

6. PUBLIC LANDS

GENERAL NOTE. An original entry is a first claim to a given tract of public land. Perfected entry is made after required lapse of time and compliance with other conditions. A patent is a conveyance or grant of land to a claimant who has made his perfected entry. By Executive orders of Nov. 26, 1934 and Feb. 5, 1935, public lands were temporarily withdrawn from settlement, location, sale, or entry. Both orders, however, were made subject to valid existing rights.

No. 136.— PUBLIC AND INDIAN LAND, ENTRIES AND PATENTS— ACREAGE: YEARS ENDED JUNE 30, 1938 AND 1939

CLASS	1938			1939		
	Original entries	Perfected entries	Patented	Original entries	Perfected entries	Patented
Total.	130,943	1,478,184	2,624,872	301,740	1,198,080	3,281,224
Homesteads.	81,910	1,417,398	1,553,072	70,925	1,158,268	1,467,714
Stock raising-Enlarged.	43,078	1,214,727	1,328,072	24,963	1,015,944	1,258,213
Reclamation.	4,507	78,441	91,367	7,946	48,203	76,555
Forest-Commuted.	15,756	21,600	23,371	7,387	13,524	17,278
Sec. 22891, et al.	611	2,945	5,074	650	3,197	3,610
		2,475			3,039	
Deserts.	17,958	97,210	105,188	29,979	74,361	102,058
Public auction.	696	12,884	14,356	3,070	12,157	11,863
Timber and stone.		15,492	9,866		15,314	16,989
State selection.		120	89		892	439
Mineral.	2,646			2,156,027		
Railroad.		11,085	2,839		8,763	8,830
Special acts.	546		2,957	7,011		2,403
ML			3819,342			31,460,933
Lsecellaneous.	45,145	21,205	84,926	64,707	2,686	85,514
Certified to States.			137,425			226,539

Original act.

includes 150,749 acres acquired by the State of California for State park purposes under act June 20, 1936.
: Includes school section land patented to States under act of June 21, 1934: 1938, State of Iowa, 672,650 acres; 1939, State of Montana, 1,298,790 acres.

No. 137. PUBLIC AND INDIAN LAND, ENTRIES UNDER ALL ACTS ACREAGE, BY STATES: YEARS ENDED JUNE 30, 1926 TO 1939

NOTE. Offices are not maintained in States where small areas of public lands remain undisposed of entries in these States, if any, are made directly in the General Land Office, Washington, D. C.) And figures are grouped under that heading in the following table. See also general note above.

ITEM AND STATE	ORIGINAL ENTRIES						Perfected entries, 1939	Patented, 1939
	1926-1930, total	1931-1935, total	1936	1937	1938	1939		
Total.	20,611,977	18,232,143	425,834	124,530	130,943	301,740	1,198,080	3,281,224
Public land-Indian land.	19,915,866	17,754,198	399,592	113,612	127,494	297,197	1,126,783	
	696,111	477,945	26,242	10,918	3,449	4,543	71,297	
All homesteads.	19,072,070	15,743,383	383,656	121,777	81,910	70,925	1,158,268	1,467,714
Stock-raising homesteads.	15,357,627	13,723,337	326,331	74,909	43,078	24,963	1,015,944	1,268,213
Other entries.	1,539,907	2,488,760	42,178	2,753	49,033	230,815	39,812	1,813,510
Alabama.	19,770	(2)						
Alaska.	34,552	40,118	8,487	12,634	7,905	16,752	6,613	7,450
Arizona.	1,907,087	2,900,417	44,920	10,967	11,028	9,632	64,912	346,064
Arkansas.	125,143	343,688	(2)					
California.	1,796,051	1,120,687	15,737	3,863	33,842	415,103	54,033	119,676
Colorado.	2,071,887	1,436,974	52,958	13,480	32,862	7,112	164,096	262,818
Florida.	88,010	39,565	(2)					
Idaho.	971,117	704,352	31,683	8,577	9,815	3,815	86,368	76,454
Louisiana.	55,732	(2)						
Minnesota.	55,817	3,16,020	(2)					
Montana.	2,071,313	1,409,447	53,154	10,299	2,341	1,344	99,905	142,527
Nebraska.	63,267	3,17,508	(2)					
Nevada.	356,179	105,123	1,791	640		280	7,919	7,926
New Mexico.	4,109,018	4,676,786	56,912	15,517	13,446	88,096	248,843	405,754
North Dakota.	64,761	82,333	832	413	383	2321	5,806	5,566
Oklahoma.	125,871	(2)						
Oregon.	808,3321	630,098	25,627	15,766	7,023	4,326	80,026	67,533
South Dakota.	327,119	252,454	5,810	1,861	24		18,937	29,401
Utah.	1,388,576	675,153	14,771	4,562	3,466	3,932	80,177	72,626
Washington.	173,686	83,154	2,891		80	317	10,733	14,154
Wyoming.	4,121,206	3,930,670	97,393	23,481	5,283	7,833	252,092	416,850
General Land Office.	37,483	97,596	12,868	2,470	3,445	4,966	17,620	23,705

1926 and 1927 only.

2 Office closed, see headnote.

3 1931 to 1933 only.

: See note 2, table 136.

5 See note 3, table 136.

Source of tables 136 and 137: Department of the Interior, General Land Office; Annual Report of the Secretary and records in General Land Office.

No. 188. - PUBLIC LAND, HOMESTEAD ENTRIES ACREAGE FOR UNITED STATES, 1868 TO 1939, AND BY STATES, 1921 TO 1939, FOR YEARS ENDED JUNE 30

NOTE. See general note, p. 120

ITEM AND STATE	ALL HOMESTEADS							Stock raising only, 1939
	1921-1925, total	1926-1930, total	1931-1935, total	1936	1937	1938	1939	
Original entries, total.	35,072,617	28,380,143	15,256,771	357,467	110,921	78,461	66,382	23,690
Alabama	34,139	19,770	(2)					
Alaska	51,012	33,549	38,659	8,327	12,634	7,905	16,595	
Arizona.	1,452,551	1,727,167	1,124,034	10,699	10,127	10,147	5,833	2,318
Arkansas.	215,172	125,002	443,298					
California.	2,201,327	1,608,383	909,626	15,291	5,756	7,187	1,087	
Colorado	4,368,182	1,525,449	1,028,238	33,288	6,270	12,839	5,300	2,497
Florida.	168,086	86,305	49,554					
Idaho.	1,842,656	927,604	694,481	31,323	8,577	9,815	3,695	
Kansas.	46,016	(2)						
Louisiana	14,746	15,732						
Michigan.	21,804	(2)						
Minnesota.	47,147	43,410	8					
Mississippi	22,758	(2)	14,947					
Montana.	34,528,483	1,866,542	1,384,188	53,021	10,184	2,185	1,342	1,022
Nebraska.	122,985	63,187	117,468					
Nevada.	281,532	214,769	97,670	872	640		200	
New Mexico.	6,765,794	3,623,688	4,387,629	52,696	14,871	3,925	14,875	8,069
North Dakota.	128,417	57,256	79,152	832	413	383	232	
Oklahoma.	80,546	125,871	(2)					
Oregon.	2,118,054	727,910	561,227	24,853	14,846	7,023	3,106	1,299
South Dakota.	1,177,594	276,295	220,963	5,810	1,861	24		
Utah.	1,456,411	1,260,956	609,755	14,531	4,562	3,466	3,892	3,412
Washington	288,671	70,088	67,364	2,451		80	157	157
Wisconsin.	10,071	(2)						
Wyoming.	7,634,649	4,064,145	3,894,074	92,101	20,012	4,528	7,351	4,916
General Land Office	820	34,063	94,395	11,362	2,168	2,954	2,717	
Original entries, stock-raising, homesteads (incl. above)	26,260,486	14,825,604	13,312,770	307,299	67,957	41,383	23,690	

PERFECTED HOMESTEAD ENTRIES, ENTIRE UNITED STATES

PERIOD OR YEARS	All homesteads	YEAR	All homesteads	YEAR	All homesteads	YEAR	All homesteads	Stock-raising
1868-1870.	1,379,116	1896.	2,790,243	1911.	4,620,197	1926.	3,451,106	2,497,007
1871-1875.	6,215,783	1897.	2,778,404	1912.	4,306,069	1927.	2,583,627	1,932,096
1876-1880.	11,670,439	1898.	3,095,018	1913.	10,009,285	1928.	1,815,549	1,384,902
1881-1885.	12,630,328	1899.	3,134,140	1914.	9,291,121	1929.	1,700,950	1,270,617
1886-1890.	16,330,272	1900.	3,477,843	1915.	7,180,982	1930.	1,371,073	1,059,224
1891-1895.	16,602,473	1901.	5,241,121	1916.	7,278,281	1931.	1,352,861	1,026,011
1896-1900.	15,275,648	1902.	4,342,748	1917.	8,497,390	1932.	1,209,894	963,115
1901-1905.	10,812,937	1903.	3,576,964	1918.	8,236,438	1933.	906,578	715,017
1906-1910.	19,005,358	1904.	3,232,717	1919.	6,524,760	1934.	1,123,673	916,945
1911-1915.	35,407,654	1905.	3,419,387	1920.	8,372,696	1935.	1,540,396	1,416,623
1916-1920.	38,909,505	1906.	3,520,749	1921.	7,726,740	1936.	1,764,958	1,503,502
1921-1925.	29,458,380	1907.	3,740,568	1922.	7,307,034	1937.	1,914,806	1,668,119
1926-1930.	10,922,305	1908.	4,242,711	1923.	5,594,259	1938.	1,361,943	1,174,702
1931-1935.	6,233,399	1909.	3,699,467	1924.	4,791,436	1939.	1,088,988	966,413
1895.	2,980,809	1910.	3,795,863	1925.	4,048,911	Total, 1868-1939	245,994,297	31,564,586

1926 and 1927 only.

See headnote, table 137.

Includes entries of abandoned military reservations.

1931 to 1933.

Commuted homesteads are not included.

For periods figures are totals, not averages.

No. 139. PUBLIC AND INDIAN LAND, STOCK-RAISING HOMESTEADS-- NUMBER OF ORIGINAL ENTRIES AND ACREAGE, BY STATES, FROM PASSAGE OF ACT OF DEC. 29, 1916, TO JUNE 30, 1939

STATE	Entries	Acres	STATE	Entries	Acres
Total.	166,644	70,326,931	Nebraska	585	108,313
Arizona.			Nevada.	931	494,397
Arkansas.	6,212	2,977,256	New Mexico.	34,160	15,611,976
California.	4	1,600	North Dakota.	939	288,918
Colorado.	8,463	3,422,605	Oklahoma	366	71,349
Idaho.	20,988	8,403,253	Oregon.	8,282	3,375,688
Kansas.	7,818	3,563,204	South Dakota.	7,955	2,731,961
Michigan.	233	58,506	Utah.	5,131	2,789,680
Minnesota.			Washington	1,600	513,746
Montana.	1	75	Wyoming.	40,489	18,170,405
	21,323	7,717,841	General Land Office.	159	24,247

Sources of tables 138 and 139: Department of the Interior, General Land Office; Annual Report of the Secretary and records in General Land Office.

