco (chewing and smoking)	37,024	35,435
Other	928	843
Stamp taxes	79,466	72,828
Manufacturers' excise taxes, total	1,649,234	1,771,533
Lubricating oils	80,887	81,760
Gasoline	478,638	503,647
Tires and tubes	159,284	150,899
Automobile trucks and busses	91,968	136,797
Miscellaneous internal revenue—Continued		
Manufacturers' excise taxes—Continued		
Other automobiles and motorcycles	270,958	332,812
Parts and accessories for automobiles	122,951	120,138
Electrical energy	69,701	79,347
Electric, gas, and oil appliances	87,858	80,935
Electric light bulbs and tubes	24,936	26,172
Radio sets, phonographs, components, etc	67,267	49,160
Phonograph records	7,532	6,483
Musical instruments	10,573	9,293
Mechanical refrigerators, air-conditioners, etc	58,473	77,833
Matches	10,610	8,738
Business and store machines	32,707	33,344
Photographic apparatus	43,935	43,140
Sporting goods	18,828	19,846
Firearms, shells, and cartridges	11,277	10,379
Pistols and revolvers	858	810
Retailers' excise taxes, total	469,023	449,211
Furs	79,539	61,946
Jewelry	217,899	210,688
Luggage	80,632	82,607
Toilet preparations	91,852	93,960
Miscellaneous taxes, total	1,655,711	1,752,792
Sugar	71,247	76,174
Telephone, telegraph, radio, cable, leased wires, etc	275,255	311,380
Local telephone service	193,521	224,531
Transportation of oil by pipe line	18,773	19,325
Transportation of persons, seats, berths	246,323	251,389
Transportation of property	317,203	337,030
Leases of safe deposit boxes	9,081	9,401
Admissions to theaters, concerts, etc	385,101	385,844
Admissions to cabarets, roof gardens, etc	53,527	48,857
Club dues and initiation fees	25,499	27,790
Bowling alleys, pool tables, etc	4,086	3,805
Coin-operated devices	19,271	21,088
Adulterated and processed or renovated butter, and filled cheese	20	21
Oleomargarine, including special taxes	9,806	17,541
Narcotics, including marihuana and special taxes	889	815
Coconut and other vegetable oils processed	25,704	17,460
Firearms transfer and occupational taxes	9	11
All other, including repealed taxes not listed above	396	273

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

No. 365.—Internal Revenue Collections, by States and Territories: 1948 and 1949

[In thousands of dollars. For years ending June 30. See headnote, table 364. Tax receipts are credited to States in which collections made. Receipts in the various States do not indicate the tax burden of the respective States, since burden may eventually be borne by persons in other States]

Division, State, or Territory	Total [1]		Individual Income Taxes [2]		Corporation Income Taxes [3]		Employment Taxes	
	1948	1949	1948	1949	1948	1949	1948	1949
Total	41,864,542	40,463,125	20,997,781	18,051,822	10,174,410	11,553,669	2,381,342	2,476,113
New England	2,511,349	2,319,197	1,444,664	1,187,242	611,862	658,936	152,123	155,193
Maine	130,747	117,543	68,953	56,795	42,912	41,197	9,403	9,808
New Hampshire	85,444	71,510	51,505	40,836	21,430	17,558	5,500	5,432
Vermont	46,901	40,727	27,940	22,201	10,395	9,877	3,947	4,103
Massachusetts	1,347,084	1,232,003	786,027	634,843	314,759	349,052	77,823	79,733
Rhode Island	236,234	214,835	123,303	102,476	79,751	79,806	11,855	12,107
Connecticut	664,939	642,578	386,927	330,092	142,615	161,446	43,595	44,010
Middle Atlantic	12,470,527	11,791,713	6,178,528	5,261,570	3,455,337	3,747,329	744,034	767,851
New York	7,975,514	7,427,221	3,858,275	3,230,826	2,460,748	2,581,518	437,687	448,137
New Jersey	1,272,224	1,151,060	681,014	575,744	312,575	294,444	63,776	67,704
Pennsylvania	3,222,789	3,213,432	1,639,238	1,454,999	682,014	871,367	242,571	252,010
East North Central	10,515,226	10,499,430	4,913,330	4,240,730	2,738,681	3,303,399	601,074	620,718
Ohio	2,665,707	2,626,292	1,237,268	1,072,442	778,178	911,658	161,823	163,884
Indiana	1,011,921	950,548	410,185	339,716	189,349	208,979	35,997	38,142
Illinois	3,785,815	3,569,842	1,851,957	1,563,427	997,787	1,109,452	244,410	251,211
Michigan	2,252,281	2,564,512	1,015,692	919,605	561,040	830,475	119,554	125,952
Wisconsin	799,502	788,235	398,228	345,539	212,327	242,836	39,290	41,530
West North Central	3,143,018	2,976,125	1,688,611	1,422,564	718,865	792,763	212,094	223,354
Minnesota	706,239	669,016	363,912	317,795	182,922	196,810	55,767	59,220
Iowa	446,800	407,948	291,576	230,573	75,662	81,722	17,094	18,423
Missouri	1,114,994	1,095,204	525,565	443,848	319,924	366,035	78,640	82,387
North Dakota	69,240	61,694	57,452	47,561	6,556	8,251	1,842	2,199
South Dakota	76,212	64,148	60,543	46,436	7,494	9,367	2,154	2,434
Nebraska	323,448	276,249	178,499	146,145	48,759	49,591	27,881	28,619
Kansas	406,085	401,868	211,065	190,206	77,547	80,988	28,716	30,072
South Atlantic	4,738,368	4,505,036	1,959,111	1,675,683	978,898	1,057,125	230,097	240,748
Delaware	308,241	306,168	114,753	103,941	169,410	179,182	10,527	10,495
Maryland	751,956	1,068,127	384,809	600,437	107,250	166,632	42,181	74,995
Dist. of Columbia	394,274	(4)	294,230	(4)	37,401	(4)	31,063	(4)
Virginia	768,646	770,286	243,118	208,035	131,700	143,711	39,437	41,637
West Virginia	236,727	242,681	133,493	118,327	67,710	85,184	15,168	16,328
North Carolina	1,238,662	1,166,669	228,021	191,718	187,891	195,382	34,454	36,579
South Carolina	207,472	205,014	93,566	77,791	90,476	101,408	11,306	12,288
Georgia	439,034	403,532	226,045	180,646	116,764	114,686	25,926	27,546
Florida	393,356	342,558	241,075	194,788	70,296	70,940	20,034	20,881
East South Central	1,523,401	1,505,740	604,510	509,498	288,132	314,141	78,495	82,034
Kentucky	780,530	812,290	174,532	148,496	93,099	105,979	26,644	27,607
Tennessee	359,088	333,226	201,622	169,096	97,932	102,100	23,363	24,529
Alabama	276,944	259,491	161,125	132,989	73,507	80,272	22,285	22,966
Mississippi	106,838	100,732	67,231	58,916	23,593	25,789	6,203	6,932
West South Central	2,129,633	2,273,153	1,201,766	1,169,022	504,653	660,037	112,064	124,593
Arkansas	121,751	115,873	75,801	66,459	28,376	32,181	6,382	6,917
Louisiana	354,272	357,363	178,181	168,900	97,082	104,624	16,763	18,317
Oklahoma	368,486	418,751	180,831	178,578	91,546	140,582	15,852	18,150
Texas	1,285,123	1,381,166	766,953	755,086	287,649	382,649	73,068	81,209
Mountain	769,109	737,510	493,515	432,331	142,125	160,959	38,864	42,290
Montana	85,184	78,914	58,690	52,069	15,947	16,390	3,193	3,605
Idaho	79,869	76,406	55,510	47,072	14,604	19,274	4,106	4,623
Wyoming	38,988	38,842	28,549	26,692	5,109	6,505	1,556	1,784
Colorado	291,849	276,982	166,098	140,078	61,896	65,433	15,976	17,036
New Mexico	55,320	55,379	41,928	39,960	6,406	7,482	2,622	3,034
Arizona	83,814	82,128	59,176	54,254	12,763	15,335	4,210	4,595
Utah	92,246	90,736	53,669	46,030	19,472	24,648	5,619	6,000
Nevada	41,839	38,123	29,894	26,177	5,930	5,894	1,581	1,612
Pacific	3,934,758	3,743,532	2,423,595	2,081,458	716,717	837,682	206,955	214,045
Washington	514,235	488,804	331,234	286,575	109,641	125,474	24,847	26,355
Oregon	316,844	298,819	210,466	181,021	67,157	76,259	17,622	18,519
California	3,103,679	2,955,910	1,881,895	1,613,861	539,918	635,950	164,487	169,171
Alaska	18,891	18,226	14,929	14,206	1,247	1,474	942	828
Hawaii	108,178	91,203	75,179	57,485	17,894	19,824	4,599	4,457
Puerto Rico	2,086	2,260	43	32	----------	----------	----------	2

[1] Includes miscellaneous taxes in the following amounts: 1948, $8,311,009,000; 1949, $8,381,521,000.
[2] Includes taxes withheld on salaries and wages.
[3] Includes excess profits taxes.
[4] Separate collections for the District of Columbia are no longer available.

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

No. 366.—Effective Rates of Individual Income Tax Under Revenue Acts of 1913–48, for Selected Income Groups

[In percent. Maximum earned net income assumed]

Revenue act	Income year	Single person, no dependent, with net income—									
		$600	$1,000	$2,000	$3,000	$5,000	$8,000	$10,000	$25,000	$100,000	$500,000
1913	3/1/13–12/31/15					0.4	0.6	0.7	1.1	2.5	5.0
1916	1916					.8	1.3	1.4	2.0	3.9	8.6
1917	1917			1.0	1.3	2.4	3.4	4.0	7.3	16.2	38.5
1918	1918			3.0	4.0	4.8	8.1	9.5	15.4	35.2	64.6
	1919–1920			2.0	2.7	3.2	5.6	6.7	11.8	31.3	60.7
1921	1921			2.0	2.7	3.2	5.6	6.7	11.8	31.3	60.7
	1922			2.0	2.7	3.2	5.3	6.0	10.6	30.2	52.1
	1923			1.5	2.0	2.4	3.9	4.5	7.9	22.7	39.1
1924	1924			.8	1.0	1.2	1.9	2.3	6.5	22.7	39.9
1926	1925–1927			.3	.6	.8	1.3	1.5	4.9	16.1	23.2
1928	1928, 1930–1931			.3	.6	.8	1.3	1.5	4.4	15.8	23.2
	1929			.1	.2	.3	.7	.9	3.7	14.9	22.2
1932	1932–1933			2.0	2.7	3.2	5.3	6.0	10.6	30.2	52.7
1934	1934–1935			1.6	2.3	2.8	4.7	5.6	11.2	31.4	53.0
1936, 1938	1936–1939			1.6	2.3	2.8	4.7	5.6	11.2	33.4	61.0
1940	1940 [1]		.4	2.2	2.8	3.4	5.6	6.9	17.0	44.3	66.2
1941	1941		2.1	5.9	7.4	9.7	12.9	14.9	28.9	53.2	69.1
1942	1942 [2]	2.5	8.9	13.7	15.7	18.4	21.8	23.9	38.5	64.6	82.9
	1943 [2 3]	2.8	10.7	16.7	19.1	22.1	25.7	27.8	42.6	69.7	88.4
1944 [4]	1944–1945	3.8	11.5	17.3	19.5	22.1	25.4	27.6	42.4	69.9	88.9
1945	1946–1947	3.2	9.5	14.3	16.2	18.4	21.5	23.5	37.5	63.5	81.6
1948	1948		6.6	11.6	13.6	16.2	19.3	21.2	34.4	58.8	[5] 77.0

Revenue act	Income year	Married person, no dependent, with net income—									
		$600	$1,000	$2,000	$3,000	$5,000	$8,000	$10,000	$25,000	$100,000	$500,000
1913	3/1/13–12/31/15					0.2	0.5	0.6	1.0	2.5	5.0
1916	1916					.4	1.0	1.2	1.9	3.9	8.6
1917	1917				.7	1.6	2.9	3.6	7.1	16.2	38.5
1918	1918				2.0	3.6	6.6	8.3	14.9	35.0	64.6
	1919–1920				1.3	2.4	4.6	5.9	11.5	31.2	60.6
1921	1921				.7	2.0	4.6	5.9	11.5	31.2	60.6
	1922				.7	2.0	4.3	5.2	10.2	30.1	52.1
	1923				.5	1.5	3.2	3.9	7.7	22.6	39.1
1924	1924				.3	.8	1.3	1.7	6.3	22.6	39.9
1926	1925–1927					.3	.7	1.0	4.6	16.1	23.2
1928	1928, 1930–1931					.3	.7	1.0	4.1	15.8	23.2
	1929					.1	.3	.5	3.5	14.9	22.2
1932	1932–1933				.7	2.0	3.8	4.8	10.1	30.1	52.7
1934	1934–1935				.3	1.6	3.1	4.2	10.0	30.6	52.8
1936, 1938	1936–1939				.3	1.6	3.1	4.2	10.0	32.5	60.8
1940	1940 [1]				1.0	2.2	4.0	5.3	15.4	43.5	66.0
1941	1941			2.1	4.6	7.5	10.9	13.1	27.5	52.7	69.0
1942	1942 [2]			7.0	10.8	14.9	19.2	21.5	36.9	64.1	82.8
	1943 [2 3]	.2	1.5	9.4	13.5	17.9	22.3	24.7	40.1	68.6	88.1
1944 [4]	1944–1945	.5	1.5	12.3	15.8	19.5	23.6	25.9	41.2	69.4	88.8
1945	1946–1947			9.5	12.7	16.0	19.7	21.9	36.3	63.1	81.5
1948	1948 [6]			6.6	10.0	12.6	15.1	16.2	23.5	46.4	71.9

See footnotes at end of table.

No. 366.—Effective Rates of Individual Income Tax Under Revenue Acts of 1913–48, for Selected Income Groups—Continued

[In percent. Maximum earned net income assumed]

Revenue act	Income year	Married person, 2 dependents, with net income—									
		$600	$1,000	$2,000	$3,000	$5,000	$8,000	$10,000	$25,000	$100,000	$500,000
1913	3/1/13–12/31/15	------	------	------	------	0.2	0.5	0.6	1.0	2.5	5.0
1916	1916	------	------	------	------	.4	1.0	1.2	1.9	3.9	8.6
1917	1917	------	------	------	.4	1.3	2.7	3.4	7.1	16.2	38.5
1918	1918	------	------	------	1.2	3.1	6.0	7.8	14.7	35.0	64.6
	1919–1920	------	------	------	.8	2.1	4.2	5.6	11.4	31.2	60.6
1921	1921	------	------	------	------	1.4	3.3	5.3	11.3	31.1	60.6
	1922	------	------	------	------	1.4	3.5	4.6	10.0	30.1	52.1
	1923	------	------	------	------	1.0	2.6	3.4	7.5	22.6	39.1
1924	1924	------	------	------	------	.5	1.0	1.4	6.1	22.5	39.9
1926	1925–1927	------	------	------	------	.2	.5	.8	4.5	16.0	23.2
1928	1928, 1930–1931	------	------	------	------	.2	.5	.8	4.0	15.7	23.2
	1929	------	------	------	------	.1	.2	.4	3.4	14.9	22.2
1932	1932–1933	------	------	------	------	1.4	3.0	4.2	9.8	30.0	52.7
1934	1934–1935	------	------	------	------	1.0	2.3	3.4	9.3	30.2	52.7
1936, 1938	1936–1939	------	------	------	------	1.0	2.3	3.4	9.3	32.0	60.7
1940	1940 [1]	------	------	------	------	1.5	3.1	4.4	14.3	42.9	65.9
1941	1941	------	------	------	1.9	5.4	9.0	11.2	25.9	52.2	68.9
1942	1942 [2]	------	------	.7	6.4	11.8	16.5	19.1	35.3	63.5	82.7
	1943 [2] [3]	.2	1.4	2.9	8.9	14.6	19.4	22.1	38.3	67.8	88.0
1944 [4]	1944–1945	.5	1.5	2.3	9.2	15.1	19.8	22.5	38.8	68.6	88.6
1945	1946–1947	------	------	------	6.3	11.8	16.2	18.6	34.1	62.3	81.3
1948	1948 [6]	------	------	------	3.3	8.6	12.2	13.6	21.9	45.6	71.7

[1] Includes defense tax.
[2] Tax liabilities for 1942 and 1943 unadjusted for transition to current payment basis.
[3] Includes net Victory tax. Computed by assuming that deductions are 10 percent of Victory tax net income; i. e., that Victory tax net income is ten-ninths of selected net income.
[4] Individual Income Tax Act of 1944.
[5] Taking into account maximum effective rate limitation of 77 percent.
[6] Split income basis.

Source: Treasury Department, Bureau of Internal Revenue.

No. 367.—Individual Income Tax Liability Under Revenue Acts of 1913–48, for Selected Income Groups

[Maximum earned net income assumed]

Revenue act	Income year	Single person, no dependent, with net income—									
		$600	$1,000	$2,000	$3,000	$5,000	$8,000	$10,000	$25,000	$100,000	$500,000
1913	3/1/13–12/31/15	------	------	------	------	$20	$50	$70	$270	$2,520	$25,020
1916	1916	------	------	------	------	40	100	140	490	3,940	42,940
1917	1917	------	------	$20	$40	120	275	395	1,820	16,220	192,720
1918	1918	------	------	60	120	240	650	950	3,840	35,150	323,150
	1919–20	------	------	40	80	160	450	670	2,960	31,270	303,270
1921	1921	------	------	40	80	160	450	670	2,960	31,270	303,270
	1922	------	------	40	80	160	400	600	2,640	30,220	260,720
	1923	------	------	30	60	120	315	450	1,980	22,665	195,540
1924	1924	------	------	15	30	60	150	225	1,635	22,645	199,645
1926	1925–1927	------	------	6	17	40	101	154	1,234	16,134	116,134
1928	1928, 1930–1931	------	------	6	17	40	101	154	1,099	15,844	115,844
	1929	------	------	2	6	13	52	90	922	14,930	110,930
1932	1932–1933	------	------	40	80	160	420	600	2,640	30,220	263,720
1934	1934–1935	------	------	32	68	140	378	560	2,804	31,404	264,844
1936, 1938	1936–1939	------	------	32	68	140	378	560	2,804	33,354	305,224
1940	1940 [1]	------	$4	44	84	172	449	686	4,253	44,268	330,933
1941	1941	------	21	117	221	483	1,031	1,493	7,224	53,214	345,654
1942	1942 [2]	$15	89	273	472	920	1,742	2,390	9,626	64,641	414,616
	1943 [2] [3]	17	107	333	574	1,105	2,052	2,783	10,644	69,665	441,363
1944 [4]	1944–1945	23	115	345	585	1,105	2,035	2,755	10,590	69,870	444,350
1945	1946–1947	19	95	285	485	922	1,720	2,347	9,362	63,541	407,897
1948	1948	------	66	232	409	811	1,546	2,124	8,600	58,762	[5] 385,000

See footnotes at end of table.

No. 367.—Individual Income Tax Liability Under Revenue Acts of 1913–48, for Selected Income Groups—Continued

[Maximum earned net income assumed]

Revenue act	Income year	Married person, no dependent, with net income—									
		$600	$1,000	$2,000	$3,000	$5,000	$8,000	$10,000	$25,000	$100,000	$500,000
1913	3/1/13–12/31/15	------	------	------	------	$10	$40	$60	$260	$2,510	$25,010
1916	1916	------	------	------	------	20	80	120	470	3,920	42,920
1917	1917	------	------	------	$20	80	235	355	1,780	16,180	192,680
1918	1918	------	------	------	60	180	530	830	3,720	35,030	323,030
	1919–1920	------	------	------	40	120	370	590	2,880	31,190	303,190
1921	1921	------	------	------	20	100	370	590	2,880	31,190	303,190
	1922	------	------	------	20	100	340	520	2,560	30,140	260,640
	1923	------	------	------	15	75	255	390	1,920	22,605	195,480
1924	1924	------	------	------	8	38	105	165	1,565	22,575	199,575
1926	1925–1927	------	------	------	------	17	56	101	1,159	16,059	116,059
1928	1928, 1930–1931	------	------	------	------	17	56	101	1,024	15,769	115,769
	1929	------	------	------	------	6	22	52	862	14,870	110,870
1932	1932–1933	------	------	------	20	100	300	480	2,520	30,100	263,600
1934	1934–1935	------	------	------	8	80	248	415	2,489	30,594	203,944
1936, 1938	1936–1939	------	------	------	8	80	248	415	2,489	32,469	304,144
1940	1940 [1]	------	------	------	31	110	317	528	3,843	43,476	330,156
1941	1941	------	------	$42	138	375	873	1,305	6,864	52,704	345,084
1942	1942 [2]	------	------	140	324	746	1,532	2,152	9,220	64,060	414,000
	1943 [2] [3]	$1	$15	188	405	894	1,780	2,467	10,035	68,584	440,747
1944 [4]	1944–1945	3	15	245	475	975	1,885	2,585	10,295	69,435	443,895
1945	1946–1947	------	------	190	380	798	1,577	2,185	9,082	63,128	407,465
1948	1948 [6]	------	------	133	299	631	1,206	1,621	5,877	46,403	359,662
		Married person, two dependents, with net income—									
		$600	$1,000	$2,000	$3,000	$5,000	$8,000	$10,000	$25,000	$100,000	$500,000
1913	3/1/13–12/31/15	------	------	------	------	$10	$40	$60	$260	$2,510	$25,010
1916	1916	------	------	------	------	20	80	120	470	3,920	42,920
1917	1917	------	------	------	$12	64	219	339	1,764	16,164	192,664
1918	1918	------	------	------	36	156	482	782	3,672	34,982	322,982
	1919–1920	------	------	------	24	104	338	558	2,848	31,158	303,158
1921	1921	------	------	------	------	68	266	526	2,816	31,126	303,126
	1922	------	------	------	------	68	276	456	2,496	30,076	260,576
	1923	------	------	------	------	51	207	342	1,872	22,557	195,432
1924	1924	------	------	------	------	26	81	141	1,525	22,535	199,535
1926	1925–1927	------	------	------	------	8	42	83	1,129	16,029	116,029
1928	1928, 1930–1931	------	------	------	------	8	42	83	994	15,739	115,739
	1929	------	------	------	------	3	14	40	838	14,846	110,846
1932	1932–1933	------	------	------	------	68	236	416	2,456	30,036	263,536
1934	1934–1935	------	------	------	------	48	184	343	2,327	30,162	263,464
1936, 1938	1936–1939	------	------	------	------	48	184	343	2,327	31,997	303,568
1940	1940 [1]	------	------	------	------	75	246	440	3,571	42,948	329,637
1941	1941	------	------	------	58	271	717	1,117	6,480	52,160	344,476
1942	1942 [2]	------	------	$13	191	592	1,322	1,914	8,814	63,479	413,384
	1943 [2] [3]	$1	$14	58	267	730	1,553	2,208	9,574	67,803	439,931
1944 [4]	1944–1945	3	15	45	275	755	1,585	2,245	9,705	68,565	442,985
1945	1946–1947	------	------	------	190	589	1,292	1,862	8,522	62,301	406,600
1948	1948 [6]	------	------	------	100	432	974	1,361	5,476	45,643	358,677

[1] Includes defense tax.
[2] Tax liabilities for 1942 and 1943 unadjusted for transition to current payment basis.
[3] Includes net Victory tax. Computed by assuming that deductions are 10 percent of Victory tax net income; i. e., that Victory tax net income is ten-ninths of selected net income.
[4] Individual Income Tax Act of 1944.
[5] Taking into account maximum effective rate limitation of 77 percent.
[6] Split income basis.

Source: Treasury Department, Bureau of Internal Revenue.

No. 368.—Individual and Taxable Fiduciary Income Tax Returns—Summary: 1925 to 1947

[Includes data for Alaska, District of Columbia, and Hawaii; based on returns as filed, unaudited except to insure proper execution. Under revenue laws, the filing requirements applicable to individuals (citizens or residents of the United States), for the years tabulated below, are as follows: (1) Single, or married and not living with husband or wife: for 1925 and 1930, net income of $1,500 or over; 1935, $1,000 or over; and for 1940, gross income of $800 or over; (2) Married and living with husband or wife: for 1925 and 1930, combined net income of $3,500 or over; 1935, $2,500 or over; and for 1940, combined gross income of $2,000 or over; (3) For 1944–47, every individual with gross income of $500 or over; for refund purposes, returns are also required with respect to gross incomes under $500 from which taxes have been withheld. (For 1925–35, returns are required to be filed by individuals having gross income of $5,000 or over if single, or married and not living with husband or wife; or having combined gross income of $5,000 or over if married and living with husband or wife; regardless of net income.) *Data for returns showing no net income or no adjusted gross income, filed in accordance with these provisions, are not included in statistics given here.* Fiduciaries are required to file returns on same basis as single individuals except that a return is required for every estate or trust of which any beneficiary is a nonresident alien and, beginning 1938, for every trust having net income of $100 or over. Partnership net profit or net loss is reported on individual returns of copartners according to their shares. See also *Historical Statistics*, series P 144–147]

ITEM	1925	1930	1935	1940	1944	1945	1946 (prel.)	1947 (prel.)
Number of returns, total [1] thousands	4,171	3,708	4,575	14,665	46,920	49,751	52,600	54,800
Taxable do	2,501	2,038	2,111	7,505	42,354	42,651	37,916	41,579
Nontaxable do	1,670	1,670	2,464	7,161	4,565	7,100	14,685	13,221
Net income or adjusted gross income [2] millions of dollars	21,895	18,119	14,910	36,589	116,715	120,301	134,330	150,295
Total tax [3] do	735	477	657	[4] 1,496	16,216	17,050	16,076	18,076
Average per return: [5]								
Income	$5,249	$4,887	$3,259	$2,495	$2,488	$2,418	$2,554	$2,743
Tax	$176	$129	$144	$102	$346	$343	$306	$330
Tax per capita of total population [5]	$6.35	$3.87	$5.14	$11.32	$117	$122	$113	$126
Percent of population filing returns [5]	3.60	3.01	3.58	11.10	33.85	35.54	37.08	38.05
Taxable fiduciary returns: [1]								
Number thousands	(1)	(1)	(1)	(1)	92	114	122	110
Total income millions of dollars					656	857	1,066	974
Total tax do					131	176	205	173

[1] Taxable fiduciary returns included with individual returns through 1940, shown separately thereafter.

[2] *Net income, tabulated for years prior to 1944*, is total income less statutory deductions, but before deduction of exemption or credits allowable in computing amount subject to tax. *Adjusted gross income, tabulated for 1944–47*, is defined as gross income minus allowable trade and business deductions, expenses of travel and lodging in connection with employment, reimbursed expenses in connection with employment, deductions attributable to rents and royalties, certain deductions of life tenants and income beneficiaries of property held in trust, and allowable losses from sales of property.

[3] Tax tabulated for 1940 and prior years is before deduction of credits for tax paid at source and tax paid to a foreign country or possession of United States, while tax for 1944–47 is after deduction of such credits.

[4] Includes defense tax.

[5] For individual returns only, 1944 and later years.

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

No. 369.—Individual and Taxable Fiduciary Income Tax Returns—Analysis: 1943 to 1947

[Money figures, except as indicated, in millions of dollars. See headnote, table 368. See also *Historical Statistics*, series P 144, 146, and 147]

DISTRIBUTION	1943	1944	1945	1946 (Preliminary)	1947 (preliminary)		
					Total	Individual	Fiduciary
Adjusted gross income [1]	106,617	117,370	121,158	135,396	151,269	150,295	974
Salaries, wages, commissions, etc.[2]	82,714	91,095	91,658	99,134	114,737	114,737	--------
Dividends, domestic and foreign [3]	3,070			4,147	4,775	4,278	497
Interest received from: [4]							
Partially tax-exempt Govt. obligations	85	4,295	4,360	1,182	1,210	1,115	95
Taxable Government obligations	76						
Bank deposits, notes, etc.	797						
Rents and royalties: [5]							
Net profit	1,846	1,831	1,837	1,993	2,304	2,201	103
Net loss	157	158	178	194	229	227	2
Business and profession: [6]							
Net profit	11,064	12,126	12,611	16,055	16,421	16,370	51
Net loss	214	301	351	444	524	522	2
Partnership: [7]							
Net profit	5,138	5,817	7,258	8,141	8,288	8,232	56
Net loss	42	57	87	109	153	152	1
Sales or exchanges of capital assets: [8]							
Net gain	882	1,223	2,475	3,551	2,558	2,411	147
Net loss	193	215	183	235	283	279	4
Sales or exchanges of property other than capital assets: [9]							
Net gain	78	66	65	123	100	98	2
Net loss	75	74	71	68	68	67	1
Annuities and pensions [10]	125	180	195	232	226	226	--------
Income from estates and trusts [11]	834	930	956	1,120	1,239	1,227	12
Miscellaneous income [12]	591	612	612	767	666	646	20
Total tax	14,589	16,347	17,226	16,281	18,249	18,076	173
Number of returns (thousands)	43,602	47,012	49,865	52,722	54,910	54,800	110
Average adjusted gross income per return	$2,449	$2,497	$2,430	$2,568	$2,755	$2,743	$8,855
Average tax per return	$335	$348	$345	$309	$332	$330	$1,573

[1] Adjusted gross income shown for 1943 is total income less net losses from rents and royalties, from business and profession, from partnerships, and from sales or exchanges of property; for 1944–47, see note 2, table 368.

[2] Salaries, wages, etc., include annuities, pensions, and retirement pay not reported in schedule for annuities and pensions, but for 1944–47 exclude wages of less than $100 per annum from which no tax is withheld, reported on Form W-2. (See note 12.)

[3] Dividends received exclude those received through partnerships and fiduciaries; for 1943 exclude those reported on Form 1040A, and for 1944–47 exclude those reported on Form W-2. (See note 12.)

[4] Interest received excludes that reported on Form 1040A for 1943 and on Form W-2 for 1944–47. (See note 12.) Partially tax-exempt interest consists of amounts received directly, or through partnerships and fiduciaries, on certain Government obligations issued prior to Mar. 1, 1941, and dividends on Federal savings and loan association shares issued prior to Mar. 28, 1942. Taxable interest, Government and other, excludes that received through partnerships and fiduciaries, except that on fiduciary returns taxable interest on Government obligations includes that received through partnerships and fiduciaries.

[5] Net profit from rents and royalties is excess of gross rents over depreciation, repairs, interest, taxes, and other rent expenses and excess of gross royalties over depletion and other royalty expenses. Conversely, net loss from these sources is excess of expenses over gross receipts.

[6] Net profit from business is excess of gross receipts over business expenses and, for 1944–47, net operating loss deduction due to net operating loss from business, partnership, and common trust funds for two preceding years. Conversely, net loss from business is excess of business expenses and, for 1944–47, net operating loss deduction over gross receipts from business.

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

[8] Capital assets consist of all property held by taxpayer *other than* (1) stock in trade or other property held primarily for sale to customers, or (2) kinds of property specified in note 9. Net gain or loss reported is a combination of current year capital gains and losses to be taken into account (including those from partnerships or common trust funds in which taxpayer participates) and capital loss carry-over from the years 1942–46, inclusive, not previously deducted. Allowable net loss is limited to amount of such loss, or to net income (adjusted gross income if taxed under Supplement T in 1944–47) computed without regard to gains and losses from sales of capital assets, or to $1,000, whichever is smallest. For details as to portion of gains and losses taken into account, description of capital loss carry-over, and special treatment of certain gains and losses, see Statistics of Income, Part 1.

[9] Sales of (1) property used in trade or business of a character which is subject to allowance for depreciation, (2) Government obligations issued on or after Mar. 1, 1941, on a discount basis and payable, without interest, within 1 year from issue, and (3) for 1943–47 also includes real property used in trade or business.

[10] Income shown from annuities and pensions is only the taxable portion of amounts received. Amounts received to extent of 3 percent of cost are reported annually, until aggregate of amounts received and excluded from income equals cost. Thereafter, entire amounts received are taxable and must be included in income. For 1943, excludes annuities reported on Form 1040A (see note 12); for 1944–47, annuities, pensions, and retirement pay from which tax is withheld may be reported as salaries and wages.

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

[12] Miscellaneous income includes all taxable income not accounted for elsewhere in this table; also includes for 1943, dividends, interest, and annuities reported on Form 1040A, and for 1944–47 wages not subject to withholding, dividends, and interest, not exceeding in total $100 per return reported on Form W-2.

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

No. 370.—Individual Income Tax Returns, by Adjusted Gross Income Classes: 1946 and 1947

[Money figures in thousands of dollars. Data are preliminary. See headnote, table 368]

ADJUSTED GROSS INCOME CLASS (Thousands of dollars)	NUMBER OF RETURNS		ADJUSTED GROSS INCOME [1]		TOTAL TAX		EFFECTIVE TAX RATE, PERCENT	
	1946	1947	1946	1947	1946	1947	1946	1947
Total	**52,600,470**	**54,799,936**	**134,330,006**	**150,295,275**	**16,075,913**	**18,076,281**	**11.97**	**12.03**
Under 0.5	4,716,303	4,315,873	1,295,218	1,169,815				
0.5 under 1	6,174,202	5,437,964	4,652,820	4,098,033	112,705	99,608	2.42	2.43
1 under 1.5	7,259,343	6,363,078	9,107,885	7,970,953	432,817	387,787	4.75	4.87
1.5 under 2	7,894,044	7,357,596	13,818,825	12,892,953	848,468	844,726	6.14	6.55
2 under 2.5	7,430,633	7,606,050	16,660,568	17,088,079	1,142,625	1,291,807	6.86	7.56
2.5 under 3	6,021,035	6,846,245	16,467,266	18,780,176	1,227,337	1,510,628	7.45	8.04
3 under 4	7,036,187	9,162,536	24,113,899	31,476,430	2,099,586	2,767,106	8.71	8.79
4 under 5	2,796,585	3,886,687	12,380,802	17,229,570	1,277,523	1,761,421	10.32	10.22
5 under 10	2,331,853	2,837,585	15,288,504	18,433,619	2,160,867	2,550,665	14.13	13.84
10 under 15	452,271	486,961	5,460,356	5,870,665	1,105,837	1,172,385	20.25	19.97
15 under 20	192,540	201,300	3,306,371	3,455,452	824,524	850,451	24.94	24.61
20 under 25	100,361	102,386	2,232,572	2,276,347	652,023	656,648	29.21	28.85
25 under 50	145,231	146,782	4,885,091	4,923,479	1,800,013	1,788,766	36.85	36.33
50 under 100	39,101	38,049	2,593,410	2,525,752	1,223,315	1,186,450	47.17	46.97
100 under 150	6,373	6,353	761,223	759,938	410,973	411,090	53.99	54.10
150 under 300	3,339	3,417	660,887	678,000	376,701	394,900	57.00	58.24
300 under 500	652	658	243,268	249,255	142,808	147,832	58.70	59.31
500 under 1,000	323	302	216,896	201,811	127,671	122,749	58.86	60.82
1,000 and over	94	114	184,145	214,946	110,117	131,263	59.80	61.07

[1] See note 2, table 368.