No. 140. - PUBLIC LAND TIMBER-AND-SPONE, COAL, MINERAL, AND DESERT-
LAND ENTRIES ACREAGE, BY STATES, TO JUNE 30, 1939

STATE	FROM PASSAGE OF ACT TO JUNE 30, 1939				IN YEAR ENDING JUNE 30, 1939			
	Timber and stone	Coal	Desert land		Timber and stone	Mineral other than coal	Desert land	
			Original	Perfected			Original	Perfected
Acreage of entries.	13,856,088	604,443	32,833,380	9,956,620	892	7,818	3,070	11,571
Alabama	43,735	239						
Alaska						1,103		
Arizona	2,943	6,693	2,592,933	461,806		618	1,232	1,560
Arkansas	365,573							
California	2,899,214	5,535	5,198,565	1,072,443		997	418	2,047
Colorado	402,207	3216,609	3,227,744	1,009,129	160	884		519
Dakota Territory			20,021	300				
Florida	109,194							
Idaho	1,017,472	3,277	3,119,749	1,122,140	413	509	120	1,692
Iowa	119							
Louisiana	150,277							
Michigan	149,667							
Minnesota	1,409,175							
Mississippi	19,818							
Montana	664,294	54,758	5,983,025	3,049,074		246		720
Nebraska	97							
Nevada	6,542	1,661	655,077	174,918		1,355	80	800
New Mexico	153	26,613	4,160,259	279,708		228		120
North Dakota	8,646	9,624	85,278	20,254				
Oklahoma	40							
Oregon	3,817,897	10,572	1,120,437	351,088		388	1,180	1,000
South Dakota	63,910	3,624	609,290	180,683				
Utah	3,236	75,828	1,513,639	491,028		1,040	40	1,612
Washington	2,174,411	64,894	998,578	136,551		65		
Wisconsin	80,362							
Wyoming	458,142	113,924	5,548,785	1,607,498		385		1,501
General Land Office.	8,964	8			319			
Number of entries.	108,024	4,417	159,966	54,396	12	127	25	87
Money payment, dollars	35,610,504	11,992,502	7,901,883	9,657,531	4,590	30,436	768	10,872

Dates of passage of original acts: Timber and stone, June 3, 1878; coal, Mar. 3, 1873; desert land, Mar. 3, 1877. entries for coal land in 1939.

¹ Includes 58,496 acres within Ute Reservation.

No. 141. LANDS PATENTED OR CERTIFIED ON ACCOUNT OF RAILROAD AND WAGON-ROAD GRANTS ACREAGE, BY STATES: YEARS ENDED JUNE 30, 1916 TO 1939

	1916-1920, total	1921-1925, total	1926-1930, total	1931-1935, total	1936	1937	1938	1939
Railway grants, total	5,878,674	6,186,079	1,124,880	1,264,591	4,266	818	3,302	2,403
Alabama	120		1399,469	21,118			350	
Arizona	1,163,775	3,451,578	188,829	104,218				
Arkansas		227	221	1,177				
California	319,262	1,032,815	208,504	76,438	3,155	727	1,838	1,905
Colorado	160	14,482	160	7				
Florida		639	1,005	80				
Idaho	102,108	170,611		2,315				
Iowa	80		73					
Kansas		40	19					
Louisiana	484		1,044					
Michigan			510	316				
Minnesota	5,744	328	5,220	297				
Missouri	240	600						
Montana	1,704,549	251,343	2,716	21,103				18
Nebraska		200	436	42				
Nevada	515,222	712,564	163,700	31,685	871		640	
New Mexico	1,525,406	344,121	146,482	14,847	240			480
North Dakota	623	70						
Oregon	39,372	23,986	120	3,790				
Utah	112,351	160	1,280	3,019				
Washington	381,113	166,283	2,979	3,159		91	474	
Wisconsin	720	1,405	1,693	99				
Wyoming	7,344	14,624	320	883				
Wagon-road grants.	19,637	34,366	2,788	62,530				

Figures for 1926-30 include 398,960 acres and for 1931-35, 1,118 acres for Muscle Shoals (river improvement). : 1931 only; acreage is for Muscle Shoals (river improvement).

Source of tables 140 141: Department of the Interior, General Land Office; Annual Report of the Secretary and records in General Land Office.

NO. 142.-LANDS PATENTED OR CERTIFIED TO STATES AND CORPORATIONS FOR
RAILROAD, WAGON-ROAD, AND RIVER-IMPROVEMENT PURPOSES ACREAGE:
1850 TO JUNE 30, 1939

State grants, total.	38,208,638	Minnesota, total	8,046,673
Illinois: Illinois Centrai.	2,595,133	St. Paul, Minneapolis & Manitobal (formerly first division, St. Paul & Pacific).	
Mississippi, total.	1,075,345	Western R. R. (succeeded by St. Paul & Northern Pacific R. R. Co.).	33,273,429
Mobile & Ohio- Vicksburg & Meridian.	737,130	St. Paul, Minneapolis & Manitoba (formerly St. Vincent extension of the St. Paul & Pacific)	
Gulf & Ship Island.	199,102		
Alabama, total.	3,147,497		
Mobile & Ohio.	1419,528	Minnesota State Fair.	1,689,026
Alabama & Florida.		St. Paul & Duluth.	1,126,619
Selma, Rome & Dalton.	499,028	Southern Minnesota, from a point on the Mississippi to Houston. --	861,133
Coosa & Tennessee.	68,306	Southern Minnesota River extension (now Chicago, Milwaukee & St. Paul).	546,745
Mobile & Girard.	362,282	Hastings & Dakota.	377,987
Alabama & Chattahoochee.	445,558		
South & North Alabama.		Minnesota, North Dakota, Montana, and Washington: St. Paul, Minneapo- lis & Manitoba, now Great Northern (main and branch), as special act (Aug. 5, 1892, 27 Stat. L. 390) to provide for indemnity for lands relinquished by the company	0
Muscle Shoals (river improvement).--	400,018		
Florida, total.	2,218,705		
Florida Central & Peninsular.	743,393		
Florida & Alabama.	166,691		
Pensacola & Georgia	1,279,237		
Florida, Atlantic & Gulf Central.	29,384		
Louisiana: Vicksburg, Shreveport & Pa- cific.	373,057		
Arkansas, total.	2,563,720		
St. Louis, Iron Mountain & Southern.	1,326,124	Kansas total.	4,634,237
Little Rock & Fort Smith.	1,052,083	Leavenworth, Lawrence & Galveston.	5249,446
Memphis & Little Rock.	185,514	Missouri, Kansas Texas.	5976,593
Missouri, total.	1,837,968	Atchison, L'opeka & Sante Fe.	2,944,788
Southwest branch of the Pacific road.	1,161,285	St. Joseph & Denver City	463,409
Hannibal & St. Joseph.	611,323	Corporation grants, total	94,239,448
St. Louis, Iron Mountain & Southern.	65,360	Central Pacific.	7,497,858
Iowa, total.	929,923	Central Pacific (Western Pacific).	462,130
Burlington & Missouri River.	389,990	Central Pacific (California & Oregon) --	3,237,242
Chicago, Rock Island & Pacific.	1483,214	Union Pacific.	11,935,603
	161,533	Union Pacific (Central branch).	223,142
Cedar Rapids & Missouri River.	1922,898	Union Pacific (Kansas division)	6,176,384
	244,023	Union Pacific (Denver Pacific)	821,331
Dubuque Sioux City-	1556,407	Santa Fe Pacific (Atlanta & Pacific).	11,588,330
Iowa Falls & Sioux City.	683,057	Burlington & Missouri River in Ne- braska.	2,374,001
Des Moines Valley (river-improve- ment grant).	340,171	Sioux City & Pacific (Missouri Val- ley Land Co.).	42,611
Chicago, Milwaukee & St. Paul, former- ly McGregor & Missouri River-	326,216	Northern Pacific.	39,064,667
Sioux City & St. Paul.	322,413	Oregon Central.	128,618
Michigan, total	3,134,058	Oregon & California.	2,777,632
Port Huron & Lake Michigan.	37,467	New Orleans Pacific.	1,001,943
Jackson, Lansing & Saginaw	744,256	Southern Pacific (main line).	4,656,426
Grand Rapids & Indiana.	852,521	Southern Pacific (branch line).	2,261,540
Flint & Pere Marquette.	513,169		
Marquette, Houghton & Ontonagon.-	305,930	Wagon roads, total.	3,359,188
Ontonagon & Brule River.	34,227		
Bay de Noquet & Marquette.	128,301	From Lake Erie to Connecticut Western Reserve.	80,774
Chicago & North Western.	518,186	From Lake Michigan to Ohio River. --	170,580
Wisconsin, total.	3,652,322	From Fort Wilkens, Copper Harbor, Mich., to Green Bay, Wis.	302,931
Chicago, St. Paul, Minneapolis & De- troit		From Fort Wilkens, Copper Harbor, Mich., to Wisconsin State line.	221,013
Omaha (formerly West Wisconsin)-	814,831	Oregon Central Military Co. (now Cali- fornia & Oregon Land Co.).	940,514
Wisconsin Railroad Farm Improvement Land Co.	163,160	Corvallis and Yaquina Bay.	83,717
Chicago, St. Paul, Minneapolis & De- troit		Willamette Valley and Cascade Moun- tain.	861,512
Omaha (formerly St. Croix & Lake Superior).	816,488	Dalles Military Road.	592,907
Branch Bayfield.	471,721	Coos Bay Military Road.	105,240
Chicago & North Western.	546,767		
Wisconsin Central.	839,356		

In the adjustment of this grant the road was treated as an entirety and without reference to the State line. Hence Alabama has had approved to her more and Mississippi less than they would appear to be entitled to in proportion to the length of road in the respective States.

Includes 35,685 acres of the Chicago, Rock Island & Pacific Ry.; 109,757 acres of the Cedar Rapids & Missouri River R. R.; and 77,535 acres of the Dubuque & Sioux City R. R., situated in the old Des Moines River grant of Aug. 8, 1846, which should be deducted.

Declared to be 1 grant.
See Minnesota for original grants.