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

No. 371.—Individual Income Tax Returns, by Family Relationship: 1942 to 1947

[Money figures in thousands of dollars. See headnote, table 368]

FAMILY RELATIONSHIP	1942	1943	1944	1945	1946 [1]	1947 [1]
Number of returns	**36,456,110**	**43,506,553**	**46,919,590**	**49,750,991**	**52,600,470**	**54,799,936**
Joint returns of husbands and wives	20,230,892	22,231,629	24,042,777	24,586,056	26,332,777	26,010,512
Separate returns of husbands and wives:						
Men [2]	988,890	1,778,379	1,828,559	1,932,840	2,002,824	2,542,288
Women [2]	1,100,643	2,042,144	2,037,356	1,993,196	2,041,965	2,690,948
Separate community property returns:						
Men [2]	380,314	955,929	632,924	1,029,782	1,055,873	1,504,446
Women [2]	376,134	936,666	642,285	995,066	989,978	1,643,794
Heads of families 1942-43:						
Men [3]	1,360,991	1,268,241				
Women [3]	1,140,781	1,558,534				
Not heads of families 1942-43, and returns of single persons 1944-47:						
Men [3]	5,326,465	5,421,119	7,489,589	8,790,401	10,581,162	10,767,013
Women [3]	5,551,000	7,313,912	10,246,100	10,423,650	9,535,891	9,550,935
Net income (1942-43); adjusted gross income (1944-47) [4]	**78,589,729**	**99,209,862**	**116,714,736**	**120,301,131**	**134,330,006**	**150,295,275**
Joint returns of husbands and wives	48,818,442	57,323,889	68,814,105	68,726,636	77,003,356	82,321,452
Separate returns of husbands and wives:						
Men	4,859,582	7,723,044	8,932,900	9,405,380	10,672,264	12,202,471
Women	2,160,896	3,838,856	4,516,423	4,541,274	5,121,373	6,190,606
Separate community property returns:						
Men	1,525,680	3,279,514	2,663,921	4,050,276	4,574,918	7,117,655
Women	1,457,142	3,167,591	2,586,072	3,735,452	4,246,188	5,979,593
Heads of families 1942-43:						
Men [3]	2,720,801	2,836,538				
Women [3]	1,707,977	2,519,820				
Not heads of families 1942-43 and returns of single persons 1944-47:						
Men [3]	8,397,631	8,808,275	14,035,945	14,526,588	17,759,551	20,266,550
Women [3]	6,941,577	9,712,335	15,165,369	15,315,523	14,952,367	16,216,945

[1] Preliminary.

[2] An unequal number of returns of husbands and wives results from use of sampling in certain income areas, and from the fact that some returns lack sufficient information to identify the family relationship.

[3] Single persons or married persons not living with husbands or wives.

[4] See note 2, table 368.

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

No. 372.—Individual Income Tax Returns—Income Distributed by Source by Adjusted Gross Income Classes: 1947

[Amounts in thousands of dollars. Data are preliminary]

Adjusted gross income class [1] (thousands of dollars)	Salaries, wages, etc.[2]	Dividends [3]	Interest [4]	Rents and royalties [5]		Business and profession [6]		Partnership [7]	
				Net profit	Net loss	Net profit	Net loss	Net profit	Net loss
AMOUNT									
Total	**114,736,671**	**4,278,371**	**1,115,258**	**2,201,090**	**226,940**	**16,370,491**	**522,071**	**8,231,785**	**152,156**
Under 0.5	1,037,879	13,837	13,041	43,155	8,476	95,729	43,534	14,828	8,131
0.5 under 1	3,276,875	61,798	53,587	127,450	10,763	469,456	38,652	75,237	7,978
1 under 1.5	6,503,166	92,637	63,533	144,671	15,018	927,023	48,166	157,358	12,792
1.5 under 2	11,080,052	96,006	64,019	147,834	19,840	1,156,495	42,897	246,248	9,013
2 under 2.5	15,017,923	105,857	62,808	151,639	25,822	1,297,021	39,521	325,522	10,856
2.5 under 3	16,744,993	105,762	60,552	142,594	26,024	1,223,001	34,854	363,194	7,819
3 under 4	27,869,823	207,702	99,829	258,636	40,049	2,056,996	48,864	701,011	14,652
4 under 5	14,498,809	175,112	72,382	178,584	21,076	1,561,828	27,760	526,499	9,460
5 under 10	11,454,941	615,424	201,061	392,360	28,822	3,553,866	54,578	1,651,083	24,080
10 under 15	2,438,846	403,488	100,902	176,005	8,092	1,480,375	28,217	1,000,096	11,302
15 under 20	1,335,786	307,659	66,414	100,992	5,228	790,126	22,397	678,497	6,966
20 under 25	827,647	230,536	44,091	69,310	4,151	485,497	13,722	482,156	5,047
25 under 50	1,642,795	660,813	105,771	142,530	6,960	865,937	32,878	1,145,806	11,085
50 under 100	695,377	510,842	58,062	75,248	3,683	294,896	21,907	590,699	7,456
100 under 150	169,356	202,748	17,709	20,541	983	55,609	7,432	145,297	1,762
150 under 300	108,108	227,197	16,122	16,907	839	37,266	8,765	89,908	2,348
300 under 500	22,294	90,382	5,013	6,557	314	6,922	3,045	20,024	896
500 under 1,000	8,772	77,499	4,107	4,042	535	6,767	3,114	13,859	388
1,000 and over	3,140	84,071	6,161	2,035	281	5,684	1,708	4,555	186
PERCENT	ITEMS OF INCOME AND LOSS FROM EACH SOURCE AS A PERCENTAGE OF AGGREGATE POSITIVE INCOME								
Total	**75.71**	**2.82**	**.74**	**1.45**	**.15**	**10.80**	**.34**	**5.43**	**.10**
Under 0.5	83.12	1.11	1.04	3.46	.68	7.67	3.49	1.19	.65
0.5 under 1	78.51	1.48	1.28	3.05	.26	11.25	.93	1.80	.19
1 under 1.5	80.61	1.15	.79	1.79	.19	11.49	.60	1.95	.16
1.5 under 2	85.31	.74	.49	1.14	.15	8.90	.33	1.90	.07
2 under 2.5	87.37	.62	.37	.88	.15	7.55	.23	1.89	.06
2.5 under 3	88.73	.56	.32	.76	.14	6.48	.18	1.92	.04
3 under 4	88.15	.66	.32	.82	.13	6.51	.15	2.22	.05
4 under 5	83.74	1.01	.42	1.03	.12	9.02	.16	3.04	.05
5 under 10	61.57	3.31	1.08	2.11	.15	19.10	.29	8.87	.13
10 under 15	41.00	6.78	1.70	2.96	.14	24.89	.47	16.81	.19
15 under 20	38.08	8.77	1.89	2.88	.15	22.53	.64	19.34	.20
20 under 25	35.83	10.37	1.91	3.00	.18	21.02	.59	20.87	.22
25 under 50	32.88	13.23	2.12	2.85	.14	17.33	.66	22.93	.22
50 under 100	27.09	19.90	2.26	2.93	.14	11.49	.86	23.01	.29
100 under 150	21.94	26.27	2.29	2.66	.13	7.20	.96	18.82	.23
150 under 300	15.64	32.87	2.33	2.45	.12	5.39	1.27	13.01	.34
300 under 500	8.78	35.61	1.97	2.58	.12	2.73	1.20	7.89	.35
500 under 1,000	4.26	37.61	1.99	1.96	.26	3.28	1.51	6.73	.19
1,000 and over	1.45	38.70	2.84	.94	.13	2.62	.79	2.10	.09

See footnotes at end of table.

No. 372.—Individual Income Tax Returns—Income Distributed by Source, by Adjusted Gross Income Classes: 1947—Continued

[Amounts in thousands of dollars. Data are preliminary]

Adjusted gross income class [1] (thousands of dollars)	Sales or exchanges of capital assets [8]		Sales or exchanges of property other than capital assets [9]		Annuities and pensions [10]	Income from estates and trusts [11]	Miscellaneous income [12]	Aggregate		Adjusted gross income [1]
	Net gain	Net loss	Net gain	Net loss				Positive income	Negative income	
AMOUNT										
Total	**2,411,445**	**279,314**	**98,440**	**67,003**	**226,330**	**1,227,282**	**645,603**	**151,542,766**	**1,247,484**	**150,295,275**
Under 0.5	11,981	12,370	1,177	6,316	3,607	2,028	11,383	1,248,645	78,827	1,169,815
0.5 under 1	36,585	14,697	2,604	3,841	22,700	11,638	36,030	4,173,960	75,921	4,098,033
1 under 1.5	64,743	16,378	4,788	4,265	37,588	17,062	55,011	8,067,580	96,619	7,970,953
1.5 under 2	79,158	17,629	7,874	6,151	31,627	18,351	60,823	12,988,487	95,530	12,892,953
2 under 2.5	107,578	20,455	9,510	4,745	21,696	24,697	65,134	17,189,475	101,399	17,088,079
2.5 under 3	117,204	19,163	8,326	4,031	14,783	22,783	68,873	18,872,065	91,891	18,780,176
3 under 4	240,072	29,577	16,221	6,255	23,143	47,342	95,052	31,615,827	139,397	31,476,430
4 under 5	182,716	21,322	9,752	4,735	10,901	40,128	57,206	17,313,917	84,353	17,229,570
5 under 10	425,102	53,024	22,434	9,661	25,377	170,360	91,770	18,603,778	170,165	18,433,619
10 under 15	183,345	24,844	5,944	4,771	9,429	113,795	35,660	5,947,885	77,226	5,870,665
15 under 20	112,066	15,067	3,278	2,535	5,759	88,127	18,940	3,507,644	52,193	3,455,452
20 under 25	79,493	9,120	2,060	1,570	3,159	65,327	11,678	2,309,954	33,610	2,276,347
25 under 50	201,480	17,543	2,869	4,365	8,371	197,437	22,497	4,996,306	72,831	4,923,479
50 under 100	176,277	6,120	1,197	2,084	4,630	149,175	10,656	2,567,059	41,310	2,525,752
100 under 150	89,374	1,133	123	675	1,600	67,368	2,137	771,862	11,925	759,938
150 under 300	108,439	676	134	582	1,191	84,043	1,896	691,211	13,210	678,000
300 under 500	69,631	106	132	210	153	32,368	349	253,825	4,571	249,255
500 under 1,000	52,956	60	19	132	384	37,360	276	206,041	4,229	201,811
1,000 and over	73,239	25	3	84	232	37,884	224	217,228	2,284	214,946
	Items of income and loss from each source as a percentage of aggregate positive income									
PERCENT										
Total	**1.59**	**.18**	**.06**	**.04**	**.15**	**.81**	**.43**	**100.00**		
Under 0.5	.96	.99	.09	.51	.29	.16	.91	100.00		
0.5 under 1	.88	.35	.06	.09	.54	.28	.86	100.00		
1 under 1.5	.80	.20	.06	.05	.47	.21	.68	100.00		
1.5 under 2	.61	.14	.06	.05	.24	.14	.47	100.00		
2 under 2.5	.63	.12	.06	.03	.13	.14	.38	100.00		
2.5 under 3	.62	.10	.04	.02	.08	.12	.36	100.00		
3 under 4	.76	.09	.05	.02	.07	.15	.30	100.00		
4 under 5	1.06	.12	.06	.03	.06	.23	.33	100.00		
5 under 10	2.29	.29	.12	.05	.14	.92	.49	100.00		
10 under 15	3.08	.42	.10	.08	.16	1.91	.60	100.00		
15 under 20	3.19	.43	.09	.07	.16	2.51	.54	100.00		
20 under 25	3.44	.39	.09	.07	.14	2.83	.51	100.00		
25 under 50	4.03	.35	.06	.09	.17	3.95	.45	100.00		
50 under 100	6.87	.24	.05	.08	.18	5.81	.42	100.00		
100 under 150	11.58	.15	.02	.09	.21	8.73	.28	100.00		
150 under 300	15.69	.10	.02	.08	.17	12.16	.27	100.00		
300 under 500	27.43	.04	.05	.08	.06	12.75	.14	100.00		
500 under 1,000	25.70	.03	.01	.06	.19	18.13	.13	100.00		
1,000 and over	33.72	.01	(13)	.04	.11	17.44	.10	100.00		

[1] See note 2, table 368.
[2–12] See footnotes 2 through 12, table 369.
[13] Less than 0.005 percent.

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

No. 373.—Individual Income Tax Returns, by

[Money figures, except average per return

Division, state, or territory	1945			1946 [1]			1947 [1]	
	Number of returns	Ajusted gross income [2]	Tax	Number of returns	Adjusted gross income [2]	Tax	Number of returns	Adjusted gross income [2]
Total [3]	49,769,196	120,183,733	17,005,431	52,579,956	134,232,475	16,062,353	54,809,740	150,326,429
New England	3,632,263	8,742,287	1,259,557	3,914,431	9,628,188	1,151,143	4,006,158	10,472,787
Maine	311,807	618,253	72,621	326,599	670,226	64,681	344,861	746,701
N. Hampshire	194,999	392,882	47,393	214,420	457,343	46,751	220,524	506,288
Vermont	113,448	214,858	24,229	131,297	257,371	22,593	133,032	292,559
Massachusetts	1,858,647	4,594,761	665,426	1,998,784	5,008,564	599,115	2,040,169	5,324,044
Rhode Island	315,063	742,636	108,643	339,076	824,923	100,905	342,760	919,538
Connecticut	837,399	2,178,897	341,245	904,255	2,409,761	317,098	924,812	2,683,657
Middle Atlantic	11,917,651	31,229,666	4,757,001	12,499,345	34,175,670	4,408,744	12,791,511	37,355,134
New York	6,063,750	16,816,795	2,743,072	6,343,055	18,577,158	2,613,096	6,537,319	20,015,459
New Jersey	1,981,047	5,225,042	737,972	2,028,646	5,523,596	651,721	2,061,056	6,036,480
Pennsylvania	3,872,854	9,187,829	1,275,957	4,127,644	10,074,916	1,143,927	4,193,136	11,303,195
E. N. Central	11,247,617	27,936,164	3,921,790	11,969,324	31,104,897	3,670,082	12,613,993	35,635,711
Ohio	2,953,543	7,287,283	1,015,220	3,106,666	7,994,638	925,026	3,213,264	9,053,107
Indiana	1,338,572	3,160,005	404,739	1,426,205	3,459,664	372,151	1,489,451	3,970,316
Illinois	3,471,774	9,026,694	1,359,845	3,711,882	10,314,057	1,342,554	3,871,396	11,839,400
Michigan	2,273,787	5,748,698	804,959	2,444,609	6,332,542	712,855	2,707,237	7,380,259
Wisconsin	1,209,941	2,713,484	337,027	1,279,962	3,003,996	317,496	1,332,645	3,392,629
W. N. Central	4,603,558	9,769,293	1,223,245	4,829,743	11,330,763	1,205,722	5,054,731	13,382,650
Minnesota	992,060	2,146,778	273,639	1,080,195	2,448,952	257,035	1,113,143	2,936,788
Iowa	837,040	1,775,146	209,777	916,945	2,153,414	216,778	948,755	2,573,459
Missouri	1,308,035	2,820,759	378,768	1,342,278	3,217,094	371,454	1,396,876	3,602,009
North Dakota	175,955	350,580	36,705	188,034	437,914	39,588	201,465	546,809
South Dakota	192,316	347,498	34,801	196,414	437,344	40,141	213,445	545,223
Nebraska	460,076	980,087	123,919	468,480	1,133,081	124,482	503,212	1,348,932
Kansas	638,076	1,348,436	165,636	637,397	1,502,964	156,244	677,835	1,829,340
South Atlantic	5,416,682	11,898,164	1,549,615	5,687,498	13,677,616	1,533,213	5,958,548	15,124,679
Delaware	107,709	299,012	62,637	122,107	369,826	66,868	126,584	402,502
Maryland	873,857	2,148,457	301,693	918,281	2,412,911	280,951	960,602	2,694,318
Dist. of Col.	386,412	993,047	158,284	418,468	1,153,335	153,100	431,551	1,276,150
Virginia	817,140	1,709,765	210,710	861,239	1,948,521	203,099	918,801	2,271,229
West Virginia	545,803	1,143,302	113,312	573,963	1,254,981	112,489	611,357	1,539,024
N. Carolina	842,833	1,623,637	181,173	910,445	1,946,057	190,630	918,643	2,098,719
S. Carolina	400,838	765,464	78,998	402,279	872,048	80,812	454,974	1,028,441
Georgia	751,585	1,546,107	186,806	758,773	1,794,224	192,835	762,366	1,834,569
Florida	690,505	1,669,373	256,002	721,943	1,925,713	252,429	773,670	1,979,727
E. S. Central	2,236,693	4,489,360	517,206	2,324,023	5,053,812	514,356	2,458,722	5,816,962
Kentucky	636,487	1,294,568	145,151	670,579	1,453,125	144,358	726,498	1,754,365
Tennessee	695,825	1,413,075	173,584	755,103	1,675,853	181,932	795,462	1,865,052
Alabama	605,871	1,210,859	134,976	609,799	1,322,550	129,357	643,182	1,523,984
Mississippi	298,510	570,868	63,495	288,542	602,284	58,709	293,580	673,561
W. S. Central	3,506,404	7,656,840	986,428	3,662,086	8,625,360	973,698	3,862,968	9,801,212
Arkansas	310,517	592,339	68,215	317,400	671,122	68,731	330,597	758,538
Louisiana	635,463	1,360,598	171,090	639,996	1,485,655	159,774	663,422	1,662,196
Oklahoma	571,796	1,211,284	137,486	593,569	1,336,871	125,451	625,258	1,529,733
Texas	1,988,628	4,492,619	609,637	2,111,121	5,131,712	619,742	2,243,691	5,850,745
Mountain	1,456,870	3,306,168	419,426	1,568,560	3,787,611	406,951	1,684,346	4,433,622
Montana	185,907	409,214	48,520	203,050	490,014	52,176	213,085	593,867
Idaho	180,678	376,559	41,488	192,884	443,830	41,454	208,128	486,631
Wyoming	82,206	198,750	25,603	90,191	226,444	23,996	96,535	281,391
Colorado	403,785	949,265	131,725	439,460	1,062,470	124,269	491,025	1,285,366
New Mexico	140,033	204,776	34,844	145,943	343,841	35,234	154,001	391,122
Arizona	184,246	426,052	55,000	201,375	490,704	51,844	215,898	564,075
Utah	214,341	474,067	51,680	224,578	518,138	47,016	232,765	601,185
Nevada	65,174	177,485	30,566	71,079	212,170	30,962	72,909	229,985
Pacific	5,561,027	14,638,721	2,286,833	5,933,728	16,370,990	2,145,276	6,172,709	17,717,901
Washington [4]	959,667	2,320,276	328,913	997,732	2,495,847	294,913	1,018,941	2,804,714
Oregon	518,109	1,314,582	193,654	553,967	1,454,819	181,582	616,911	1,664,988
California	4,083,251	10,989,863	1,764,266	4,382,029	12,420,324	1,668,781	4,536,857	13,248,199
Hawaii	190,431	522,070	84,330	191,218	477,568	53,168	206,054	585,771

[1] Preliminary.

[2] See note 2, table 368.

[3] Aggregates shown in this table differ somewhat from corresponding United States totals in other tables prepared from income tax returns of individuals, due to the use of rounded ratios in extending data from samples.

STATES AND TERRITORIES: 1945, 1946, AND 1947

and tax per capita, in thousands of dollars]

1947 [1]—Continued									
Tax	Average per return		Tax per capita of total population	Percent of population filing returns	Percent of U. S. total				DIVISION, STATE, OR TERRITORY
	Adjusted gross income	Tax			Population	Returns	Adjusted gross income	Tax	
18,084,485	$2,743	$330	$126	38.05	100.00	100.00	100.00	100.00	Total
1,235,022	2,614	316	138	43.84	6.34	7.31	6.97	7.00	New England.
71,607	2,165	208	81	38.97	.61	.63	.50	.40	Maine.
53,480	2,296	243	100	41.30	.37	.40	.34	.30	New Hampshire.
28,439	2,199	214	78	36.35	.25	.24	.19	.16	Vermont.
639,978	2,610	314	138	44.02	3.22	3.72	3.54	3.54	Massachusetts.
112,729	2,683	329	151	46.01	.52	.63	.61	.62	Rhode Island.
358,789	2,902	388	182	46.85	1.37	1.69	1.79	1.98	Connecticut.
4,763,301	2,920	372	163	43.65	20.35	23.34	24.85	26.34	Middle Atlantic.
2,702,260	3,062	413	191	46.15	9.83	11.93	13.31	14.94	New York.
720,213	2,929	349	156	44.54	3.21	3.76	4.02	3.98	New Jersey.
1,340,819	2,696	320	128	39.89	7.30	7.65	7.52	7.41	Pennsylvania.
4,314,607	2,825	342	148	43.16	20.29	23.01	23.71	23.86	East North Central.
1,079,062	2,817	336	141	41.87	5.33	5.86	6.02	5.97	Ohio.
446,091	2,666	300	116	38.84	2.06	2.72	2.64	2.47	Indiana.
1,578,607	3,058	408	188	46.10	5.83	7.06	7.88	8.73	Illinois.
837,662	2,726	309	138	44.61	4.21	4.94	4.91	4.63	Michigan.
373,185	2,546	280	115	41.04	2.25	2.43	2.26	2.06	Wisconsin.
1,509,394	2,648	299	110	36.87	9.52	9.22	8.90	8.35	West North Central.
321,326	2,638	289	111	38.54	2.01	2.03	1.95	1.78	Minnesota.
284,944	2,712	300	110	36.62	1.80	1.73	1.71	1.58	Iowa.
426,254	2,579	305	109	35.79	2.71	2.55	2.40	2.36	Missouri.
57,856	2,714	287	107	37.24	.38	.37	.36	.32	North Dakota.
59,443	2,554	278	103	36.93	.40	.39	.36	.33	South Dakota.
154,795	2,681	308	121	39.19	.89	.92	.90	.86	Nebraska.
204,776	2,699	302	106	35.21	1.34	1.24	1.22	1.13	Kansas.
1,676,540	2,538	281	87	30.90	13.39	10.87	10.06	9.27	South Atlantic.
73,909	3,180	584	254	43.50	.20	.23	.27	.41	Delaware.
314,292	2,805	327	147	44.91	1.49	1.75	1.79	1.74	Maryland.
167,712	2,957	389	195	50.12	.60	.79	.85	.93	Dist. of Col.
240,012	2,472	261	80	30.64	2.08	1.68	1.51	1.33	Virginia.
150,898	2,517	247	80	32.48	1.31	1.12	1.02	.83	West Virginia.
201,703	2,285	220	55	24.84	2.57	1.68	1.40	1.12	North Carolina.
99,511	2,260	199	46	23.32	1.35	.83	.68	.50	South Carolina.
203,838	2,406	267	65	24.29	2.18	1.39	1.22	1.13	Georgia.
233,605	2,559	302	100	33.23	1.62	1.41	1.32	1.29	Florida.
587,184	2,366	239	54	22.76	7.50	4.49	3.87	3.25	East South Central.
178,268	2,415	245	64	26.13	1.93	1.33	1.17	.99	Kentucky.
194,432	2,345	244	63	25.73	2.15	1.45	1.24	1.08	Tennessee.
147,828	2,369	230	52	22.70	1.97	1.17	1.01	.82	Alabama.
66,656	2,294	227	32	14.01	1.46	.54	.45	.37	Mississippi.
1,128,279	2,537	292	81	27.90	9.61	7.05	6.52	6.24	West South Central.
72,768	2,294	220	38	17.28	1.33	.60	.50	.40	Arkansas.
179,684	2,505	271	71	26.08	1.77	1.21	1.11	.99	Louisiana.
154,120	2,447	246	67	27.38	1.59	1.14	1.02	.85	Oklahoma.
721,707	2,608	322	102	31.58	4.93	4.09	3.89	3.99	Texas.
485,296	2,632	288	110	38.34	3.05	3.07	2.95	2.68	Mountain.
66,661	2,787	313	137	43.66	.34	.39	.40	.37	Montana.
49,056	2,338	236	93	39.64	.36	.38	.32	.27	Idaho.
32,328	2,915	335	122	36.43	.18	.18	.19	.18	Wyoming.
150,660	2,618	307	132	42.92	.79	.90	.86	.83	Colorado.
42,088	2,540	273	77	28.15	.38	.28	.26	.23	New Mexico.
59,622	2,613	276	93	33.52	.45	.39	.38	.33	Arizona.
54,193	2,583	233	85	36.37	.44	.42	.40	.30	Utah.
30,688	3,154	421	221	52.45	.10	.13	.15	.17	Nevada.
2,284,925	2,870	370	166	44.77	9.57	11.26	11.79	12.63	Pacific.
338,268	2,753	332	139	41.93	1.69	1.86	1.87	1.87	Washington.
202,580	2,699	328	131	39.93	1.07	1.13	1.11	1.12	Oregon.
1,744,077	2,920	384	178	46.24	6.81	8.28	8.81	9.64	California.
60,937	2,843	339	128	37.81	.38	.38	.39	.39	Hawaii.

[1] Includes Alaska.

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

No. 374.—Individual Income Tax Returns—Analysis, by Adjusted Gross Income Classes: 1947

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

Adjusted gross income class [1]	Number of returns	Adjusted gross income [1]	Exemptions [2]	Total tax	Distribution of tax: Normal tax and surtax	Distribution of tax: Alternative tax
Total	*54,799,936*	*150,295,275*	*63,496,165*	*18,076,281*	*16,312,120*	*1,764,161*
Under $500 nontaxable	4,315,873	1,169,815	2,841,964			
$500 under $1,000 taxable	2,790,569	2,152,141	1,395,285	99,608	99,608	
$500 under $1,000 nontaxable	2,647,395	1,945,892	3,068,762			
$1,000 under $1,500 taxable	4,178,487	5,295,621	2,663,059	387,787	387,787	
$1,000 under $1,500 nontaxable	2,184,591	2,675,332	3,485,916			
$1,500 under $2,000 taxable	5,660,010	9,974,180	4,388,964	844,726	844,726	
$1,500 under $2,000 nontaxable	1,697,586	2,918,773	3,401,948			
$2,000 under $2,500 taxable	6,439,111	14,507,256	6,021,281	1,291,807	1,291,807	
$2,000 under $2,500 nontaxable	1,166,939	2,580,823	2,797,270			
$2,500 under $3,000 taxable	6,171,703	16,951,476	6,990,322	1,510,628	1,510,628	
$2,500 under $3,000 nontaxable	674,542	1,828,700	1,875,406			
$3,000 under $4,000 taxable	8,695,846	29,914,610	11,791,473	2,767,106	2,767,106	
$3,000 under $4,000 nontaxable	466,690	1,561,820	1,508,512			
$4,000 under $5,000 taxable	3,818,891	16,917,330	5,702,341	1,761,421	1,761,421	
$4,000 and over nontaxable	67,796	312,240	253,916			
$5,000 under $10,000 taxable	2,837,585	18,433,619	4,037,104	2,550,665	2,550,665	
$10,000 under $15,000	486,961	5,870,665	646,090	1,172,385	1,172,385	
$15,000 under $20,000	201,300	3,455,452	262,919	850,451	847,895	2,556
$20,000 under $25,000	102,386	2,276,347	131,261	656,648	591,103	65,545
$25,000 under $50,000	146,782	4,923,479	180,234	1,788,766	1,295,886	492,880
$50,000 under $100,000	*38,049*	*2,525,752*	*41,905*	*1,186,450*	*695,672*	*490,778*
$100,000 under $150,000	6,353	759,938	6,263	411,090	197,865	213,225
$150,000 under $300,000	3,417	678,000	3,093	394,900	176,306	218,594
$300,000 under $500,000	658	249,255	566	147,832	44,906	102,926
$500,000 under $1,000,000	302	201,811	226	122,749	44,835	77,914
$1,000,000 and over	114	214,946	103	131,263	31,520	99,743

Adjusted gross income class [1]	Percent distribution: Returns	Percent distribution: Adjusted gross income [1]	Percent distribution: Total tax	Average total tax per return	Effective tax rate on adjusted gross income
Total	100.00	100.00	100.00	$330	12.03
Under $500 nontaxable	7.88	.78			
$500 under $1,000 taxable	5.09	1.43	.55	36	4.63
$500 under $1,000 nontaxable	4.83	1.29			
$1,000 under $1,500 taxable	7.62	3.52	2.15	93	7.32
$1,000 under $1,500 nontaxable	3.99	1.78			
$1,500 under $2,000 taxable	10.33	6.64	4.67	149	8.47
$1,500 under $2,000 nontaxable	3.10	1.94			
$2,000 under $2,500 taxable	11.75	9.65	7.15	201	8.90
$2,000 under $2,500 nontaxable	2.13	1.72			
$2,500 under $3,000 taxable	11.26	11.28	8.36	245	8.91
$2,500 under $3,000 nontaxable	1.23	1.22			
$3,000 under $4,000 taxable	15.87	19.90	15.31	318	9.25
$3,000 under $4,000 nontaxable	.85	1.04			
$4,000 under $5,000 taxable	6.97	11.26	9.74	461	10.41
$4,000 and over nontaxable	.12	.21			
$5,000 under $10,000 taxable	5.18	12.26	14.11	899	13.84
$10,000 under $15,000	.89	3.91	6.49	2,408	19.97
$15,000 under $20,000	.37	2.30	4.70	4,225	24.61
$20,000 under $25,000	.19	1.51	3.63	6,413	28.85
$25,000 under $50,000	.27	3.28	9.90	12,187	36.33
$50,000 under $100,000	.07	1.68	6.56	31,182	46.97
$100,000 under $150,000	.01	.51	2.27	64,708	54.10
$150,000 under $300,000	.01	.45	2.18	115,569	58.24
$300,000 under $500,000	(3)	.17	.82	224,669	59.31
$500,000 under $1,000,000	(3)	.13	.68	406,454	60.82
$1,000,000 and over	(3)	.14	.73	1,151,430	61.07

[1] See note 2, table 368.
[2] Exemption is $500 for the taxpayer, $500 for the taxpayer's spouse if not dependent upon another person, and $500 for each closely related dependent (specified by law) who had less than $500 income and who received from the taxpayer more than half his support for the year.
[3] Less than 0.005 percent.

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

No. 375.—Corporation Income Tax Returns—Summary: 1925 to 1947

[Includes data for Alaska, District of Columbia, and Hawaii; based on returns as filed, prior to audit adjustments or other changes made after the returns were filed, as the result of carry-backs, relief granted under section 722 of the Internal Revenue Code, recomputation of amortization of emergency facilities, or renegotiation of war contracts. All corporations are required to file returns except those specifically exempt, such as mutual, fraternal, civic, and charitable organizations not operating for profit. Returns of inactive corporations are excluded from these tabulations, except as noted. In comparing data over a period of years, changes in law must be taken into consideration, especially discontinuance for 1934-41 of privilege of filing consolidated returns (except by railroad corporations and their related holding or leasing companies and, in 1940-41, by Pan American trade corporations) and the restoration of this privilege in 1942. See source publications for effect of changes on statistical items. For other corporation data based on income tax returns, see pp. 438-440 and 444. See also *Historical Statistics*, series P 152-164]

[Money figures in millions of dollars]

ITEM	1925	1930	1935	1940	1944	1945	1946	1947 [1]
ALL INCOME AND DECLARED VALUE EXCESS PROFITS TAX RETURNS								
Number of returns (excluding inactive corporations)	430,072	463,036	477,113	473,042	412,467	421,125	401,152	551,814
Total compiled receipts [2]	134,780	136,588	114,650	148,237	262,201	255,448	288,954	367,859
Net income less deficit [3]	7,621	1,551	1,696	8,919	26,304	21,139	25,193	31,428
Total tax liability	1,170	712	735	[4] 2,549	14,884	10,795	8,875	11,012
Income tax	1,170	712	710	2,144	4,354	4,183	8,607	11,012
Declared value excess profits tax	-------	-------	25	31	99	55	(5)	-------
Excess profits tax	-------	-------	-------	374	10,432	6,557	[6] 268	-------
Dividends paid in cash and assets other than own stock	5,189	8,184	5,941	6,089	6,057	6,081	7,497	8,365
RETURNS WITH NET INCOME								
Number of returns	252,334	221,420	164,231	220,977	288,904	303,019	359,310	382,538
Total compiled receipts [2]	114,087	89,911	77,639	125,180	252,963	239,046	265,597	343,388
Net income [3]	9,584	6,429	5,165	11,203	27,124	22,165	27,185	33,386
Total tax liability	1,170	712	735	[4] 2,549	14,884	10,795	8,875	11,012
Income tax	1,170	712	710	2,144	4,354	4,183	8,607	11,012
Declared value excess profits tax	-------	-------	25	31	99	55	(5)	-------
Excess profits tax	-------	-------	-------	374	10,432	6,557	[6] 268	-------
Dividends paid in cash and assets other than own stock	4,817	6,823	4,651	5,888	5,969	5,918	7,241	8,222
RETURNS WITH NO NET INCOME								
Number of returns [7]	177,738	241,616	312,882	252,065	123,563	118,106	131,842	169,276
Total compiled receipts [2]	20,693	46,677	37,011	23,056	9,238	16,402	23,357	24,472
Deficit [3]	1,963	4,878	3,469	2,284	819	1,026	1,992	1,959
Dividends paid in cash and assets other than own stock	372	1,361	1,290	200	89	163	255	143
Inactive corporations, number of returns	(7)	55,700	56,518	43,741	34,329	33,335	35,211	35,876
TAXABLE EXCESS PROFITS TAX RETURNS [8]								
Number of returns	-------	-------	-------	13,440	55,912	52,097	11,053	-------
Excess profits net income	-------	-------	-------	2,998	20,472	14,165	2,191	-------
Adjusted excess profits net income	-------	-------	-------	912	12,936	8,368	1,474	-------

[1] Preliminary.

[2] Total compiled receipts consist of gross sales (less returns and allowances), gross receipts from operations (where inventories are not an income-determining factor), all interest received on Government obligations (less amortizable bond premium), other interest, rents, royalties, excess of net short-term capital gain over net long-term capital loss, excess of net long-term capital gain over net short-term capital loss, net gain from sale or exchange of property other than capital assets, dividends, and other taxable income. Total compiled receipts exclude nontaxable income other than tax-exempt interest received on certain Government obligations.

[3] Net income (or deficit), in general, represents taxable income less allowable deductions, except that for 1925 and 1930, and for 1940-47, amount shown is before deduction due to net operating loss of prior years. (For amounts of such deductions, see table 509, p. 439). Beginning 1936, dividends received on stock of domestic corporations are included in taxable income. For 1936 and later years, contributions or gifts are deductible in arriving at net income and are limited to 5 percent of net income before deduction.

[4] Includes defense tax.

[5] Tax repealed.

[6] Tax repealed. Amount shown for 1946 consists only of prorated tax for 1945 portion of fiscal year returns ending in July-November 1946.

[7] Number of returns with no net income, for 1925, includes returns of inactive corporations, not available separately.

[8] For tax reported, see above.

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

No. 376.—Corporation Income Tax Returns, by States and Territories: 1946

[Money figures in thousands of dollars. See headnote and footnotes, table 375]

Division, state, or territory	Total number of returns [1]	Returns with net income: Number of returns	Net income	Total tax	Dividends paid in cash and assets other than own stock	Returns with no net income: Number of returns	Deficit	Dividends paid in cash and assets other than own stock
Total	526,363	359,310	27,184,592	8,874,840	7,241,416	131,842	1,991,706	255,317
New England	48,023	33,729	2,187,473	653,976	481,830	12,358	150,143	18,812
Maine	3,478	2,336	107,910	36,583	20,501	909	8,776	850
New Hampshire	1,727	1,256	58,696	20,631	9,971	426	3,014	996
Vermont	1,228	858	37,195	8,991	4,636	333	4,245	431
Massachusetts	27,371	19,529	1,288,222	384,069	316,199	6,998	59,839	3,983
Rhode Island	4,060	2,766	202,984	73,205	42,098	1,012	9,406	1,242
Connecticut	10,159	6,984	492,466	130,497	88,425	2,680	64,863	11,310
Middle Atlantic	192,111	127,352	9,986,336	3,104,087	2,880,103	55,000	775,236	111,280
New York	137,468	91,252	7,200,873	2,234,856	2,171,907	39,658	512,569	58,108
New Jersey	30,713	19,365	1,003,942	297,756	259,322	9,634	74,989	7,093
Pennsylvania	23,900	16,735	1,691,521	571,475	448,874	5,708	187,678	46,079
East North Central	101,295	71,128	6,233,688	2,171,857	1,593,310	22,154	476,398	56,936
Ohio	25,431	18,732	1,810,704	639,800	456,223	5,468	105,957	17,989
Indiana	11,309	8,043	442,605	150,405	84,291	2,255	36,431	3,460
Illinois	34,259	23,828	2,525,526	892,537	629,839	7,597	116,013	8,162
Michigan	16,020	10,556	934,459	323,087	329,766	3,907	173,475	18,774
Wisconsin	14,270	9,969	520,394	166,028	93,191	2,927	44,522	8,551
West North Central	40,347	29,446	1,853,298	624,797	423,488	7,799	95,521	8,821
Minnesota	9,321	6,623	468,961	156,260	107,976	1,788	17,701	1,658
Iowa	6,704	4,885	216,773	66,594	36,439	1,171	14,939	1,100
Missouri	13,351	9,729	801,667	279,461	199,005	2,762	52,939	3,157
North Dakota	1,506	1,187	21,413	5,766	3,201	258	651	305
South Dakota	1,750	1,262	20,992	6,269	3,107	365	590	50
Nebraska	3,678	2,783	136,672	45,146	30,645	637	3,018	1,843
Kansas	4,037	2,977	186,820	65,301	43,115	818	5,683	708
South Atlantic	51,140	36,996	2,692,901	880,872	787,623	11,262	140,254	6,621
Delaware	2,812	1,861	620,837	166,048	332,721	702	14,794	1,476
Maryland	6,581	4,404	280,905	89,704	81,912	1,613	36,614	1,248
District of Columbia	2,903	2,000	130,153	42,027	37,785	739	8,773	470
Virginia	6,960	5,265	315,071	108,062	77,779	1,406	29,203	487
West Virginia	4,900	3,584	150,488	50,909	35,361	1,070	4,856	420
North Carolina	7,550	6,067	490,359	173,831	93,747	1,249	7,011	595
South Carolina	3,667	2,747	205,438	75,646	20,699	671	2,777	28
Georgia	5,896	4,604	291,272	106,176	70,111	1,132	13,328	924
Florida	9,871	6,464	208,378	68,469	37,508	2,680	22,898	973
East South Central	14,949	11,463	721,340	251,914	134,333	2,926	26,923	3,067
Kentucky	4,296	3,280	219,508	77,134	47,086	835	5,739	1,928
Tennessee	4,924	3,852	258,521	88,765	44,320	900	13,204	888
Alabama	3,385	2,530	178,510	63,837	30,013	743	6,011	132
Mississippi	2,344	1,801	64,801	22,178	12,914	448	1,969	119
West South Central	25,951	17,715	1,144,444	391,522	321,865	6,200	62,060	6,391
Arkansas	2,304	1,776	74,105	24,975	12,385	406	2,107	45
Louisiana	5,367	3,806	211,759	73,985	50,564	1,274	11,000	1,321
Oklahoma	4,129	2,894	190,731	66,333	48,050	995	10,098	1,744
Texas	14,151	9,239	667,849	226,229	210,866	3,525	38,855	3,281
Mountain	14,207	8,974	370,173	119,923	91,525	3,544	40,502	2,210
Montana	2,079	1,357	40,164	12,852	8,721	534	3,102	62
Idaho	1,720	868	35,865	11,090	9,459	396	2,194	81
Wyoming	975	717	13,742	3,948	4,676	195	1,796	40
Colorado	4,234	2,718	154,440	53,032	36,181	1,100	22,583	1,626
New Mexico	823	587	16,971	5,338	4,575	184	1,040	18
Arizona	1,282	842	30,902	10,262	5,377	319	3,524	108
Utah	2,368	1,489	56,132	17,613	16,258	569	3,704	256
Nevada	726	396	21,957	5,788	6,278	247	2,559	19
Pacific	37,193	21,801	1,942,139	659,439	506,367	10,238	211,318	40,051
Washington	8,649	4,702	263,075	86,263	66,631	2,194	20,293	2,544
Oregon	4,091	2,608	147,122	50,443	29,382	949	9,517	1,318
California	24,453	14,491	1,531,942	522,733	410,354	7,095	181,508	36,189
Alaska	251	107	2,613	819	515	79	809	5
Hawaii	896	599	50,187	15,634	20,457	282	12,542	1,123

[1] Includes returns with net income, returns with no net income, and returns of inactive corporations.

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

No. 377.—Corporation Income Tax Returns—Total Compiled Receipts, Net Income or Deficit, and Total Tax, by Industrial Groups: 1925 to 1946

[Money figures in millions of dollars. See headnote and footnotes, table 375]

Year	Total compiled receipts, all returns	Returns with net income			Returns with no net income		Total compiled receipts, all returns	Returns with net income			Returns with no net income	
		Number	Net income	Total tax	Number	Deficit		Number	Net income	Total tax	Number	Deficit
	All industrial groups [1]						Mining and quarrying [2]					
1925	134,780	252,334	9,584	1,170	177,738	1,962	4,936	5,488	454	55	13,675	210
1930	136,588	221,420	6,429	712	241,616	4,878	3,010	4,700	194	21	7,533	238
1935	114,650	164,231	5,165	735	312,882	3,469	2,633	4,527	163	23	9,188	174
1940	148,237	220,977	11,203	2,549	252,065	2,284	3,264	3,956	315	68	6,427	109
1943	249,682	283,735	28,718	15,926	136,786	899	3,731	4,031	388	170	4,102	49
1944	262,201	288,904	27,124	14,884	123,563	819	4,028	3,796	369	158	3,824	51
1945	255,448	303,019	22,165	10,795	118,106	1,026	3,954	3,694	300	118	3,602	57
1946	288,954	359,310	27,185	8,875	131,842	1,992	4,300	4,137	401	133	3,538	66
	Manufacturing						Public utilities [2]					
1925	60,921	54,137	4,383	547	34,537	682	11,911	14,862	1,469	186	8,751	135
1930	58,726	40,641	2,758	317	50,863	1,640	16,027	12,109	1,334	157	9,522	334
1935	47,947	37,976	2,483	357	53,700	666	11,604	10,600	927	129	14,833	572
1940	66,991	47,168	5,632	1,553	38,420	325	13,710	11,479	1,592	362	10,574	279
1943	146,379	61,705	16,728	10,543	17,011	146	21,338	13,170	4,616	2,408	6,109	122
1944	154,215	61,044	15,008	9,391	15,575	157	22,497	13,067	4,278	2,380	6,175	137
1945	141,284	61,680	10,577	6,112	17,432	326	22,663	12,966	3,134	1,548	6,770	197
1946	139,422	72,567	12,681	4,628	25,564	987	22,926	14,395	2,726	898	7,428	383
	Trade [2]						Service [2]					
1925	39,860	71,910	1,254	145	37,678	288	2,841	16,571	246	28	12,410	72
1930	37,217	59,741	651	64	71,746	739	4,167	18,741	234	24	19,472	179
1935	37,540	57,813	767	109	87,068	301	3,710	13,358	127	18	36,289	269
1940	47,216	71,766	1,270	296	68,083	188	3,846	16,091	203	39	25,294	95
1943	58,440	94,644	3,156	1,783	26,236	65	5,158	21,603	595	311	13,991	48
1944	61,724	93,166	3,319	1,910	24,197	66	5,637	22,098	626	321	12,614	47
1945	66,640	97,550	3,439	1,902	23,398	76	5,972	22,977	649	317	12,130	47
1946	96,734	122,132	5,714	2,028	29,379	132	7,374	26,169	875	293	13,479	72
	Finance, insurance, real estate, and lessors of real property [2]						Construction [2]					
1925	10,884	73,246	1,524	180	42,701	456	2,309	9,701	156	18	5,637	43
1930	13,691	72,102	1,065	109	64,477	1,567	3,046	8,871	151	15	9,674	82
1935	9,124	33,231	603	36	91,702	1,382	1,496	4,242	49	7	11,808	56
1940	9,913	58,988	2,031	198	83,614	1,163	2,528	6,716	102	23	9,033	34
1943	9,200	74,956	2,787	464	58,699	409	4,343	7,477	295	175	4,651	27
1944	9,827	82,837	3,200	554	51,042	305	3,182	7,160	173	90	4,354	34
1945	10,827	90,568	3,756	667	45,005	262	2,948	7,811	146	62	4,023	33
1946	12,392	102,278	4,289	737	42,095	285	4,321	11,161	270	84	4,688	38
	Agriculture, forestry, and fishery [2]						Nature of business not allocable					
1925	794	4,662	77	9	5,242	59	323	1,757	20	2	17,107	17
1930	672	3,475	40	4	6,431	86	33	1,040	2	(3)	1,898	12
1935	591	2,321	44	6	6,734	40	6	163	1	(3)	1,560	9
1940	643	3,213	49	10	5,187	32	124	1,600	9	2	5,433	58
1943	868	4,252	128	63	2,632	14	227	1,897	25	9	3,355	17
1944	930	3,912	134	63	2,505	15	161	1,824	18	7	3,277	9
1945	993	3,865	150	64	2,287	16	166	1,908	15	5	3,459	11
1946	1,275	4,260	205	68	2,403	22	213	2,211	24	7	3,268	7

[1] A corporation is classified industrially according to the business reported on the return. When diversified activities are reported, the classification is determined by the industry which accounts for the largest percentage of total receipts.

[2] For changes in classification affecting comparability of data, see "Statistics of Income for 1938, Part 2."

[3] Less than $500,000.

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

No. 378.—Corporation Income Tax Returns—Number of Returns, Total Industrial

[Money figures in thousands of dollars.

Line number	Major industrial groups [1]	Total number of returns [2]	Returns with net income: Number of returns	Returns with net income: Total compiled receipts [3]	Returns with net income: Net income [4]
1	**All industrial groups**	526,363	359,310	265,597,448	27,184,592
2	**Mining and quarrying**	9,458	4,137	3,745,073	400,555
3	Metal mining	1,616	227	618,887	88,013
4	Anthracite mining	185	106	402,036	24,680
5	Bituminous coal, lignite, peat, etc	1,784	1,013	1,424,400	89,553
6	Crude petroleum and natural gas production	3,696	1,836	839,314	128,010
7	Nonmetallic mining and quarrying	1,482	927	446,038	69,802
8	Mining and quarrying not allocable	695	28	14,398	497
9	**Manufacturing**	101,739	72,567	128,928,639	12,680,628
10	Food and kindred products	10,211	8,058	22,868,852	1,572,586
11	Beverages	3,102	2,225	4,667,147	512,381
12	Tobacco manufactures	226	145	2,608,228	174,066
13	Cotton manufactures	963	875	3,780,636	565,473
14	Textile-mill products, except cotton	4,723	3,889	6,320,835	846,255
15	Apparel and products made from fabrics	11,965	9,164	6,329,368	499,123
16	Leather and products	2,869	2,195	2,730,553	235,940
17	Rubber products	584	400	3,084,209	321,391
18	Lumber and timber basic products	3,135	2,298	1,999,280	283,057
19	Furniture and finished lumber products	5,300	3,872	2,566,246	249,725
20	Paper and allied products	2,395	2,099	4,314,669	576,522
21	Printing and publishing industries	11,284	8,518	4,593,908	677,279
22	Chemicals and allied products	7,145	4,608	10,558,939	1,524,699
23	Petroleum and coal products	520	346	10,630,769	742,103
24	Stone, clay, and glass products	3,773	2,641	2,839,855	373,149
25	Iron, steel, and products	7,952	5,655	12,676,283	1,103,648
26	Nonferrous metals and their products	3,558	2,426	4,058,961	386,874
27	Electrical machinery and equipment	2,662	1,508	3,866,041	317,970
28	Machinery, except transportation equipment and electrical.	7,774	4,969	7,797,663	890,451
29	Automobiles and equipment, except electrical	932	650	4,621,558	210,438
30	Transportation equipment, except automobiles	1,084	507	1,864,928	174,774
31	Other manufacturing	5,695	3,458	2,540,561	287,020
32	Manufacturing not allocable	3,887	2,061	1,609,150	155,104
33	**Public utilities**	23,441	14,395	17,574,664	2,726,169
34	Transportation	16,167	10,027	9,416,514	967,153
35	Communication	4,116	2,235	2,920,553	575,766
36	Other public utilities	3,158	2,133	5,237,597	1,183,250
37	**Trade**	155,487	122,132	92,867,195	5,714,298
38	Wholesale	48,959	38,416	45,508,531	2,329,733
39	Commission merchants	7,053	4,862	2,274,809	156,178
40	Other wholesalers	41,906	33,554	43,233,722	2,173,555
41	Retail	86,702	68,343	39,698,040	2,905,584
42	General merchandise	6,026	5,051	12,538,956	1,164,066
43	Food stores, including market milk dealers	6,633	4,813	7,946,405	275,960
44	Package liquor stores	2,061	1,743	274,796	12,438
45	Drug stores	4,341	3,452	1,154,408	61,116
46	Apparel and accessories	12,318	10,043	4,465,884	354,671
47	Furniture and house furnishings	6,506	5,376	1,596,226	153,983
48	Eating and drinking places	11,609	7,098	1,422,149	80,980
49	Automotive dealers	12,212	10,525	4,342,596	398,696
50	Filling stations	1,944	1,348	345,635	23,943
51	Hardware	2,479	2,199	333,972	27,680
52	Building materials, fuel, and ice	7,827	6,487	1,968,510	140,225
53	Other retail trade	8,373	6,536	1,974,822	137,998
54	Retail trade not allocable	4,373	3,672	1,333,681	73,828
55	Trade not allocable	19,826	15,373	7,660,624	478,981

For footnotes, see p. 334

COMPILED RECEIPTS, NET INCOME OR DEFICIT, TOTAL TAX, AND DIVIDENDS PAID, BY GROUPS: 1946

See headnote and footnotes, table 375]

RETURNS WITH NET INCOME—continued				RETURNS WITH NO NET INCOME				Line number
Taxes			Dividends paid in cash and assets other than own stock	Number of returns	Total compiled receipts [3]	Deficit [4]	Dividends paid in cash and assets other than own stock	
Total tax	Income tax	Excess profits tax [5]						
8,874,840	8,606,695	268,145	7,241,416	131,842	23,356,789	1,991,706	255,317	1
132,620	131,692	928	200,886	3,538	554,485	65,816	6,791	2
26,070	26,061	9	67,980	630	53,730	11,713	362	3
8,661	8,594	67	13,591	71	56,471	1,862	3	4
29,975	29,662	313	32,485	627	203,446	9,016	680	5
43,366	42,913	453	62,708	1,577	208,345	37,638	5,576	6
24,397	24,311	86	24,046	437	31,577	4,329	151	7
151	151	----------	76	196	916	1,258	19	8
4,628,015	4,468,311	159,704	3,311,735	25,564	10,492,919	986,664	128,901	9
585,572	562,204	23,368	363,705	1,784	535,480	28,740	2,303	10
197,672	179,549	18,123	95,487	639	169,426	9,741	1,509	11
64,584	64,530	54	73,009	71	16,293	1,717	52	12
221,512	198,817	22,695	82,206	72	39,094	2,349	336	13
319,500	304,214	15,286	143,980	706	119,364	7,219	915	14
183,200	172,767	10,433	54,071	2,550	364,347	17,164	518	15
89,355	83,243	6,112	36,673	630	103,599	6,641	38	16
122,017	114,151	7,866	62,190	161	49,092	3,394	106	17
96,884	94,546	2,338	50,000	712	98,054	10,360	485	18
89,103	86,684	2,419	39,076	1,301	203,593	16,232	1,262	19
213,122	207,684	5,438	110,939	262	66,401	6,636	177	20
239,878	236,163	3,715	151,003	2,478	253,169	20,767	852	21
549,315	538,262	11,053	465,880	2,229	270,887	27,311	1,050	22
230,669	230,216	453	434,935	139	189,072	7,070	830	23
135,505	133,723	1,782	93,450	986	110,399	9,553	405	24
406,974	400,559	6,415	299,399	2,041	1,048,368	90,768	12,299	25
139,403	137,474	1,929	103,209	1,054	253,639	27,302	709	26
116,900	114,434	2,466	111,862	1,041	1,650,937	140,127	35,576	27
330,937	321,055	9,882	232,946	2,542	1,351,692	169,872	21,677	28
73,583	72,706	877	154,513	250	1,959,569	94,112	11,790	29
62,363	59,521	2,842	62,918	518	1,034,459	187,663	30,333	30
103,948	101,018	2,930	59,953	2,005	356,880	59,344	4,717	31
56,019	54,791	1,228	30,331	1,333	249,105	42,582	962	32
898,063	895,607	2,456	1,282,505	7,428	5,351,782	333,487	60,522	33
333,705	332,291	1,414	324,355	5,115	4,961,039	357,498	53,729	34
156,450	155,851	599	393,381	1,526	239,322	15,682	133	35
407,908	407,465	443	564,769	787	151,421	10,307	6,660	36
2,028,250	1,946,115	82,135	922,408	29,379	3,866,349	132,262	5,464	37
843,439	791,494	51,945	329,535	9,241	2,064,949	61,175	2,389	38
52,742	49,906	2,836	26,745	1,938	188,086	7,004	275	39
790,697	741,588	49,109	302,790	7,303	1,876,863	54,171	2,114	40
1,023,157	996,380	26,777	524,426	16,415	1,374,376	56,343	2,007	41
434,672	426,590	8,082	272,318	843	87,843	4,771	307	42
99,962	99,049	913	46,018	1,646	184,167	4,083	184	43
3,292	3,197	95	636	294	24,112	681	7	44
20,832	18,845	1,987	11,428	796	65,758	1,451	84	45
124,519	115,849	8,670	55,179	2,015	210,392	8,654	281	46
51,365	50,146	1,219	27,273	1,022	60,018	3,057	177	47
25,459	24,154	1,305	14,427	4,236	339,806	16,624	400	48
135,399	133,271	2,128	31,969	1,350	97,172	4,650	158	49
7,833	7,818	15	6,388	518	25,065	741	12	50
7,825	7,674	151	3,022	253	10,253	497	5	51
43,832	43,297	535	25,273	1,191	90,921	2,696	197	52
44,813	43,527	1,286	18,146	1,657	105,936	6,699	107	53
23,354	22,963	391	12,349	594	72,933	1,739	88	54
161,654	158,241	3,413	68,447	3,723	427,024	14,744	1,068	55

For footnotes,, see p. 334.

No. 378.—Corporation Income Tax Returns—Number of Returns, Total Com
dustrial Groups:

[Money figures in thousands of dollars.

Line number	Major industrial groups [1]	Total number of returns [2]	Returns with net income: Number of returns	Returns with net income: Total compiled receipts [3]	Returns with net income: Net income come [4]
56	**Service**	42,624	26,169	6,600,362	874,592
57	Hotels and other lodging places	4,993	3,469	1,206,243	139,764
58	Personal service	9,212	6,165	1,010,312	74,887
59	Business service	7,978	4,598	1,244,683	111,149
60	Automotive repair services and garages	3,232	2,244	237,330	25,586
61	Miscellaneous repair services, hand trades	1,741	1,068	110,110	8,136
62	Motion pictures	4,546	3,424	1,890,731	369,575
63	Amusement, except motion pictures	5,187	2,622	525,508	103,683
64	Other service, including schools	5,390	2,425	358,792	39,712
65	Service not allocable	345	154	16,053	2,100
66	**Finance, insurance, real estate, and lessors of real property.**	152,566	102,278	10,829,109	4,289,105
67	Finance	36,437	27,424	4,835,715	2,018,645
68	Banks and trust companies	15,212	14,298	3,218,966	1,139,053
69	Long-term credit agencies, mortgage companies, except banks.	2,847	1,728	38,037	11,960
70	Short-term credit agencies, except banks	4,155	2,887	323,234	83,437
71	Investment trusts and investment companies	3,784	2,812	374,978	307,178
72	Other investment companies, including holding-companies.	1,990	1,509	550,275	383,244
73	Security and commodity-exchange brokers and dealers.	1,402	910	190,334	47,764
74	Other finance companies	1,573	686	80,046	26,505
75	Finance not allocable	5,474	2,594	59,845	19,444
76	Insurance carriers, agents, etc	8,234	6,131	3,385,006	1,478,953
77	Insurance carriers	2,185	1,679	3,090,427	1,434,072
78	Insurance agents, brokers, etc	6,049	4,452	294,579	44,881
79	Real estate, including lessors of buildings	101,221	65,248	2,366,514	668,693
80	Lessors of real property, except buildings	6,674	3,475	241,874	122,814
81	Construction	16,971	11,161	3,732,496	269,994
82	**Agriculture, forestry, and fishery**	7,020	4,260	1,138,035	205,244
83	Agriculture and services	6,353	3,914	1,078,783	194,311
84	Forestry	338	200	29,547	7,226
85	Fishery	329	146	29,705	3,707
86	Nature of business not allocable	17,057	2,211	181,875	24,007

[1] See note 1, table 377.
[2] Includes returns with net income, returns with no net income, and returns of inactive corporations.
[3] See note 2, table 375.
[4] See note 3, table 375.
[5] See note 6, table 375.

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

PILED RECEIPTS, NET INCOME OR DEFICIT, TOTAL TAX, AND DIVIDENDS PAID, BY IN-
1946—Continued

See headnote and footnotes, table 375]

RETURNS WITH NET INCOME—continued				RETURNS WITH NO NET INCOME				Line number
Taxes			Dividends paid in cash and assets other than own stock	Number of returns	Total compiled receipts [3]	Deficit [4]	Dividends paid in cash and assets other than own stock	
Total tax	Income tax	Excess profits tax [5]						
293,069	276,818	16,251	203,589	13,479	773,183	72,068	1,500	56
46,698	45,071	1,627	20,535	1,336	132,701	11,496	688	57
21,861	21,303	558	13,636	2,703	153,850	8,231	339	58
36,840	36,076	764	27,753	2,878	203,643	10,939	110	59
7,046	6,893	153	2,663	865	29,123	1,868	9	60
2,239	2,210	29	775	629	20,889	2,039	4	61
128,316	116,746	11,570	113,276	854	58,643	13,408	35	62
37,092	35,680	1,412	18,831	1,956	74,007	12,208	60	63
12,372	12,237	135	5,680	2,118	91,147	10,772	250	64
605	602	3	440	140	9,180	1,107	5	65
736,663	733,346	3,317	1,246,201	42,095	1,562,441	284,621	46,319	66
447,959	446,103	1,856	923,729	7,551	108,707	69,857	13,266	67
329,239	328,611	628	306,405	613	28,118	12,685	1,866	68
3,037	3,019	18	3,149	1,010	4,498	2,948	453	69
26,819	26,392	427	34,879	972	24,353	8,567	252	70
18,544	18,544	----------	251,430	888	4,266	6,961	1,034	71
43,643	43,636	7	294,467	438	12,098	11,932	3,023	72
12,808	12,485	323	12,714	422	19,734	5,475	810	73
8,978	8,530	448	9,255	668	7,871	7,744	1,228	74
4,891	4,886	5	11,430	2,545	7,769	13,545	4,600	75
67,556	67,504	52	112,905	1,839	1,012,448	70,236	20,640	76
55,103	55,102	1	98,760	447	981,749	68,225	20,563	77
12,453	12,402	51	14,145	1,392	30,699	2,011	77	78
178,742	177,364	1,378	138,723	30,043	469,929	126,105	10,033	79
42,406	42,375	31	70,844	2,662	31,357	18,423	2,380	80
83,675	82,883	792	35,996	4,688	588,065	37,916	2,319	81
67,955	65,511	2,444	33,448	2,403	136,560	21,669	610	82
64,857	62,436	2,421	28,440	2,127	128,700	19,837	501	83
1,883	1,883	----------	4,262	121	1,922	938	1	84
1,215	1,192	23	746	155	5,938	894	18	85
6,530	6,412	118	4,648	3,268	31,005	7,203	2,891	86

No. 379.—Federal Gift Tax Returns—Summary: 1942 to 1945

[Money figures and net gift classes in thousands of dollars]

Item	Total				1945: Taxable returns—net gift classes					1945 nontaxable returns, no net gifts
	1942	1943	1944	1945	Under 50	50–200	200–600	600–1,000	1,000 and over	
Number of returns [1]	16,906	16,987	18,397	20,095	4,871	553	92	7	17	14,555
Total gifts before exclusions	480,223	412,655	499,012	535,559	147,555	66,598	37,576	6,573	30,438	246,820
Real estate	66,000	53,486	70,840	77,397	23,174	8,221	2,079	-------	-------	43,923
Stocks and bonds	240,610	198,263	250,014	261,116	64,770	34,587	26,128	5,168	25,433	105,029
Cash	86,619	84,910	100,582	117,054	33,660	14,111	6,074	271	2,542	60,396
Insurance	10,389	7,156	8,508	8,604	3,671	1,453	18	7	96	3,360
Miscellaneous	76,605	68,840	69,068	71,387	22,280	8,225	3,276	1,127	2,367	34,112
Exclusions [2]	96,480	80,721	87,840	94,347	27,984	4,725	861	126	294	60,357
Total gifts after exclusions	383,743	331,934	411,172	441,212	119,571	61,873	36,715	6,447	30,144	186,463
Deductions	263,091	207,997	262,752	271,586	65,207	10,220	6,504	819	2,373	186,463
Charitable gifts after exclusions	40,281	37,359	71,124	61,996	16,801	4,231	5,815	819	2,310	32,020
Specific exemption [3]	222,809	170,639	191,629	209,590	48,406	5,989	690	-------	63	154,443
Net gifts	120,653	123,936	148,420	169,625	54,364	51,653	30,210	5,628	27,770	-------
Tax	24,665	29,637	37,781	36,633	6,409	10,226	7,884	1,610	10,503	-------

[1] For 1942, return is required of every citizen or resident of U. S. who transferred by gift during calendar year to any one donee, property exceeding $4,000 in value or who, regardless of value, made a gift of future interest in property or a gift in trust; for 1943–45, return is required for transfer of property by gift, including gifts in trust, exceeding $3,000, or for gift of future interest in property, regardless of value. A nonresident alien is similarly required to file return if gift consists of property situated in the United States.

[2] There is allowed exclusion of first $4,000 of gifts made to any one donee during the calendar year 1942, except gifts in trust or of future interest in property; for 1943–45, there is allowed exclusion of first $3,000 of gifts made to any one donee during calendar year, except gifts of future interest in property.

[3] Specific exemption may be taken in 1 year or spread over a period of years at option of donor. The specific exemption allowed for 1942 is $40,000, and for 1943–45 is $30,000; less the sum of amounts allowed in prior years.

No. 380.—Federal Estate Tax Returns—Summary: 1930 to 1945

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

Filing period	Returns filed		Gross estate		Net taxable estate [1]		Tax [1]	
	Citizens [2] and resident aliens	Nonresident aliens [3]	Citizens [2] and resident aliens	Nonresident aliens [3]	Citizens [2] and resident aliens	Nonresident aliens [3]	Citizens [2] and resident aliens	Nonresident aliens [3]
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	970,868	30,056	59,429	1,986
1934	10,353	1,500	2,244,107	23,178	1,150,533	20,033	95,228	988
1935	11,110	1,614	2,435,282	24,609	1,316,838	22,888	153,763	1,703
1936	11,605	1,716	2,296,257	16,163	1,245,395	14,627	195,301	1,069
1937	15,037	1,995	2,767,739	26,019	1,622,618	23,995	305,784	2,665
1938	15,932	1,710	3,046,977	22,648	1,724,589	20,670	314,620	2,182
1939	15,221	1,705	2,746,143	21,745	1,537,975	20,347	276,707	2,231
1940	15,435	1,441	2,632,659	15,540	1,479,268	13,916	250,360	1,196
1941	15,977	1,145	2,777,657	15,783	1,561,215	14,553	291,758	1,641
1942	16,215	1,181	2,724,513	12,620	1,524,881	11,455	308,342	1,349
1943	15,187	846	2,627,367	10,471	1,396,697	8,703	362,164	1,212
1944	14,303	554	2,907,620	8,712	1,508,953	7,272	404,635	1,146
1945	15,898	652	3,436,901	13,524	1,900,159	10,997	531,052	1,876

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

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

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

Source of tables 379 and 380: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part 1.

No. 381.—Estate Tax Returns for Estates of Citizens[1] and Resident Aliens, Filed During 1942 to 1945

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

Item	1942	1943	1944	Total, 1945	Nontaxable, 1945	Taxable, 1945: Taxed under 1935 and subsequent acts, by net estate before specific exemption classes[2]: 40–50	50–200	200–600	600–1,000	1,000–5,000	5,000 and over	Taxable under 1934 and prior acts
Number of returns	16,215	15,187	14,303	15,898	2,029	49	11,082	2,130	337	234	28	9
Gross estate, total	**2,724,513**	**2,627,367**	**2,907,620**	**3,436,901**	**191,277**	**2,736**	**1,325,376**	**816,471**	**306,883**	**523,111**	**270,027**	**1,020**
Real estate	465,274	427,615	440,268	521,570	56,974	978	295,163	101,242	27,946	26,536	12,590	140
Federal Government bonds	152,444	190,057	202,004	289,245	13,885	51	97,861	68,478	30,134	44,430	34,389	16
State and municipal bonds	182,209	171,356	159,584	195,391	3,753	2	16,577	28,055	17,339	68,400	61,260	4
Corporation bonds	140,868	131,071	129,430	137,059	6,656	19	51,623	41,587	13,935	14,612	8,609	18
Capital stock of corporations	1,061,758	988,175	1,142,620	1,358,301	45,308	632	391,955	362,423	154,107	282,764	120,783	329
Mortgages, notes, and cash	472,226	444,136	417,264	453,532	32,107	512	225,116	100,342	29,021	48,506	17,699	230
Insurance, taxable	73,314	96,763	201,779	237,212	15,341	83	134,238	57,761	13,139	13,271	3,374	6
All other property	176,421	178,194	214,672	244,592	17,255	457	112,844	56,582	21,262	24,592	11,323	276
Deductions, total	**1,251,795**	**1,299,349**	**1,437,313**	**1,570,660**	**224,169**	**2,481**	**875,658**	**255,727**	**70,272**	**112,452**	**29,215**	**686**
Funeral and administrative expenses	131,701	123,988	125,023	147,759	10,733	144	58,732	35,108	12,962	19,616	10,425	40
Debts, mortgages, and liens	259,309	264,851	218,312	210,555	45,523	333	77,873	41,548	14,486	25,097	5,603	92
Losses during administration	334	226	339	259	81		133	42			3	
Support of dependents	11,320	11,295	12,732	15,764	1,078	6	8,098	4,284	1,171	1,049	78	
Charitable, public, and similar bequests	154,633	185,581	201,897	191,701	45,414	4	45,351	33,876	14,902	46,385	5,764	5
Property previously taxed, net deduction	44,748	42,778	39,161	55,272	900	34	22,713	13,168	6,531	6,264	5,602	
Specific exemption[3]	649,750	670,630	839,850	949,350	120,440	1,960	662,760	127,700	20,220	14,040	1,680	550
Disallowed deductions[4]		116	5,871	3,796	2,770		967	60				
Allowable deductions	1,251,795	1,299,233	1,431,442	1,566,864	221,400	2,481	874,692	255,667	70,272	112,452	29,215	686
Net estate before exemption[5]	2,122,468	1,998,765	2,316,028	2,819,387	90,317	2,215	1,113,445	688,504	256,831	424,700	242,492	883
Net estate for basic tax[6]	1,077,143	981,019	1,168,503	1,507,312			165,820	476,908	223,328	401,406	239,718	132
Net estate, for additional tax[7]	1,524,634	1,396,316	1,508,768	1,900,046		255	450,685	560,804	236,611	410,660	240,812	220
Basic tax before tax credits	60,449	46,306	58,710	81,923			1,973	12,435	8,940	26,758	31,816	1
Additional tax before tax credits	270,224	351,888	393,501	514,200		8	71,246	138,195	64,202	129,537	111,005	6
Total tax before tax credits	**330,673**	**398,194**	**452,211**	**596,123**		**8**	**73,219**	**150,630**	**73,142**	**156,295**	**142,821**	**8**
Tax credits[8]	45,909	36,312	47,588	65,080			1,613	9,990	7,022	20,972	25,481	1
Net tax	**284,705**	**361,882**	**404,624**	**531,044**		**8**	**71,606**	**140,640**	**66,120**	**135,323**	**117,340**	**7**
Defense tax	23,637	282	11	8		(9)	8					
Total tax liability	**308,342**	**362,164**	**404,635**	**531,052**		**8**	**71,615**	**140,640**	**66,120**	**135,323**	**117,340**	**7**

[1] See note 2, table 380.

[2] Net estate classes are based on amount of net estate for additional tax plus specific exemption. (See note 3.)

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

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

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

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

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

[8] Credits for (a) estate, inheritance, legacy, or succession taxes paid to States, etc., and (b) gift taxes paid to the Federal Government.

[9] Less than $500.