: Leavenworth, Lawrence & Galveston includes 186,937 acres and Missouri, Kansas & Texas 207,971 acres in the Osage ceded reservation which are to be deducted under decision of the Supreme Court.

Source: Department of the Interior, General Land Office; Annual Report of the Secretary and records in General Land Office.

No. 143. LAND GRANTS (INCLUDING SCRIP) TO STATES FOR EDUCATIONAL AND OTHER PURPOSES- ACREAGE, BY STATES AND FOR ALASKA, TO JUNE 30, 1939

NOTE.-This table does not include data for grants to States for railroad and wagon-road purposes, etc. (See table 142)

STATE	Total	Common schools	Universities, agricultural and other educational	Miscellaneous institutions	Internal improvements (general items only)	Swamp	All other
Total.	203,422,714	98,532,429	17,034,052	13,991,050	11,468,244	64,865,304	7,530,635
Alabama	2,260,708	911,627	383,785	181	500,000	440,455	24,660
Alaska.	21,447,459	21,009,209	438,250				
Arizona.	10,543,673	8,093,156	849,117	500,000			1,101,400
Arkansas.	9,373,033	933,778	196,080		500,000	7,686,495	56,580
California.	8,619,260	5,534,293	196,080		500,000	2,190,509	198,378
Colorado.	4,433,898	3,685,618	138,200	32,000	500,000		78,080
Connecticut.	180,000		180,000				
Delaware.	90,000		90,000				
Florida.	21,984,606	975,307	182,160		500,000	20,322,019	5,120
Georgia.	270,000		270,000				
Idaho.	3,639,555	2,963,698	386,686	2250,000			39,171
Illinois.	3,638,361	996,320	526,080		533,368	1,460,004	123,589
Indiana	4,306,293	668,578	436,080		1,916,804	1,259,231	25,600
Iowa.	3,032,937	1,000,679	286,080		500,000	1,196,354	49,824
Kansas.	3,614,417	2,907,520	151,269		500,000		55,628
Kentucky	352,509		330,000	22,509			
Louisiana.	11,035,740	807,271	256,292		500,000	9,472,177	
Maine.	210,000		210,000				
Maryland.	210,000		210,000				
Massachusetts.	360,000		360,000				
Michigan.	8,787,733	1,021,867	286,080		500,000	5,680,270	1,299,516
Minnesota.	8,374,121	2,874,951	212,160		500,000	4,706,130	80,880
Mississippi	5,021,079	824,213	348,240		500,000	3,347,373	1,253
Missouri	5,578,974	1,221,813	376,080		500,000	3,432,441	48,640
Montana.	5,871,058	5,198,258	388,721	100,000			184,079
Nebraska.	3,458,711	2,730,951	136,080	32,000	500,000		59,680
Nevada.	2,723,647	2,061,967	136,080	12,800	500,000		12,800
New Hampshire.	150,000		150,000				
New Jersey.	210,000		210,000				
New Mexico.	12,789,916	8,711,324	1,346,546	750,000			1,982,045
New York.	990,000		990,000				
North Carolina.	270,000		270,000				
North Dakota.	3,163,551	2,495,396	336,080	2250,000			82,075
Ohio.	2,493,006	724,266	699,120		1,019,072	26,332	24,216
Oklahoma.	3,095,760	1,375,000	1,050,000	2670,760			
Oregon.	4,375,515	3,399,360	136,165		500,000	286,108	53,882
Pennsylvania.	780,000		780,000				
Rhode Island.	120,000		120,000				
South Carolina.	180,000		180,000				
South Dakota.	3,435,373	2,733,084	366,080	2250,640			85,569
Tennessee.	300,000		300,000				
Texas.	180,000		180,000				
Utah.	7,464,497	5,844,196	556,141	500,160			564,000
Vermont.	150,000		150,000				
Virginia.	300,000		300,000				
Washington.	3,044,471	2,376,391	336,080	2200,000			132,000
West Virginia.	150,000		150,000				
Wisconsin.	6,222,644	982,329	332,160		500,000	3,359,406	1,048,749
Wyoming.	4,139,209	3,470,009	136,080	2420,000			113,120

1 Includes acreage of grants for "educational and charitable" purposes, as follows: Idaho, 150,000; North Dakota, 170,000; South Dakota, 170,000; Washington, 200,000. Includes also 369,000 acres granted to Oklahoma for "charitable, penal, and public building" purposes, and 290,000 acres granted to Wyoming for "charitable, educational, penal, etc." purposes.

2 See footnote 1.

Source: Department of the Interior, General Land Office; special reports

No. 144. RECEIPTS UNDER MINERAL LEASING ACT OF FEB. 25, 1920: FROM DATE OF THE ACT TO JUNE 30, 1939

STATE	Total	2921-1934, total	1935	1936	1937	1938	1939
	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars	Dollars
Total.	116,350,607	90,181,751	3,924,652	4,353,391	5,622,366	6,527,114	5,741,333
Alabama	192,223	156,371	11,838	5,476	7,586	5,113	5,839
Arizona	785	305			1		480
California	38,148,150	24,575,989	1,984,604	2,351,833	3,107,988	3,422,596	2,705,140
Colorado	1,501,934	878,929	98,568	121,998	144,814	122,457	135,168
Idaho	39,837	27,093	3,749	3,856	3,137	1,674	326
Kansas	220				40		180
Louisiana	471,738	66,918	8,898	6,204	64,668	247,807	77,243
Mississippi	22					22	
MonteDa.	2,518,225	2,022,676	83,459	97,326	106,317	95,704	112,744
Nébraska.	140						140
Nevada	10,536	9,416	640	160	160	160	1
New Mexico.	3,515,193	819,517	245,545	322,362	521,311	804,740	832,718
North Dakota.	346,387	225,991	25,188	23,741	22,823	25,051	23,591
Oregon.	21	21					
South Dakota.	5,533	2,592	426	270	427	451	1,366
Utah.	1,322,994	748,588	69,974	112,361	139,350	121,980	130,740
Washington	64,300	63,399	542				359
Wyoming.	68,181,368	60,583,944	1,391,221	1,307,804	1,503,743	1,679,358	1,715,299

No. 145. PUBLIC LAND, WITHDRAWALS AND RESTORATIONS FOR SPECIFIED PURPOSE-- ACREAGE: 1927 TO 1939

NOTE. These figures cover withdrawals and restorations for purposes shown only. They do not include national forests (see tables in sec. 29, Forests and Forest Products), national parks, withdrawals under the reclamation act, or small miscellaneous reservations

	Coal land	Oil land	Phosphate land	Helium reserve	Power-site reserve	Reservoir sites	Public water reserve
Withdrawals outstanding June 30							
1927.	30,535,330	5,273,362	2,307,919	7,548,537	4,915,131	253,608	362,521
1928.	29,940,372	5,275,236	2,031,306	7,548,216	4,994,937	254,528	392,876
1929.	29,883,366	5,183,096	2,005,045	8,411,939	5,079,487	254,050	405,231
1930.	29,825,446	5,183,096	2,004,765	9,411,939	5,118,942	254,050	419,339
1931.	29,665,974	5,259,426	2,004,765	9,411,906	5,077,532	254,010	127,774
1932.	29,676,854	5,259,426	2,004,765	9,411,906	4,949,421	254,010	137,229
1933.	28,213,468	5,155,015	1,889,472	9,411,906	9,10,683	254,010	471,401
1934.	27,277,025	5,155,015	1,889,456	8,411,905	5,147,654	254,010	480,708
1935.	26,975,775	5,168,593	1,889,601	9,414,466	5,165,257	254,010	492,848
1936.	26,971,813	5,168,593	1,889,601	9,411,906	5,180,547	254,010	495,028
1937.	26,971,813	5,168,593	1,889,601	9,411,906	0,267,722	254,010	496,083
1938.	26,971,813	5,168,593	1,889,601	9,411,906	5,347,583	254,010	497,113
1939.	26,757,028	4,859,154	1,889,601	9,411,906	5,362,718	254,010	499,698
Alabama.					1,789		
Alaska					214,454		17
Arizona.	139,415				1,170,455		23,340
Arkansas.					24,833		
California.	17,603	1,178,392		90,324	729,638	45,225	210,463
Colorado.	4,147,233	215,370			422,760		12,618
Florida.			66,796				
Idaho.	11,520		276,239		508,922		19,342
Louisiana.		166,990					
Michigan.					1,240		
Minnesota.					12,309		
Montana.	6,044,408	1,335,597	280,089		297,199	9,080	12,936
Nebraska.					761		
Nevada.	83,673			39,422	62,696		17,601
New Mexico.	4,119,516			3,282,160	244,972		15,046
North Dakota.	5,954,354	84,894					
Oregon.	4,361				663,940	18,603.	38,797
South Dakota.	3,404,043	31,035,034	277,344		649,612	26,040	46,321
Utah.	691,801				252,982	36,327	1,280
Washington.					17		
Wisconsin.	2,143,991	541,777	989,133		104,139	118,734	101,697
Wyoming.							
New withdrawals during year ended June 30--							
1937.					89,862		1,335
1938.					87,680		1,600
1939.					15,382		4,200
Restorations of land previously withdrawn, year ended June 30							
1937.					2,687		280
1938.					7,819		570
1939.	214,785	309,439			247		1,615

1 Includes data for withdrawals under act of June 25, 1910, power-site designations under acts of June 20, 1010, and June 9, 1916, and power-site classifications under act of Mar. 3, 1879.

2 Adjusted.

3 Includes 13,578 acres withdrawn as helium reserve.

Source of tables 144 145: Department of the Interior, General Land Office; Annual Report of the Secretary and records of General Land Office.