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

873995°—50——23

No. 382.—Public Debt of the United States: 1800 to 1949

[All figures except per capita in millions of dollars. On basis of public debt accounts prior to 1920 and on basis of daily Treasury statements for 1920 and thereafter. See also *Historical Statistics*, series P 132-143]

JUNE 30—[1]	GROSS DEBT		Interest bearing [3]	Matured	Non-interest bearing [4]	JUNE 30—[1]	GROSS DEBT		Interest bearing [3]	Matured	Non-interest bearing [4]
	Amount	Per capita [2]					Amount	Per capita [2]			
1800	83	$15.87	-------	-------	-------	1914	1,188	$11.99	968	2	219
1810	53	7.46	-------	-------	-------	1915	1,191	11.85	970	2	220
1820	91	9.58	-------	-------	-------	1916	1,225	12.02	972	1	252
1830	49	3.83	-------	-------	-------	1917	2,976	28.77	2,713	14	249
1840	4	.21	-------	-------	-------	1918	12,244	117.11	11,986	20	238
1850	63	2.77	-------	-------	-------	1919	25,482	242.54	25,234	11	236
1855	36	1.30	35	(3)	-------	1920	24,299	228.23	24,063	7	230
1860	65	2.06	65	(5)	-------	1921	23,977	220.01	23,739	11	228
1865	2,678	75.01	2,218	2	458	1922	22,963	208.65	22,710	25	228
1870	2,436	61.06	2,036	4	397	1923	22,350	199.64	22,007	99	244
1875	2,156	47.84	1,709	11	436	1924	21,251	186.23	20,981	30	239
1880	2,091	41.60	1,710	8	373	1925	20,516	177.12	20,211	30	275
1885	1,579	27.86	1,182	4	392	1926	19,643	167.32	19,384	13	246
1890	1,122	17.80	711	2	409	1927	18,512	155.51	18,253	15	245
1891	1,006	15.68	611	2	394	1928	17,604	146.09	17,318	45	241
1892	968	14.74	585	3	380	1929	16,931	139.04	16,639	51	241
1893	961	14.36	585	2	374	1930	16,185	131.51	15,922	32	232
1894	1,017	14.89	635	2	380	1931	16,801	135.45	16,520	52	230
1895	1,097	15.76	716	2	379	1932	19,487	156.10	19,161	60	266
1896	1,223	17.25	847	2	374	1933	22,539	179.48	22,158	66	315
1897	1,227	16.99	847	1	378	1934	27,053	214.07	26,480	54	518
1898	1,233	16.77	847	1	384	1935	28,701	225.55	27,645	231	825
1899	1,437	19.21	1,046	1	389	1936	33,779	263.79	32,989	169	620
1900	1,263	16.60	1,023	1	239	1937	36,425	282.75	35,800	119	506
1901	1,222	15.74	987	1	233	1938	37,165	286.27	36,576	141	447
1902	1,178	14.88	931	1	246	1939	40,440	308.98	39,886	142	411
1903	1,159	14.38	915	1	244	1940	42,968	325.59	42,376	205	386
1904	1,136	13.83	895	2	239	1941	48,961	367.57	48,387	205	369
1905	1,132	13.51	895	1	236	1942	72,422	537.80	71,968	98	356
1906	1,143	13.37	895	1	246	1943	136,696	1,001.46	135,380	141	1,175
1907	1,147	13.19	895	1	251	1944	201,003	1,455.67	199,543	201	1,259
1908	1,178	13.28	898	4	276	1945	258,682	1,853.21	256,357	269	2,057
1909	1,148	12.69	913	3	232	1946	269,422	1,907.62	268,111	376	935
1910	1,147	12.41	913	2	231	1947	258,286	1,793.23	255,113	231	2,942
1911	1,154	12.20	915	2	237	1948	252,292	1,721.30	250,063	280	1,949
1912	1,194	12.52	964	2	228	1949	252,770	1,605.46	250,762	245	1,764
1913	1,193	12.27	966	2	226						

JUNE 30—	INTEREST-BEARING DEBT							Special issues to Govt. agencies and trust funds
	Total	Computed—		Bonds		Notes [6]	Certificates of indebtedness, Treasury bills	
		Annual interest charge	Annual interest rate (percent)	U. S. savings	Other			
1925	20,211	830	4.105	-------	16,842	2,740	533	95
1930	15,922	606	3.807	-------	12,111	1,626	1,420	764
1935	27,645	751	2.716	62	14,874	10,023	2,053	633
1940	42,376	1,095	2.583	2,905	27,012	6,383	1,302	4,775
1941	48,387	1,218	2.518	4,314	30,652	5,698	1,603	6,120
1942	71,968	1,644	2.285	10,188	38,588	9,703	5,604	7,885
1943	135,380	2,679	1.979	21,256	58,164	16,663	28,425	10,871
1944	199,543	3,849	1.929	34,606	80,132	26,962	43,557	14,287
1945	256,357	4,964	1.936	45,586	107,149	33,633	51,177	18,812
1946	268,111	5,351	1.996	49,035	119,929	24,972	51,843	22,332
1947	255,113	5,374	2.107	51,367	121,607	13,702	41,071	27,366
1948	250,063	5,455	2.182	53,274	114,464	15,769	36,345	30,211
1949	250,762	5,606	2.236	56,260	112,306	8,456	40,964	32,776

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

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

No. 383.— Public and Private Debt: 1929 to 1948

[In billions of dollars. Data as of end of calendar year except for State and local government debt as of June 30. See general note, p. 307]

Year	Public and private, total	Public			Private						
		Total	Federal	State and local	Total	Corporate		Individual and noncorporate			
						Long-term	Short-term	Mortgage		Nonmortgage	
								Farm	Nonfarm [1]	Farm [2]	Nonfarm [3]
	GROSS DEBT										
1929	214.4	34.8	17.5	17.2	179.6	56.6	50.4	9.6	31.7	2.6	28.7
1930	214.8	35.8	17.3	18.5	179.0	61.1	46.3	9.4	32.7	2.4	27.1
1931	204.0	38.6	19.1	19.5	165.4	60.1	40.3	9.1	31.7	2.0	22.3
1932	196.3	42.4	22.8	19.6	153.8	58.8	37.3	8.5	30.1	1.6	17.5
1933	191.7	47.5	27.7	19.8	144.2	57.2	35.2	7.7	27.6	1.4	15.2
1934	198.4	57.0	37.9	19.2	141.4	53.2	37.4	7.6	26.8	1.3	15.1
1935	201.4	61.0	41.7	19.3	140.4	52.0	37.8	7.4	26.1	1.5	15.6
1936	207.0	64.7	45.1	19.6	142.3	50.5	40.4	7.2	25.7	1.4	17.1
1937	209.8	67.4	47.8	19.6	142.4	51.5	38.7	7.0	25.7	1.7	17.8
1938	204.9	67.0	47.4	19.6	137.9	52.8	33.9	6.8	25.9	2.2	16.2
1939	208.9	70.1	50.1	20.0	138.8	52.1	34.7	6.6	26.3	2.3	16.8
1940	216.8	73.8	53.6	20.2	143.0	51.2	37.7	6.5	27.2	2.6	17.7
1941	243.3	89.2	69.0	20.2	154.0	51.2	46.3	6.4	28.4	2.9	18.8
1942	300.7	142.9	123.2	19.6	157.8	50.2	56.2	6.0	27.9	2.9	14.7
1943	365.1	205.4	186.7	18.7	159.7	48.4	62.0	5.4	27.2	2.8	14.1
1944	431.7	271.2	253.7	17.5	160.5	47.0	62.0	4.9	27.0	2.8	16.8
1945	464.1	309.2	292.6	16.6	154.9	45.3	54.2	4.7	27.8	2.5	20.5
1946	459.2	288.1	272.1	15.9	171.1	48.4	60.9	4.8	33.4	2.8	20.9
1947	482.5	286.6	269.8	16.8	195.9	53.4	69.8	4.9	39.9	3.6	24.4
1948	493.2	276.6	257.9	18.7	216.6	59.3	72.7	5.1	46.4	5.4	27.7
	NET DEBT										
1929	191.1	29.7	16.5	13.2	161.5	47.3	41.6	9.6	31.7	2.6	28.7
1930	191.4	30.6	16.5	14.1	160.8	51.1	38.2	9.4	32.7	2.4	27.1
1931	182.6	34.0	18.5	15.5	148.6	50.3	33.2	9.1	31.7	2.0	22.3
1932	175.7	37.9	21.3	16.6	137.8	49.2	30.8	8.5	30.1	1.6	17.5
1933	169.7	41.0	24.3	16.7	128.8	47.9	29.1	7.7	27.6	1.4	15.2
1934	172.6	46.3	30.4	15.9	126.3	44.6	30.9	7.6	26.8	1.3	15.1
1935	175.9	50.5	34.4	16.0	125.4	43.6	31.2	7.4	26.1	1.5	15.6
1936	181.4	53.9	37.7	16.2	127.5	42.5	33.5	7.2	25.7	1.4	17.1
1937	183.3	55.3	39.2	16.1	128.0	43.5	32.3	7.0	25.7	1.7	17.8
1938	180.9	56.5	40.5	16.0	124.4	44.8	28.4	6.8	25.9	2.2	16.2
1939	184.5	58.9	42.6	16.3	125.6	44.4	29.2	6.6	26.3	2.3	16.8
1940	190.9	61.3	44.8	16.5	129.6	43.7	31.9	6.5	27.2	2.6	17.7
1941	212.6	72.6	56.3	16.3	139.9	43.6	39.8	6.4	28.4	2.9	18.8
1942	260.6	117.5	101.7	15.8	143.1	42.7	49.0	6.0	27.9	2.9	14.7
1943	314.3	169.3	154.4	14.9	144.9	41.0	54.5	5.4	27.2	2.8	14.1
1944	371.6	226.0	211.9	14.1	145.7	39.8	54.3	4.9	27.0	2.8	16.8
1945	407.2	266.5	252.7	13.7	140.7	38.3	47.0	4.7	27.8	2.5	20.5
1946	398.7	243.3	229.7	13.6	155.4	41.3	52.2	4.8	33.4	2.8	20.9
1947	415.1	237.7	223.3	14.4	177.4	44.8	59.9	4.9	39.9	3.6	24.4
1948	429.4	232.7	216.5	16.2	196.7	49.6	62.5	5.1	46.4	5.4	27.7

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

Source: Department of Commerce, Office of Business Economics (based upon data from various governmental agencies); Survey of Current Business, October 1949.

No. 384.—Computed Interest Charge and Interest Rate on Federal Securities: 1914 to 1949

[In millions of dollars. Based on *Daily Treasury Statement*]

JUNE 30—	TOTAL INTEREST-BEARING SECURITIES [1]			JUNE 30—	TOTAL INTEREST-BEARING SECURITIES [1]		
	Amount outstanding	Computed annual interest charge	Computed annual interest rate (percent)		Amount outstanding	Computed annual interest charge	Computed annual interest rate (percent)
1914	968	23	2.36	1932	19,161	672	3.50
1915	970	23	2.36	1933	22,158	742	3.35
1916	972	23	2.38	1934	27,161	861	3.17
1917	2,713	84	3.12	1935	31,768	863	2.72
1918	11,986	469	3.91	1936	37,707	970	2.57
1919	25,234	1,054	4.18	1937	40,465	1,047	2.59
1920	24,062	1,017	4.22	1938	41,428	1,068	2.58
1921	23,739	1,030	4.34	1939	45,336	1,149	2.53
1922	22,710	963	4.24	1940	47,874	1,203	2.51
1923	22,007	927	4.21	1941	54,747	1,335	2.44
1924	20,981	877	4.18	1942	76,517	1,729	2.26
1925	20,211	830	4.10	1943	139,472	2,759	1.98
1926	19,384	793	4.09	1944	201,059	3,869	1.93
1927	18,253	723	3.96	1945	256,766	4,969	1.94
1928	17,318	671	3.88	1946	268,578	5,357	2.00
1929	16,639	657	3.95	1947	255,197	5,376	2.11
1930	15,922	606	3.81	1948	250,132	5,457	2.18
1931	16,520	589	3.57	1949	250,785	5,606	2.24

[1] Comprises public debt and guaranteed securities, except those held by Treasury.

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

No. 385.—Ownership of U. S. Government Securities, Direct and Fully Guaranteed, as of June 30: 1925 to 1949

[Par value.[1] In millions of dollars. Holdings of Federal Reserve Banks and U. S. Government agencies and trust funds are reported figures; holdings of other investor groups for 1940-1949 are estimates by Treasury Department]

ITEM	1925	1930	1935	1940	1945	1947	1948	1949
Interest-bearing securities, total	20,211	15,922	31,768	47,874	256,766	255,197	250,132	250,785
Gross debt, total [2]	**20,516**	**16,185**	**32,824**	**48,496**	**259,115**	**258,376**	**252,366**	**252,798**
Held by banks, total	4,985	5,568	15,149	18,566	105,992	91,872	85,966	82,343
Commercial banks [3]	4,632	4,977	12,716	16,100	84,200	70,000	64,600	63,000
Federal Reserve Banks	353	591	2,433	2,466	21,792	21,872	21,366	19,343
Held by nonbank investors, total	15,531	10,617	17,675	29,930	153,123	166,504	166,400	170,455
Individuals [4]	(5)	(5)	(5)	10,300	59,800	67,100	67,000	68,900
Insurance companies	(5)	(5)	2,600	6,500	22,700	25,000	23,200	20,900
Mutual savings banks	1,128	519	1,542	3,100	9,600	12,100	12,000	11,600
Other corporations and associations [6]	(5)	(5)	(5)	2,500	30,900	22,300	20,700	22,700
State and local government [7]	(5)	(5)	(5)	400	5,300	7,100	7,800	8,000
U. S. Government agencies and trust funds:								
Special issues	95	764	633	4,775	18,812	27,366	30,211	32,776
Public issues	434	237	1,389	2,305	6,128	5,445	5,538	5,498

[1] Holdings of commercial banks and mutual savings banks for 1925 to 1935 are reported book values, and holdings of residual investors therefore deviate from par values in these years. U. S. savings bonds, Series A-F, included at current redemption value.

[2] Includes all securities issued or guaranteed by U. S. Government, but excludes guaranteed securities held by the Treasury.

[3] Consists of commercial banks, trust companies, and stock savings banks in United States and in Territories and insular possessions. Figures exclude securities held in trust departments.

[4] Includes partnerships and personal trust accounts.

[5] Not available separately. Combined totals of these items as follows: 1925, $13,874,000,000; 1930, $9,097,000,000; and 1935, $11,511,000,000.

[6] Includes savings and loan associations, dealers and brokers, and investments of foreign balances and international acounts in this country.

[7] Comprises trust, sinking, and investment funds of State and local governments and their agencies, and Territories and insular possessions.

Source: 1925 to 1935, Board of Governors, Federal Reserve System; Banking and Monetary Statistics. 1940-49, Treasury Department, monthly data published currently in Treasury Bulletin and Federal Reserve Bulletin.

No. 386.—Interest-Bearing Governmental Securities—Estimated Ownership Outstanding, by Issuer: 1941 to 1949

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

[Par value. In billions of dollars]

JUNE 30—	Total amount outstanding	HELD BY BANKS			HELD BY NONBANK INVESTORS						
		Total	Commercial banks	Federal Reserve Banks	Total	Individuals [1]	Insurance companies	Mutual savings banks	Other corporations and associations [2]	State and local governments [3]	U. S. Government agencies and trust funds
	Total all governmental securities										
1941	77.0	26.1	24.0	2.2	50.8	19.4	9.3	3.9	3.7	4.5	10.0
1942	98.2	33.0	30.3	2.6	65.2	26.1	11.4	4.3	6.6	4.7	12.2
1943	159.9	63.5	56.3	7.2	96.3	38.4	14.8	5.5	16.7	5.3	15.5
1944	219.8	87.4	72.5	14.9	132.4	52.8	18.9	7.5	26.9	6.6	19.9
1945	274.2	110.3	88.5	21.8	164.0	65.8	24.1	9.7	30.7	8.2	25.4
1946	285.4	113.3	89.5	23.8	172.1	69.8	26.5	11.5	25.9	8.8	29.6
1947	272.3	97.3	75.4	21.9	175.0	73.0	26.1	12.2	20.8	9.5	33.3
1948	269.4	92.1	70.8	21.4	177.2	73.7	24.5	12.2	20.3	10.3	36.2
1949	272.2	89.1	69.7	19.3	183.1	77.0	22.5	11.8	22.4	10.7	38.7
	Securities of U. S. Government and Federal instrumentalities guaranteed by U. S.[4]										
1941	54.7	21.8	19.7	2.2	32.9	10.9	7.1	3.4	2.4	.6	8.5
1942	76.5	28.7	26.0	2.6	47.8	17.9	9.2	3.9	5.4	.9	10.6
1943	139.5	59.4	52.2	7.2	80.0	30.3	13.1	5.3	15.5	1.5	14.3
1944	201.1	83.3	68.4	14.9	117.7	45.1	17.3	7.3	25.8	3.2	19.1
1945	256.8	106.0	84.2	21.8	150.8	58.5	22.7	9.6	29.8	5.3	24.9
1946	268.6	108.2	84.4	23.8	160.4	62.9	25.3	11.5	25.2	6.5	29.1
1947	255.2	91.9	70.0	21.9	163.3	66.1	25.0	12.1	20.1	7.1	32.8
1948	250.1	85.9	64.6	21.4	164.2	66.0	23.2	12.0	19.5	7.8	35.7
1949	250.8	82.4	63.0	19.3	168.4	68.0	20.9	11.6	21.6	8.0	38.3
	Securities of Federal instrumentalities not guaranteed by United States										
1941	2.2	.6	.6	--------	1.6	.6	(5)	(5)	.2	--------	.8
1942	2.2	.7	.7	--------	1.5	.6	(5)	(5)	.1	--------	.8
1943	1.9	.6	.6	--------	1.3	.6	(5)	(5)	.1	--------	.6
1944	1.5	.6	.6	--------	.9	.6	(5)	(5)	.1	--------	.2
1945	1.0	.5	.5	--------	.5	.4	(5)	(5)	.1	--------	(5)
1946	1.1	1.0	1.0	--------	.1	.1	(5)	(5)	(5)	--------	--------
1947	.5	.4	.4	--------	.1	.1	(5)	(5)	(5)	--------	--------
1948	.8	.6	.6	--------	.2	.1	(5)	.1	(5)	--------	--------
1949	.9	.7	.7	--------	.2	.1	(5)	.1	(5)	--------	--------
	Securities of State and local governments, Territories, and possessions[6]										
1941	20.0	3.7	3.7	--------	16.3	7.9	2.2	.5	1.1	3.9	.7
1942	19.5	3.6	3.6	--------	15.9	7.6	2.2	.4	1.1	3.9	.7
1943	18.5	3.5	3.5	--------	15.0	7.5	1.7	.2	1.1	3.8	.6
1944	17.3	3.5	3.5	--------	13.8	7.1	1.6	.2	1.0	3.4	.6
1945	16.4	3.8	3.8	--------	12.6	6.9	1.4	.1	.8	2.9	.5
1946	15.7	4.1	4.1	--------	11.6	6.8	1.2	.1	.7	2.4	.5
1947	16.6	5.0	5.0	--------	11.6	6.8	1.2	.1	.6	2.4	.5
1948	18.4	5.6	5.6	--------	12.8	7.6	1.3	.1	.8	2.5	.5
1949	20.5	6.0	6.0	--------	14.5	8.9	1.6	.1	.8	2.7	.4

[1] Includes partnerships, personal trust accounts.
[2] Includes savings and loan associations, dealers and brokers, and investments of foreign balances in this country.
[3] Comprises trust, sinking, and investment funds of State and local governments, Territories, and possessions.
[4] Data on daily Treasury statement basis. Since data exclude noninterest bearing debt, they differ slightly from those in table 385. Includes special issues to Federal agencies and trust funds, and excludes guaranteed securities held by Treasury and transactions in Commodity Credit Corporation demand obligations which had not been reported in time for inclusion in statement published in Daily Treasury Statement for fiscal year.
[5] Less than $50 million. [6] Excludes obligations of the Philippine Islands after June 30, 1946.

Source: Treasury Department, Annual Report of the Secretary.

No. 387.—Interest-Bearing Securities Issued by All Governmental Units in the United States—Estimated Amounts Outstanding, by Tax Status and Issuer: 1913 to 1949

[U. S. Govt. data on basis of public debt accounts prior to 1920; beginning 1920, on basis of Daily Treasury Statement. "Total amount outstanding" of securities of the several issuers differs from gross indebtedness of these issuers in that former excludes noninterest-bearing debt. "Total privately held securities" differs from net indebtedness of borrowers in several additional respects. Former derived by deducting from total amount of interest-bearing securities outstanding the amount of such securities held by Federal agencies, Federal Reserve Banks, and by public sinking, trust, and investment funds. Net indebtedness derived by deducting from gross indebtedness an amount equivalent to total volume of sinking fund assets of respective borrowers, with no allowance for any other public assets. For exceptions to par value, see table 386]

[Par value. In millions of dollars]

June 30—	Total	Tax status: Tax-exempt: Total	Tax-exempt: Wholly [1]	Tax-exempt: Partially [2]	Taxable [3]	U. S. Govt. special issues	Issuer: U. S. Govt.	Federal instrumentalities: Guaranteed [4]	Federal instrumentalities: Nonguaranteed [5]	State local, and territorial governments [6]
TOTAL AMOUNT OUTSTANDING										
1913	5,523	5,523	5,523				966			4,557
1915	6,420	6,420	6,420				970			5,450
1920	32,253	32,253	11,303	20,950			24,063		401	7,790
1925	34,681	34,586	16,645	17,941		95	20,211		1,506	12,965
1930	35,943	35,179	23,606	11,573		764	15,922		1,871	18,150
1935	53,283	52,650	34,446	18,204		633	27,645	4,123	2,399	19,116
1937	62,020	60,459	35,034	25,425	3	1,558	35,800	4,665	2,257	19,298
1938	63,001	60,320	32,278	28,042	6	2,676	36,576	4,853	2,262	19,310
1939	67,362	63,583	30,873	32,710	9	3,770	39,886	5,450	2,265	19,761
1940	70,117	65,327	30,240	35,087	15	4,775	42,376	5,498	2,199	20,044
1941	76,954	62,355	26,823	36,032	7,979	6,120	48,387	6,360	2,200	20,007
1942	98,244	58,594	25,498	33,096	31,766	7,885	71,968	4,549	2,210	19,517
1943	159,858	55,322	23,052	32,270	93,665	10,871	135,380	4,092	1,852	18,534
1944	219,826	47,326	19,837	27,489	158,213	14,287	199,543	1,516	1,453	17,314
1945	274,191	42,847	17,191	25,656	212,532	18,812	256,357	409	1,008	16,417
1946	285,407	37,250	15,916	21,335	225,824	22,332	268,111	467	1,093	15,736
1947	272,274	37,685	16,746	20,939	207,222	27,366	255,197	(7)	497	16,580
1948	269,358	36,389	18,563	17,826	202,758	30,211	250,132	(7)	827	18,399
1949	272,199	36,887	20,700	16,187	202,536	32,776	250,785	(7)	876	20,538
PRIVATELY HELD SECURITIES										
a. 1913–35: Includes holdings by trust and investment funds of States, localities, territories, and possessions.										
1913	4,902	4,902	4,902				966			3,936
1915	5,675	5,675	5,675				961			4,714
1920	30,420	30,420	10,024	20,396			23,476		235	6,709
1925	31,914	31,914	14,748	17,167			19,328		1,384	11,202
1930	31,786	31,786	20,714	11,072			14,303		1,765	15,718
1935	45,782	45,782	29,172	16,610			28,502	3,757	1,471	17,052
b. 1937–49: Excludes holdings by trust and investment funds of States, localities, territories, and possessions.										
1937	50,759	50,756	28,255	22,501	3		29,774	4,302	1,422	15,261
1938	50,340	50,335	25,351	24,984	6		29,249	4,528	1,415	15,148
1939	53,553	53,545	24,166	29,379	9		31,344	5,164	1,421	15,624
1940	55,005	54,989	23,884	31,105	15		32,691	5,212	1,355	15,746
1941	60,229	52,614	20,568	32,046	7,615		37,364	6,086	1,385	15,394
1942	78,671	48,800	19,398	29,402	29,873		58,113	4,261	1,386	14,911
1943	131,846	46,588	17,688	28,900	85,258		112,682	3,806	1,292	14,068
1944	178,440	40,342	15,555	24,788	138,098		162,535	1,335	1,267	13,302
1945	218,815	37,080	13,770	23,310	181,735		204,374	403	1,007	13,030
1946	223,191	32,710	13,035	19,675	190,481		208,748	458	1,093	12,892
1947	207,577	(8)	13,804	(8)	(8)		193,406	(7)	497	13,674
1948	201,468	(8)	15,537	(8)	(8)		185,231	(7)	827	15,410
1949	203,443	(8)	17,528	(8)	(8)		185,169	(7)	876	17,39

[1] Securities the income from which is exempt from both normal and surtax rates of Federal income tax.
[2] Securities the income from which is exempt only from normal rates of Federal income tax.
[3] Securities the income from which is subject to both normal and surtax rates of Federal income tax.
[4] Guaranteed securities consist of Commodity Credit Corporation notes, Home Owners' Loan Corporation bonds (including those guaranteed as to interest only), Reconstruction Finance Corporation notes, Tennessee Valley Authority bonds, Federal Public Housing Authority (formerly United States Housing Authority) notes, Federal Farm Mortgage Corporation bonds, and Federal Housing Administration debentures. Excludes stocks, interagency loans, and securities held by Treasury.
[5] Includes Electric Home and Farm Authority notes, Federal intermediate credit bank debentures, Federal National Mortgage Association notes, home loan bank debentures, War Finance Corporation bonds (World War I), and joint stock land bank bonds. Includes Federal land bank bonds only through June 30, 1946; on June 27, 1947, United States proprietary interest in these banks ended. Excludes stocks and interagency loans.
[6] Wholly tax-exempt. [7] Included with U. S. Govt. [8] Not available.

Source: Treasury Department, Annual Report of the Secretary.

No. 388.—Securities Other Than World War I Obligations of Foreign Governments Owned by the U. S. Government: June 30, 1949

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

SECURITY	Amount
Total face amount	17,002,686
Capital stock	2,087,638
Banks for cooperatives	178,500
Commodity Credit Corporation	100,000
Defense Homes Corporation	10,000
Export-Import Bank of Washington	1,000,000
Federal Crop Insurance Corporation	100,000
Federal Farm Mortgage Corporation	10
Federal home loan banks	102,493
Federal intermediate credit banks	60,000
Federal National Mortgage Association	20,000
Federal Savings and Loan Insurance Corporation	100,000
Home Owners' Loan Corporation	200,000
Inland Waterways Corporation	14,000
Panama Railroad Company	(1)
Production credit corporations	46,235
Public Housing Administration	1,000
Reconstruction Finance Corporation	100,000
Smaller War Plants Corporation	54,400
Virgin Islands Company, The	(2)
War Damage Corporation	1,000
Paid-in surplus: [3]	
Federal National Mortgage Association	1,000
Federal intermediate credit banks	500
Bonds and notes	6,851,062
Commodity Credit Corporation	1,669,000
Economic Cooperation Administration	782,007
Export-Import Bank of Washington	913,900
Federal Farm Mortgage Corporation	500
Home Owners' Loan Corporation	125,000
Public Housing Administration	337,000
Reconstruction Finance Corporation	1,856,213
Rural Electrification Administration	1,015,193
Secretary of the Army: Natural fibers revolving fund	100,000
Tennessee Valley Authority	51,500
Virgin Islands Company, The	750
Other securities	8,084,486
Production and disaster loans, etc	2,410
Farm Credit Administration: Loans from Agricultural Marketing Act revolving fund	75,371
Farmers' Home Administration:	
Emergency crop and feed loans	81,771
Rural rehabilitation loans to farmers, etc	441,189
Other securities—Continued.	
Federal Housing Administration:	
Mortgage notes and contracts on sales of acquired real estate	20,362
Stock in rental and war housing corpns	156
Title I defaulted notes	31,758
Public Housing Administration:	
Public war housing program	8,086
Farm Security Administration program	1,023
Homes conversion program	46
Fed. Sec. Agency: Student war loans	1,442
Federal Works Agency:	
Loans to States, municipalities, railroads, and others	86,045
Community facilities loans	2,013
Interior Department: Indian loans	7,449
Department of the Navy:	
Sale of surplus property (World War I)	600
Guaranteed loans (World War II)	489
Puerto Rico Reconstruction Adm.:	
Loans	7,368
Certificates of Cafeteros de Puerto Rico	3
Rural Electrification Administration:	
Advances to cooperatives, States, and private utilities	[4] 137,714
TVA: Counties and municipalities	1,198
Treasury Department:	
Federal savings and loan associations	137
Railroads	5,959
Securities recd. by Bur. Int. Rev. in settlements of tax liabilities	214
Advances to Federal Reserve Banks	27,546
Subscriptions to International Bank for Reconstruction and Development and to International Monetary Fund	3,385,000
Credit to United Kingdom	3,750,000
Veterans' Administration: Guaranteed loans to veterans	2,580
Department of the Army: Guaranteed loans (World War II)	5,357
Less:	
Face amount of above securities acquired by Government corporations from corporate funds or by exchange for corporate obligations	22,000
Capital stock: RFC	21,000
Paid-in surplus: RFC	1,000

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

Principal	1,600
Interest	1,502
Total	3,102

[1] Issued to United States as of July 1, 1948, a receipt for $1 as evidence of ownership of the Corporation by United States. Remainder of capital stock, $6,999,999 included in surplus.

[2] Less than $500.

[3] Excludes net payments from Treasury, or transfer of assets authorized by law, for which no formal receipts or other evidences of payments are held by Secretary of the Treasury in stock and nonstock corporations amounting to $1,197,742,000.

[4] Excludes $1,015,193,000, shown under "Bonds and notes." This sum represents funds borrowed from Treasury.

Source: Treasury Department, Annual Report of the Secretary.

No. 389.—U. S. Savings Bonds—Total Sales and Redemptions of all Series From Inception of Program Through Dec. 31, 1949

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

Series	Sales [1]	Accrued discount	Sales plus accrued discount	Redemptions [2]	Amounts outstanding		Percent of redemptions to sales plus accrued discount
					Matured debt	Interest-bearing debt	
Total, Series A–G	85,603	4,486	90,089	33,179	203	56,707	
Matured series, total	2,445	642	3,087	2,884	203		
Series A	204	52	255	251	4		
Series B	370	93	463	455	8		
Series C	1,010	264	1,274	1,232	42		
Series D–1939	862	233	1,095	946	148		
Unmatured series, total	83,158	3,844	87,002	30,295		56,707	34.82
Series D–1940 and D–1941	1,503	358	1,862	421		1,440	22.64
Series E	56,662	3,201	59,863	26,097		33,766	43.59
Series F	4,371	284	4,655	1,041		3,615	22.36
Series G	20,622		20,622	2,735		17,887	13.26

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

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

Source: Treasury Department; Treasury Bulletin, February 1950.

No. 390.—U. S. Savings Bonds—Amounts Outstanding, Sales, and Redemptions and Maturities, by Quarters: December 1941 to December 1949

[In millions of dollars]

Year and quarter ending—	Amount outstanding at end of period	Funds received from sales during quarter				Redemptions and maturities during quarter (all series)
		All series	Series E	Series F	Series G	
1941—December	6,140	[1] 3,036	1,145	208	1,185	168
1942—June	10,188	4,120	2,585	294	1,242	119
December	15,050	5,037	3,404	358	1,274	230
1943—June	21,256	6,752	4,867	400	1,485	618
December	27,363	6,977	5,477	345	1,155	967
1944—June	34,606	3,331	2,580	150	602	764
December	40,361	4,104	3,261	181	663	1,148
1945—June	45,586	4,556	3,347	264	945	1,233
December	48,183	3,062	2,283	145	634	1,709
1946—June	49,035	1,833	1,054	78	702	1,691
December	49,776	1,548	990	73	485	1,410
1947—March	50,945	2,280	1,300	128	851	1,329
June	51,367	1,542	954	82	506	1,309
September	51,759	1,485	937	68	480	1,292
December	52,053	1,387	893	64	430	1,196
1948—March	52,988	1,966	1,229	114	623	1,280
June	53,274	1,397	967	56	375	1,345
September	54,776	2,558	1,016	277	1,264	1,287
December	55,051	1,374	1,012	51	311	1,232
1949—March	55,893	1,836	1,239	87	510	1,285
June	56,260	1,373	1,012	57	304	1,264
September	56,600	1,358	1,006	47	305	1,275
December	56,707	1,267	951	43	273	1,277

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

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

No. 391.—U. S. Savings Bonds—Sales of Series E, F, and G, by States: 1941 to 1949

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

STATE	SERIES E SAVINGS BONDS				SERIES F AND G SAVINGS BONDS			
	1941–49, total	1947	1948	1949	1941–49, total	1947	1948	1949
Total	**56, 661, 638**	**4, 084, 965**	**4, 223, 555**	**4, 207, 598**	**24, 992, 745**	**2, 609, 194**	**3, 071, 476**	**1, 625, 782**
Alabama	622, 405	34, 744	32, 099	31, 312	182, 336	17, 615	18, 920	12, 975
Arizona	199, 319	13, 795	13, 234	13, 976	55, 918	6, 442	4, 195	4, 431
Arkansas	356, 229	25, 403	23, 715	24, 253	109, 051	11, 509	9, 351	7, 414
California	4, 377, 047	296, 598	259, 696	265, 004	1, 551, 806	175, 805	137, 489	94, 414
Colorado	450, 929	39, 297	35, 485	36, 100	204, 697	25, 542	19, 854	15, 168
Connecticut	976, 023	52, 102	52, 385	50, 837	474, 418	36, 156	65, 118	25, 495
Delaware	131, 367	8, 599	8, 109	9, 130	85, 110	6, 872	6, 091	4, 615
District of Columbia	691, 531	66, 028	44, 669	43, 867	213, 170	23, 455	24, 592	13, 868
Florida	676, 269	44, 572	43, 378	44, 657	269, 445	29, 938	26, 971	19, 152
Georgia	678, 720	44, 640	39, 745	41, 078	223, 058	20, 708	17, 868	14, 188
Idaho	176, 333	13, 462	11, 412	9, 382	56, 387	7, 993	4, 628	4, 457
Illinois	4, 307, 482	363, 170	381, 355	379, 317	1, 989, 891	243, 571	243, 071	165, 740
Indiana	1, 496, 214	109, 030	110, 381	111, 466	595, 857	74, 315	72, 131	51, 830
Iowa	1, 463, 647	167, 141	160, 895	150, 888	686, 281	112, 855	95, 551	69, 514
Kansas	858, 611	89, 062	80, 591	80, 939	309, 896	45, 990	37, 961	30, 207
Kentucky	606, 502	45, 805	43, 695	44, 993	312, 290	40, 140	31, 655	25, 235
Louisiana	614, 044	38, 892	37, 214	36, 910	227, 321	21, 150	16, 836	11, 974
Maine	241, 649	13, 880	14, 232	14, 554	143, 914	12, 855	16, 287	8, 396
Maryland	711, 422	43, 105	41, 150	41, 663	362, 031	37, 177	43, 604	21, 323
Massachusetts	1, 809, 508	106, 282	107, 455	110, 166	1, 204, 115	112, 068	161, 247	67, 380
Michigan	2, 919, 298	172, 585	186, 653	201, 095	709, 492	73, 079	72, 158	52, 842
Minnesota	1, 213, 787	102, 513	97, 461	93, 110	509, 184	63, 470	54, 210	41, 025
Mississippi	374, 889	24, 307	22, 820	22, 360	123, 515	13, 323	10, 874	7, 176
Missouri	1, 463, 510	121, 763	123, 400	128, 040	676, 591	81, 738	66, 680	52, 484
Montana	285, 052	26, 394	24, 009	24, 891	86, 414	12, 025	10, 040	7, 414
Nebraska	725, 939	91, 610	83, 603	74, 538	306, 853	53, 363	45, 312	30, 270
Nevada	65, 631	4, 387	3, 698	3, 801	23, 769	2, 565	1, 697	1, 771
New Hampshire	151, 572	8, 568	8, 054	7, 763	96, 774	9, 792	9, 847	4, 712
New Jersey	2, 048, 217	131, 067	142, 443	153, 359	763, 866	79, 988	71, 262	54, 444
New Mexico	130, 717	9, 594	8, 731	9, 344	46, 588	4, 103	4, 323	3, 512
New York	6, 811, 974	454, 856	494, 892	496, 910	4, 001, 346	381, 636	495, 525	249, 415
North Carolina	722, 991	54, 645	44, 498	39, 711	269, 166	30, 640	22, 234	14, 043
North Dakota	301, 264	32, 456	28, 731	27, 941	102, 839	15, 131	11, 652	8, 375
Ohio	3, 378, 802	230, 520	241, 378	242, 409	1, 361, 712	148, 269	150, 411	96, 050
Oklahoma	683, 139	62, 319	54, 089	55, 454	189, 493	24, 079	22, 831	17, 289
Oregon	672, 588	39, 163	35, 541	35, 634	195, 101	21, 459	17, 740	12, 336
Pennsylvania	4, 271, 003	306, 352	314, 759	324, 821	1, 920, 570	196, 705	173, 394	124, 204
Rhode Island	303, 287	17, 757	18, 468	18, 320	180, 675	16, 945	17, 647	8, 662
South Carolina	355, 729	24, 230	21, 438	20, 147	127, 377	13, 657	11, 813	6, 421
South Dakota	319, 096	43, 251	40, 803	35, 681	102, 484	19, 551	16, 048	11, 080
Tennessee	665, 120	43, 313	40, 024	39, 065	242, 721	27, 079	24, 750	16, 031
Texas	2, 166, 472	134, 650	134, 900	139, 045	654, 461	68, 245	56, 858	46, 384
Utah	237, 395	15, 378	13, 068	12, 639	52, 685	5, 579	6, 205	4, 495
Vermont	87, 840	5, 290	4, 935	4, 540	53, 245	5, 608	4, 807	3, 071
Virginia	956, 236	72, 767	60, 201	55, 166	314, 776	34, 328	26, 314	15, 360
Washington	1, 079, 920	63, 778	57, 039	62, 824	336, 909	36, 212	37, 037	21, 352
West Virginia	502, 034	44, 701	44, 546	41, 571	134, 992	17, 776	17, 421	9, 197
Wisconsin	1, 268, 533	101, 693	97, 195	97, 475	653, 081	83, 603	77, 146	53, 930
Wyoming	117, 166	9, 281	9, 041	9, 465	41, 909	5, 562	4, 159	3, 262
Alaska	[1] 30, 075	690	----------	----------	[1] 5, 349	33	----------	----------
Canal Zone	36, 966	3, 194	3, 140	3, 493	7, 219	354	312	277
Hawaii	278, 829	10, 480	4, 805	10, 114	66, 005	5, 520	4, 137	1, 944
Puerto Rico	39, 571	1, 710	1, 103	927	13, 926	148	154	73
Virgin Islands	1, 906	50	31	43	843	----------	31	----------
Other possessions	3, 595	519	966	1, 129	966	2	35	26
Sales to commercial banks [2]	----------	----------	----------	----------	1, 321, 775	----------	426, 295	----------
Adjustment to Daily Treasury Statement	+546, 259	+3, 441	+216, 197	+174, 298	+41, 081	−4, 528	+46, 697	−20, 994

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

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

No. 392.—Government Corporations and Credit Agencies—Principal Assets and Liabilities as of September 30, 1949

[In millions of dollars]

Corporation or agency	Assets, other than interagency items [1]								Liabilities, other than interagency items			U. S. Government interest	Privately owned interest
	Total	Cash	Loans receivable	Commodities, supplies, and materials	Investments		Land, structures, and equipment	Other assets	Bonds, notes, and debentures payable		Other liabilities		
					U. S. Govt. securities	Other securities [2]			Fully guaranteed by U. S.	Other			
Total [3]	22,594	379	11,720	1,596	2,069	3,501	2,933	396	28	856	1,074	20,460	177
Department of Agriculture:													
Farm Credit Administration:													
Banks for cooperatives	341	21	274		43		(4)	3		51	1	271	18
Federal intermediate credit banks	655	36	551		62			6		600	6	49	
Production credit corporations	64	1			38	24		(4)			(4)	63	
Agricultural Marketing Act Revolving Fund	2	(4)	1					1			(4)	2	
Federal Farm Mortgage Corporation	63	3	58					2	1		1	61	
Rural Electrification Administration	1,277	25	1,232				(4)	20			(4)	1,277	
Commodity Credit Corporation	2,321	10	834	1,411			9	57	10		338	1,972	
Farmers' Home Administration [5]	367	43	260		1		3	60			5	363	
Federal Crop Insurance Corporation	42	33						10			5	38	
Housing and Home Finance Agency:													
Home Loan Bank Board:													
Federal home loan banks	701	20	339		340		(4)	2		204	243	96	158
Federal Savings and Loan Insurance Corporation	214	(4)			210			4			5	209	
Home Owners' Loan Corporation	312	13	288		8	2		1	2	(4)	14	296	
Public Housing Administration	1,704	6	294	(4)		(4)	1,376	29	(4)		16	1,687	
Federal Housing Administration	250	36	20		174	(4)	1	19	14		185	50	
Federal National Mortgage Association	640		637					3			6	635	
Reconstruction Finance Corporation:													
Assets held for U. S. Treasury [6]	828		2	154		3	607	61				828	
Other [7]	1,009	4	876			87	2	41			71	938	
Export-Import Bank	2,176	(4)	2,160				(4)	15			107	2,069	
Federal Deposit Insurance Corporation	1,207	2	(4)	(4)	1,193		(4)	11			37	1,169	
Federal Works Agency	171	(4)	89				71	12			8	163	
Tennessee Valley Authority	852	10	1	15			821	5			14	838	
All other [8]	7,396	114	3,805	15	(4)	3,385	43	34			12	7,384	

[1] Assets are shown on a net basis, i. e., after reserve for losses.

[2] Includes U. S. investment of $635 million in stock of International Bank for Reconstruction and Development and its subscription of $2,750 million to International Monetary Fund.

[3] Excludes U. S. Maritime Commission. Latest available figures for this agency are as of Mar. 31, 1947.

[4] Less than $500,000.

[5] Includes assets and liabilities of Regional Agricultural Credit Corporation.

[6] Represents unrecovered costs for national defense, war, and reconversion activities held for liquidation purposes.

[7] Includes figures for Smaller War Plants Corporations being liquidated by RFC.

[8] Figures for one small agency are for a date other than Sept. 30, 1949.

Source: Board of Governors of the Federal Reserve System; Federal Reserve Bulletin, January 1950.

15. State and Local Government Finances and Employment

Sources.—Statistics in this section are from the Bureau of the Census, Department of Commerce. Most of the tables are based upon recent reports in the regular Census series on *State Finances, City Finances, Governmental Finances in the United States,* and *Government Employment.* Some of the statistics here are from the most recent decennial Census of Governments, which related to the year 1942 and was designed to obtain and report basic data concerning all governmental units in the United States. A descriptive leaflet, *Census Bureau Publications on Governments,* is issued annually by the Bureau. Summary series of data based on annual and decennial Census reporting for years up to 1946 are available in the publication, *Historical Review of State and Local Government Finances.*

Compilation of data.—Financial statistics of States and large cities (those over 250,000 population) which appear in this section were mainly compiled by representatives of the Bureau of the Census directly from official accounts and records of these governments, with the advice and assistance of local officers and employees. Financial data for other local governments were compiled from audits, reports or tabulations available in State offices or obtained from the individual units by mail canvass. State and local employment data were also obtained by mail canvass. The Federal Government amounts which appear in certain tables relating to all levels of government are based upon data supplied to the Census Bureau by other Federal agencies.

Relation to State and local records.—Nation-wide statistics on governmental finances and employment must be compiled and presented in accordance with uniform concepts and categories, rather than according to the highly diverse terminology, organization, and fund structure of individual governments. Accordingly, financial statistics which appear in this section for particular States and large cities, although based upon their official records and reports, will not agree directly with specific amounts in such original sources except where particular segments of the government's accounts conform explicitly with standard Census reporting categories.

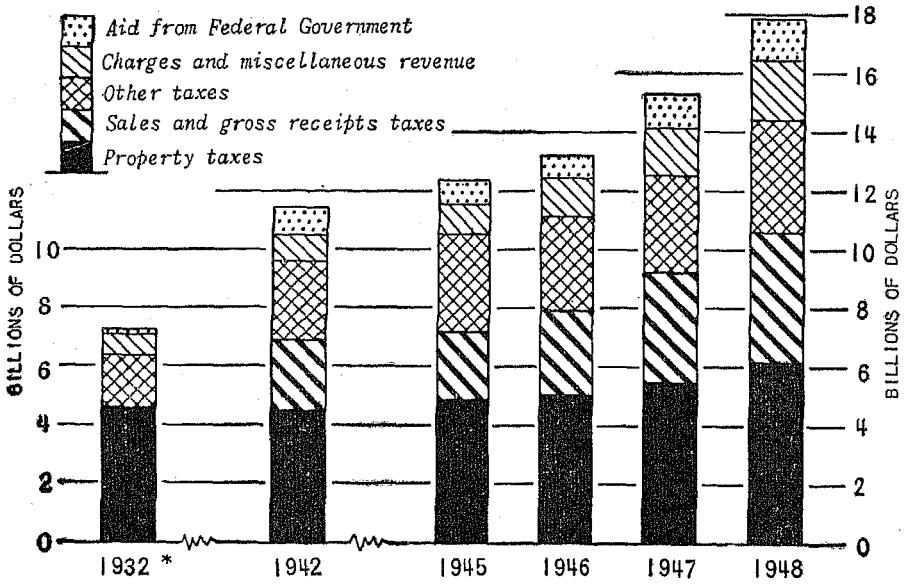
Terminology.—Financial statistics in this section relate primarily to "general government," as distinct from operation of enterprises and the finances of governmental trust and sinking funds. The terms "general revenue," "general expenditure" and "general debt" are applied accordingly. All tax amounts, however, are reported as general revenue; any tax collections deposited directly into trust or sinking funds are therefore included in general revenue and, as contributions to trust funds or provision for debt retirement, respectively, in general expenditure. As reported here, revenue excludes receipts from borrowings, and expenditure includes provision for debt retirement. The Census reports from which the various tables are drawn include detailed definitions of concepts and terminology.

Fiscal years.—Unless otherwise stated, financial data in this section relate to the fiscal years of the respective governmental units, as summarized in table 394. Federal and State government amounts are for fiscal years ending on June 30 of the year specified, except for 7 States with earlier closing dates—3 in the same calendar year and 4 in the latter part of the preceding calendar year. Local government figures are for fiscal years ending in the specified calendar year except for the few units which close their fiscal years in the succeeding January.

Historical statistics.—In this section, tabular headnotes (as "See also *Historical Statistics,* series P 188–201") provide cross-references, where applicable, to *Historical Statistics of the United States, 1789–1945.* In that historical supplement to the *Statistical Abstract,* statistics are carried back year by year as far as possible. See also the historical appendix of the present issue of the *Abstract* for specific titles of series and the earliest year shown in the supplement.

FIGURE N.—STATE AND LOCAL GOVERNMENT REVENUE, BY SOURCE: 1932 TO 1948

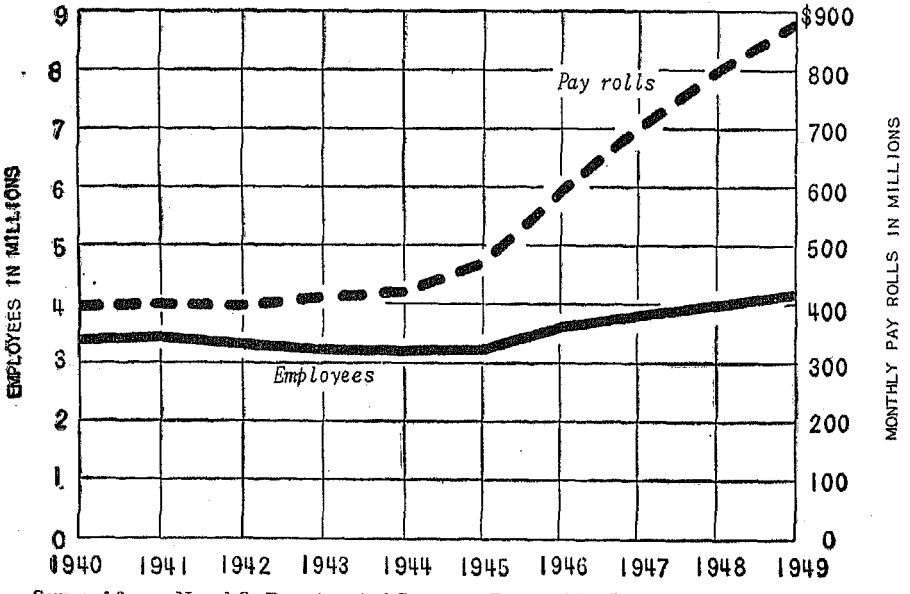
[See tables 398 and 399]



*"Other taxes" include sales and gross receipts taxes.

FIGURE O.—EMPLOYEES AND MONTHLY PAY ROLLS OF STATE AND LOCAL GOVERNMENTS AS OF OCTOBER: 1940 to 1949.

[See table 404]



Source of figures N and O: Department of Commerce, Bureau of the Census.

No. 393.—Governmental Units in the United States, by States and by Type of Government: 1942

Region and State	All governmental units [1]	Counties	Townships and towns	Municipalities			School districts	Special districts
				Total	Urban [2]	Rural		
Total	**155,116**	**3,050**	**18,919**	**16,220**	**3,332**	**12,888**	**108,579**	**8,299**
Northeast	17,085	205	4,184	2,144	834	1,310	9,369	1,174
North Central	96,595	1,051	14,667	7,721	1,099	6,622	70,297	2,847
South	25,130	1,386	----------	4,756	999	3,757	17,061	1,911
West	16,305	408	68	1,599	400	1,199	11,852	2,367
Alabama	511	67	----------	275	60	215	110	58
Arizona	499	14	----------	33	16	17	397	54
Arkansas	3,705	75	----------	374	53	321	2,644	611
California	4,149	[3] 57	----------	286	167	119	2,809	996
Colorado	2,358	[3] 62	----------	239	30	209	1,937	119
Connecticut	349	8	154	37	27	10	14	135
Delaware	70	3	----------	51	8	43	14	1
District of Columbia	2	----------	----------	1	1	----------	----------	1
Florida	503	67	----------	267	70	197	67	101
Georgia	946	159	----------	470	77	393	222	94
Idaho	1,666	44	----------	152	26	126	1,148	321
Illinois	15,854	102	1,434	1,137	208	929	12,138	1,042
Indiana	3,043	92	1,010	529	98	431	1,182	229
Iowa	7,519	99	1,608	932	89	843	4,861	18
Kansas	11,115	105	1,524	589	64	525	8,632	264
Kentucky	771	120	----------	285	56	229	261	104
Louisiana	523	[4] 63	----------	194	54	140	67	198
Maine	584	16	482	51	26	25	----------	34
Maryland	207	23	----------	142	22	120	----------	41
Massachusetts	409	[4] 13	312	39	39	----------	----------	44
Michigan	8,106	83	1,265	479	126	353	6,270	8
Minnesota	10,398	87	1,884	752	78	674	7,673	1
Mississippi	1,792	82	----------	270	48	222	1,189	250
Missouri	10,740	114	329	734	87	647	8,613	949
Montana	2,175	56	----------	115	23	92	1,932	71
Nebraska	8,307	93	476	530	36	494	7,009	198
Nevada	163	17	----------	12	5	7	115	18
New Hampshire	546	10	223	11	11	----------	231	70
New Jersey	1,143	21	235	331	164	167	490	65
New Mexico	225	31	----------	64	22	42	105	24
New York	8,339	[4] 57	932	610	202	408	6,064	675
North Carolina	603	100	----------	431	76	355	----------	71
North Dakota	4,066	53	1,399	333	12	321	2,272	8
Ohio	4,921	88	1,339	890	186	704	1,655	48
Oklahoma	5,100	77	----------	490	74	425	4,518	5
Oregon	2,332	36	----------	193	34	159	1,844	258
Pennsylvania	5,263	[4] 66	1,575	984	345	639	2,546	91
Rhode Island	54	(5)	32	7	7	----------	----------	14
South Carolina	2,057	46	----------	241	51	190	1,744	25
South Dakota	4,910	[6] 64	1,128	301	19	282	3,423	2
Tennessee	328	95	----------	206	57	149	11	15
Texas	7,360	254	----------	637	196	441	6,159	309
Utah	303	29	----------	201	25	176	40	32
Vermont	398	14	239	74	13	61	24	46
Virginia	323	100	----------	208	53	155	----------	14
Washington	1,906	39	68	221	40	181	1,148	429
West Virginia	326	55	----------	205	45	160	55	10
Wisconsin	8,508	71	1,271	515	94	421	6,569	81
Wyoming	531	23	----------	83	12	71	377	47

[1] Includes Federal Government and 48 State governments.
[2] Incorporated places having more than 2,500 inhabitants.
[3] The City and County of San Francisco in California and the City and County of Denver in Colorado are counted as cities and not as counties.
[4] Following counties are counted only as cities because they are wholly or very largely consolidated with cities indicated: Orleans Parish with New Orleans City; Suffolk County with Boston City; Bronx, Kings, New York, Queens, and Richmond Counties, with New York City; Philadelphia County with Philadelphia City.
[5] Counties not organized as local governments.
[6] County areas of Armstrong, Shannon, Todd, Washabaugh, and Washington are unorganized as counties and are attached for administrative purposes to neighboring counties.

Source: Department of Commerce, Bureau of the Census; Governmental Units in the United States, 1942.

No. 394.—Fiscal Year Endings of State and Local Governments, by Month and by Type of Government

[Data chiefly as of 1945]

Type of government	Number of governments	Month in which fiscal year ends											
		Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
Total	[1] 155,115	437	1,987	8,373	3,350	240	104,057	3,812	6,565	1,430	176	143	24,545
States (1949)	48	------	------	[2] 2	------	[3] 1	41	------	[4] 1	[5] 2	------	------	[6] 1
Counties	3,050	62	------	4	2	6	871	5	59	252	51	82	1,656
Cities	16,220	85	542	1,823	1,897	186	2,547	18	125	761	80	21	8,135
Populations over 25,000 (1948)	397	19	2	24	15	3	78	2	4	23	1	2	224
Populations under 25,000	15,823	66	540	1,799	1,882	183	2,469	16	121	738	79	19	7,911
Townships	18,019	239	1,434	6,075	1,273	4	19	8	95	34	5	------	9,733
School districts	108,579	------	------	------	[7] 2	------	98,578	[8] 3,729	[9] 6,160	[10] 110	------	------	------
Special districts	8,299	51	11	469	176	43	2,001	52	125	271	40	40	5,020

[1] Excludes Federal Government, whose fiscal year ends June 30.
[2] Washington and New York.
[3] Pennsylvania.
[4] Texas.
[5] Alabama and Wyoming.
[6] Ohio.
[7] 2 school districts in Connecticut.
[8] 1,182 school districts in Indiana, 2,546 in Pennsylvania, and 1 in Connecticut.
[9] 6,159 school districts in Texas and 1 in Connecticut.
[10] 110 school districts in Alabama.

Source: Department of Commerce, Bureau of the Census; Fiscal Years of State and Local Governments (Special Study No. 24), and annual reports, Compendium of City Government Finances in 1948, and Compendium of State Government Finances in 1949.

No. 395.—Federal, State, and Local General Revenue Before and After Intergovernmental Aid: 1947 and 1948

[In millions of dollars. Differences between totals of fiscal aid received and fiscal aid paid primarily reflect variance in fiscal years among governments]

Item	Total		Federal		State and local					
					Total		State		Local	
	1947	1948	1947	1948	1947	1948	1947	1948	1947	1948
Revenue from own sources	52,071	57,261	37,936	40,890	14,135	16,371	7,323	8,587	6,811	7,784
Aid from other governments [1]	3,765	4,708	------	------	3,765	4,708	1,157	1,439	2,608	3,269
Total gross revenue	55,836	61,968	37,936	40,890	17,900	21,078	8,481	10,025	9,419	11,053
Aid to other governments [1]	3,776	4,736	1,163	1,492	2,613	3,244	2,549	3,167	64	77
Revenue for own purposes	52,059	57,233	36,773	39,398	15,287	17,834	5,931	6,858	9,355	10,976

[1] Comprises money grants and shared revenue; excludes grants in kind and loans.

Source: Department of Commerce, Bureau of the Census; annual report, Governmental Revenue in 1948.

No. 396.—State and Local Governments—General Revenue and Expenditure for Selected Years: 1890 to 1948

[In millions of dollars. Amounts for "State and local governments" exclude duplicating fiscal aid—that between State and local governments. Thus only fiscal aid transactions with the Federal Government are reflected in the fiscal aid totals. See also *Historical Statistics*, series P 188-200]

ITEM	1890	1902	1913 [1]	1932	1942	1945	1946	1947	1948
GENERAL REVENUE									
State and local governments, total	562	968	1,602	7,416	11,890	12,384	13,242	15,298	17,862
Taxes:									
Property	443	706	1,083	4,682	4,544	4,802	4,990	5,507	6,134
Other	58	154	269	1,677	5,068	5,645	6,138	7,019	8,279
Aid received from other governments	------	7	9	238	854	808	793	1,163	1,492
Charges and miscellaneous	61	101	241	820	925	1,127	1,322	1,609	1,957
State governments, total	107	176	345	2,317	6,100	6,729	7,198	8,481	10,025
Taxes:									
Property	69	82	140	328	271	276	253	261	279
Other	27	74	161	1,562	4,708	5,284	5,715	6,429	7,512
Aid received from other governments	------	3	3	228	809	759	767	1,157	1,439
Charges and miscellaneous	11	17	41	199	312	410	462	633	796
Local governments, total	455	846	1,326	6,004	7,040	7,546	8,243	9,419	11,053
Taxes:									
Property	374	624	943	4,353	4,273	4,526	4,737	5,246	5,856
Other	31	80	108	115	359	362	422	589	766
Aid received from other governments	------	58	75	915	1,795	1,939	2,225	2,608	3,269
Charges and miscellaneous	50	84	200	621	613	718	859	976	1,162
GENERAL EXPENDITURES									
State and local governments, total (excluding provision for debt retirement)	560	1,016	1,751	8,406	10,034				
Operation	[3] 478	782	1,165	5,533	7,216				
Capital outlay	[3] 35	168	442	2,056	1,017	(2)	(2)	(2)	(2)
Interest	47	67	135	724	515				
Contributions to trust funds and enterprises [4]	(5)	(5)	9	92	1,285				
State governments, total (excluding provision for debt retirement)	72	182	378	2,734	5,515	5,775	6,216	7,953	10,221
Operation	[3] 63	115	229	1,058	1,914	2,253	2,579	3,318	4,351
Aid paid to other governments	------	[6] 54	[6] 87	[6] 764	1,749	1,838	2,044	2,549	3,167
Capital outlay	([3] [7])	2	48	775	615	267	356	949	1,425
Interest	9	10	14	114	110	80	70	63	71
Contributions to trust funds and enterprises [4]	------	(7)	(7)	23	1,126	1,336	1,168	1,073	1,206
Local governments, total (excluding provision for debt retirement)	488	888	1,460	6,501	6,315				
Operation	[3] 415	667	936	4,476	5,301				
Aid paid to other governments	------	------	------	65	48				
Capital outlay	[3] 35	166	394	1,281	402	(2)	(2)	(2)	(2)
Interest	38	57	121	610	406				
Contributions to trust funds and enterprises [4]	------	(7)	[8] 9	[8] 69	159				

[1] Omits revenue and expenditure of incorporated places having less than 2,500 inhabitants, school districts overlying such places, townships, and special districts.
[2] Not available.
[3] A nonsegregable amount of capital outlay is included in "operation."
[4] Contains contributions to enterprises and to retirement and other trust funds for States from 1941 to 1945 and for cities for 1942. Other data refer only to contributions to retirement funds.
[5] Included in operation; amounts not separable.
[6] Comprises only school and highway grants; other grants included in "operation."
[7] Less than $500,000.
[8] Pension payments of city corporations and overlying local governments of cities having 30,000 inhabitants or more; originally included in "operation."

Source: Department of Commerce, Bureau of the Census; Historical Review of State and Local Government Finances (June 1948) and annual reports, Governmental Revenue in 1948, and Compendium of State Government Finances in 1948.

No. 397.—Summary of Finances of Federal, State, and Local Governments: 1942

[In millions of dollars. See also *Historical Statistics*, series P 188-201 for historical data on State and local government finances]

Item	Total	Federal [1]	State and local: Total	State and local: State	Local: Total	Local: Counties	Local: Cities	Local: Towns and townships	Local: School districts [2]	Local: Special districts
GENERAL REVENUE										
Total	[3] 24,159	13,623	[3] 11,390	6,100	7,040	1,650	3,118	344	1,779	148
Taxes	23,027	13,417	9,611	4,979	4,632	938	2,298	254	1,052	90
Individual income	3,527	3,251	276	249	27	-------	27	-------	-------	-------
Corporate income	4,998	4,726	272	269	3	-------	3	-------	-------	-------
Property	4,544	-------	4,544	271	4,273	893	1,999	245	1,051	90
Sales and gross receipts and customs	5,687	3,334	2,353	2,220	133	3	126	-------	-------	-------
Pay roll	2,350	1,267	1,084	1,076	8	-------	8	-------	-------	-------
Licenses, permits, and other taxes	1,921	839	1,082	893	189	43	135	10	1	-------
Aid received from other governments	-------	(4)	[3] 854	809	1,795	562	515	72	641	5
State	-------	(4)	-------	-------	1,716	551	479	68	616	2
Other	-------	(4)	[3] 854	809	79	11	36	4	25	3
Earnings and miscellaneous	1,131	206	925	312	613	150	306	17	86	54
GENERAL EXPENDITURE										
Total	[3] 44,602	34,320	[3] 11,118	5,820	7,096	1,629	3,184	344	1,783	156
Provision for debt retirement	1,086	(5)	1,086	305	781	192	363	40	141	44
Total less provision for debt retirement	[3] 43,516	34,320	[3] 10,032	5,515	6,315	1,438	2,820	303	1,642	112
Operation	31,168	23,954	7,214	1,914	5,301	1,234	2,266	266	1,467	67
General control	1,105	438	667	169	498	249	212	37	-------	-------
Public safety	21,915	21,158	757	123	635	57	547	25	-------	6
Police	396	10	386	38	348	38	300	11	-------	-------
Fire	231	(6)	231	1	229	(6)	216	10	-------	3
Other	[7] 21,289	[7] 21,148	141	84	57	19	32	3	-------	3
Highways	874	66	808	260	547	244	219	81	-------	4
Natural resources	1,160	1,001	159	123	35	16	-------	-------	-------	19
Sanitation	190	-------	190	-------	190	2	166	6	-------	16
Health and hospitals	593	27	566	286	280	119	154	6	-------	1
Public welfare	2,351	1,125	1,226	526	700	386	272	42	-------	-------
Schools	2,388	23	2,365	275	2,090	77	491	55	1,467	-------
Miscellaneous	591	115	476	152	325	85	204	14	-------	22
Capital outlay	7,594	6,577	1,017	615	402	83	182	23	97	16
Aid paid to other governments	-------	837	-------	1,749	48	41	4	3	(8)	-------
Interest	1,776	1,260	516	110	406	79	209	11	77	29
Contributions to trust funds and enterprises	2,978	1,693	1,285	1,126	[9] 159	-------	[9] 159	-------	-------	-------
ENTERPRISES										
Operating revenue	2,857	1,694	1,164	138	1,026	10	905	15	-------	96
Operating expense (before depreciation)	2,191	1,587	604	38	566	7	507	7	-------	45
GENERAL AND ENTERPRISE DEBT OUTSTANDING										
Gross debt	96,294	76,991	[10] 19,303	3,267	16,084	1,969	9,423	250	1,668	2,773
Long-term	89,771	71,387	[10] 18,384	3,104	15,314	1,911	9,167	221	1,575	2,440
Short-term	6,523	5,604	[10] 919	163	770	59	256	29	93	333
Net long-term	87,789	71,387	16,402	2,569	13,832	1,762	7,980	216	1,475	2,400

[1] *Sources: Revenue*, U. S. Treasury Department, Combined Statement of Receipts, Expenditures, and Balances of the U. S. Government, Fiscal Year Ended June 30, 1942, pp. 25-31; other data, special compilation by Bureau of Accounts, U. S. Treasury Department. Adjustments made in Federal data to conform to Bureau of Census classifications for reporting State and local government finances.

[2] Represents only those school districts classified by Census Bureau as independent units of government. School figures for other local governments are included with figures for those governments.

[3] Each of these Federal-State-local totals and State-and-local totals is less than the sum of amounts shown separately for the several components, because totals exclude duplicating intergovernmental fiscal aid.

[4] Included in "Earnings and miscellaneous."

[5] Omits $94 million for debt retirement reported by U. S. Treasury because payment is only nominally an expenditure and is not a charge against revenue.

[6] Included in "Other" public safety.

[7] Includes $21,111 million for war activities.

[8] Less than $0.5 million.

[9] For cities having populations over 100,000 only. Data for other local governments not available.

[10] Total is less than sum of "State" and "Local" because of exclusion of debts incurred by States for loans to local governments, which duplicate local government obligations held by States.

Source: Department of Commerce, Bureau of the Census; (Federal data) Governmental Finances in the U. S., 1942, and (State and local data) Revised Summary of State and Local Government Finances in 1942. Revisions published in 1948 reports on government finances.

No. 398.—Federal, State, and Local General Revenue, by Source: 1942 to 1948

[In millions of dollars. See also *Historical Statistics*, series P 188–192 for historical data on State and local government general revenue]

Item	Total [1]	Federal [2]	State and local: Total [1]	State	Local: Total	County	City	School district	Other
Total:									
1942	24,159	13,623	11,390	6,100	7,040	1,650	3,118	1,779	492
1946	50,942	38,493	13,242	7,198	8,243	1,974	3,573	2,147	540
1947	52,071	37,936	15,298	8,481	9,419	2,253	4,071	2,496	600
1948	57,261	40,890	17,862	10,025	11,053	2,614	4,649	3,125	665
Taxes:									
1942	23,027	13,417	9,611	4,979	4,632	938	2,298	1,052	344
1946	48,808	37,681	11,128	5,968	5,159	1,027	2,508	1,224	400
1947	49,586	37,060	12,526	6,690	5,835	1,173	2,815	1,415	433
1948	54,517	40,104	14,413	7,791	6,622	1,328	3,205	1,635	453
Charges and miscellaneous:									
1942	1,131	206	925	312	613	150	306	86	71
1946	2,134	812	1,322	462	859	203	452	76	68
1947	2,485	876	1,609	633	976	278	530	91	77
1948	2,744	786	1,957	796	1,162	328	585	162	88
Aid received from other governments:									
1942	--------	--------	854	809	1,795	562	515	641	77
1946	--------	--------	[3] 793	767	2,225	684	613	848	80
1947	--------	--------	[3] 1,163	1,157	2,608	802	726	990	91
1948	--------	--------	[3] 1,492	1,439	3,269	957	859	1,328	124

[1] Excluding duplicating intergovernmental aid: Federal-State-local totals include no aid receipts; State-local totals include only aid received from Federal Government.
[2] Amounts, as derived from Treasury Dept. and Bureau of Budget sources, adjusted and arranged in accordance with Bureau of Census uniform classification of State and local government finances.
[3] Federal aid paid to State and local governments during its specified fiscal year, taken as being substantially equivalent to Federal aid received by such governments during their respective fiscal years in the absence of comprehensive post-1942 data as to aid received by local governments direct from Federal Government.

No. 399.—Federal, State, and Local Tax Revenue, by Type: 1942 to 1948

Item	Total	Individual income	Corporation income	Sales, use, gross receipts, and customs	Property	Death and gift	Social insurance	Licenses, permits, and other
	Amount (millions of dollars)							
Total:								
1942	23,027	3,527	4,998	5,687	4,544	532	2,350	1,389
1946	48,808	16,399	12,225	9,828	4,990	810	2,858	1,698
1947	49,586	18,257	9,059	11,314	5,507	936	3,129	1,384
1948	54,517	19,762	10,273	12,115	6,134	1,074	3,580	1,579
Federal:								
1942	13,417	3,251	[1] 4,726	3,334	--------	419	[2] 1,267	420
1946	37,681	15,977	[1] 11,778	6,838	--------	667	[2] 1,823	597
1947	37,060	17,802	[1] 8,602	7,593	--------	770	[2] 2,157	136
1948	40,104	19,219	[1] 9,681	7,661	--------	890	[2] 2,519	133
State and local:								
1942	9,611	276	272	2,353	4,544	113	1,084	969
1946	11,128	422	447	2,990	4,990	143	1,035	1,101
1947	12,526	455	457	3,721	5,507	167	971	1,248
1948	14,413	543	591	4,454	6,134	184	1,062	1,445
State:								
1942	4,979	249	269	2,220	271	112	1,070	781
1946	5,968	389	442	2,806	253	142	1,034	902
1947	6,690	418	451	3,415	261	165	969	1,011
1948	7,791	499	585	4,045	279	180	1,059	1,143
Local:								
1942	4,632	27	3	133	4,273	1	8	188
1946	5,159	33	5	183	4,737	1	2	198
1947	5,835	37	6	306	5,246	1	2	237
1948	6,622	44	7	408	5,856	3	2	302
	Per capita, 1948 [3]							
Total	$371.95	$134.83	$70.09	$82.66	$41.85	$7.33	$24.43	$10.77
Federal	273.61	131.12	66.05	52.27	--------	6.07	17.19	.91
State and local	98.34	3.71	4.03	30.39	41.85	1.26	7.24	9.86
State	53.16	3.41	3.99	27.60	1.90	1.23	7.23	7.80
Local	45.18	.30	.04	2.79	39.95	.02	.01	2.06

[1] Includes excess profits tax as well as normal tax and surtax; also includes unjust enrichment tax, except for 1948.
[2] Includes those collections of railroad unemployment insurance tax credited directly to Railroad Retirement Board and shown in Budget of U. S. Government as trust account receipt.
[3] Computed on basis of estimated population (146,571,000) of continental United States, including armed forces overseas, as of July 1, 1948.

Source of tables 398 and 399: Dept. of Commerce, Bur. of Census; annual report, Governmental Revenue in 1948.

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No. 400.—Gross Debt of Federal, State, and Local Governments: 1902 to 1949

[In millions of dollars. Beginning 1940, data are as of June 30; earlier data as of ends of fiscal years]

Year	Total	Federal [1]	State and local [2]							
			Total	State	Local					
					Total	County	City	Township	School district	Special district
1902	3,373	1,178	2,195	270	1,925	205	1,612	57	46	5
1912	5,692	1,194	4,498	423	4,075	393	3,447	80	119	36
1922	33,219	22,963	10,256	1,163	9,093	1,387	5,810	130	1,127	639
1932	39,003	19,487	19,576	2,896	16,680	2,775	9,009	433	2,170	1,393
1940	63,214	42,968	20,246	3,526	16,720	2,166	9,899	290	1,813	2,562
1942	92,112	72,422	19,690	3,211	16,479	1,846	9,806	273	1,701	2,853
1944	218,474	201,003	17,471	2,768	14,703	1,694	8,624	(3)	1,465	2,718
1945	275,271	258,682	16,589	2,425	14,164	1,545	8,411	(3)	1,363	2,667
1946	285,344	269,422	15,922	2,358	13,564	1,417	8,101	(3)	1,283	2,597
1947	275,111	258,286	16,825	2,978	13,847	1,481	8,097	(3)	1,355	2,736
1948	270,994	252,292	18,702	3,722	14,980	1,408	8,859	276	1,560	2,877
1949	273,645	252,770	20,875	4,024	16,851	1,603	9,496	310	2,147	3,295

[1] Public debt of the United States Government; includes general treasury obligations incurred on behalf of Federal agencies and excludes Federal agency debt incurred outside of general treasury.
[2] Comprises debt both for general purposes and for government enterprises.
[3] Estimates included in total; not shown separately.

Source: Department of Commerce, Bureau of the Census; annual report, Governmental Debt in 1949.

No. 401.—Annual Interest Payments on Debt of Federal, State, and Local Governments: 1932 to 1948

[Data are for fiscal years of various governments ended within specified calendar year, except that State data and all 1942 amounts are for fiscal years ended June 30 of year specified or within 12 preceding months]

Year	Payments (in millions of dollars)						Per capita [1]				
	Total	Federal [2]	State and local				Total	Federal	State and local		
			Total	State	Local				Total	State	Local
					Total	Cities only					
1932	1,439	599	840	114	726	419	$12	$5	$7	$1	$6
1942	1,967	1,260	707	123	584	345	15	9	5	1	4
1944	3,246	2,610	636	102	534	314	24	19	5	1	4
1945	4,226	3,622	604	95	509	303	30	26	4	1	4
1946	5,305	4,747	558	85	473	289	38	34	4	1	3
1947	5,474	4,958	516	78	438	272	38	34	4	1	3
1948	5,732	5,188	544	87	457	282	39	35	4	1	3

[1] Based on estimated population, including armed forces overseas, as of July 1.
[2] On basis of Public Debt accounts.

Source: Department of Commerce, Bureau of the Census; annual report, Governmenta Debt in 1949.

No. 402.—Summary of State and Local Government Finances, by State Area and Level of Government: 1942

[State-and-local aggregates of general revenue and general expenditure are less than the sum of "State" and "Local," because they exclude duplicating intergovernmental aid, i. e., that between State and local levels of government. Thus, both national and State-area aggregates for "Aid received" represent aid from only the Federal Government. See also *Historical Statistics*, series P 188–200, for total general revenue and total general expenditure of all State and local governments]

[In thousands of dollars]

State area and level of government	General revenue			General expenditure			General and enterprise debt outstanding	
	Total	Taxes	Aid received	Total	Operation	Capital outlay	Gross	Net long-term
Total	**11,389,767**	**9,610,765**	**854,176**	**11,118,298**	**7,214,689**	**1,016,563**	[1]**19,302,847**	**16,401,666**
State	6,099,949	4,978,584	809,315	5,821,411	1,914,019	614,999	3,266,623	2,569,210
Local	7,039,514	4,632,181	1,794,557	7,095,757	5,300,670	401,564	16,084,048	13,832,456
Alabama	110,985	90,932	11,884	113,655	71,779	13,397	229,235	214,822
State	79,789	62,287	10,991	72,570	20,877	9,548	76,656	72,029
Local	68,688	28,645	32,385	68,115	50,902	3,849	152,579	142,793
Arizona	49,242	37,018	7,223	45,469	31,413	7,185	75,872	71,192
State	34,175	26,574	6,447	33,319	13,808	4,990	3,663	3,483
Local	25,031	10,444	10,740	23,606	17,605	2,195	72,209	67,709
Arkansas	77,997	60,343	8,312	68,247	41,638	5,002	226,900	217,408
State	56,022	45,822	7,785	47,208	19,952	3,336	154,817	148,792
Local	31,380	14,521	9,932	31,150	21,686	1,666	72,083	68,616
California	912,100	767,408	67,689	904,076	555,057	77,145	[1]1,357,181	1,247,176
State	517,261	436,137	65,010	523,943	91,488	33,892	218,421	144,929
Local	588,706	331,271	196,546	576,936	463,569	43,253	1,150,760	1,102,247
Colorado	114,057	87,276	16,263	105,362	81,109	7,502	153,079	142,792
State	61,798	43,727	14,919	59,162	15,506	5,394	24,089	23,686
Local	79,935	43,549	29,020	74,996	65,603	2,108	128,990	119,106
Connecticut	186,510	166,592	10,540	179,834	116,739	16,820	188,432	165,794
State	98,550	81,750	12,084	90,782	41,050	13,959	30,213	30,213
Local	98,712	84,842	9,208	100,293	75,689	2,861	158,219	135,581
Delaware	21,714	18,010	1,985	21,633	14,577	2,915	26,141	23,767
State	16,107	13,376	1,918	16,473	7,551	2,675	5,307	5,233
Local	9,030	4,634	3,490	8,560	7,026	240	20,834	18,534
District of Columbia	65,764	53,593	9,191	61,717	40,635	10,069	20,885	9,655
(Local)	65,764	53,593	9,191	61,717	40,635	10,069	20,885	9,655
Florida	156,525	123,307	11,136	154,356	97,507	17,559	446,810	415,050
State	82,284	68,243	11,249	77,475	35,303	10,867	1,075	1,075
Local	97,484	55,154	23,130	100,045	62,204	6,692	445,735	414,575
Georgia	137,951	111,502	10,559	132,314	89,458	18,864	141,876	123,167
State	87,568	70,948	12,775	78,865	27,713	14,190	26,679	26,163
Local	74,358	40,554	21,759	75,383	61,745	4,674	115,197	97,004
Idaho	43,925	32,482	5,529	43,711	29,730	7,284	76,287	71,994
State	23,000	15,135	6,045	22,552	11,235	5,066	3,601	2,548
Local	27,964	17,347	6,523	27,702	18,495	2,218	72,686	69,446
Illinois	762,231	676,111	44,097	723,575	472,859	52,483	960,200	748,995
State	368,572	320,802	43,176	327,369	128,363	24,096	150,745	144,387
Local	451,765	355,309	59,027	460,776	344,496	28,387	809,455	604,608
Indiana	270,828	230,179	23,050	259,902	180,925	27,494	169,988	159,020
State	154,079	125,421	21,008	141,151	34,869	20,719	7,960	7,214
Local	171,585	104,758	56,878	173,403	146,056	6,775	162,028	151,806
Iowa	202,903	163,145	14,602	197,434	142,486	20,532	169,251	166,501
State	105,136	80,201	13,818	96,815	42,808	11,789	3,051	2,941
Local	129,474	82,944	32,491	132,636	99,678	8,743	166,200	163,560
Kansas	136,104	110,400	16,048	126,519	93,943	13,406	104,578	97,523
State	66,760	50,041	12,872	62,520	21,714	8,972	15,522	14,544
Local	92,678	60,359	26,510	91,253	72,229	4,434	89,056	82,979

[1] Total is less than sum of "State" and "Local" because of exclusion of debts incurred by States for loans to local governments, which duplicate local government obligations held by States.