No. 146. PUBLIC LANDS, UNAPPROPRIATED AND UNRESERVED- ACREAGE, BY STATES: JUNE 30, 1890 TO 1939

NOTE. Public lands outside Alaska were withdrawn from all disposition with certain exceptions by Executive orders issued in 1934 and 1935 in furtherance of the Taylor Grazing Act and for conservation and development of natural resources. Figures exclude appropriated and unreserved public lands in Alaska estimated at 323,000,000 acres on Apr. 30, 1938

STATE	1890	1900	1910	1920	1930	1938 ¹	1939
Total.	2586,216,861	2557,643,120	343,971,674	200,320,128	178,979,446	177,336,354	176,352,237
Alabama.	1,105,060	359,250	108,210	37,200	(4)	15,640	15,640
Arizona.	49,699,052	50,286,986	41,401,369	18,268,909	15,180,880	13,879,323	13,827,154
Arkansas.	4,902,329	3,493,444	512,705	276,595	190,969	142,240	142,240
California.	53,922,718	42,467,512	24,864,884	19,585,801	16,623,488	16,330,029	17,322,713
Colorado.	39,994,446	39,650,247	21,726,192	8,941,185	8,027,468	8,104,597	7,746,563
Florida.	5,624,426	1,596,411	453,009	120,077	18,897	10,200	10,200
Idaho.	46,957,290	43,286,594	24,743,804	8,805,112	10,617,970	12,077,498	11,722,178
Iowa.	5,000						
Kansas.	755,791	1,196,900	137,180	4,346		880	880
Louisiana.	1,358,853	442,224	88,911	14,240		3,400	3,400
Michigan.	832,707	430,483	107,890	73,523	8	3,960	3,960
Minnesota.	6,913,554	4,696,203	1,563,302	256,297	189,845	31,160	31,160
Mississippi.	1,407,480	285,804	47,058	33,360		6,320	6,320
Missouri.	1,151,463	337,946	2,510	18	8	480	480
Montana.	54,807,627	67,463,057	36,015,943	5,973,741	6,601,677	6,217,045	5,811,672
Nebraska.	11,226,584	9,798,688	1,879,486	66,844	22,628	17,500	17,500
Nevada.	50,804,540	61,277,506	56,474,688	54,267,175	51,544,493	52,349,582	51,789,789
New Mexico.	56,360,326	55,541,170	36,454,692	18,448,878	15,664,121	13,772,695	11,730,520
North Dakota.	30,497,400	18,725,239	1,410,225	81,044	146,505	33,207	87,487
Oklahoma.	53,694,693	5,733,572	5,007	7,404	(4)	6,720	5,720
Oregon.	38,273,228	34,377,907	17,580,573	14,006,757	13,069,136	12,116,695	12,581,555
South Dakota.	10,241,498	11,930,809	4,562,804	288,472	439,880	186,465	193,439
Utah.	36,205,100	42,967,451	35,955,554	29,991,715	23,881,445	25,693,688	27,015,613
Washington.	19,646,316	11,125,883	3,196,059	1,086,686	920,584	522,569	504,476
Wisconsin.	819,320	313,565	14,460	5,154	(4)	3,480	3,480
Wyoming.	49,010,060	48,358,169	34,575,159	19,679,595	15,929,460	15,760,981	15,676,998

¹ Figures are as of October 1, 1939. Includes 8,004,644 acres, and all other lands owned or claimed by the Indians in the Indian Territory west of the ninety-sixth degree of longitude.

Includes 129,642,671 acres of public lands within grazing districts, subject to grazing use.

² Does not include 672,000 acres of the 1939 land in public land strip.

Source: Department of the Interior, General Land Office; 1938, report on Vacant Public Lands; 1939, records in the General Land Office.

No. 147. - LANDS UNDER JURISDICTION OF OFFICE OF INDIAN AFFAIRS ACREAGE, BY STATES: 1881 TO 1939

STATE	1881	1900	1911	1933	Total	JANI, 1939 Trust allotted	Tribal	Govern- ment owned
Acres, total.	156,652,312	76,372,186	71,646,706	692,661,313	64,280,278	17,594,376	36,364,402	4,401,842
Arizona.	3,092,720	15,160,767	27,365,746	8,657,084	10,245,467	208,296	18,260,627	689,522
California.	415,841	406,396	437,629	625,354	642,457	197,083	444,763	611
Colorado.	12,467,200	483,750	556,561	443,751	709,168	37,577	671,162	429
Florida.		23,062	23,542	125,880	60,574		60,574	
Idaho.	2,748,981	1,364,500	770,706	803,239	817,951	496,950	317,829	3,172
Iowa.	692	2,965	3,251	3,351	13,366		3,253	7,113
Kansas.	137,747	28,279	273,408	34,821	34,609	33,519		80
Michigan.	66,332	8,317	153,910	20,233	25,351	14,070	977	10,304
Minnesota.	5,026,447	1,566,707	1,480,647	549,320	638,891	148,554	489,461	876
Mississippi.				23,863	9,035			9,035
Montana.	29,356,800	9,500,700	6,263,151	5,055,009	6,399,492	5,070,167	1,215,462	113,863
Nebraska.	436,252	74,592	344,375	69,280	375,919	64,429	11,490	
Nevada.	885,015	954,135	696,749	866,176	895,332	87,574	804,968	2,790
New Mexico.	7,228,731	1,667,485	4,520,652	6,188,964	5,703,871	924,087	4,982,670	797,114
New York.	86,366	87,677	87,677					
North Carolina.	65,211	98,211	63,211	57,705	57,705		57,320	385
North Dakota.	42,752,339	12,722,784	2,786,162	1,034,123	1,039,453	988,054	55,395	16,004
Oklahoma.	4,275,239	12,722,784	2,919,886	2,380,000	2,754,507	105,699	28,794	7,279
Oregon.	3,853,800	1,300,225	1,719,561	1,718,510	1,731,773	400,781	1,323,713	
South Dakota.	36,616,448	3,991,791	7,221,939	5,444,293	9,224,400	4,686,785	1,115,088	120,567
Utah.	2,039,040	2,039,040	291,101	1,571,020	1,740,729	96,968	1,635,579	3,182
Washington.	7,079,348	2,333,574	2,948,708	2,712,915	2,722,212	961,045	1,758,123	3,044
Wisconsin.	586,026	381,061	590,094	395,919	442,002	144,652	275,088	22,262
Wyoming.	2,342,400	1,810,000	7318,543	2,249,576	2,020,508	189,278	1,833,119	7,106

Includes 3,253 acres taxable trust land, established 1918.

Includes 52,032 acres taxable trust land.

Includes 336,232 acres taxable trust land at Osage Agency, Indian Territory.

Includes 169,225 acres unreserved tribal land at Cheyenne River Agency.

Excludes ceded lands amounting to 1,472,000 acres. All other years include ceded lands.

Includes 1,079,107 acres unreserved tribal land and 244,756 acres taxable trust land.

Source: Department of the Interior, Office of Indian Affairs; 1881, 1900, and 1911, Annual Report of Commissioner; Annual Statistical Report Extension Division; 1939, Statistical Supplement to the Annual Report of Commissioner.

7. CLIMATE

No. 148.— CLIMATIC CONDITIONS OF SELECTED CITIES, BY MONTES

NOTE.—The table presented herewith shows the more important facts concerning the weather at a number of points in continental United States and outlying areas selected with a view covering all the important climatic sections. The temperature extremes include the entire period of observations to Dec. 31, 1939. Other data are standard normals or long-time averages covering periods ranging up to 50 years or more. Average hourly wind velocity data are reduced to true velocities. Temperatures are Fahrenheit

STATION	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Annual
ALABAMA, MONTGOMERY													
Temperature:													
Monthly mean.	48.2	51.6	57.8	65.3	73.4	79.6	81.7	80.8	76.3	66.6	55.8	49.4	65.5
Daily mean maximum	57.8	60.7	68.0	75.5	83.3	89.8	90.9	89.9	86.4	76.5	66.1	58.4	75.3
Daily mean minimum	40.2	42.4	48.3	55.1	63.1	70.2	72.4	71.9	67.5	56.3	46.1	40.8	56.2
Highest on record	81	841	90	92	99	106	107	103	106	96	86	81	107
Lowest on record	5	-5	-20	30	43	48	61	58	45	31	18	8	-5
Precipitation:													
Total, inches.	5.20	5.45	5.99	4.30	3.84	3.80	4.86	4.23	2.99	2.46	3.23	4.84	51.19
Days with 0.01 inch or more.	115	10	10	8	9	11	12	11	8	6	7	10	113
Total snowfall, inches.	0.2	0.3	0	0	0	0	0		0	0	(1)	0.3	0.8
Percentage of possible sunshine.	51	54	62	68	71	72	64	67	69	69	64	46	64
Number of clear days	9	9	12	12	13	9	8	91	13	16	14	10	134
Hourly wind velocity, miles..	7.6	7.8	7.9	7.4	6.5	6.3	6.1	5.5	6.3	6.4	6.7	7.1	6.8
ARIZONA, PEOENIE													
Temperature:													
Monthly mean.	51.2	55.1	60.7	67.0	75.0	84.5	89.8	88.5	82.7	70.6	59.7	52.0	69.7
Daily mean maximum.	64.9	69.0	74.5	82.4	90.7	101.2	103.3	101.3	97.2	86.4	74.7	65.3	84.2
Daily mean minimum.	38.5	42.7	47.0	52.9	60.0	69.2	77.2	75.9	69.1	56.1	45.2	39.1	56.1
Highest on record.	84	92	95	1031	114	118	118	115	112	105	96	82	118
Lowest on record.	16	241	30	35	39	49	63	58	47	36	27	22	16
Precipitation:													
Total, inches.	0.80	0.77	0.68	0.40	0.12	0.07	1.07	0.95	0.75	0.47	0.70	1.00	7.78
Days with 0.01 inch or more.	4	4	4	2		11	6	3	2	3	4	39	
Total snowfall, inches.	0	0	0	0	5	0	0	0	0	0	(1)	(1)	(1)
Percentage of possible sunshine.	75	77	82	88	92	93	83	83	88	89	83	77	84
Number of clear days.	17	15	18	20	23	25	17	181	22	23	205	18	236
Hourly wind velocity, miles-	5.3	5.7	6.2	6.5	6.5	6.3	6.3	5.8	5.6	5.4	5.2	5.0	5.8
ARKANSAS, LITTLE ROCK													
Temperature:													
Monthly mean.	41.4	44.9	53.0	62.1	70.3	77.4	80.9	79.8	74.1	63.6	52.1	44.2	62.0
Daily mean maximum.	50.3	53.6	62.7	71.9	79.1	87.0	90.2	89.5	84.0	73.6	61.3	52.1	71.3
Daily mean minimum	34.0	36.2	44.1	53.0	60.8	68.8	72.1	71.0	65.3	53.9	43.0	36.1	53.2
Highest on record.	78	87	90	94	97	105	108	110	104	93	84	78	110
Lowest on record	-8	-12	14	28	39	51	58	52	41	27	10	5	-12
Precipitation:													
Total, inches.	4.73	3.84	4.625	5.19	4.78	3.76	3.50	3.75	3.17	2.71	4.19	4.1448	3.8
Days with 0.01 inch or more.	10	8	10	10	10	10	2	9j	7	6	8	9	106
Total snowfall, inches.	1.9	1.3	0.5	(1)	Of	0	0	0	0	0	0.2	1.0	4.9
Percentage of possible sunshine.	47	53	58	63	67	73	72	73	72	69	57	47	63
Number of clear days.	10	9	11	11	10	111	12	14	14	17	13	11	143
Hourly wind velocity, miles.	8.1	8.8	9.4	8.8	7.5	6.5	6.1	5.8	6.0	6.5	7.5	7.9	7.4
CALIFORNIA, FRESNO													
Temperature:													
Monthly mean.	46.2	51.1	55.0	60.2	67.1	75.8	82.1	80.7	73.4	64.0	54.2	46.2	63.0
Daily mean maximum	54.1	61.3	66.3	73.9	81.6	91.1	99.1	97.4	89.2	78.5	66.6	54.9	76.2
Daily mean minimum	38.1	41.7	44.6	48.0	53.1	59.6	65.1	63.7	58.2	51.2	43.3	38.3	50.4
Highest on record.	73	84	87	101	110	112	115	113	111	100	86	76	115
Lowest on record.	17	24;	28	341	38	42	50	51	42	35	27	18	17
Precipitation:													
Total, inches.	1.73	1.43	1.58	0.95	0.44	0.08	0.01	0.01	0.21	0.57	0.93	1.45	9.39
Days with 0.01 inch or more.	8	7	7		2		(2).	(2).	1	2		7	43
Total snowfall, inches.	0.1	(1)	0	d	Of	d	o	0	0	0	d	0	0.1
Percentage of possible sunshine-	45	63	72	83	88	94	96	96	92	87	74	49	78
Number of clear days	9	12	14	18	211	25	28	28	25	23	17	10	230
Hourly wind velocity, miles. -	5.4	6.0	6.2	7.21	7.9	8.2	7.8	7.2	6.2	5.41	4.6	4.8	6.4

"Trace.