No. 402.—Summary of State and Local Government Finances, by State Area and Level of Government: 1942—Continued

[In thousands of dollars]

State area and level of government	General revenue			General expenditure			General and enterprise debt outstanding	
	Total	Taxes	Aid received	Total	Operation	Capital outlay	Gross	Net long-term
Kentucky	131,065	108,652	12,852	124,312	76,921	20,701	143,001	123,327
State	83,321	66,918	12,600	76,864	32,197	16,499	9,324	8,702
Local	58,721	41,734	11,229	58,189	44,724	4,202	133,677	114,625
Louisiana	163,554	132,333	14,963	173,684	103,075	20,761	387,814	371,420
State	113,300	92,053	14,573	120,001	47,616	13,603	184,133	179,985
Local	79,621	40,280	29,757	83,233	55,459	7,158	203,681	191,435
Maine	68,829	56,445	5,403	66,501	47,568	6,130	69,796	59,561
State	40,342	29,059	5,993	39,875	21,250	5,394	26,485	26,333
Local	31,500	27,386	2,423	30,540	26,318	736	43,311	33,228
Maryland	141,027	121,415	8,349	141,032	85,802	15,247	324,746	260,450
State	76,887	63,109	8,206	73,810	20,441	9,177	52,452	50,104
Local	86,902	58,306	22,905	88,625	65,361	6,070	272,294	210,346
Massachusetts	460,111	402,798	30,264	462,943	326,036	18,829	[1] 522,282	396,198
State	207,719	170,139	27,491	213,754	50,967	7,157	111,375	76,631
Local	340,961	232,659	91,342	338,301	275,069	11,672	424,467	319,567
Michigan	527,934	436,979	33,116	498,454	340,654	40,269	637,290	522,346
State	307,156	251,153	31,640	283,083	92,994	21,069	51,840	23,085
Local	316,616	185,826	97,314	309,124	247,660	19,200	585,450	499,261
Minnesota	251,562	206,091	22,822	244,241	163,671	26,060	[1] 313,043	264,655
State	135,315	103,351	22,364	129,425	36,503	18,169	105,176	79,015
Local	163,432	102,740	47,643	161,552	127,168	7,891	208,657	185,640
Mississippi	94,791	76,167	10,380	90,364	55,447	8,677	184,344	174,149
State	60,389	45,891	11,480	56,097	19,538	6,400	82,499	80,818
Local	56,254	30,276	20,752	52,100	35,909	2,277	101,845	93,331
Missouri	252,941	206,966	27,592	246,261	165,864	21,795	327,790	302,914
State	136,693	106,005	26,283	132,950	61,041	14,032	94,492	89,109
Local	137,656	100,961	22,717	137,225	104,823	7,763	233,298	213,805
Montana	56,737	42,974	6,333	54,473	37,927	7,520	90,065	85,990
State	27,380	17,225	7,098	25,060	13,327	5,174	13,161	12,004
Local	38,978	25,749	8,856	39,099	24,600	2,346	76,904	73,986
Nebraska	88,362	68,309	9,804	82,733	65,761	8,740	197,639	188,392
State	38,685	25,679	9,541	36,621	14,101	6,276	1,384	1,384
Local	63,481	42,640	14,067	60,118	51,660	2,464	196,255	187,008
Nevada	17,312	12,551	3,216	17,487	10,975	4,007	10,383	9,819
State	10,857	6,058	4,565	9,810	3,990	3,492	669	587
Local	8,827	6,493	1,023	8,678	6,985	515	9,714	9,232
New Hampshire	46,604	37,945	3,811	46,480	31,151	5,729	35,487	33,084
State	24,821	17,530	4,413	24,555	12,326	4,027	19,042	17,476
Local	24,594	20,415	2,209	24,831	18,825	1,702	16,445	15,558
New Jersey	483,769	433,579	16,869	478,820	297,457	20,022	1,096,832	973,055
State	202,701	176,662	17,973	198,812	46,576	12,586	109,694	62,440
Local	338,351	256,917	56,179	334,726	251,881	7,436	987,138	910,615
New Mexico	34,089	26,590	4,782	36,136	24,015	5,810	64,419	63,038
State	25,937	19,937	4,864	27,673	12,073	5,258	27,426	26,707
Local	15,029	6,653	6,795	14,752	11,942	552	36,993	36,331
New York	1,680,528	1,538,113	63,446	1,743,293	1,071,802	122,032	[1] 5,162,897	4,255,954
State	722,101	646,061	56,369	729,020	143,222	45,101	709,104	498,919
Local	1,237,422	892,052	286,072	1,306,486	928,580	76,931	4,468,390	3,757,035
North Carolina	188,606	159,257	14,287	170,847	103,904	17,645	[1] 425,357	390,968
State	132,781	112,808	13,781	114,015	61,836	14,733	136,013	108,329
Local	64,528	46,449	9,209	65,357	42,068	2,912	295,952	282,639
North Dakota	55,281	45,059	6,243	46,671	30,712	5,961	43,101	20,465
State	26,593	19,068	5,624	23,784	11,384	3,698	22,866	5,027
Local	33,948	25,391	5,879	28,176	19,328	2,263	20,235	15,438

[1] Total is less than sum of "State" and "Local" because of exclusion of debts incurred by States for loans to local governments, which duplicate local government obligations held by States.

No. 402.—Summary of State and Local Government Finances, by State Area and Level of Government: 1942—Continued

[In thousands of dollars]

State area and level of government	General revenue			General expenditure			General and enterprise debt outstanding	
	Total	Taxes	Aid received	Total	Operation	Capital outlay	Gross	Net long-term
Ohio	605,257	510,976	43,669	582,600	380,704	42,393	697,330	584,657
State	358,862	301,930	41,582	337,027	98,863	24,031	13,141	12,565
Local	383,031	209,046	128,723	383,577	281,841	18,362	684,189	572,092
Oklahoma	153,138	122,351	21,797	143,266	105,392	12,155	162,706	120,592
State	103,668	80,291	20,056	91,047	47,696	9,243	40,132	39,280
Local	73,532	42,060	25,803	75,314	57,696	2,912	122,574	81,312
Oregon	115,479	87,336	15,977	108,344	68,477	15,278	154,494	126,419
State	64,973	45,587	13,490	58,562	29,279	10,607	31,289	14,359
Local	56,821	41,749	8,802	59,296	39,198	4,671	123,205	112,060
Pennsylvania	882,375	749,743	59,775	872,976	535,056	81,099	1,506,510	1,113,273
State	491,635	400,530	58,725	481,880	197,143	56,456	290,644	168,964
Local	469,522	349,213	79,832	481,576	337,913	24,643	1,215,866	944,309
Rhode Island	71,885	65,229	3,843	73,916	42,636	5,734	183,263	132,493
State	37,524	33,038	3,452	36,239	13,710	2,167	29,333	23,946
Local	37,083	32,191	3,113	40,340	28,926	3,567	153,930	108,547
South Carolina	94,423	78,290	9,357	95,740	56,364	13,923	209,120	187,660
State	62,881	51,263	8,794	63,510	20,816	11,474	88,039	85,530
Local	49,549	27,027	18,570	50,681	35,548	2,449	121,081	102,130
South Dakota	53,900	41,570	6,391	51,275	34,732	7,173	68,818	52,932
State	23,327	15,543	5,953	22,662	12,352	4,313	32,415	22,898
Local	31,975	26,027	1,840	30,987	22,380	2,860	36,403	30,034
Tennessee	147,589	117,807	19,045	139,605	85,521	18,200	388,462	361,178
State	86,264	66,296	15,665	81,090	25,844	13,938	98,508	86,481
Local	86,934	51,511	28,989	85,725	59,677	4,262	289,954	274,697
Texas	376,821	305,232	37,215	370,591	233,078	46,295	734,038	662,096
State	199,858	156,684	34,151	185,988	74,921	28,468	21,242	17,786
Local	238,777	148,548	64,878	246,893	158,157	17,827	712,796	644,310
Utah	53,422	40,617	9,168	49,965	37,448	6,159	41,440	38,091
State	34,821	24,022	9,159	32,301	18,141	4,558	2,590	2,590
Local	24,659	16,595	6,067	24,745	19,307	1,601	38,850	35,501
Vermont	28,717	24,065	3,138	28,182	19,389	3,428	17,942	15,943
State	16,788	13,144	3,096	16,313	8,101	2,427	6,650	6,650
Local	13,459	10,921	1,572	14,768	11,288	1,001	11,292	9,293
Virginia	157,985	120,856	13,067	144,451	87,322	30,545	216,429	150,571
State	104,705	75,452	12,300	89,243	31,504	24,752	27,818	19,258
Local	73,763	45,404	21,250	75,876	55,818	5,793	188,611	131,313
Washington	198,338	150,763	24,513	172,017	129,332	13,612	[1] 234,069	206,296
State	138,639	105,891	23,748	117,307	53,082	7,315	17,257	11,925
Local	98,584	44,872	39,650	94,192	76,250	6,297	217,081	194,371
West Virginia	121,314	97,720	11,086	124,653	78,786	20,591	134,312	126,308
State	87,484	67,594	11,538	91,402	33,094	17,898	79,660	74,115
Local	54,048	30,126	20,366	53,305	45,692	2,693	54,652	52,193
Wisconsin	298,420	239,952	20,880	273,023	204,950	21,856	119,715	102,384
State	151,180	122,908	18,803	137,873	32,491	12,002	5,403	5,403
Local	221,498	117,044	76,335	214,222	172,459	9,854	114,312	96,981
Wyoming	22,766	17,637	2,015	25,158	16,905	4,530	51,198	49,582
State	13,261	8,641	3,848	13,554	4,363	4,012	3,568	3,568
Local	16,904	8,996	5,566	16,577	12,542	518	47,630	46,014

[1] Total is less than sum of "State" and "Local" because of exclusion of debts incurred by States for loans to local governments, which duplicate local government obligations held by States.

Source: Department of Commerce, Bureau of the Census; Revised Summary of State and Local Government Finances in 1942; also later revisions to conform to 1948 bases of classification.

No. 403.—Outstanding Debt of State and Local Governments, by Type of Debt: June 30, 1949

[In millions of dollars]

Type of debt	Total	State	Local					
			Total	County	City	Township	School district	Special district
Gross debt	20,875	4,024	16,851	1,603	9,496	310	2,147	3,295
General	13,399	3,566	9,833	1,582	4,836	279	2,147	989
Long-term	12,889	3,556	9,332	1,515	4,572	237	2,044	963
Net long-term	11,303	2,892	8,411	1,394	3,955	222	1,921	919
Enterprise	7,476	458	7,018	20	4,660	31	--------	2,307
Long-term	7,252	458	6,794	20	4,651	31	--------	2,092
Net long-term	6,215	385	5,830	17	3,862	30	--------	1,921
Long-term debt	20,141	4,015	16,126	1,535	9,224	268	2,044	3,055
Full faith and credit	17,663	3,397	14,265	1,493	8,121	266	2,044	2,340
Nonguaranteed	2,478	617	1,861	42	1,102	2	--------	715

Source: Department of Commerce, Bureau of the Census; annual report, Governmental Debt in 1949.

No. 404.—Employees and Pay Rolls of Federal, State, and Local Governments: 1942 to 1949

[Data for *1942 through 1948* are *for October*. *Includes* employees of enterprises. *Both permanent and temporary* employees included. Numbers of part-time employees not reduced to full-time equivalent. See also *Historical Statistics*, series P 69–88, for average annual monthly employment and pay rolls for 1929–1945]

Type of government	1942	1943	1944	1945	1946	1947	1948	1949			
								Jan.	Apr.	July	Oct.
	Number of employees (thousands)										
Total	5,915	6,358	6,537	6,556	6,001	5,791	6,042	6,084	6,217	5,418	6,234
Federal (civilian)[1]	2,664	3,166	3,365	3,375	2,434	2,002	2,076	2,090	2,096	2,106	2,047
State and local	3,251	3,192	3,172	3,181	3,567	3,789	3,966	3,994	4,121	3,312	4,187
School[2]	1,320	1,320	1,311	1,267	1,457	1,529	1,581	1,636	1,647	785	1,654
Nonschool	1,931	1,872	1,861	1,914	2,110	2,260	2,385	2,358	2,474	2,527	2,534
State	503	464	456	473	572	638	677	672	688	720	730
Local	1,428	1,408	1,405	1,441	1,539	1,622	1,707	1,687	1,786	1,807	1,804
City	872	858	855	879	955	996	1,039	1,036	1,079	1,114	1,099
County	333	322	329	316	361	375	406	396	404	413	420
Other	223	228	221	246	223	251	262	255	303	279	284
	Amount of monthly pay roll (millions of dollars)										
Total	880.2	1,084.4	1,103.0	1,109.9	1,155.5	1,183.7	1,329.0	1,346.8	1,379.9	1,198.7	1,395.5
Federal (civilian)[1]	486.1	672.7	684.8	642.3	571.5	481.4	533.9	538.5	546.0	540.4	521.9
State and local	394.1	411.7	418.2	467.6	584.0	702.3	795.1	808.3	833.9	658.3	873.6
School[2]	175.4	175.7	172.2	200.0	260.1	318.5	353.0	367.1	372.0	176.7	387.0
Nonschool	218.7	236.0	246.0	267.6	323.9	383.7	442.0	441.2	461.9	481.6	486.6
State	59.5	64.0	64.2	72.9	93.5	116.0	134.0	135.0	140.2	147.9	151.1
Local	159.1	171.9	181.8	194.8	230.4	267.7	308.0	306.3	321.8	333.7	335.5
City	109.7	119.3	125.0	133.2	160.0	181.2	206.2	204.7	213.0	222.4	223.4
County	34.5	36.9	39.4	42.6	50.7	58.1	66.6	67.3	70.9	73.2	74.9
Other	14.9	15.7	17.4	19.0	19.8	28.4	35.2	34.3	37.9	38.0	37.1

[1] Data from Bureau of Labor Statistics. Includes data for Federal civilian employees working outside continental United States; figures differ in this respect from similar data in table 405.
[2] Excludes all school board members. Data for 1946–49 based on returns to quarterly mail canvass of Bureau of Census; those for prior years based on information furnished by U. S. Office of Education.

Source: Department of Commerce, Bureau of Census; annual report, State Distribution of Public Employment in 1949.

No. 405.—Number of Public Employees, by States: October 1949

[Includes employees of enterprises. Both permanent and temporary employees included; numbers of part-time employees not reduced to full-time equivalent. Employment statistics subject to sampling variation. Figures identified by asterisk (*) subject to particularly large variation and should be interpreted with caution]

[In thousands]

State	Total employees	Federal civilian [1]	State and local							
			Total	School	Non-school	State [2]	Local			
							Total	City [2]	County (2)	Other [3]
Total	5,979	1,823	4,156	1,659	2,498	1,037	3,120	[4] 1,281	[4] 476	[4] 1,363
Alabama	98	29	68	36	32	18	50	10	9	31
Arizona	33	12	22	10	11	7	15	3	3	9
Arkansas	53	12	40	23	18	12	28	7	3	19
California	524	188	336	126	210	73	263	87	61	115
Colorado	63	22	42	19	23	12	30	11	6	14
Connecticut	66	11	55	18	37	16	39	20	(5)	19
Delaware	10	2	8	4	5	4	4	3	1	1
District of Columbia	239	220	20	5	15	-------	20	19	-------	(5)
Florida	114	31	83	31	52	25	58	23	9	27
Georgia	114	38	76	37	38	17	59	19	9	31
Idaho	25	5	20	9	11	6	14	3	2	8
Illinois	320	98	222	79	144	42	180	58	15	106
Indiana	135	28	106	47	59	26	81	21	15	44
Iowa	100	14	86	40	46	21	65	17	10	38
Kansas	79	17	62	29	33	16	46	12	8	26
Kentucky	[4] 81	21	60	30	30	18	42	14	(4)	23
Louisiana	97	22	75	31	44	29	46	14	*6	25
Maine	41	11	31	12	19	9	21	7	1	14
Maryland	94	39	56	21	34	19	37	22	14	1
Massachusetts	212	57	156	38	117	31	125	71	4	50
Michigan	227	37	190	78	113	38	152	61	20	72
Minnesota	117	19	98	39	60	24	74	30	11	34
Mississippi	63	15	49	25	24	14	34	7	21	6
Missouri	142	48	94	40	54	22	72	28	7	37
Montana	27	7	20	9	10	6	14	3	4	7
Nebraska	60	15	45	19	26	10	35	8	6	21
Nevada	10	4	6	2	4	2	4	1	2	2
New Hampshire	[4] 22	3	19	6	*13	7	*12	3	1	(4)
New Jersey	165	41	124	47	77	22	102	60	12	30
New Mexico	30	11	19	11	9	8	11	3	*1	8
New York	659	181	478	133	345	83	394	283	32	80
North Carolina	[4] 107	22	85	44	41	64	21	15	7	(4)
North Dakota	34	5	29	10	19	5	24	5	3	16
Ohio	300	79	220	84	136	39	181	71	25	86
Oklahoma	92	30	62	31	31	21	41	11	7	23
Oregon	65	15	50	21	29	18	32	9	6	17
Pennsylvania	343	107	236	96	140	67	169	56	12	101
Rhode Island	30	10	20	7	14	7	14	9	-------	4
South Carolina	63	17	46	23	23	14	32	7	5	20
South Dakota	33	7	27	10	17	5	21	5	*3	14
Tennessee	107	35	72	33	38	15	57	25	29	2
Texas	268	84	184	92	92	41	144	44	23	77
Utah	44	19	25	13	12	9	16	6	2	9
Vermont	[4] 15	3	13	5	8	4	9	(4)	(5)	6
Virginia	135	58	77	36	41	29	48	22	26	(5)
Washington	124	45	79	32	48	22	57	17	11	29
West Virginia	58	9	49	27	22	18	31	6	2	23
Wisconsin	126	19	106	39	68	20	86	44	17	25
Wyoming	14	5	10	5	5	3	7	2	1	4

[1] Data from Bureau of Labor Statistics. Excludes data for Federal civilian employees working outside continental United States; figures differ in this respect from similar data in table 404.
[2] Includes data for institutions of higher education and dependent elementary and secondary school systems, operated as part of general government.
[3] Includes data for townships, independent school districts, other special-purpose districts, and dependent township elementary and secondary school systems.
[4] Totals include estimates for items for which no separate data are published.
[5] Less than 500 employees.

Source: Department of Commerce, Bureau of the Census; annual report, State Distribution of Public Employment in October 1949.

No. 406.—Amount of Monthly State and Local Government Pay Rolls, by States: October 1949

[Includes employees of enterprises. Employment statistics subject to sampling variation. Figures identified by asterisk (*) subject to particularly large variation and should be interpreted with caution]

[In millions of dollars]

State	Total	School	Non-school	State[1]	Total	City[1]	County[1]	Other[2]
	TOTAL				LOCAL			
Total	867.3	385.3	482.0	210.3	657.1	277.2	86.4	[3] 293.5
Alabama	11.4	6.4	5.0	3.0	8.4	1.5	1.3	5.5
Arizona	4.9	2.4	2.5	1.3	3.6	.7	.6	2.3
Arkansas	5.6	3.4	2.3	1.7	3.9	.7	.4	2.9
California	88.9	35.1	53.8	19.3	69.5	23.0	13.9	32.6
Colorado	7.8	3.6	4.3	2.3	5.6	1.9	.9	2.7
Connecticut	11.8	5.0	6.8	3.7	8.2	4.7	.1	3.4
Delaware	1.7	.9	.9	.8	1.0	.6	.1	.3
District of Columbia	5.5	1.8	3.6	-------	5.5	5.4	-------	.1
Florida	15.4	6.8	8.6	3.9	11.4	4.1	1.5	5.8
Georgia	12.1	6.2	5.8	2.8	9.3	3.0	1.3	5.0
Idaho	3.4	1.6	1.7	1.1	2.2	.4	.3	1.5
Illinois	53.0	21.3	31.7	9.2	43.8	11.9	3.1	28.8
Indiana	22.8	13.0	9.8	5.3	17.4	3.4	2.3	11.7
Iowa	14.1	8.1	6.0	3.8	10.4	1.9	1.8	6.6
Kansas	10.6	6.0	4.7	2.8	7.9	1.4	1.3	5.2
Kentucky	9.8	5.4	4.3	2.7	7.1	2.4	.6	4.1
Louisiana	13.7	6.9	6.8	4.7	9.0	2.4	.6	6.0
Maine	4.3	1.9	2.4	1.6	2.7	1.1	.1	*1.6
Maryland	12.8	5.5	7.3	4.3	8.6	4.9	3.4	.2
Massachusetts	33.7	9.9	23.8	7.3	26.4	15.9	.8	9.7
Michigan	45.0	20.7	24.3	8.5	36.5	14.0	4.4	18.0
Minnesota	18.7	9.4	9.3	5.1	13.6	5.7	2.1	5.8
Mississippi	6.7	3.6	3.1	2.1	4.6	.8	2.8	1.0
Missouri	16.8	8.2	8.6	3.6	13.2	4.7	.9	7.6
Montana	3.9	2.1	1.8	1.2	2.8	.4	.6	1.8
Nebraska	7.8	3.7	4.2	1.7	6.1	1.1	.8	4.2
Nevada	1.3	.5	.8	.4	.9	.2	.3	.4
New Hampshire	2.6	1.1	1.6	1.0	1.6	.6	*.1	1.0
New Jersey	28.3	12.7	15.6	5.0	23.3	14.2	2.5	6.6
New Mexico	3.0	2.3	1.5	1.4	2.5	.4	.2	1.9
New York	120.4	37.2	83.2	20.8	99.5	77.5	6.1	16.0
North Carolina	[3] 17.2	9.9	7.3	13.9	3.3	2.2	1.0	(3)
North Dakota	3.9	2.2	1.7	1.1	2.8	.3	.5	2.0
Ohio	41.9	18.7	23.2	7.5	34.4	12.9	4.2	17.2
Oklahoma	11.2	6.7	4.4	3.8	7.3	1.5	1.0	4.9
Oregon	10.9	4.7	6.1	3.9	7.0	1.7	1.1	4.2
Pennsylvania	48.2	22.1	26.0	12.8	35.4	11.0	2.5	21.9
Rhode Island	3.9	1.6	2.3	1.2	2.7	2.2	-------	.6
South Carolina	7.3	3.9	3.5	2.4	4.9	1.0	.6	3.3
South Dakota	3.6	2.0	1.6	1.0	2.7	.5	.4	1.8
Tennessee	13.4	7.2	6.3	2.6	10.8	5.1	5.3	.4
Texas	37.5	20.6	16.9	8.0	29.5	7.9	3.7	17.9
Utah	4.1	2.3	1.8	1.4	2.7	.7	.3	1.7
Vermont	1.8	.8	1.0	.7	1.1	.3	(4)	.9
Virginia	13.8	6.8	6.9	4.9	8.9	4.4	4.4	(4)
Washington	17.6	7.2	10.5	4.6	13.0	4.0	2.2	6.9
West Virginia	9.6	5.8	3.8	3.3	6.4	.8	.4	5.2
Wisconsin	20.7	9.1	11.6	4.1	16.6	9.5	3.5	3.7
Wyoming	1.8	1.0	.8	.6	1.2	.2	.2	.9

[1] Includes data for institutions of higher education and dependent elementary and secondary school systems, operated as part of general government.
[2] Includes data for townships, independent school districts, other special-purpose districts, and dependent township elementary and secondary school systems.
[3] Totals include estimates for items for which no separate data are published.
[4] Less than $50,000.

Source: Department of Commerce, Bureau of the Census; annual report, State Distribution of Public Employment in October 1949.

No. 407.—Summary of State Government Finances: 1942 to 1948

[Amounts, except per capita, in millions of dollars. See also *Historical Statistics*, series P 188-200, P 202-211, and P 224-249]

ITEM	1942	1943	1944	1945	1946	1947	1948	Percent distribution, 1948	Per capita, 1948 [1]
General revenue and borrowings, total	6,247	6,325	6,633	6,742	7,271	9,223	10,825	-------	$75.93
General borrowings	148	48	28	14	73	742	799	-------	5.61
General revenue, total	6,099	6,277	6,605	6,729	7,198	8,481	10,025	100.0	70.33
Taxes, total	4,977	5,094	5,384	5,561	5,968	6,690	7,791	77.7	54.65
Total less unemployment compensation	3,901	3,922	4,065	4,307	4,935	5,721	6,732	67.1	47.22
Sales, use, and gross receipts	2,220	2,151	2,156	2,278	2,800	3,415	4,045	40.3	28.38
General sales, use, and gross receipts	633	671	721	776	900	1,181	1,479	14.7	10.37
Motor vehicle fuels	942	776	685	696	887	1,110	1,260	12.6	8.84
Alcoholic beverages	256	281	267	312	402	410	426	4.2	2.99
Tobacco products	131	141	160	145	199	245	339	3.4	2.38
Other	258	284	323	349	418	470	542	5.4	3.80
License and privilege	694	672	687	690	765	868	981	9.8	6.88
Motor vehicles and operators	431	394	394	395	440	517	593	5.9	4.16
Other	263	277	292	295	326	351	387	3.9	2.72
Individual income	249	293	316	357	389	418	499	5.0	3.50
Corporation income	269	340	446	453	442	451	585	5.8	4.10
Property	271	259	247	276	253	261	279	2.8	1.95
Unemployment compensation	1,076	1,172	1,319	1,254	1,034	969	1,059	10.6	7.43
Other [2]	198	208	213	253	279	308	343	3.4	2.40
Aid received from other governments	809	833	829	759	767	1,157	1,439	14.4	10.09
From Federal Government	786	813	809	738	743	1,125	1,399	14.0	9.81
Charges and miscellaneous	312	350	392	410	462	633	796	7.9	5.58
General expenditure, total	5,820	5,882	5,929	5,997	6,404	8,099	10,400	100.0	72.96
Provision for debt retirement	305	372	220	223	188	146	179	1.7	1.26
General expenditure less provision for debt retirement	5,515	5,510	5,709	5,775	6,216	7,953	10,221	98.3	71.70
Operation	1,914	1,966	2,100	2,253	2,579	3,318	4,351	41.8	30.52
General control	169	170	171	187	199	234	257	2.5	1.80
Public safety	123	134	131	131	144	171	200	1.9	1.40
Highways	260	244	264	308	359	424	491	4.7	3.44
Natural resources	123	121	132	144	166	207	244	2.3	1.71
Health	55	57	70	95	105	109	106	1.0	.74
Hospitals and institutions for handicapped	231	241	264	286	320	400	492	4.7	3.45
Public welfare	526	556	578	605	681	839	956	9.2	6.71
Correction	71	74	78	82	91	107	130	1.2	.91
Schools	275	305	354	354	374	506	652	6.3	4.57
Bonus payments to veterans	-------	-------	-------	-------	47	159	616	5.9	4.32
Other and unallocable	81	65	59	60	92	163	207	2.0	1.45
Capital outlay	615	477	325	267	356	949	1,425	13.7	10.00
Highways	527	416	282	223	266	670	1,018	9.8	7.14
Schools	26	19	15	14	33	102	170	1.6	1.19
Other	62	42	28	30	57	177	238	2.3	1.67
Aid paid to local governments	1,749	1,736	1,807	1,838	2,044	2,549	3,167	30.5	22.22
Highways	338	315	291	285	329	415	481	4.6	3.37
Public welfare	385	355	363	346	374	495	646	6.2	4.53
Schools	766	796	835	842	921	1,120	1,490	14.3	10.46
Other and unspecified	261	270	318	365	420	511	549	5.3	3.85
Interest	110	99	87	80	70	63	71	.7	.50
Contributions to trust funds and enterprises	1,126	1,231	1,389	1,336	1,168	1,073	1,206	11.6	8.46
To unemployment compensation trust funds	1,076	1,172	1,319	1,254	1,034	969	1,059	10.2	7.43
Debt outstanding at end of fiscal year:									
Gross	3,267	2,944	2,792	2,526	2,367	2,956	3,592	100.0	25.20
General	3,023	2,707	2,506	2,303	2,154	2,721	3,343	93.0	23.45
Enterprise	244	237	286	223	213	236	250	7.0	1.75
Net long-term (general and enterprise)	2,569	2,326	2,121	1,910	1,734	2,263	2,827	78.7	19.83
Full faith and credit	2,172	1,943	1,763	1,573	1,431	1,947	2,487	69.2	17.45
Long-term debt issued during fiscal year (general and enterprise) [3]	101	49	32	14	59	718	780	21.7	5.47
Long-term debt retired during fiscal year (general and enterprise) [3]	290	228	232	219	231	186	172	4.8	1.20

[1] Based on estimated population on July 1, 1947, excluding armed forces overseas.
[2] Including death and gift, severance, poll, and others.
[3] Exclusive of refunding transactions.

Source: Dept. of Commerce, Bur. of Census, annual report, Compendium of State Govt. Finances in 1948.

No. 408.—General Revenue and General Ex

[In thousands of dollars. Excludes transac

Line No	STATE	General revenue and borrowings [1]	GENERAL REVENUE					GENERAL EXPENDITURE		
			Total	Taxes		Aid received from other governments	Charges and miscellaneous	Total	Provision for debt retirement [2]	Total less provision for debt retirement
				Total	Total except unemployment compensation					
1	**Total**	**10,824,554**	**10,025,466**	**7,790,984**	**6,731,571**	**1,438,909**	**795,573**	**10,400,376**	**179,455**	**10,220,921**
2	Alabama	156,447	155,327	102,209	94,402	27,272	25,846	150,938	1,970	148,968
3	Arizona	69,364	69,364	53,208	49,282	12,383	3,773	63,824	136	63,688
4	Arkansas	109,791	107,867	80,476	75,152	21,951	5,440	109,967	3,607	106,360
5	California	1,024,822	1,014,822	824,816	700,029	119,827	70,179	943,861	4,787	939,074
6	Colorado	115,945	115,945	82,873	76,450	23,338	9,734	121,438	1,951	119,487
7	Connecticut	194,126	137,926	114,085	107,049	13,011	10,830	171,113	----------	171,113
8	Delaware	24,378	21,063	15,965	14,774	2,852	2,246	24,846	263	24,583
9	Florida	180,428	180,342	139,034	130,472	33,081	8,227	199,920	80	199,840
10	Georgia	164,545	163,945	119,628	108,823	32,888	11,429	157,298	1,264	156,034
11	Idaho	47,409	47,093	32,242	28,430	9,937	4,914	41,106	155	40,951
12	Illinois	580,700	495,616	409,510	355,915	69,836	16,270	705,730	20,663	685,067
13	Indiana	232,943	226,143	173,649	161,892	28,925	23,569	214,549	1,273	213,276
14	Iowa	194,953	194,122	137,249	127,198	28,183	28,690	168,698	638	168,060
15	Kansas	137,445	137,445	99,327	92,718	27,035	11,083	126,475	1,143	125,332
16	Kentucky	136,958	134,530	102,522	88,652	24,098	7,910	131,235	842	130,393
17	Louisiana	219,800	216,800	156,354	142,319	26,720	33,726	211,866	6,766	205,100
18	Maine	64,310	64,310	44,157	37,820	9,933	10,220	62,378	1,917	60,461
19	Maryland	152,955	143,330	117,496	103,342	12,999	12,835	139,269	3,759	135,510
20	Massachusetts	324,096	310,396	255,892	218,885	41,279	13,225	299,242	24,454	274,788
21	Michigan	596,757	562,298	425,776	355,542	61,923	74,599	736,572	16,289	720,283
22	Minnesota	222,758	218,177	162,361	149,567	37,095	18,721	201,989	3,267	198,722
23	Mississippi	119,727	114,727	84,914	76,826	23,238	6,575	126,905	2,635	124,270
24	Missouri	225,958	225,958	165,132	141,695	49,420	11,406	211,001	4,809	206,192
25	Montana	48,903	44,903	26,573	23,023	12,052	6,278	43,750	751	42,999
26	Nebraska	73,334	73,334	47,343	43,452	16,732	9,259	77,856	153	77,703
27	Nevada	16,958	16,658	10,053	8,459	5,405	1,200	17,582	33	17,549
28	New Hampshire	38,929	34,289	22,267	18,722	6,214	5,808	38,310	1,715	36,595
29	New Jersey	291,772	266,772	225,798	134,740	27,698	13,376	290,579	3,172	287,407
30	New Mexico	60,897	58,400	41,708	38,409	12,090	4,602	61,464	1,769	59,695
31	New York	1,484,689	1,053,683	919,414	694,141	94,852	39,417	1,267,580	19,309	1,248,271
32	North Carolina	255,512	255,512	213,934	195,394	29,331	12,247	225,051	5,595	219,456
33	North Dakota	45,710	44,858	32,665	31,368	9,267	2,926	42,285	900	41,385
34	Ohio	488,070	487,801	396,780	349,209	61,398	29,623	429,064	264	428,800
35	Oklahoma	200,347	199,660	139,077	132,775	49,159	11,424	191,959	1,288	190,671
36	Oregon	145,480	141,480	99,610	85,778	23,632	18,238	133,604	2,383	131,311
37	Pennsylvania	627,977	577,977	433,406	376,638	78,259	66,312	574,826	6,889	567,937
38	Rhode Island	59,068	58,068	49,639	40,192	6,328	2,101	59,598	1,678	57,920
39	South Carolina	136,075	121,075	95,212	87,914	19,000	6,863	132,051	6,731	125,320
40	South Dakota	42,770	42,575	28,790	27,699	9,952	3,833	44,115	6,188	37,927
41	Tennessee	198,741	187,084	146,223	131,328	32,587	8,274	188,868	9,346	179,522
42	Texas	361,595	360,016	255,719	236,403	84,535	19,762	348,868	652	348,216
43	Utah	63,267	63,257	42,736	38,841	11,263	9,258	61,884	42	61,842
44	Vermont	28,784	26,834	19,672	17,523	5,357	1,805	27,869	624	27,245
45	Virginia	175,938	175,876	117,816	107,250	19,198	38,862	176,403	288	176,115
46	Washington	274,815	274,015	214,648	191,169	38,314	21,053	267,150	135	267,015
47	West Virgina	140,081	136,121	104,457	91,659	15,904	15,670	133,223	6,333	126,890
48	Wisconsin	243,791	243,036	193,594	178,584	25,788	23,654	222,687	272	222,415
49	Wyoming	24,636	24,636	14,975	13,667	7,380	2,281	23,440	277	23,163

[1] New borrowings are for general-government purposes only, consisting of long-term debt incurred during fiscal year other than by funding or refunding, plus any excess of issuance over redemption (i. e., excluding funding) of short-term debt.

[2] Includes direct redemption and payments into sinking funds for retirement of general debt, not debt incurred for enterprise purposes.

PENDITURE OF STATE GOVERNMENTS, BY STATES: 1948

tions of trust, sinking, and enterprise funds]

GENERAL EXPENDITURE—continued												Line No.
Operation				Capital outlay		Aid paid to other governments				Interest [4]	Contributions to trust funds and to enterprises	
Total [3]	Highways	Public welfare	Schools	Total	Highways only	Total [3]	Highways	Public welfare	Schools			
4,350,686	490,515	956,499	651,701	1,425,311	1,017,577	3,167,116	480,931	646,317	1,490,448	71,359	1,206,449	1
39,533	4,758	667	9,850	28,004	19,665	69,069	12,464	13,432	33,770	2,150	10,212	2
25,153	2,962	9,528	3,989	12,616	11,056	21,723	2,675	--------	9,969	104	4,092	3
43,034	5,675	15,065	6,237	20,498	15,690	32,330	5,069	--------	23,484	4,024	6,474	4
236,126	19,750	5,386	62,872	121,481	78,745	432,515	62,260	137,555	184,204	1,919	147,033	5
34,025	5,658	711	10,001	18,075	14,071	59,978	8,809	41,531	8,586	479	6,930	6
125,101	14,860	16,103	8,506	15,842	11,366	20,964	1,071	2,374	12,089	301	8,905	7
13,266	1,569	904	4,913	4,590	3,702	5,414	416	413	4,416	81	1,232	8
91,356	8,336	36,215	12,010	44,046	34,161	54,490	8,914	--------	40,496	86	9,862	9
68,450	6,830	21,310	15,052	30,122	21,387	44,241	4,817	1,131	37,626	135	13,086	10
21,769	3,513	7,773	2,971	8,311	6,982	6,941	1,468	--------	4,193	12	3,918	11
456,471	14,366	95,134	31,377	70,674	34,899	89,411	28,997	14,428	36,834	8,581	59,930	12
71,004	10,538	3,784	28,007	34,081	22,497	91,277	22,217	21,133	44,882	207	16,707	13
80,675	6,875	29,981	18,389	24,012	19,186	53,240	24,251	--------	8,859	38	10,095	14
44,425	9,120	992	15,775	27,278	25,993	46,520	4,685	22,330	12,943	352	6,757	15
61,473	15,040	17,252	7,182	27,380	20,985	26,171	1,075	--------	25,096	224	15,145	16
93,266	18,064	26,180	14,497	29,572	16,909	59,731	5,450	1	35,728	5,370	17,161	17
37,608	10,106	9,882	3,817	7,407	5,785	7,437	1,623	434	4,914	463	7,546	18
47,042	5,713	462	7,908	19,003	12,438	51,875	13,308	10,588	21,099	503	17,087	19
101,928	11,600	6,344	7,187	14,120	9,664	116,357	4,783	55,038	10,693	2,784	39,599	20
359,145	13,382	66,874	32,916	73,414	40,965	204,363	40,252	7,599	105,258	5,097	78,264	21
71,823	12,706	2,626	20,207	33,299	27,466	74,093	9,157	27,379	29,602	876	18,631	22
41,631	5,763	11,588	6,853	25,973	20,197	45,855	15,102	--------	22,320	2,497	8,314	23
116,841	11,878	66,001	10,297	22,496	18,945	41,077	1,113	--------	37,541	2,283	23,495	24
24,906	5,237	7,951	3,560	10,080	8,554	3,499	--------	349	3,021	126	4,388	25
28,450	6,324	707	6,821	19,125	15,491	24,427	7,532	15,791	951	30	5,671	26
8,083	1,934	1,499	1,285	5,368	4,316	2,350	--------	--------	2,301	1	1,747	27
22,328	4,430	5,112	3,301	6,306	4,497	3,593	79	--------	2,395	176	4,192	28
72,887	8,759	9,177	6,549	46,037	21,721	65,673	18,140	11,685	17,711	2,754	100,056	29
26,784	4,507	7,957	5,574	12,448	10,212	15,842	785	--------	14,433	649	3,972	30
442,865	27,137	3,017	25,408	97,081	53,147	459,864	21,555	181,736	158,070	13,801	234,660	31
122,150	20,307	2,138	71,611	48,293	38,638	21,718	--------	11,275	5,073	1,963	25,332	32
22,246	4,028	6,012	4,569	8,582	7,803	8,562	4,100	106	4,251	285	1,710	33
165,930	27,819	59,979	19,540	31,296	22,961	180,970	46,765	19,758	79,591	449	50,155	34
114,664	8,458	67,097	15,147	26,903	17,353	42,655	13,495	--------	28,485	287	7,162	35
60,320	8,554	20,338	8,812	25,514	17,238	29,323	8,894	145	19,208	217	15,937	36
276,604	34,189	104,521	24,507	97,722	79,317	121,929	17,969	--------	95,301	3,332	68,350	37
33,074	2,336	8,747	2,679	2,603	2,238	10,667	80	1,383	3,230	1,093	10,483	38
48,049	8,259	12,398	9,024	22,020	19,812	43,178	4,456	--------	28,414	1,316	10,757	39
20,084	4,485	6,062	3,426	10,994	9,142	4,746	781	234	2,738	658	1,445	40
58,724	5,979	23,225	10,291	38,054	27,484	63,636	10,481	2,081	42,757	2,875	16,233	41
163,575	19,090	75,297	26,069	69,698	60,323	89,805	11,071	--------	77,701	563	24,575	42
34,051	5,170	11,604	7,464	7,998	6,079	15,152	1,408	--------	12,603	7	4,634	43
15,245	3,088	3,403	1,237	4,551	3,046	4,692	2,423	--------	2,244	60	2,697	44
74,225	20,433	896	16,276	38,708	33,210	47,843	2,044	6,874	26,869	213	15,126	45
111,022	9,731	54,360	16,668	34,124	17,870	93,822	13,800	10,798	53,833	12	28,035	46
55,736	18,912	12,195	7,124	17,181	14,295	36,908	--------	714	35,592	1,719	15,346	47
59,751	9,771	1,855	17,266	24,949	22,288	115,599	14,124	25,578	17,384	125	21,991	48
7,788	1,616	130	1,680	8,382	7,788	5,591	973	2,444	1,690	82	1,320	49

[3] Includes amounts for general control, public safety, natural resources, health, hospitals, and institutions for the handicapped, correction, libraries, recreation, and miscellaneous and unallocable, not shown separately.

[4] Interest on general debt (other than that paid from accumulated assets of sinking and trust funds), not on debt incurred for enterprise purposes.

Source: Department of Commerce, Bureau of the Census; annual report, Compendium of State Government Finances in 1948.

No. 409.—State Tax Collections, by Type of Tax, by States: 1949

[In thousands of dollars. Includes local shares of State-imposed taxes. Preliminary data]

STATE	Total [1]	Unemployment compensation	Sales and gross receipts: Total [1]	Sales and gross receipts: General sales or gross receipts	Sales and gross receipts: Motor vehicle fuels	Sales and gross receipts: Alcoholic beverages	Motor-vehicle and operators licenses	Individual income	Corporation income [2]	Property
Number of States using tax	48	48	48	27	48	48	48	31	33	44
Total [3]	8,342,006	972,930	4,362,837	1,605,554	1,371,733	425,802	662,762	574,658	661,346	280,097
Alabama	119,260	10,858	73,479	32,173	27,758	1,333	6,836	[4] 12,551	[4] 678	6,937
Arizona	50,445	3,712	33,328	17,397	9,588	1,978	3,114	3,010	5,269	941
Arkansas	87,773	6,411	56,431	21,949	20,971	5,129	6,871	3,176	6,325	2,173
California	863,637	113,240	490,935	294,446	128,375	17,563	55,625	50,178	76,291	36,468
Colorado	90,583	5,937	49,730	25,789	18,563	3,584	5,622	11,189	5,783	6,478
Connecticut	100,672	7,705	57,214	15,282	17,276	5,259	9,900	------	15,276	350
Delaware	16,959	1,372	5,794	[5] 24	3,060	[6] 1,032	1,572	2,357	------	------
Florida	145,135	8,032	98,174	------	46,517	20,400	21,060	------	------	4,982
Georgia	119,993	11,216	64,794	------	38,823	[6] 14,044	5,088	[4] 26,999	(4)	6,795
Idaho	33,775	4,069	14,655	------	9,356	946	680	5,927	3,610	2,268
Illinois	439,359	63,045	319,760	170,970	52,580	22,193	38,081	------	------	157
Indiana	189,487	14,556	138,950	72,327	36,985	12,104	15,635	------	------	9,829
Iowa	150,319	9,945	95,225	56,781	25,814	3,274	19,336	16,679	2,936	159
Kansas	106,734	7,335	68,801	38,593	20,378	2,245	9,740	11,931	3,763	1,240
Kentucky	116,710	14,389	60,490	------	32,803	10,257	7,342	10,113	8,819	8,521
Louisiana	238,862	17,110	129,209	44,447	39,368	15,394	6,622	[4] 19,052	(4)	10,353
Maine	46,083	6,406	23,781	------	12,099	2,113	5,938	------	------	5,692
Maryland	134,663	15,165	72,352	27,951	20,660	5,826	9,048	18,551	7,665	4,040
Massachusetts	267,814	43,526	80,977	------	23,925	18,551	11,411	42,558	[7] 26,153	76
Michigan	454,110	79,584	284,208	198,762	43,428	6,861	38,079	------	------	21,997
Minnesota	176,946	13,948	69,111	------	26,154	13,608	15,474	32,195	17,680	8,588
Mississippi	92,572	5,372	60,365	25,535	21,819	2,173	3,142	4,231	7,779	1,060
Missouri	180,169	25,209	99,123	70,439	17,527	5,255	16,126	[4] 22,037	(4)	5,540
Montana	(8)	4,004	(8)	------	7,775	(8)	(8)	4,125	2,240	(8)
Nebraska	46,090	2,343	25,940	------	18,176	2,558	1,632	------	------	13,627
Nevada	10,707	1,605	5,032	------	2,719	477	1,290	------	------	1,810
New Hampshire	23,801	4,010	11,436	------	4,618	1,042	3,803	943	------	1,139
New Jersey	194,999	50,505	78,755	------	30,057	14,766	32,872	------	------	8,728
New Mexico	(8)	3,658	31,735	17,352	9,866	1,305	4,300	1,483	1,415	2,686
New York	892,605	160,270	271,309	------	83,837	44,945	64,821	160,831	160,775	1,405
North Carolina	230,963	20,038	108,732	40,649	44,547	9,155	16,749	24,507	41,016	4,200
North Dakota	37,334	1,726	21,889	11,940	5,254	2,267	4,603	4,948	1,421	1,348
Ohio	402,702	37,964	280,827	140,071	69,459	30,230	43,652	------	------	16,665
Oklahoma	152,002	8,104	85,871	35,181	28,111	4,637	14,538	8,067	9,022	------
Oregon	112,190	13,791	25,150	------	20,643	1,182	10,346	35,863	20,041	------
Pennsylvania	508,249	64,312	202,197	------	78,847	43,890	50,285	------	94,786	1,904
Rhode Island	47,561	7,839	25,706	5,931	5,886	1,630	4,276	------	6,644	------
South Carolina	101,194	7,751	52,931	------	23,105	[6] 14,803	4,338	[4] 29,671	[4] 263	2,246
South Dakota	31,700	1,094	25,289	11,513	6,056	2,658	2,095	------	187	240
Tennessee	154,768	14,841	103,849	42,754	39,033	7,837	10,057	3,011	8,561	1,614
Texas	334,680	24,065	136,248	------	71,636	13,221	23,435	------	------	81,899
Utah	46,392	3,405	23,527	13,598	7,127	762	2,378	4,210	3,005	7,054
Vermont	20,473	2,147	9,069	------	4,137	2,501	3,842	2,183	1,401	328
Virginia	137,636	7,373	57,519	------	38,375	6,893	11,624	14,291	22,625	8,973
Washington	221,838	25,424	169,240	107,960	27,804	12,375	7,026	------	------	10,003
West Virginia	116,615	15,568	87,227	59,410	16,781	[6] 2,751	8,799	------	------	193
Wisconsin	200,911	11,521	53,766	------	29,259	10,891	21,622	41,257	46,128	17,248
Wyoming	17,423	1,380	12,030	6,538	4,520	551	1,927	------	------	972

[1] Includes amounts for types of taxes not shown separately.
[2] Includes unincorporated businesses.
[3] Includes estimated amounts (totaling $76,913,000) for missing or incomplete items.
[4] Combined corporation and individual tax amounts as reported by 5 States (Ala., Ga., La., Mo., and S. C.) are tabulated with reported individual income taxes.
[5] Back taxes only; not counted with "Number of States using tax."
[6] Includes related license taxes.
[7] Comprises tax on banks and finance companies, soldiers' bonus excise and additional surtax and excise tax on corporations.
[8] Not available.

Source: Department of Commerce, Bureau of the Census; annual reports, State Tax Collections in 1949 and Sources of State Tax Revenue in 1949.

No. 410.—Debt of State Governments Outstanding at End of Fiscal Year, by States: 1949

[**In thousands of dollars.** 1949 data are preliminary. Data are for State fiscal years ending on June 30, except for 7 States with earlier closing dates (in same calendar year—May 31 for Pa., March 31 for N. Y., and Wash.; in previous calendar year—Dec. 31 for Ohio, Sept. 30 for Ala. and Wyo., Aug. 31 for Texas). For these States, gross debt as of June 30, 1949 was as follows: Ala., $55,660,000, N. Y., $830,447,000, Ohio, $210,651,000, Pa., $301,415,000, Texas, $24,283,000, Wash., $24,840,000, and Wyo., $2,173,000]

STATE	GROSS DEBT				LONG-TERM DEBT			Short-term debt	Sinking-fund offsets to long-term debt	Net long-term debt
	Total		General	Enterprise	Total	Full faith and credit	Non-guaranteed			
	1948	1949								
Total	3,592,240	4,024,473	3,566,165	458,308	4,008,929	3,391,242	617,687	15,544	734,225	3,274,704
Alabama	58,335	57,012	50,187	6,825	57,012	51,998	5,014	------	18,454	38,558
Arizona	2,900	2,743	2,743	------	2,743	778	1,965	------	293	2,450
Arkansas	125,905	121,739	121,739	------	121,739	116,484	5,255	------	10,180	111,559
California	167,338	205,779	153,088	52,691	205,779	177,997	27,782	------	141,723	64,056
Colorado	16,066	14,739	14,739	------	14,432	470	13,962	307	501	13,931
Connecticut	82,753	82,530	68,010	14,520	82,230	82,230	------	300	10,906	71,324
Delaware	7,231	48,218	8,218	40,000	48,218	8,218	40,000	------	------	48,218
Florida	2,531	15,539	15,539	------	15,539	------	15,539	------	640	14,899
Georgia	4,668	3,187	3,149	38	3,187	312	2,875	------	464	2,723
Idaho	361	313	313	------	313	16	297	------	120	193
Illinois	474,431	454,727	454,727	------	454,727	449,929	4,798	------	17,054	437,673
Indiana	14,829	13,389	13,389	------	13,389	------	13,389	------	2,839	10,550
Iowa	1,928	1,953	1,953	------	1,953	22	1,931	------	22	1,931
Kansas	7,665	6,347	6,347	------	6,347	6,347	------	------	1,411	4,936
Kentucky	8,017	8,350	7,415	935	8,350	2,584	5,766	------	146	8,204
Louisiana	171,908	162,568	138,238	24,330	162,568	151,705	10,863	------	------	162,568
Maine	12,856	10,922	10,442	480	10,922	10,222	700	------	366	10,556
Maryland	33,031	69,182	31,682	37,500	69,182	25,849	43,333	------	2,862	66,320
Massachusetts	179,296	207,261	166,146	41,115	207,261	207,261	------	------	7,015	200,246
Michigan	255,270	248,660	248,660	------	248,660	215,563	33,097	------	2,520	246,140
Minnesota	58,906	52,573	52,573	------	52,573	51,793	780	------	19,639	32,934
Mississippi	76,761	76,181	76,181	------	76,181	13,177	63,004	------	13,571	62,610
Missouri	53,639	51,370	51,370	------	51,370	48,399	2,971	------	7,852	43,518
Montana	12,691	20,480	16,490	3,990	20,480	14,364	6,116	------	2,109	18,371
Nebraska	918	741	741	------	741	------	741	------	12	729
Nevada	300	615	615	------	615	615	------	------	25	590
New Hampshire	15,393	19,725	16,667	3,058	13,475	12,287	1,188	6,250	2,188	11,287
New Jersey	102,195	106,605	106,605	------	106,605	106,605	------	------	26,359	80,246
New Mexico	25,397	28,507	28,507	------	28,507	21,716	6,791	------	258	28,249
New York	926,570	836,100	836,100	------	828,309	828,232	77	7,791	160,151	668,158
North Carolina	84,180	76,705	76,705	------	76,705	75,660	1,045	------	57,122	19,583
North Dakota	18,265	45,604	45,604	------	44,912	43,049	1,863	692	17,214	27,698
Ohio	9,556	203,901	203,326	575	203,842	201,613	2,229	59	20,056	183,786
Oklahoma	23,813	38,513	38,513	------	38,513	17,650	20,863	------	17,650	20,863
Oregon	20,547	32,065	32,065	------	32,065	24,822	7,243	------	22,397	9,668
Pennsylvania	165,415	301,415	122,329	179,086	301,415	113,829	187,586	------	93,967	207,448
Rhode Island	43,277	42,857	41,995	862	42,857	42,857	------	------	4,707	38,150
South Carolina	86,291	96,426	67,412	29,014	96,426	67,412	29,014	------	9,043	87,383
South Dakota	18,778	17,606	17,606	------	17,606	17,199	407	------	6,537	11,069
Tennessee	79,095	97,469	97,469	------	97,469	94,487	2,982	------	9,536	87,933
Texas	20,445	24,404	24,404	------	24,376	4,102	20,274	28	2,080	22,296
Utah	1,456	1,113	1,113	------	1,113	962	151	------	975	138
Vermont	2,890	2,992	2,992	------	2,992	2,992	------	------	------	2,992
Virginia	19,304	18,532	18,532	------	18,415	13,115	5,300	117	13,634	4,781
Washington	25,772	24,840	4,050	20,790	24,840	3,228	21,612	------	3,722	21,118
West Virginia	66,162	65,651	63,152	2,499	65,651	61,822	3,829	------	5,905	59,746
Wisconsin	4,586	4,152	4,152	------	4,152	------	4,152	------	------	4,152
Wyoming	2,319	2,173	2,173	------	2,173	1,270	903	------	------	2,173

Source: Department of Commerce, Bureau of the Census; annual report, Governmental Debt in 1949.

No. 411.—Number of State Government Employees, by Function and by States: April 1949

[Includes both permanent and temporary employees. Numbers of part-time employees not reduced to full-time equivalent]

State	Total [1]	General government functions: General control	Public safety	Highways	Natural resources	Hospitals and institutions for the handicapped	Schools	Employment security administration	Other [2]	State government enterprises [3]
Total [1]	**982,100**	**78,200**	**56,400**	**164,400**	**66,500**	**157,800**	**293,900**	**45,600**	**101,500**	**18,000**
Alabama	17,200	1,067	544	2,595	1,989	2,406	5,322	935	1,220	1,114
Arizona [4]	6,000	424	[5] 171	[5] 1,405	483	430	2,002	311	793	--------
Arkansas	11,000	787	[6] 135	2,161	1,050	1,924	3,679	472	[6] 744	--------
California	68,100	10,871	4,843	6,886	4,059	8,932	21,592	4,609	5,343	928
Colorado	12,300	1,086	243	1,699	465	1,076	6,003	376	795	--------
Connecticut [4]	16,000	2,735	579	2,878	315	3,974	2,830	960	1,711	--------
Delaware	4,000	302	350	654	354	193	1,707	106	380	--------
Florida	23,500	971	2,847	5,219	3,108	1,901	5,332	310	3,841	--------
Georgia	16,500	1,144	532	3,728	1,519	2,087	5,471	735	1,316	--------
Idaho	*5,600*	*400*	*138*	*1,012*	*473*	*336*	*2,067*	*229*	*712*	*228*
Illinois	40,400	[7] 4,714	[8] 4,214	5,420	1,394	([9])	9,205	2,126	[7] [9] 13,303	--------
Indiana	23,000	1,239	1,986	3,242	1,244	3,682	8,367	968	2,286	--------
Iowa	21,300	1,468	725	1,917	1,396	3,679	8,559	678	2,159	699
Kansas	16,100	1,395	824	2,642	673	1,791	7,252	375	1,190	--------
Kentucky [4]	15,300	846	659	[10] 4,562	1,988	1,344	3,788	509	1,558	([10])
Louisiana	28,400	1,337	695	4,700	2,402	6,506	7,736	659	3,359	1,012
Maine	8,100	725	385	2,133	925	1,045	1,456	317	757	347
Maryland	15,800	([11])	([11])	([11])	([11])	([11])	3,377	([11])	([11])	([11])
Massachusetts	27,300	2,571	2,575	([11])	982	8,425	2,254	2,122	3,562	152
Michigan [4]	35,700	2,497	1,333	2,087	1,299	6,765	13,843	2,349	4,245	1,237
Minnesota [4]	22,300	1,122	[5] 1,407	[5] 3,377	1,502	[12] 3,831	9,242	781	[12] 1,087	--------
Mississippi	13,300	726	539	2,189	2,467	1,475	3,638	476	1,777	--------
Missouri	20,800	1,875	829	3,693	1,591	3,819	5,338	965	2,715	--------
Montana	5,800	306	181	1,115	483	594	2,037	305	521	298
Nebraska	9,600	485	[5] [13] 40	[5] 2,082	[13] 747	[12] 2,337	2,545	293	[12] [13] 1,042	--------
Nevada	1,900	194	65	620	170	84	472	[14] 223	[14] 80	--------
New Hampshire	6,100	742	231	1,411	274	961	1,390	240	550	286
New Jersey	22,800	1,821	3,208	2,851	1,482	5,070	3,576	2,251	2,546	--------
New Mexico	7,200	502	258	1,172	580	583	3,018	187	892	--------
New York	79,100	11,572	5,501	9,751	[15] 5,613	26,063	6,451	5,574	[15] 8,602	--------
North Carolina	61,300	1,665	945	[16] 9,900	1,906	[12] 3,468	41,894	820	[12] 658	--------
North Dakota	*4,600*	*377*	*191*	*770*	*383*	*670*	*1,348*	*206*	*419*	*280*
Ohio	38,900	1,933	2,394	[10] 6,989	1,412	[9] 183	11,276	2,350	[9] 10,746	[10] 1,649
Oklahoma [4]	19,400	1,159	806	2,688	1,696	2,490	7,732	521	2,315	--------
Oregon	15,500	1,331	1,207	2,813	1,619	1,458	4,643	637	1,271	556
Pennsylvania	63,100	5,385	4,734	14,276	2,803	([9])	9,330	3,530	[9] 18,285	4,784
Rhode Island [17]	6,400	944	524	760	187	1,258	1,078	469	1,153	38
South Carolina	14,000	911	610	3,792	1,646	1,191	3,272	534	1,586	432
South Dakota [4]	5,000	467	72	1,015	408	476	1,591	139	614	169
Tennessee	14,000	865	643	3,154	223	795	3,935	981	3,368	--------
Texas	39,000	1,772	2,207	8,902	2,508	3,748	15,645	1,362	3,738	--------
Utah	7,400	544	204	979	956	481	3,131	269	576	222
Vermont	*3,600*	*514*	*199*	[10] *767*	*266*	*417*	*799*	*169*	*419*	[10] *87*
Virginia	26,500	717	1,218	8,489	1,778	4,317	6,774	519	1,631	1,104
Washington	20,800	913	1,439	[10] 2,155	2,168	1,928	7,547	911	2,650	[10] 1,039
West Virginia	18,400	541	844	5,749	3,540	[12] 1,690	3,664	483	[12] 1,011	851
Wisconsin	19,900	([11])	([11])	([11])	([11])	([11])	9,681	([11])	([11])	--------
Wyoming	2,800	148	[5] 81	[5] 723	307	104	1,046	127	286	20

[1] Totals are rounded to include estimates for missing items.
[2] Includes health, public welfare, correction, and other general government functions.
[3] Principally alcoholic-beverage monopoly systems (operated by 16 States); also includes airports, harbors, ferries, and other State-operated enterprises.
[4] Nonschool data for a previous month.
[5] Data for State police included with highways.
[6] Data for public safety, except State police, included with "other" general government.
[7] Data for libraries included with general control.
[8] Data for State prisons included with public safety.
[9] Data for hospitals and institutions for the handicapped included with "other" general government.
[10] Data for toll bridges included with highways.
[11] Not available.
[12] Data for correction included with hospitals and institutions for the handicapped.
[13] Data for public safety, except police and alcoholic-beverage control, and for natural resources, except agricultural experiment stations and extension services, included with other.
[14] Data for public welfare included with employment security.
[15] *Data for recreation and parks included with natural resources.*
[16] Data for State prisons included with highways.
[17] Employee and pay roll data from separate sources; not strictly comparable.

Source: Department of Commerce, Bureau of the Census, annual report, State Employment in 1949.

No. 412.—Monthly Pay Rolls of State Governments, by Functions and by States: April 1949

[In thousands of dollars. Includes pay rolls for both permanent and temporary employees]

State	Total [1]	General government functions: General control	Public safety	Highways	Natural resources	Hospitals and institutions for the handicapped	Schools	Employment security administration	Other [2]	State government enterprises [3]
Total [1]	196,871.9	17,783.1	13,925.2	32,172.2	12,816.9	27,705.4	56,693.7	10,917.1	21,047.5	3,812.1
Alabama	2,824.6	249.3	123.7	418.3	337.0	286.5	777.4	201.6	214.6	216.1
Arizona [4]	1,226.8	78.1	[5] 42.7	[5] 370.6	98.1	70.4	349.5	77.8	139.6	--------
Arkansas	1,532.3	153.0	[6] 29.7	359.0	158.1	159.2	446.6	102.9	[6] 123.7	--------
California	18,277.6	(7)	(7)	(7)	(7)	(7)	4,902.3	(7)	(7)	(7)
Colorado	2,295.8	237.5	60.8	392.5	102.1	305.1	928.1	85.3	184.4	--------
Connecticut [4]	3,329.1	599.5	129.3	717.7	82.9	579.0	620.3	207.5	392.9	--------
Delaware	705.7	56.6	68.3	117.7	43.9	22.3	311.4	24.3	61.2	--------
Florida	3,841.5	(7)	(7)	(7)	(7)	(7)	949.9	(7)	(7)	--------
Georgia	2,624.3	204.5	103.1	581.9	225.4	246.7	856.3	160.4	246.0	--------
Idaho	956.5	66.6	26.3	211.6	98.6	36.4	306.1	52.9	128.1	29.8
Illinois	8,281.5	[8] 1,070.5	[9] 914.2	998.5	264.2	([10])	1,885.7	485.7	[8 10] 2,662.	--------
Indiana	4,749.1	(7)	(7)	(7)	(7)	(7)	1,671.0	(7)	(7)	--------
Iowa	3,769.5	374.8	151.6	425.6	233.7	461.1	1,467.5	148.9	365.1	141.2
Kansas	2,681.7	216.1	162.9	539.0	117.4	226.7	1,099.8	89.3	230.6	--------
Kentucky [4]	2,278.1	134.0	120.8	[11] 724.2	297.0	145.6	483.8	121.5	251.3	([11])
Louisiana	4,444.6	281.1	152.6	726.7	445.2	783.3	1,114.0	139.5	600.7	201.4
Maine	1,530.8	154.3	80.9	443.0	194.0	152.8	212.7	69.3	149.5	74.4
Maryland	2,974.1	(7)	(7)	(7)	(7)	(7)	553.1	(7)	(7)	(7)
Massachusetts	6,025.5	592.6	613.2	(7)	213.4	1,795.2	430.7	478.0	761.8	37.6
Michigan [4]	8,205.2	670.4	356.0	576.4	328.1	1,425.3	2,884.2	585.7	1,079.6	299.8
Minnesota [4]	4,622.4	240.4	[5] 305.9	[5] 764.4	342.1	[12] 773.2	1,798.6	170.9	[12] 226.9	--------
Mississippi	*2,079.4*	*211.1*	*112.3*	*376.6*	*288.7*	*133.1*	*574.0*	*129.7*	*253.8*	--------
Missouri	3,321.0	370.5	179.0	676.1	293.1	461.7	734.0	167.8	438.8	--------
Montana	1,092.1	88.1	34.3	313.7	84.3	76.8	304.4	59.1	105.8	25.5
Nebraska	1,639.1	131.8	[5 13] 6.4	[5] 387.8	[13] 187.0	[12] 306.4	371.4	58.9	[13 12] 189.5	--------
Nevada	433.0	41.6	16.3	168.9	39.8	11.6	80.2	[14] 50.5	[14] 15.1	--------
New Hampshire	977.9	72.0	47.3	274.3	47.9	123.4	218.7	42.3	96.5	55.6
New Jersey	4,693.4	447.2	745.4	657.4	241.8	924.4	766.1	443.0	468.3	--------
New Mexico	1,175.3	101.5	56.9	233.4	118.1	73.7	422.3	45.3	124.2	--------
New York	19,930.5	3,231.5	1,642.9	2,190.9	[16] 1,052.9	6,373.7	1,611.4	1,365.2	[15] 2,462.1	--------
North Carolina	15,563.7	413.4	330.0	[16] 1,886.7	410.3	[12] 524.2	11,651.5	187.3	[12] 169.7	--------
North Dakota	940.9	57.3	38.5	183.5	80.5	89.5	312.5	41.9	79.6	57.4
Ohio	7,384.7	456.1	533.7	[11] 1,507.2	255.1	[10] 37.0	2,021.2	496.4	[10] 745.9	[11] 332.1
Oklahoma [4]	3,086.0	220.6	140.4	482.8	268.2	265.2	1,248.2	107.4	403.2	--------
Oregon	3,164.6	254.3	295.8	711.6	344.3	254.8	753.5	137.7	270.3	142.4
Pennsylvania	11,799.7	1,265.9	1,115.7	2,401.1	452.7	([10])	1,547.7	811.1	[10] 3,225.5	979.9
Rhode Island [17]	1,299.8	178.9	87.6	238.3	41.1	223.8	179.0	91.6	252.7	6.7
South Carolina	2,324.7	170.5	132.0	570.4	284.2	155.3	551.3	122.6	273.0	65.4
South Dakota [4]	849.6	84.4	15.3	215.5	86.8	51.0	240.9	26.4	88.3	41.0
Tennessee	2,439.8	181.9	121.2	504.0	36.0	70.0	799.9	196.4	530.5	--------
Texas	7,458.6	391.8	516.4	2,012.1	475.6	421.0	2,516.3	384.8	740.6	--------
Utah	1,337.0	104.5	46.6	226.4	138.2	88.8	514.5	62.5	115.5	40.1
Vermont	651.9	90.9	42.3	[11] 136.0	41.1	57.0	159.4	33.6	75.5	[11] 16.2
Virginia	*4,481.2*	*139.2*	*263.7*	*1,258.9*	*323.8*	*646.7*	*1,172.2*	*111.4*	*347.8*	*217.5*
Washington	4,443.3	209.4	339.0	[11] 621.7	464.3	307.2	1,398.5	229.8	644.1	[11] 229.4
West Virginia	2,683.4	111.9	152.1	957.7	179.8	[12] 207.3	589.0	95.7	[12] 197.0	192.9
Wisconsin	3,867.1	(7)	(7)	(7)	(7)	(7)	1,705.8	(7)	(7)	--------
Wyoming	577.6	21.1	[5] 20.8	[5] 175.9	71.3	14.3	191.8	29.6	48.0	4.9

[1] Totals are rounded to include estimates for missing items.
[2] Includes health, public welfare, correction, and other general-government functions.
[3] Principally alcoholic-beverage monopoly systems (operated by 16 States); also includes airports, harbors, ferries, and other State-operated enterprises.
[4] Nonschool data for a previous month.
[5] Data for State police included with highways.
[6] Data for public safety, except State police, included with "other" general government.
[7] Not available.
[8] Data for libraries included with general control.
[9] Information for State prisons included with public safety.
[10] Data for hospitals and institutions for the handicapped included with other general government.
[11] Data for toll bridges included with highways.
[12] Data for correction included with hospitals and institutions for the handicapped.
[13] Data for public safety, except police and alcoholic-beverage control, and for natural resources, except agricultural experiment stations and extension services, included with "other" general government.
[14] Data for public welfare included with employment security.
[15] Data for recreation and parks included with natural resources.
[16] Data for State prisons included with highways.
[17] Employee and pay roll data from separate sources; not strictly comparable.

Source: Department of Commerce, Bureau of the Census, annual report, State Employment in 1949.

No. 413.—Financial Transactions of State-Administered Public-Employee Retirement Systems, by States: 1948

[In thousands of dollars. Investment transactions are excluded]

State	Receipts					Payments			
	Total	Employee contributions	Government contributions		Earnings on investments	Total	Benefits [1]	Withdrawals [1]	Other
			State	Local					
Total	423,614	182,318	127,099	60,918	53,279	121,360	83,492	33,836	4,032
Alabama	3,661	1,565	1,874	23	199	369	148	180	41
Arizona	1,408	789	162	385	72	251	148	82	21
Arkansas	2,058	763	1,150	----------	145	541	387	124	30
California	55,627	24,369	21,451	6,194	3,613	15,239	11,768	3,161	310
Colorado	1,657	796	497	266	98	407	198	176	33
Connecticut	6,621	3,612	1,869	263	877	2,560	1,791	769	----------
Delaware	47	6	41	----------	----------	34	34	----------	----------
Florida	5,950	4,293	1,175	238	244	1,167	751	325	91
Georgia	4,595	1,768	2,281	362	184	599	304	141	64
Idaho	991	651	106	227	7	213	134	64	15
Illinois	14,573	7,559	6,126	50	838	6,103	4,763	1,045	295
Indiana	10,648	4,065	4,199	894	1,490	3,706	3,178	414	114
Iowa	2,459	1,207	44	1,207	1	188	141	3	44
Kansas	1,128	1,041	----------	----------	87	403	114	266	23
Kentucky	2,189	1,012	956	----------	221	428	250	142	36
Louisiana	7,443	3,070	1,437	2,333	603	679	327	325	27
Maine	2,671	1,154	1,203	165	149	896	850	----------	46
Maryland	4,963	1,692	2,789	26	456	1,106	720	346	40
Massachusetts	9,313	6,534	522	55	2,202	3,457	2,134	1,323	----------
Michigan	16,912	8,082	7,342	774	714	5,065	3,305	1,646	114
Minnesota	5,785	4,291	1,049	----------	445	2,338	1,156	1,106	76
Mississippi	1,044	782	226	----------	36	307	217	68	22
Missouri	2,554	1,246	42	1,204	62	209	124	39	46
Montana	2,022	1,206	426	307	83	726	390	287	49
Nebraska	1,365	812	517	5	31	186	76	91	19
Nevada	229	110	103	----------	16	105	46	35	24
New Hampshire	1,720	819	534	299	68	337	233	71	33
New Jersey	23,968	8,200	8,965	1,835	4,968	8,503	6,531	1,827	145
New Mexico	840	142	673	14	11	324	313	----------	11
New York	75,692	28,454	9,387	23,845	14,006	24,554	16,301	7,304	949
North Carolina	12,985	5,089	6,671	338	887	1,438	646	684	108
North Dakota	472	139	95	164	74	215	172	22	21
Ohio	30,168	14,086	2,446	8,352	5,284	11,297	7,586	3,437	274
Oklahoma	2,608	1,669	820	----------	119	279	58	169	52
Oregon	7,960	3,269	1,990	2,502	139	1,064	500	468	96
Pennsylvania	39,762	12,677	12,088	5,579	9,418	13,415	8,873	4,391	151
Rhode Island	1,028	525	407	----------	96	247	127	120	----------
South Carolina	5,845	2,196	2,879	611	159	1,094	744	235	115
South Dakota	416	189	215	----------	12	14	2	6	6
Tennessee	3,293	1,904	1,338	----------	51	353	220	70	63
Texas	11,204	4,833	5,259	----------	1,112	2,229	960	1,195	74
Utah	2,502	1,045	694	----------	163	654	376	265	13
Vermont	1,027	430	549	----------	48	169	119	39	11
Virginia	6,990	2,795	3,742	----------	453	1,421	884	485	52
Washington	8,117	3,541	4,246	----------	330	2,553	2,457	----------	96
West Virginia	4,669	1,738	2,548	----------	383	907	729	141	37
Wisconsin	14,323	5,443	3,966	2,292	2,622	3,043	2,153	749	141
Wyoming	112	60	----------	49	3	58	54	----------	4

[1] *Amounts for withdrawals shown separately when available; otherwise included with benefit payments.*

Source: Department of Commerce, Bureau of the Census; annual report, Compendium of State Governmen Finances in 1948.