2 Less than 1 day.

No. 148.- CLIMATIC CONDITIONS, ETC. - Continued

STATION	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Annual
CALIFORNIA, LOS ANGELES													
Temperature:													
Monthly mean.	54.6	55.5	57.5	59.4	62.2	66.4	70.2	71.1	69.0	65.3	60.9	56.6	62.4
Daily mean maximum.	64.6	65.5	67.4	69.6	71.7	76.4	81.2	82.0	80.4	76.2	72.7	66.8	72.9
Daily mean minimum.	45.7	46.9	48.6	50.6	53.4	56.6	59.9	60.7	58.7	54.9	50.9	47.5	52.9
Highest on record.	90	92	99	100	103	105	169	106	108	102	96	92	109
Lowest on record.	28	28	31	36	40	46	49	49	44	40	34	30	28
Precipitation:													
Total, inches.	3.10	3.07	2.78	1.04	0.45	0.08	0.01	0.02	0.17	0.68	1.20	2.63	15.23
Days with 0.01 inch or more.	6	61					(2)	(2).			3	61	37
Total snowfall, inches.	(4)	O	O	d	2	d	Of	9f	d	2	(1) _a	(4)	O
Percentage of possible sunshine.	70	68	68	68	63	70	78	79	77	76	78	73	72
Number of clear days.	15	12	13	12	111	13	161	181	17	17	18	17	179
Bourly wind velocity, miles.	6.2	6.4	6.4	6.4	6.2	6.1	5.9	5.8	5.7	5.7	5.9	6.2	6.1
CALIFORNIA, SAN DIEGO													
Temperature:													
Monthly mean.	54.3	55.1	56.7	58.5	60.8	63.9	67.2	68.7	67.1	63.7	59.7	56.0	61.0
Daily mean maximum.	52.5	62.9	64.0	65.3	66.3	69.2	72.5	74.0	73.0	70.5	68.4	64.5	67.7
Daily mean minimum.	16.6	48.1	50.0	52.7	55.9	59.0	62.5	63.9	61.5	56.9	51.8	48.4	54.8
Highest on record.	85.1	89	99	96	98	961	100	94	110	96	93	841	110
Lowest on record.	25	341	36	391	451	505	54	54	505	441	365	32	25
Precipitation:													
Total, inches.	2.06	2.03	1.72	0.77	0.35	0.05	0.03	0.04	0.08	0.54	0.76	1.87	10.30
Days with 0.01 inch or more.							11	11		3		45	
Total snowfall, inches.	3	3	3	L	a	Of	d	o	f	5	O	6	O
Percentage of possible sunshine.	68	66	67	68	60	62	68	71	72	711	72	71	68
Number of clear days.	15	13	13	14	121	13	16	18	18	18	181	17	185
Hourly wind velocity, miles.	6.2	6.7	7.1	7.3	7.3	7.0	6.8	6.7	6.7	6.3	6.1	6.1	6.7
CALIFORNIA, SAN FRANCISCO													
Temperature:													
Monthly mean.	49.9	52.2	54.2	55.0	56.8	58.5	58.5	59.1	60.9	60.5	56.3	51.3	56.1
Daily mean maximum.	55.0	58.4	60.7	62.2	63.4	65.6	65.1	55.3	68.3	67.8	62.8	56.2	62.6
Daily mean minimum.	44.7	47.01	48.2	49.3	50.6	52.2	52.8	53.3	54.6	53.7	50.6	46.3	50.3
Elighest on record.	78	801	86	891	97	100	99	92	1011	961	83	741	101
Lowest on record.	291	33	33	40	42	461	47	461	47	43	38	27	27
Precipitation:													
Total, inches.	4.54	3.85	3.14	1.61	0.80	0.18	0.02	0.01	0.45	1.12	2.35	3.95	22.02
Days with 0.01 inch or more.	11	111	10		4	2	(2)	(2)		4		10	67
Total snowfall, inches.	O	O 1	O	6	o	O	O	of	6	O	3	0.1	0.2
Percentage of possible sunshine.	53	57	63	71	71	75	69	63	701	70	63	56	66
Number of clear days.	11	10	12	141	15	17	15	13	16	165	14	11	164
Hourly wind velocity, miles.	7.6	7.8	8.7	9.7	10.6	11.2	11.5	10.9	9.4	7.9	7.1	7.3	9.1
COLORADO, DENVER													
Temperature:													
Monthly mean.	29.8	B2.7	39.3	47.1	56.2	66.3	72.2	70.7	62.9	51.2	39.8	32.3	50.0
Daily mean maximum.	12.8	14.8	51.4	59.7	68.8	80.2	85.6	84.3	76.5	64.6	52.5	44.3	63.0
Daily mean minimum.	18.3	20.9	27.1	35.3	14.4	53.4	59.3	58.1	49.1	38.1	27.6	20.2	37.7
Highest on record.	76	771	82	86	92	991	1021	105	971	90	79	741	105
Lowest on record.	-29	25	11	4	19	32	42	40	21	-2	-18	25	-29
Precipitation:													
Total, inches.	0.405	0.53	1.04	2.06	2.21	1.38	1.68	1.43	0.99	1.05	0.55	0.73	14.05
Days with 0.01 inch or more.	4	6	8	9	10	8	9	9	6	67	5	5	85
Total snowfall, inches.	4.8	7.9	10.7	9.9	2.0	O	o	o	0.8	4.5	6.5	9.0	56.1
Percentage of possible sunshine.	68	67	64	63	60	69	68	66	70	70	67	65	66
Number of clear days.	15	12	10	9	8	12	111	111	15	16	15	14	148
Hourly wind velocity, miles.	7.6	7.7	8.2	8.4	7.7	7.4	6.9	6.6	6.7	7.0	7.3	7.2	7.4
CONNECTICUT, HARTFORD													
Temperature:													
Monthly mean.	25.5	27.2	35.0	46.7	57.5	67.4	71.6	68.9	61.7	51.2	39.5	29.8	48.5
Daily mean maximum.	35.9	35.2	45.5	56.9	68.7	77.3	82.6	79.7	73.4	53.1	49.9	38.0	58.8
Daily mean minimum.	20.7	19.1	28.7	38.3	48.7	57.5	53.3	60.9	54.5	43.9	34.5	24.2	41.2
Highest on record.	70	69	82	91	94	98	101	100	95	911	77	67	101
Lowest on record.	-12	-15	4	11	32	40	48	43	32	24	6	-18	-18
Precipitation:													
Total, inches.	3.94	3.83	3.90	3.36	3.60	3.08	4.37	4.29	3.49	3.52	3.55	3.9744	90
Days with 0.01 Inch or more.	12	101	11	12	12	111	10	10		9	105	101	126
Total snowfall, inches.	11.0	13.8	6.2	1.4	O	O	O	a	O	O	2.1	8.6	43.1
Percentage of possible sunshine.	46	55	55	53	56	57	57	56	53	53	45	43	52
Number of clear days.	9	10	11	9	10	10	9	10	11	12	8	9	118
Hourly wind velocity, miles.	8.61	8.7	9.11	9.11	8.51	7.81	7.6f	7.21	7.11	7.61	8.31	8.11	8.1

1 Trace.

>Less than 1 day.

No. 148. CLIMATIC CONDITIONS, ETC. - Continued

STATION	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	An- nual
DELAWARE, WELMINGTON3													
Temperature:													
Monthly mean.	33.1	32.6	42.3	52.3	63.0	71.5	76.3	74.0	68.2	56.8	45.6	35.0	54.2
Daily mean maximum	40.6	40.5	51.6	62.9	73.7	81.8	85.8	83.4	77.4	66.2	53.7	42.3	63.3
Daily mean minimum	25.6	24.6	32.9	42.0	52.4	61.1	66.7	54.8	58.7	47.5	37.4	27.8	45.1
Highest on record	71	78	80	97	98	102	106	107	98	90	78	70	107
Lowest on record.	-10	-15	6	11	31	41	49	47	33	23	11	-7	-15
Precipitation:													
Total, inches.	3.47	3.26	3.53	3.48	3.58	3.91	4.96	4.88	3.665	3.09	2.99	3.52/44.33	
Dayswith 0.01 inch or more.	10	9	10	9	10	9	9	10	7	6	8	9	106
Total snowfall, inches.	6.2	6.7	3.5	0.9	0	0	0	0	0	0.1	0.6	4.3	22.3
Number of clear days.	13	13	15	15	16	16	17	16	16	18	14	13	182

D. C., WASHINGTON

Temperature:													
Monthly mean	33.4	35.3	42.6	53.3	53.7	72.2	76.8	75.0	68.1	57.4	45.2	36.6	55.0
Daily mean maximum	42.25	43.5	52.3	63.5	74.5	82.4	86.6	84.1	78.2	67.0	54.4	41.3	54.4
Daily mean minimum.	26.7	27.11	34.4	43.6	54.0	62.9	67.7	65.8	59.3	47.4	37.3	29.1	46.3
Highest on record.	77	84	93	95	97	102	106	106	104	93	83	74	106
Lowest on record.	-14	-15	41	15	33	43	52	49	36	26	11	-13	-15
Precipitation:													
Total, inches.	3.55	3.27	3.75	3.27	3.70	4.13	4.71	4.01	3.24	2.84	2.37	3.32	42.16
Dayswith 0.01 inch or more.	11	10	12	11	12	11	11	11	8	8	9	10	124
Total snowfall, inches.	6.3	6.1	3.9	0.5	(1)	0	0	0	0	0	0.7	3.4	20.9
Percentage of possible sun- shine.	46	53	55	58	61	63	64	61	62	61	53	47	57
Number of clear days.	9	9	10	10	11	11	11	11	12	14	10	10	128
Hourly wind velocity, miles.	7.9	8.5	8.9	8.6	7.2	6.5	6.2	6.0	6.0	6.7	7.5	7.5	7.3