No. 414.—Summary of Finances of State-Administered Public-Employee Retirement Systems: 1943 to 1948

[In thousands of dollars]

Item	Receipts					Payments				Assets, end of fiscal year
	Total	Employee contribution	Government contribution		Earnings on investments	Total	Benefits [1]	Withdrawals [1]	Other	
			State	Local						
1943	177,012	69,525	[2] 69,859	(2)	37,628	71,109	60,144	9,430	1,535	1,082,550
1944	195,234	76,357	50,243	26,354	42,280	[3] 70,178	48,662	18,857	1,752	1,241,772
1945	220,095	89,370	63,658	21,945	45,122	75,282	52,464	20,962	1,856	1,390,249
1946	265,718	110,131	71,833	36,469	47,285	90,595	60,034	27,976	2,585	1,607,224
1947	317,051	144,808	86,105	38,238	47,900	105,290	70,560	31,579	3,151	1,789,848
1948	423,614	182,318	127,099	60,918	53,279	121,360	83,492	33,836	4,032	2,092,571
General (State and local)	176,064	83,399	40,271	34,800	17,594	40,654	22,887	16,051	1,716	(4)
Educational:										
Teachers	205,980	81,109	67,932	23,855	[3] 33,084	69,365	52,179	15,296	1,890	(4)
School-nonteachers	2,613	1,087	165	1,109	252	324	534	252	38	(4)
School employees [5]	10,318	6,052	3,864	--------	402	3,859	2,620	1,175	64	(4)
University and college	4,010	1,315	2,248	--------	447	1,518	1,376	105	37	(4)
General and teachers	19,834	7,973	10,287	472	1,102	2,913	1,826	860	227	(4)
Police	2,379	715	1,138	304	222	932	836	60	36	(4)
Firemen	322	127	177	--------	18	136	132	1	3	(4)
Judicial	434	161	191	50	32	214	204	9	1	(4)
Other	1,660	380	826	328	126	945	898	27	20	(4)

[1] Amounts of withdrawals shown separately when available; otherwise included with benefit payments.
[2] Local contributions included with State contributions; segregation not available.
[3] Includes $907,000 not distributed according to object of payment.
[4] Not available.
[5] Teachers and nonteachers not reported separately.

No. 415.—State Unemployment-Compensation Fund Finances: 1943 to 1948

[In thousands of dollars]

Item	1943	1944	1945	1946	1947	1948
Total receipts	1,242,309	1,405,242	1,364,172	1,161,817	1,098,787	1,202,947
Contributions from general funds (unemployment compensation tax)	1,171,515	1,319,451	1,253,781	1,033,591	969,227	1,059,413
Interest	70,794	85,791	110,391	128,226	129,560	143,534
Benefit payments	209,791	65,008	70,372	964,661	880,360	755,646
Assets, end of fiscal year	3,686,787	5,164,218	6,457,321	6,664,593	6,885,449	7,292,921

Source of tables 414 and 415: Department of Commerce, Bureau of the Census; annual reports, Compendium of State Government Finances.

No. 416.—Income and Expense Statement of the 16 State-Operated Alcoholic-Beverage Monopoly Systems, by States: 1949

[In thousands of dollars]

State	Net sales of goods	Cost of goods sold	Gross profit on sales	Operating expense	Net operating revenue	Other income	Other expense	Net income
Total	**848,830**	**650,246**	**198,584**	**43,549**	**155,035**	**4,443**	**1,640**	**157,838**
Alabama	46,691	32,598	14,093	1,927	12,166	251	--------	12,417
Idaho	10,956	7,761	3,195	662	2,533	8	--------	2,541
Iowa	39,600	29,312	10,288	2,168	8,120	87	--------	8,207
Maine	18,980	13,740	5,240	1,081	4,159	314	--------	4,473
Michigan	126,121	95,205	30,916	3,490	27,426	617	--------	28,043
Montana	15,188	11,487	3,701	1,043	2,658	26	--------	2,684
New Hampshire	15,018	11,483	3,535	728	2,807	61	--------	2,868
Ohio	137,252	116,379	20,873	5,195	15,678	323	1,153	14,848
Oregon	39,615	29,922	9,693	1,994	7,699	40	475	7,264
Pennsylvania	188,119	137,726	50,393	14,449	35,944	1,530	--------	37,474
Utah	12,071	7,873	4,198	950	3,248	46	--------	3,294
Vermont	6,017	5,598	419	284	135	1	--------	136
Virginia	88,257	68,337	19,920	3,699	16,221	633	12	16,842
Washington	51,884	42,750	9,134	2,800	6,334	169	--------	6,503
West Virginia	46,235	33,965	12,270	2,914	9,356	326	--------	9,682
Wyoming	6,826	6,110	716	165	551	11	--------	562

Source: Department of Commerce, Bureau of the Census; annual report, Summary of State Government Finances in 1949.

No. 417.—Revenue and Expenditure of

[In thousands

Line No.	Population group and city	Total general revenue and borrowings	General borrowings [1]	General revenue: Total	General revenue: Property taxes	General revenue: Other local taxes	General revenue: Aid received from other governments	General revenue: Charges and miscellaneous	General expenditure: Total [2]	General expenditure: Provision for debt retirement	General expenditure: Total less provision for debt retirement
1	**Total**	4,204,969	451,501	3,753,468	2,058,183	563,893	739,588	391,804	4,052,499	288,911	3,763,588
2	**Over 1,000,000, total**	1,685,238	190,114	1,495,124	751,668	310,427	330,791	102,238	1,629,354	97,516	1,531,838
3	New York	1,072,776	83,564	989,212	496,165	210,913	243,771	38,363	1,062,682	66,226	996,456
4	Chicago	200,160	57,350	142,810	70,531	39,727	20,811	11,741	169,823	14,707	155,116
5	Philadelphia	139,344	34,900	104,444	50,053	38,231	4,179	11,981	127,027	3,891	123,136
6	Detroit	174,618	-------	174,618	100,016	1,812	48,497	24,293	185,152	10,937	174,215
7	Los Angeles	98,340	14,300	84,040	34,903	19,744	13,533	15,860	84,670	1,755	82,915
8	**500,000 to 1,000,000, total.**	609,865	41,594	568,271	330,255	69,443	125,299	43,274	590,470	38,394	552,076
9	Cleveland	52,676	6,055	46,621	26,377	1,565	10,218	8,461	50,249	5,986	44,263
10	Baltimore	86,191	-------	86,191	45,857	7,616	27,085	5,633	93,915	4,402	89,513
11	St. Louis	44,227	4,000	40,227	21,594	11,602	1,460	5,571	39,156	4,320	34,836
12	Boston	126,916	15,800	111,116	77,568	3,025	25,414	5,119	123,681	7,768	115,913
13	Pittsburgh	32,633	4,000	28,633	20,411	4,645	1,492	2,085	30,011	4,306	25,705
14	Washington, D. C.	92,998	-------	92,998	39,280	33,497	15,760	4,431	91,098	54	91,044
15	San Francisco	76,052	11,003	65,049	40,701	3,941	15,851	4,466	63,399	3,650	59,749
16	Milwaukee	52,223	-------	52,223	29,849	1,853	15,490	5,031	51,374	-------	51,374
17	Buffalo	45,949	736	45,213	28,538	1,699	12,499	2,477	47,587	7,908	39,679
18	**250,000 to 500,000, total.**	577,552	78,097	499,455	277,990	69,156	78,630	73,679	551,855	49,704	502,151
19	New Orleans	31,706	5,500	26,206	8,416	11,382	4,102	2,306	30,147	2,223	27,924
20	Minneapolis	45,131	5,717	39,414	26,354	1,728	6,265	5,067	45,786	6,200	39,586
21	Cincinnati	39,090	9,564	29,526	13,816	1,603	4,270	9,837	32,525	3,207	29,318
22	Newark	54,046	3,899	50,147	41,573	3,629	2,084	2,861	49,390	3,283	46,107
23	Kansas City, Mo.	15,409	-------	15,409	7,400	5,883	349	1,777	16,023	1,207	14,816
24	Indianapolis	12,149	529	11,620	8,321	243	1,784	1,272	12,638	666	11,972
25	Houston	24,000	6,860	17,140	12,873	1,317	91	2,859	27,992	3,691	24,301
26	Seattle	35,013	14,146	20,867	7,444	4,801	4,532	4,090	24,331	1,753	22,578
27	Rochester	30,216	-------	30,216	18,341	899	7,006	3,970	32,000	4,548	27,452
28	Denver	43,490	9,984	33,506	10,773	5,299	14,098	2,736	33,672	885	32,787
29	Louisville	21,671	60	21,611	12,885	2,086	1,930	4,710	21,884	1,102	20,782
30	Columbus	14,261	2,384	11,877	3,897	2,865	2,412	2,703	13,262	1,851	11,411
31	Portland, Oreg.	15,388	962	14,426	8,094	1,827	1,203	3,302	16,224	1,532	14,692
32	Atlanta	18,529	109	18,420	8,139	3,028	2,094	5,159	23,936	1,312	22,624
33	Oakland	16,563	-------	16,563	9,119	3,349	2,174	1,921	17,909	626	17,283
34	Jersey City	36,743	934	35,809	26,275	2,300	4,839	2,395	34,447	2,941	31,506
35	Dallas	20,939	5,580	15,359	9,048	2,273	106	3,932	22,686	2,041	20,645
36	Memphis	16,594	-------	16,594	7,140	1,771	4,560	3,123	18,773	1,258	17,515
37	St. Paul	20,805	1,404	19,401	11,681	1,565	3,869	2,286	19,449	1,432	18,017
38	Toledo	19,613	1,692	17,921	3,936	7,085	3,392	3,508	16,534	2,608	13,926
39	Birmingham	10,361	885	9,476	2,745	2,952	2,367	1,412	9,623	1,113	8,510
40	San Antonio	14,216	6,032	8,184	6,296	666	6	1,216	10,876	2,535	8,341
41	Providence	21,619	1,856	19,763	13,424	605	4,497	1,237	21,748	1,690	20,058
42	100,000 to 250,000, total.	502,363	48,657	453,706	267,917	42,092	78,317	65,380	479,293	43,580	435,713
43	50,000 to 100,000, total.	425,083	45,888	379,195	226,305	39,395	59,688	53,807	418,717	34,538	384,179
44	25,000 to 50,000, total.	404,868	47,151	357,717	204,048	33,380	66,863	53,426	382,810	25,179	357,631

[1] For general-government purposes only. Consists of long-term debt incurred during fiscal year other than by funding or refunding, plus any excess of issuance over redemption (i. e., excluding funding) of short-term debt.

[2] Includes amounts for aid paid to other governments and for contributions to trust funds and to enterprises, not shown separately.

Cities Having 25,000 or More Inhabitants: 1948

of dollars]

GENERAL EXPENDITURE—continued											ENTERPRISES		
Operation									Interest	Capital outlay only	Operating revenue	Operating expense except depreciation	Line No.
Total[3]	General control	Police	Fire	Highways	Sanitation	Health and hospitals	Public welfare	Schools					
2,853,654	228,907	369,655	278,877	219,663	232,038	258,559	320,668	633,667	119,234	467,455	867,876	616,338	1
1,105,440	89,353	149,349	84,837	59,575	82,093	106,122	181,857	258,422	52,889	161,676	344,275	296,192	2
726,464	51,444	70,121	43,825	34,981	44,144	76,139	150,447	206,306	33,751	79,631	191,827	189,764	3
108,012	11,825	28,832	12,775	9,099	12,888	8,649	15,225	--------	2,366	19,280	18,473	15,713	4
81,991	13,374	18,544	11,105	6,032	8,157	7,939	4,286	26	8,516	23,185	8,363	6,920	5
134,371	7,302	16,199	7,375	4,160	12,041	10,216	11,844	52,090	6,803	21,200	54,936	45,958	6
54,602	5,408	15,653	9,757	5,303	4,863	3,179	55	--------	1,453	18,380	70,676	37,337	7
440,818	35,552	56,900	39,672	27,246	35,678	55,654	50,132	85,658	11,667	63,949	113,777	82,613	8
33,998	2,491	7,140	4,144	3,348	5,519	4,925	2,457	--------	2,194	5,488	40,588	33,580	9
69,173	4,114	7,161	5,184	5,922	5,463	4,975	8,815	20,518	3,778	11,301	8,035	4,274	10
31,081	3,505	6,638	2,967	1,701	1,714	8,672	847	--------	1,060	1,077	6,652	3,806	11
95,832	6,552	8,701	7,305	4,842	5,464	10,181	22,275	19,850	1,156	14,998	6,568	3,450	12
20,402	2,338	4,279	3,451	1,776	3,674	1,049	32	--------	1,153	3,214	4,051	2,974	13
71,254	5,340	7,386	3,585	2,513	4,024	15,614	4,689	17,852	1	12,385	4,100	2,665	14
47,911	6,296	6,303	6,412	1,841	1,781	7,305	10,976	--------	955	4,608	36,566	27,929	15
38,164	2,508	4,995	3,489	3,109	5,115	1,300	4	13,609	83	8,130	4,210	2,353	16
33,003	2,408	4,297	3,135	2,194	2,924	1,033	37	13,829	1,287	2,748	3,007	1,582	17
369,144	29,141	47,843	41,560	31,398	33,514	36,444	24,587	81,984	18,003	87,001	120,810	70,664	18
19,811	3,355	2,744	2,220	2,734	3,276	750	666	411	1,172	3,936	5,096	3,942	19
30,755	1,666	2,311	2,097	1,920	1,378	3,245	1,080	13,665	1,055	5,302	2,759	1,977	20
20,287	1,517	2,959	2,534	1,962	1,977	3,421	191	4,107	1,273	6,288	3,672	3,000	21
38,410	2,885	4,885	2,947	1,587	3,414	3,499	2,166	14,434	1,451	3,258	3,767	2,127	22
12,254	1,776	2,028	1,370	1,441	928	2,555	32	--------	772	1,447	3,293	1,876	23
9,556	365	2,101	2,626	1,107	503	2,388	--------	--------	152	1,439	113	93	24
11,285	1,158	2,038	1,932	1,451	1,536	1,648	214	--------	1,190	11,547	3,419	2,226	25
13,788	1,647	2,762	2,772	1,508	1,882	783	--------	--------	556	6,771	25,121	17,705	26
23,954	1,367	1,638	1,704	2,678	2,926	2,287	1,235	7,649	731	1,225	2,136	1,249	27
28,961	2,314	2,092	1,685	1,765	1,410	2,287	15,009	--------	161	2,549	4,345	1,741	28
16,334	617	1,387	1,015	624	904	50	592	9,857	1,562	1,386	3,082	1,470	29
7,441	725	1,327	1,218	1,456	1,355	269	1	--------	456	2,722	3,328	2,703	30
10,078	870	2,607	2,470	1,307	760	578	1	--------	425	2,968	3,334	2,056	31
14,260	785	1,631	1,455	776	1,419	542	22	6,219	517	7,208	3,757	1,402	32
10,871	1,102	2,664	2,027	957	584	597	4	4	247	4,872	1,729	1,582	33
26,883	1,915	3,548	1,846	814	1,341	5,797	311	8,192	1,236	2,009	3,012	1,219	34
9,862	785	1,725	1,962	1,174	1,579	1,013	208	--------	813	8,755	4,902	1,859	35
12,491	528	1,029	1,093	1,098	1,450	1,507	64	3,917	597	4,264	21,819	12,335	36
15,180	822	1,187	1,280	1,174	702	745	1,193	6,171	796	1,312	1,658	956	37
10,512	964	1,673	1,551	994	1,620	825	485	1,426	399	2,365	2,114	1,667	38
4,673	405	1,010	1,151	453	629	25	--------	--------	689	2,110	445	129	39
5,625	523	947	1,158	729	838	398	3	--------	566	1,831	15,695	6,438	40
15,873	1,050	1,560	1,447	1,689	1,103	1,145	1,110	5,932	1,187	1,446	2,214	912	41
351,977	26,588	42,801	40,860	33,637	30,666	25,507	27,739	79,054	14,073	48,987	112,034	63,072	42
208,332	24,549	38,296	37,998	31,830	25,747	20,972	18,832	59,489	12,757	57,246	94,558	55,583	43
287,943	23,724	34,466	33,950	35,977	24,340	13,860	17,521	69,060	9,845	48,596	82,422	48,214	44

[3] Includes amounts (for other public safety, correction, libraries, recreation, and miscellaneous and unallocable) not shown separately.

Source: Department of Commerce, Bureau of the Census; annual report, Compendium of City Government Finances in 1948.

No. 418.—Summary of City Government Finances: 1942 to 1948

[Amounts in millions of dollars. For the 397 cities having 25,000 or more inhabitants in 1940]

ITEM	1942	1943	1944	1945	1946	1947	1948	Percent change 1942 to 1948	Percent change 1947 to 1948
General revenue and borrowings, total	(1)	2,639	2,712	2,821	3,102	3,630	4,205	(1)	15.9
General borrowings [2]	(1)	48	49	106	181	324	452	(1)	39.4
General revenue, total	2,598	2,591	2,663	2,714	2,921	3,306	3,753	44.5	13.5
Taxes, total	1,938	1,946	1,971	1,971	2,064	2,307	2,622	35.3	13.7
Property	1,685	1,711	1,726	1,712	1,763	1,866	2,058	22.1	10.3
Sales and gross receipts	122	110	118	128	147	263	346	184.4	31.3
Licenses and other	131	124	127	131	155	178	218	66.5	22.7
Aid received from other governments	448	437	453	485	546	642	740	65.3	15.2
From State governments only	419	402	422	450	513	607	693	65.6	14.3
Charges and miscellaneous	213	209	238	258	311	357	392	84.3	9.8
General expenditure, total	2,677	2,614	2,620	2,685	2,950	3,494	4,052	51.4	16.0
Provision for debt retirement	293	320	320	293	271	253	289	−1.5	14.0
General expenditure less provision for debt retirement	2,383	2,294	2,300	2,392	2,678	3,241	3,764	57.9	16.1
Operation [3]	1,896	1,863	1,901	1,962	2,158	2,528	2,854	50.5	12.9
General control	158	157	163	171	185	212	229	44.6	8.0
Public safety	454	464	472	481	532	614	681	50.2	11.1
Highways	135	136	140	154	164	186	220	63.2	18.0
Sanitation	134	139	151	162	183	209	232	72.8	10.8
Health and hospitals	142	142	158	167	189	221	259	82.2	17.2
Public welfare	264	210	187	183	206	272	321	21.5	17.9
Schools	448	452	453	457	486	562	634	41.4	12.7
Capital outlay	158	93	77	91	168	318	467	196.1	47.0
Highways only	59	37	29	34	64	122	154	160.2	25.6
Aid paid to other governments	[4] 1	[4] 7	4	5	10	12	25	(5)	97.7
Interest	170	161	147	137	129	122	119	−29.7	−2.2
Contributions to trust funds and enterprises	[6] 159	170	170	197	214	261	299	(5)	14.6
Debt at end of fiscal year:									
Gross	8,155	7,820	7,497	7,326	7,161	7,252	7,521	−7.8	3.7
General	4,599	4,251	3,995	3,780	3,675	3,722	3,864	−16.0	3.8
Enterprise	3,556	3,569	3,502	3,546	3,486	3,530	3,657	2.9	3.6
Net long-term, total	6,823	6,487	6,175	5,978	5,828	5,830	6,041	−11.5	3.6
Total interest payments (general and enterprise)	293	292	277	264	254	244	241	−17.7	−1.1
Enterprise operations:									
Operating revenue	611	665	703	732	763	812	868	42.1	6.9
Operating expense (excludes depreciation)	332	364	399	417	463	540	616	85.9	14.2

[1] Not available. [2] For general-government purposes only.
[3] Includes amounts for functions not enumerated—correction, libraries, and recreation—and miscellaneous and unallocable operation expenditure.
[4] For cities with 1940 populations over 250,000. Aid paid to other governments for cities of 25,000 to 250,000 included in general expenditure for operation. [5] Not computed.
[6] For cities with 1940 populations over 100,000; not available for cities of 25,000 to 100,000.

No. 419.—Selected Items of City Enterprise Finances, by Typ of Enterprise: 1948

[Amounts in thousands of dollars. For enterprises owned and operated by cities over 25,000 population]

ITEM	All city-operated enterprises	Water-supply systems	Electric light and power systems	Transit systems	Gas-supply systems	Port facilities	Airports	Other city-operated enterprises
Number of enterprises [1]	597	321	52	14	17	31	134	28
Operating revenue	867,876	368,094	184,375	238,711	25,288	24,378	11,262	15,768
Operating expense except depreciation	616,338	188,136	106,018	269,425	15,573	12,187	11,821	13,178
Non-operating revenue	39,741	4,880	2,055	5,292	231	25,326	1,802	155
Non-operating expense	116,905	51,916	7,568	42,693	401	9,783	2,429	2,115
Net contributions from city governments	112,495	6,969	357	82,084	46	7,280	11,790	3,969
Net contributions to city governments	60,388	33,511	16,336	212	5,418	2,932	357	1,622
Debt service	215,191	100,796	18,070	65,849	740	17,277	8,969	3,490
Interest	111,911	48,965	6,610	42,359	315	9,350	2,288	2,024
Provision for debt retirement	103,280	51,831	11,460	23,490	425	7,927	6,681	1,466
Gross debt at end of fiscal year	3,378,781	1,427,158	265,275	1,241,592	10,875	238,930	134,880	60,071

[1] Represents number of cities owning and operating each type of enterprise.

Source of tables 418 and 419: Department of Commerce, Bureau of the Census; annual report, Compendium of City Government Finances in 1948.

No. 420.—General and Enterprise Debt Outstanding at End of Fiscal Year, of Cities Having 25,000 or More Inhabitants: 1948

[In thousands of dollars]

Population group and city	Total			General			Enterprise		
	Gross debt	Net long-term		Gross debt	Net long-term		Gross debt	Net long-term	
		Total	Full faith and credit		Total	Full faith and credit		Total	Full faith and credit
Total	7,521,129	6,040,717	5,516,621	3,863,719	3,135,633	3,051,334	3,657,410	2,905,084	2,465,287
Over 1,000,000, total	4,140,930	3,073,364	2,917,846	1,628,355	1,137,514	1,144,245	2,512,595	1,905,450	1,773,601
New York	2,984,669	2,105,209	2,105,209	975,510	637,895	637,895	2,009,159	1,470,314	1,470,314
Chicago	223,377	149,330	89,801	164,933	95,102	78,642	57,944	54,228	11,159
Philadelphia	435,152	355,876	355,876	241,012	191,946	191,946	194,140	163,930	163,930
Detroit	289,665	263,366	241,090	199,649	197,844	193,263	90,016	65,522	47,827
Los Angeles	208,567	196,583	122,870	47,231	45,127	42,499	161,336	151,456	80,371
500,000 to 1,000,000, total	738,600	627,329	590,294	398,269	341,779	341,742	340,331	285,550	248,552
Cleveland	114,220	103,241	67,770	64,534	58,088	58,088	49,686	45,153	9,682
Baltimore	196,953	154,558	154,558	126,200	91,967	91,967	70,753	62,591	62,591
St. Louis	43,213	42,000	41,373	32,899	31,901	31,901	10,314	10,099	9,472
Boston	142,982	98,952	98,952	55,171	44,688	44,688	87,811	54,264	54,264
Pittsburgh	45,369	44,928	44,928	43,213	42,776	42,776	2,156	2,152	2,152
Washington, D. C.	176	176	176	176	176	176	----------	----------	----------
San Francisco	137,111	134,949	134,912	32,175	32,042	32,005	104,936	102,907	102,907
Milwaukee	2,795	956	56	1,642	56	56	1,153	900	----------
Buffalo	55,781	47,569	47,569	42,259	40,085	40,085	13,522	7,484	7,484
250,000 to 500,000, total	944,399	816,278	702,642	639,653	560,236	550,129	304,746	256,042	152,513
New Orleans	40,969	38,871	36,680	30,767	29,047	26,856	10,202	9,824	9,824
Minneapolis	64,820	61,570	61,570	57,339	54,080	54,080	7,490	7,490	7,490
Cincinnati	69,573	45,420	45,420	47,362	37,082	37,082	22,211	8,338	8,338
Newark	66,474	59,089	59,089	36,332	31,174	31,174	30,142	27,915	27,915
Kansas City, Mo.	37,416	36,636	33,414	23,025	22,410	21,784	14,391	14,226	11,630
Indianapolis	6,804	6,311	5,590	5,774	5,358	4,637	1,030	953	953
Houston	63,890	60,113	47,487	47,807	44,771	44,771	16,083	15,342	2,716
Seattle	89,692	82,090	29,782	37,253	34,504	29,782	52,439	47,586	----------
Rochester	31,205	26,160	26,160	26,741	22,467	22,467	4,464	3,693	3,693
Denver	34,908	34,809	34,132	14,572	14,512	14,010	20,336	20,297	20,122
Louisville	41,579	27,964	27,145	41,175	27,956	27,145	404	8	----------
Columbus	16,865	14,563	14,563	15,303	13,067	13,067	1,562	1,496	1,496
Portland, Oreg.	28,729	23,405	23,405	18,059	13,859	13,859	10,670	9,546	9,546
Atlanta	27,081	25,995	23,685	21,479	20,544	20,241	5,602	5,451	3,444
Oakland	19,662	19,260	19,260	15,259	15,097	15,097	4,403	4,163	4,163
Jersey City	44,829	34,839	34,839	32,143	29,100	29,100	12,686	5,739	5,739
Dallas	50,737	47,546	42,028	32,155	30,120	30,120	18,582	17,426	11,908
Memphis	25,030	21,637	21,559	18,452	15,794	15,794	6,578	5,843	5,765
St. Paul	28,606	21,120	21,120	22,201	16,634	16,634	6,405	4,486	4,486
Toledo	16,402	13,453	10,307	12,707	9,935	9,861	3,695	3,518	446
Birmingham	23,185	21,021	21,021	19,735	18,261	18,261	3,450	2,760	2,760
San Antonio	54,738	49,625	19,605	19,617	18,051	17,894	35,121	31,574	1,711
Providence	61,196	44,781	44,781	44,396	36,413	36,413	16,800	8,368	8,368
100,000 to 250,000, total	689,893	608,545	501,661	449,977	392,598	378,759	239,916	215,947	122,902
50,000 to 100,000, total	558,422	510,436	459,730	419,492	380,091	364,689	138,930	130,345	95,041
25,000 to 50,000, total	448,885	404,765	344,448	327,993	293,015	271,770	120,892	111,750	72,678

Source: Department of Commerce, Bureau of the Census; annual report, Compendium of City Government Finances in 1948.

No. 421.—Employment and Pay Rolls of City Governments: October 1949

[Includes both permanent and temporary employees. Numbers of part-time employees not reduced to full-time equivalent]

Population group and city	Number of employees				Amount of pay roll ($1,000)			
	Total	General government		Enterprises	Total	General government		Enterprises
		School[1]	Other			School[1]	Other	
All cities	1,281,000	199,000			277,200.0	57,500.0		
Over 1,000,000, total	326,000	54,000			93,600.0	17,200.0		
Chicago	29,890	(22,289)	(2)	(2)	8,575.0	(7,727.1)	(2)	(2)
Detroit	[3] 29,667	(18,667)	[3] 20,012	[3] 9,795	[3] 8,600.4	(6,202.4)	[3] 5,708.2	[3] 2,892.1
Los Angeles	28,406	(21,360)	17,721	10,685	8,907.3	(7,425.0)	5,275.0	3,632.2
New York	214,766	54,245	112,852	47,669	61,835.8	17,243.4	30,226.0	14,366.4
Philadelphia	23,029	(13,528)	21,826	1,203	5,694.0	(4,078.0)	5,393.3	300.7
500,000 to 1,000,000, total	134,000	26,000			34,800.0	8,100.0		
Baltimore	18,921	6,279	11,689	953	4,569.4	1,937.7	2,400.8	230.9
Boston	22,993	5,290	16,972	731	5,728.4	1,653.8	3,900.2	174.4
Buffalo	10,424	4,722	5,304	398	2,897.2	1,395.2	1,401.5	100.5
Cleveland	16,320	(6,415)	10,067	6,253	4,216.2	(1,709.6)	2,334.4	1,881.8
Milwaukee	11,994	4,360	7,118	516	3,448.1	1,276.9	2,022.6	148.6
Pittsburgh	(2)	(3,772)	(2)	(2)	(2)	(1,250.8)	(2)	(2)
St. Louis	11,936	(5,051)	11,104	832	2,700.5	(1,454.7)	2,497.6	202.9
San Francisco	15,825	(4,168)	10,478	5,347	4,343.9	(1,403.6)	3,032.7	1,311.2
Washington	19,471	5,141	13,727	603	5,383.7	1,817.6	3,425.3	140.8
250,000 to 500,000, total	129,000	28,000			30,500.0	8,000.0		
Atlanta	5,490	2,567	2,629	294	1,160.0	529.0	561.4	69.6
Birmingham	1,600	(2,587)	1,588	12	340.3	(593.3)	337.3	3.0
Cincinnati	8,129	(3,898) 2,312	5,126	691	1,854.7	(1,160.6) 407.2	1,272.8	174.7
Columbus	[3] 2,694	(1,931)	[3] 2,159	[3] 535	[3] 612.3	(658.0)	[3] 486.6	[3] 125.8
Dallas	4,561	(3,345)	4,024	537	990.0	(992.5)	868.4	121.7
Denver	5,738	(3,796)	4,986	752	1,237.9	(878.4)	1,077.9	160.1
Houston	4,461	(5,420)	3,963	498	957.2	(1,592.5)	847.6	109.6
Indianapolis	[3] 3,291	(3,462)	[3] 3,268	[3] 23	[3] 626.3	(1,076.6)	[3] 621.9	[3] 4.4
Jersey City	(2)	2,784	(2)	(2)	(2)	746.9	(2)	(2)
Kansas City, Mo.	4,901	(3,933)	4,429	472	928.7	(1,125.1)	830.5	98.2
Louisville	7,333	3,460	3,500	373	1,638.5	920.5	631.5	86.5
Memphis	8,105	2,268	3,562	2,275	1,594.6	489.9	601.5	503.2
Minneapolis	9,574	3,867	5,140	567	2,734.3	1,342.2	1,255.3	136.8
Newark	(2)	4,463	(2)	(2)	(2)	1,502.3	(2)	(2)
New Orleans	[3] 7,075	(3,518)	5,960	1,115	1,327.0	(845.1)	1,074.0	253.0
Oakland	3,560	(3,494)	3,130	430	950.0	(901.0)	864.5	85.5
Portland, Oreg.	3,683	(2,963)	3,042	641	892.0	(787.8)	763.4	128.6
Providence, R. I.	4,947	1,793	2,879	275	1,238.2	572.5	609.7	56.0
Rochester	6,262	2,257	3,831	174	1,678.9	775.9	867.2	35.8
St. Paul	4,147	1,766	2,096	285	1,184.1	605.5	508.8	69.8
San Antonio	3,737	(2,770)	2,284	1,453	762.9	(661.2)	437.5	325.4
Seattle	7,292	(4,130)	3,560	3,732	2,032.0	(985.5)	958.5	1,073.5
Toledo	3,188	(2,143) 681	2,172	335	826.4	(659.9) 112.1	623.2	91.1
Under 250,000, total	692,000	90,000			118,300.0	24,100.0		

[1] Totals exclude employees and pay rolls for school systems operated independently of city governments. These amounts shown in parentheses.
[2] Not available.
[3] Data are for a previous month.

Source: Department of Commerce, Bureau of the Census; annual report, City Employment in 1949.

No. 422.—Summary of County Government Finances: 1945 and 1946

[Amounts, except per capita, in thousands of dollars. See also *Historical Statistics*, series P 188-211]

Item	1945	1946	Percent change from 1945 to 1946	Per capita, 1946 [1]	Percent distribution, 1946: Totals	Percent distribution, 1946: Selected classes
General revenue and new borrowings, total	1,757,441	2,056,379	17.0	16.67		
New borrowings	38,621	82,171	112.8	.67		
General revenue, total	1,718,820	1,974,208	14.9	16.01	100.0	
Taxes, total	926,633	1,026,697	10.8	8.32	50.7	100.0
Property	889,474	973,573	9.5	7.89	49.4	97.5
Licenses, permits, and other	37,159	53,124	43.0	.43	1.3	2.5
Aid received from other governments	582,774	683,980	17.4	5.55	35.9	
Charges and miscellaneous	209,413	263,531	25.8	2.14	13.4	100.0
Charges for current services	148,888	193,641	30.1	1.57	9.8	73.5
Other	60,525	69,890	15.5	.57	3.5	26.5
General expenditure, total	1,696,371	1,967,006	16.0	15.95	100.0	
Provision for debt retirement	163,394	158,783	−2.8	1.29	8.1	
General expenditure less provision for debt retirement	1,532,977	1,808,223	18.0	14.66	91.9	
Operation	1,365,824	1,577,889	15.5	12.79	80.2	100.0
General control	274,186	316,284	15.4	2.56	16.1	20.0
Public safety	60,434	64,054	5.9	.52	3.3	4.1
Highways	292,085	355,530	21.7	2.88	18.1	22.5
Sanitation	4,736	4,114	−13.1	.03	.2	.3
Health	22,625	25,241	11.6	.20	1.3	1.6
Hospitals	127,769	143,032	11.9	1.16	7.3	9.1
Public welfare	390,335	448,753	15.0	3.64	22.8	28.4
Public assistance	350,960	400,449	14.1	3.25	20.4	25.4
Institutional care	39,375	48,304	22.7	.39	2.5	3.1
Correction	34,513	40,364	17.0	.33	2.1	2.6
Schools	92,170	102,206	10.9	.83	5.2	6.5
Libraries	5,415	6,050	11.7	.05	.3	.4
Recreation	8,665	10,798	24.6	.09	.5	.7
Natural resources	23,756	28,653	20.6	.23	1.5	1.8
Miscellaneous and unallocable	29,085	32,810	12.8	.27	1.7	2.1
Capital outlay	65,391	117,837	80.2	.96	6.0	100.0
By object:						
New construction	39,675	74,327	87.3	.60	3.8	63.1
Purchase of land and existing structures	4,933	6,628	34.4	.05	.3	5.6
Equipment	20,783	36,882	77.5	.30	1.9	31.3
For selected functions:						
Highways	45,167	79,064	75.0	.64	4.0	67.1
Schools	5,247	6,067	15.6	.05	.3	5.1
Aid paid to other governments	31,787	47,856	50.6	.39	2.4	
Interest	60,263	52,053	−13.6	.42	2.6	
Contributions to trust funds and enterprises	9,712	12,588	29.6	.10	.6	
Debt at end of fiscal year (general and enterprise):						
Gross	1,531,181	1,463,463	−4.4	11.87	100.0	
General only	1,508,098	1,448,366	−4.0	11.74	99.0	
Long-term	1,495,839	1,425,581	−4.7	11.56	97.4	
Short-term	35,342	37,882	7.2	.31	2.6	
Sinking-fund offsets to long-term debt	137,782	148,420	7.7	1.20	10.1	
Net long-term debt at end of fiscal year	1,358,057	1,277,161	−6.0	10.36	87.3	
General long-term debt issued during fiscal year	64,172	96,967	51.1	.79	6.6	100.0
Original issues	28,986	71,927	148.1	.58	4.9	74.2
Refunding issues	35,186	25,040	−28.8	.20	1.7	25.8
General long-term debt retired during fiscal year [2]	172,562	170,505	−1.2	1.38	11.7	

[1] Based upon estimated total population, excluding armed forces overseas, on July 1, 1946, of the 3,050 counties which are classified as independent governmental units. Does not include population of Rhode Island, District of Columbia, and cities in which there is no "independent county government."

[2] Includes debt refunded.

Source: Department of Commerce, Bureau of the Census; Summary of County Government Finances in 1946. Revisions published in Governmental Revenue in 1948.