FLORIDA, JACKSONVILLE

Temperature:													
Monthly mean	55.4	58.0	62.6	68.7	75.0	79.9	82.1	81.7	78.3	71.1	62.2	56.3	69.3
Daily mean maximum.	64.8	66.7	72.0	77.4	83.4	87.9	89.9	89.4	85.6	78.3	70.8	65.2	77.6
Daily mean minimum.	47.5	49.11	54.1	59.9	66.4	71.9	73.8	73.7	71.5	63.5	54.1	47.9	61.1
Highest on record.	83	86	91	92	99.5	101	104	101	99	95	86	83	104
Lowest on record	15	10	26	34	46	54	65	64	49	37	26	14	10
Precipitation:													
Total, inches.	2.80	2.97	2.91	2.38	4.02	5.33	6.71	5.81	7.35	4.46	1.98	3.02	49.74
Dayswith 0.01 inch or more.	9	8	8	7		13	15	15	13	10	7	8	122
Total snowfall, inches.	(1)	(1)	0	0	8	0	0	0	0	0	0	(1)	(4)
Percentage of possible sun- shine.	56	59	68	73	71	65	64	65	62	59	62	53	63
Number of clear days	105	10	13	13	12	8	8	8	9	12	13	11	127
Hourly wind velocity, miles.	9.11	9.5	9.7	9.6	9.1	8.8	8.6	8.2	8.6	9.2	8.9	8.9	9.0

FLORIDA, MIAMI

Temperature:													
Monthly mean.	66.5	67.1	70.2	72.8	76.4	80.0	81.0	81.4	80.1	77.0	71.8	68.0	74.4
Daily mean maximum.	74.4	74.9	76.7	79.8	82.7	85.4	87.1	87.4	86.2	83.0	77.6	75.3	80.9
Daily mean minimum.	62.1	61.4	63.8	67.7	71.5	74.6	76.1	76.5	75.6	72.9	66.4	63.0	69.3
Highest on record.	85	88	92	93	94	94	96	96	95	93	88	91	96
Lowest on record.	29	27	34	45	50	61	66.3	67	62	52	36	30	27
Precipitation:													
Total, inches.	2.52	1.83	2.17	3.09	6.22	6.86	5.42	6.17	8.34	8.44	2.91	1.69	55.66
Days with 0.01 inch or more.				8	12	13	15	15	18	16	10		137
Total snowfall, inches.	0	2	5	0	0	GE	0	0	0	0	0	5	0
Percentage of possible sun- shine.	66	71	73	73	67	61	67	69	64	63	64	67	67
Number of clear days.	10	11	12	10	7	5	5	6	5	7	9	10	97
Hourly wind velocity, miles.	9.7	9.7	10.0	9.9	9.4	8.4	8.2	8.2	8.8	9.6	10.7	9.3	9.3

FLORIDA, TAMPA

Temperature:													
Monthly mean.	60.4	61.9	66.8	70.9	76.3	80.2	81.2	81.5	79.9	74.3	66.9	61.1	71.8
Daily mean maximum.	70.2	71.5	76.1	80.4	85.6	88.6	89.35	89.7	88.2	82.6	75.9	70.7	80.7
Daily mean minimum.	52.6	53.7	57.9	62.0	67.7	71.9	73.8	73.9	72.4	66.3	58.2	53.1	53.6
Highest on record.	85	86	92	91	94	98	97	97	96	93	88	86	98
Lowest on record.	23	22	32	38	52	59	65	66	54	43	32	19	19
Precipitation:													
Total, inches	2.69	2.56	2.43	2.01	2.99	7.25	7.95	8.18	6.42	3.09	172	2.07/49.36	
Dayswith 0.01 inch or more.		7	6	5		14	17	17	15	8	5	6	114
Total snowfall, inches.	6	(1)	0	0	6	0	0	0	0	0	0	0	0
Percentage of possible sun- shine	61	66	71	75	74	66	63	65	65	66	66	61	67
Number of clear days.	11	11	14	13	12	7	5	5	7	13	13	12	123
Hourly wind velocity, miles.	8.2	8.6	8.7	8.6	8.0	7.5	7.0	6.9	7.7	8.6	8.31	8.01	8.2

1 Trace. 31 No data on percentage of possible sunshine or hourly wind velocity available.

No. 148.- CLIMATIC CONDITIONS, ETC. Continued

STATION	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Annual
GEORGIA, ATLANTA													
Temperature:													
Monthly mean.	42.6	45.3	52.0	61.0	69.9	76.0	78.1	77.0	72.4	63.0	52.1	14.7	61.2
Daily mean maximum.	51.4	53.9	61.8	70.3	78.7	85.5	87.1	85.9	81.8	71.5	60.5	52.3	70.1
Daily mean minimum.	35.7	37.0	43.4	51.6	60.1	67.2	69.7	59.0	64.6	53.8	44.6	37.7	52.7
Highest on record.	765	78	87	93	97	102	103	101	102	94	82	75	103
Lowest on record.	-2	-8	8	25	385	39	58	55	43	28	14	1	-8
Precipitation:													
Total, inches.	4.95	4.79	5.30	3.61	3.47	3.74	4.65	4.45	2.99	2.59	3.03	4.70	48.27
Days with 0.01 inch or more.	12	11	11	10	101	111	13	12	81	8	111	124	
Total snowfall, inches.	1.0	0.9	0.2	0	0	0	0	0	0	2	(1)	0.4	2.5
Percentage of possible sunshine.	49	54	61	66	67	68	61	61	64	67	61	47	60
Number of clear days.	91	9	12	11	111	101	8	8	12	161	13	101	129
Hourly wind velocity, miles.	11.5	11.8	11.7	10.7	9.51	8.6	8.4	8.0j	8.7	9.9	10.8	11.1	10.1
IDAHO, BOISE													
Temperature:													
Monthly mean.	29.8	34.8	42.7	50.4	57.1	65.3	72.9	71.8	61.9	51.1	41.0	32.1	50.9
Daily mean maximum.	37.3	43.2	52.8	62.4	70.7	79.7	89.7	87.9	75.7	64.1	50.0	39.6	62.8
Daily mean minimum.	21.8	26.6	32.8	38.6	45.0	51.4	58.0	56.5	47.5	39.4	31.0	24.5	39.4
Highest on record.	62	69	83	92	100	1071	113	121	103	95	851	70	121
Lowest on record.	-28	-13	-5	11	25	30	40	32	23	14	-10	-18	-28
Precipitation:													
Total, inches.	1.73	1.44	1.35	1.18	1.43	0.92	0.24	0.19	0.53	1.24	1.28	1.57	13.10
Days with 0.01 inch or more.	11	9	9	7	71	6	2	2	31	61	88	101	79
Total snowfall, inches.	8.4	5.6	2.9	0.7	0	(1)	0	0	0	0.1	1.5	5.3	24.5
Percentage of possible sunshine.	37	52	62	70	75	81	88	88	78	69	51	40	66
Number of clear days.	5	6	7	91	11	14	22	22	18	14	9	6	143
Hourly wind velocity, miles.	5.7	6.1	6.8	7.0	6.8	6.2	5.9	5.5	5.5	5.3	5.5	5.4	6.0
ILLINOIS, CHICAGO													
Temperature:													
Monthly mean.	23.7	26.3	35.3	16.9	57.5	67.3	72.5	71.6	65.2	54.0	10.1	28.8	49.1
Daily mean maximum.	31.1	33.4	43.0	54.7	65.6	75.7	80.6	79.2	73.3	61.7	47.0	35.2	56.7
Daily mean minimum.	17.9	19.8	29.0	39.5	49.2	59.3	65.2	54.2	57.3	45.9	33.4	22.8	41.9
Highest on record.	65	681	81	90	98	102	105	102	100	87	77	681	105
Lowest on record.	-20	-21	-12	17	27	40	501	47	32	14	-2	-2.3	-2.3
Precipitation:													
Total, inches.	1.90	2.14	2.58	2.78	3.54	3.30	3.33	3.21	3.14	2.53	2.37	2.04	32.86
Days with 0.01 inch or more.	11	10	12	11	12	11	9	9	9	9	10	11	124
Total snowfall, inches.	8.8	8.6	5.9	1.2	(1)	0	0	0	0	0.1	1.6	6.8	33.0
Percentage of possible sunshine.	45	50	53	57	64	70	73	69	64	591	46	40	58
Number of clear days.	8	7	81	91	101	10	13	13	12	12	8	7	117
Hourly wind velocity, miles.	12.0	12.0	13.0	12.0	11.0	10.0	9.0	10.0	10.0	11.0	12.0	12.0	11.0
INDIANA, INDIANAPOLIS													
Temperature:													
Monthly mean.	28.4	31.1	40.0	52.1	62.9	71.6	75.7	73.7	66.9	55.7	42.35	32.2	52.7
Daily mean maximum.	36.3	38.6	48.8	61.2	72.2	81.4	85.8	83.5	76.9	54.7	49.8	39.0	61.5
Daily mean minimum.	21.6	23.2	32.1	43.1	52.5	62.6	66.8	64.1	57.8	46.4	34.6	25.5	44.3
Highest on record.	701	73	84	90	96	101	106	103	1001	89	78	69	106
Lowest on record.	2.5	-18	0	19	31	39	48	44	30	22	-5	-1.5	-2.5
Precipitation:													
Total, inches.	2.95	2.73	3.93	3.62	3.89	3.62	3.34	3.31	3.40	2.78	3.35	2.98	39.90
Days with 0.01 inch or more.	13	101	13	121	13	11	10	9	9	9	11	12	132
Total snowfall, inches.	6.0	4.7	3.7	0.7	0.1	0	0	0	0	0	1.4	4.6	21.2
Percentage of possible sunshine.	43	47	47	55	61	68	72	68	67	62	50	39	57
Number of clear days.	61	6	6	7	9	81	111	11	12	12	8	6	102
Hourly wind velocity, miles.	11.50	11.6	12.1	11.8	10.5	9.6	8.7	8.4	9.3	9.9	11.2	11.2	10.5
IOWA, DES MOINES													
Temperature:													
Monthly mean.	20.1	23.7	35.9	50.1	61.3	70.6	75.4	73.1	65.6	53.4	38.4	26.0	49.5
Daily mean maximum.	29.8	33.4	46.1	60.6	71.7	80.8	86.6	84.0	75.9	63.9	47.6	34.2	59.5
Daily mean minimum.	12.0	15.6	27.5	40.4	51.3	61.0	65.5	63.3	55.2	43.2	29.5	18.0	40.2
Highest on record.	65	78	881	92	105	103	1101	110E	99	92	82	69	110
Lowest on record.	-30	-2.6	-10	11	26	37	48	40	26	7	-10	-21	-30
Precipitation:													
Total, inches.	1.07	1.12	1.78	2.91	1.56F	4.76	3.50	3.52	3.67	2.50	1.43	1.22	32.04
Days with 0.01 inch or more.	8	8	9	101	12	11	9E	9F	9	8	7	81	108
Total snowfall, inches.	8.6	7.15	5.3	1.2	0	0	6F	0	0	0.3	2.3	7.05	31.8
Percentage of possible sunshine.	54	57	57	59	625	67	74	701	631	631	54	49	61
Number of clear days.	10	9	8	8	8	8	12	13	12	13	10	9	120
Hourly wind velocity, miles.	10.11	10.81	11.21	11.51	0.91	9.11	8.31	8.21	8.6	9.51	10.5	9.81	9.8

1 Trace.

No. 148.— CLIMATIC CONDITIONS, ETC.— Continued

STATION	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Annual
KANSAS, DODGE CITY													
Temperature:													
Monthly mean.	29.0	33.2	42.8	53.6	63.5	72.5	78.4	77.7	69.4	56.1	42.6	32.6	54.3
Daily mean maximum	41.7	46.1	56.31	67.1	75.2,	85.4	90.8	89.5	81.8	69.4	55.9	44.7	67.0
Daily mean minimum.	17.8	21.0	29.2	40.9	51.11	61.0	66.1	64.8	56.4	43.3	29.8	21.1	41.9
Highest on record.	791	841	98	95	101	107	109	109	103	94	86	791	109
Lowest on record.	-20	-26	10	9	19	36	46	43	301	10	-13	-15	-26
Precipitation:													
Total, inches.	0.41	0.77	0.89	1.94	2.89	3.30	3.14	2.67	1.90	1.30	0.73	0.57/20.51	
Days with 0.01 inch or more.	4	5	6	7	10	91	8	2	6	0.3	1.5	3.0	18.5
Total snowfall, inches.	3.4	5.2	4.2	0.9	0	0	8	2	6	0.3	1.5	3.0	18.5
Percentage of possible sunshine.	68	68	68	68	67	74	77	78	76	75	71	67	72
Number of clear days.	15	13	13	13	12	15	16	17	17	18	161	151	180
Hourly wind velocity, miles.-	10.0	10.7	12.5	13.3	12.5	12.0	10.7	10.0	11.1	10.9	10.1	10.1	11.2
KENTUCKY, LOUISVILLE													
Temperature:													
Monthly mean.	34.4	37.2	45.4	56.4	66.6	74.7	78.6	77.0	70.5	59.3	46.7	37.6	57.0
Daily mean maximum.	42.7	+5.1	54.6	65.7	75.9	84.2	88.2	86.4	80.5	68.6	54.7	44.7	65.9
Daily mean minimum.	27.2	28.5	36.8	46.6	56.4	65.3	69.1	67.5	61.0	49.1	38.2	30.2	48.0
Highest on record.	74	78	88	911	98	102	107	105	1021	91	791	74	107
Lowest on record.	-20	-14	3	21	33	43	54	47	36	23	1	-7	-20
Precipitation:													
Total, inches-	4.00	3.55	4.39	3.88	3.72	3.82	3.70	3.42	2.78	2.65	3.611	3.74	43.26
Days with 0.01 inch or more.	12	10	12	12	11	11	101		8	8	105	11	123
Total snowfall, inches.	4.1	3.8	2.2	0.2	0	0	0		0	0.1	0.5	3.0	13.9
Percentage of possible sunshine.	43	48	52	57	63	69	72	69	681	65	511	39	58
Number of clear days.	81	71	8	91	10	9	12	12	13	14	10	7	119
Hourly wind velocity, miles.	9.9	10.2	10.8	9.9	8.5	7.8	7.1	6.7	7.2	7.9	9.3	9.5	8.7
LOUISIANA, NEW ORLEANS													
Temperature:													
Monthly mean.	54.2	57.3	62.8	68.8	75.4	80.6	82.4	82.2	79.2	71.0	61.6	55.6	69.3
Daily mean maximum.	62.7	65.1	71.1	76.8	82.9	88.2	89.5	89.4	86.2	78.4	69.7	63.3	76.9
Daily mean minimum.	47.4	49.5	55.2	61.1	67.8	73.8	75.5	75.6	72.9	64.2	54.4	48.3	62.1
Highest on record.	831	841	90	901	96	102	102	100	99	94	89	84	102
Lowest on record.	15	7	28	381	52	58	66	63	54	405	291	19	7
Precipitation:													
Total, inches.	4.34	4.25	4.72	5.24	4.60	5.88:	6.37	5.80	5.03	3.30	3.14	4.79	57.46
Days with 0.01 inch or more.	10	95	9	7	91	13	15	14	10	7	7	10	120
Total snowfall, inches.	0.1	0.2	0	0f	0	0	0	0	0f	0	0	0	0.3
Percentage of possible sunshine.	49	51	57	63	65	641	57	58	65	68	60	45	58
Number of clear days.	9	9	11	11	11	91	7	7	12	161	13	91	124
Hourly wind velocity, miles.	8.7	9.1	9.1	8.7	7.9	7.1	6.8	6.7	7.6	8.0	8.2	8.6	8.0
MAINE, PORTLAND													
Temperature:													
Monthly mean.	22.4	23.8	31.8	43.0	53.3	62.5	68.1	66.4	59.6	19.9	38.0	27.6	45.5
Daily mean maximum.	30.5	31.4	39.7	50.4	61.4	70.8	76.3	74.2	67.6	57.3	45.4	34.3	53.3
Daily mean minimum.	15.4	15.8	24.8	35.4	45.5	54.3	60.0	58.9	52.2	42.4	31.9	20.5	38.1
Highest on record.	65	58	79	891	96	96	103	98	96	85	74	65	103
Lowest on record.	-18	-18	-7	9	27	38	48	45	32	22	-6	-21	-21
Precipitation:													
Total, inches.	3.97	4.00	3.86	3.38	3.40	3.28	3.24	3.14	3.10	3.14	3.46	3.97	41.94
Days with 0.01 inch or more.	12	111	13	11	12	121	12	111	111	10	111	121	138
Total snowfall, inches.	19.2	20.3	11.7	4.6	0	01	0	0	0	(1)	4.3	11.8	71.9
Percentage of possible sunshine.	53	58	59	57	58	611	64	641	611	57	46	49	57
Number of clear days.	12	11	13	11	12	12	12	11	111	10	11	12	138
Hourly wind velocity, miles.	8.9	9.1	9.6	9.4	8.7	7.8	7.5	7.0	7.7	8.4	8.9	9.7	8.5
MARYLAND, BALTIMORE													
Temperature:													
Monthly mean.	33.8	35.4	42.3	53.6	64.41	72.7	77.2	75.5	68.5	58.2	46.3	37.2	55.4
Daily mean maximum.	41.8	42.6	51.21	62.2	73.3	81.8	86.1	83.6	77.2	66.4	54.1	44.0	63.6
Daily mean minimum.	28.0	28.2	35.2	44.8	55.4	64.4	69.3	67.4	61.0	49.5	39.3	30.8	47.8
Highest on record.	791	83	88	941	98	105	107	105	101	92	82	73	107
Lowest on record.	-6	-7	5	15	34	46	54	511	391	30	12	-3	-7
Precipitation:													
Total, inches.	3.56	3.39	3.71	3.34	3.54	3.88	4.64	4.37	3.37	2.89	2.56	3.37	2.56
Days with 0.01 inch or more.	11	101	12	111	11	11	11	11	95	8	9	111	125
Total snowfall, inches.	6.2	6.8	4.8	0.8	0	0	0	0f	0	(1)	0.7	3.9	23.2
Percentage of possible sunshine.	48	55	58	59	611	64	65	63	64	64	55	40	59
Number of clear days.	9	9	10	10	10	9	10	10	12	13	10	9	121
Hourly wind velocity, miles.—	7.81	8.2	8.71	8.6	7.8	7.51	7.21	6.91	7.11	7.41	7.61	7.7	7.7

No. 148.—CLIMATIC CONDITIONS, ETC. — Continued

STATION	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Average
MASSACHUSETTS, BOSTON													
Temperature:													
Monthly mean	27.9	28.8	35.6	46.4	57.1	66.5	71.7	69.9	63.2	53.6	42.0	32.5	49.6
Daily mean maximum.	35.8	36.6	43.4	54.5	65.7	75.2	80.1	77.8	71.2	61.6	49.3	39.6	57.6
Daily mean minimum	20.0	21.0	27.8	38.3	48.6	57.8	63.3	62.0	55.2	45.5	34.8	25.4	41.6
Highest on record.	70	68	83	89	97	100	104	98	102	90	78	69	104
Lowest on record.	-13	-18	-8	11	31	42	50	47	34	25	-2	17	-18
Precipitation:													
Total, inches.	3.61	3.37	3.57	3.34	3.18	2.89	3.49	3.62	3.14	3.15	3.33	3.45/40.14	
Days with 0.01 inch or more.	12	10	12	11	11	10	10	10	9	10	11	15	125
Total snowfall, inches.	11.4	13.0	7.5	2.2	(1)	0	0	0	8	0	1.5	7.9	43.3
Percentage of possible sunshine.													
	49	58	57	58	59	63	64	63	62	56	48	48	57
Number of clear days.	9	10	10	9	9	10	9	11	12	11	9	9	118
Hourly wind velocity, miles.	11.2	11.5	11.7	10.9	10.0	9.5	9.1	8.7	9.3	10.0	10.8	11.0	10.3
MICHIGAN, DETROIT													
Temperature:													
Monthly mean.	24.4	25.3	33.4	46.2	58.0	67.4	72.1	70.3	63.5	52.5	39.3	29.3	48.5
Daily mean maximum.	31.5	32.1	41.6	54.8	67.2	76.7	81.9	79.4	72.5	66.1	45.7	35.0	56.5
Daily mean minimum	18.7	18.3	26.6	37.4	48.5	58.4	63.6	61.8	55.5	44.5	33.1	23.4	40.8
Highest on record	66	65	81	88	95	104	105	104	100	89	75	65	105
Lowest on record.	16.	-20	-7	8	28	38	48	43	30	22	0	-24	-24
Precipitation:													
Total, inches.	2.07	2.18	2.40	2.64	3.21	3.56	3.32	2.78	2.90	2.38	2.44	2.35/32.05	
Days with 0.01 inch or more.	14	12	13	11	12	11	10	10	10	10	12	14	137
Total snowfall, inches.	10.7	10.2	7.5	1.5	0.2	0	0	0	0	0.1	2.8	9.0	41.9
Percentage of possible sunshine.													
	35	42	48	51	58	65	68	65	61	53	36	28	52
Number of clear days.	5	6	7	8	9	10	12	12	11	10	8	4	99
Hourly wind velocity, miles.	12.6	11.9	11.8	11.5	10.3	9.6	9.2	9.0	9.7	10.5	11.8	11.0	10.8
MINNESOTA, MINNEAPOLIS													
Temperature:													
Monthly mean.	21.7	15.9	23.6	46.4	57.7	67.5	72.3	69.9	61.4	48.9	32.4	19.6	44.5
Daily mean maximum	12.9	24.7	38.2	55.4	67.8	77.2	82.8	80.0	71.7	58.1	40.4	26.7	53.7
Daily mean minimum.	5.1	8.0	21.7	36.6	48.1	58.3	63.3	60.6	52.7	40.7	25.6	12.1	36.1
Highest on record.	52	64	83	91	106	104	108	103	104	90	77	56	108
Lowest on record.	3.4	-33	-17	6	22	36	44	42	26	10	-13	-27	-34
Precipitation:													
Total, inches-	0.86	0.95	1.42	2.23	3.67	4.22	3.73	3.12	3.13	2.08	1.27	0.98/27.66	
Days with 0.01 inch or more.	8	7	8	10	11	11	10	10	9	7	8	8	106
Total snowfall, inches.	9.6	7.9	8.2	3.7	0.3	0	0	0	8	0	0.5	4.3	7.5
Percentage of possible sunshine.													
	49	53	56	57	61	65	73	69	58	50	40	39	56
Number of clear days.	8	9	9	9	8	7	11	11	11	10	7	8	108
Hourly wind velocity, miles.	11.4	11.7	12.5	12.7	11.9	10.5	9.9	9.8	11.1	11.7	11.6	11.2	11.3</

No. 148. - CLIMATIC CONDITIONS, ETC. Continued

STATION	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	An- nual
MONTANA, HELENA													
Temperature:													
Monthly mean.	20.2	23.0	32.4	43.5	51.6	59.2	65.7	65.0	56.6	44.9	33.2	24.2	13.3
Daily mean maximum.	28.7	32.2	41.8	54.1	52.6	71.4	30.8	79.3	67.5	55.5	41.4	32.5	54.0
Daily mean minimum.	12.4	15.0	23.4	33.2	41.1	18.4	54.5	53.2	44.2	35.6	24.6	17.2	33.6
Highest on record.	63	69	73	86	95	102	103	99	92	84	71	64	103
Lowest on record.	-42	-41	-20	-10	22	311	361	29	6	-8	-22	-40	42
Precipitation:													
Total, inches.	0.87	0.65	0.79	1.12	2.29	2.34	1.14	0.77	1.25	0.89	0.74	0.78	13.63
Days with 0.01 inch or more.	9	8	9	8	11	12	8	6	71	7	7	8	100
Total snowfall, inches.	10.4	8.4	9.6	5.8	2.1	0	(4)	0	0.9	4.2	6.7	8.9	57.0
Percentage of possible sunshine.	44	53	58	60	58	63	76	73	63	56	48	42	85
Number of clear days.	6	6	7	7	6	8	15	15	12	10	7	6	104
Hourly wind velocity, miles.	7.4	7.6	8.4	8.7	8.7	8.4	8.1	7.8	7.9	7.7	7.4	7.3	8.0
NEBRASKA, OMAHA													
Temperature:													
Monthly mean.	21.9	25.5	37.0	51.2	62.4	71.6	76.7	74.4	66.8	54.3	38.5	26.4	50.6
Daily mean maximum.	30.7	35.0	47.1	61.6	72.2	81.7	87.2	84.8	76.7	64.6	48.2	35.4	60.5
Daily mean minimum.	13.3	17.0	28.2	11.6	52.8	62.4	67.6	65.5	56.6	44.6	30.1	19.3	11.5
Highest on record.	67	78	91	94	103	107	114	111	104	96	80	72	114
Lowest on record.	-32	-26	-8	6	25	40	50	44	30	8	14	-20	-32
Precipitation:													
Total, inches.	0.70	0.89	1.37	2.51	3.77	4.56	3.54	3.05	3.21	2.17	1.07	0.93	27.77
Days with 0.01 inch or more.	7	6	7	7	10	12	9	8	7	5	6	9	97
Total snowfall, inches.	6.4	6.2	5.7	0.7	0	0	0	0	0	0.4	2.2	5.0	26.9
Percentage of possible sunshine.	56	60	59	60	64	70	77	70	66	64	56	51	63
Number of clear days.	11	10	9	9	9	10	14	13	14	14	11	10	135
Hourly wind velocity, miles.	9.4	9.9	10.4	10.4	9.5	8.5	7.7	7.6	8.3	8.8	9.3	8.1	9.1
NEVADA, RENO													
Temperature:													
Monthly mean.	31.6	36.3	41.1	47.5	54.2	62.4	70.1	68.7	60.5	50.8	11.5	33.3	49.9
Daily mean maximum.	42.6	47.6	53.9	60.1	58.6	78.4	87.9	86.5	77.5	66.7	55.2	44.5	64.1
Daily mean minimum.	20.9	24.8	29.2	34.2	40.7	47.1	53.2	51.9	44.5	35.9	28.1	22.5	36.1
Highest on record.	67	76	79	88	98	100	106	103	96	89	80	69	106
Lowest on record.	-19	-12	-3	14	16	28	35	35	24	16	5	-7	-19
Precipitation:													
Total, inches.	1.54	1.18	0.81	0.47	0.63	0.29	0.25	0.22	0.26	0.36	0.64	0.98	7.63
Days with 0.01 inch or more.	7	6	6	4	4	3	2	2	2	3	4	6	49
Total snowfall, inches.	10.1	6.7	5.1	1.3	0.3	(4)	0	0	0	0.3	1.4	4.9	30.1
Percentage of possible sunshine.	59	64	71	76	79	84	90	90	86	78	70	60	76
Number of clear days.	12	11	12	14	16	20	25	24	22	20	15	12	203
Hourly wind velocity, miles.	6.1	6.5	7.6	8.4	8.1	7.9	7.4	7.1	6.8	6.1	6.0	5.7	7.0
NEW HAMPSHIRE, CONCORD													
Temperature:													
Monthly mean.	21.6	22.8	30.8	43.4	54.3	62.9	68.5	66.8	59.3	49.7	37.7	26.8	45.4
Daily mean maximum.	31.8	33.5	41.1	55.7	68.7	76.8	81.7	78.2	70.9	60.0	46.4	34.6	56.6
Daily mean minimum.	11.7	12.3	22.6	33.5	44.7	53.2	58.7	56.3	49.0	38.5	28.5	17.1	35.5
Highest on record.	72	68	82	92	98	101	102	99	96	92	80	65	102
Lowest on record.	-35	-34	-16	7	22	32	38	35	25	16	17	-24	-35
Precipitation:													
Total, inches.	3.00	2.89	3.03	2.78	3.01	3.19	3.56	3.54	3.45	2.85	3.08	3.13	37.51
Days with 0.01 inch or more.	11	9	10	10	11	10	10	11	10	10	9	12	120
Total snowfall, inches.	17.8	18.1	11.9	4.8	(4)	0	0	0	0	0.1	5.3	12.4	70.5
Percentage of possible sunshine.	49	55	59	54	54	58	57	57	54	50	44	44	53
Number of clear days.	11	13	14	11	13	13	12	13	13	12	10	10	145
Hourly wind velocity, miles.	6.6	6.9	7.4	7.6	6.6	5.9	5.4	5.1	5.2	6.0	6.5	6.3	6.3
NEW JERSEY, ATLANTIC CITY													
Temperature:													
Monthly mean.	32.5	33.6	38.6	47.8	58.1	66.6	72.1	72.5	66.8	56.9	45.6	36.4	52.3
Daily mean maximum.	40.6	10.1	46.1	54.7	64.6	73.5	78.6	78.0	73.5	63.8	52.9	43.6	59.2
Daily mean minimum.	26.7	26.3	32.9	41.3	51.6	60.9	66.6	66.7	61.4	50.0	39.1	29.8	16.1
Highest on record.	68	77	79	86	95	97	102	104	94	90	77	68	104
Lowest on record.	-4	-9	8	15	33	45	52	48	37	29	10	-7	9
Precipitation:													
Total, inches.	3.49	3.36	3.60	2.99	3.05	3.04	3.93	4.49	2.65	3.20	2.82	3.94	10.56
Days with 0.01 inch or more.	12	11	12	11	11	10	10	11	9	9	9	11	123
Total snowfall, inches.	4.3	5.2	2.3	0.3	0	0	0	0	8	0	0.6	2.9	15.4
Percentage of possible sunshine.	53	57	57	60	62	64	66	65	65	64	56	51	60
Number of clear days.	9	9	10	10	10	10	10	11	12	13	11	10	124
Hourly wind velocity, miles.	16.0	15.3	16.5	16.4	14.5	13.8	13.2	13.1	13.7	14.2	15.2	15.0	14.7

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No. 148.— CLIMATIC CONDITIONS, ETC. Continued

STATION	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Ann.
NEW MEXICO, SANTA FE													
Temperature:	28.8	33.1	39.7	46.7	55.7	64.8	69.0	67.4	60.9	50.4	38.9	30.7	48.8
Daily mean maximum.	39.5	43.5	51.1	59.0	68.1	78.2	30.2	79.2	73.0	62.2	49.9	40.7	60.4
Daily mean minimum	18.9	22.9	28.2	34.9	43.5	52.2	56.8	56.0	49.2	38.7	27.8	20.7	37.5
Highest on record.	76	75.5	82	84	89	93	96	97	90	85	77	65	97
Lowest on record.	-1.3	-1.1	-2	11	20	33	43	40	21	13	-1.1	-1.3	-1.3
Precipitation, inches.	0.67	0.75	0.80	1.00	1.26	1.08	2.38	2.28	1.45	1.18	0.68	0.74	1.4
Days with 0.01 inch or more.	61	7	7	6	7	6	13	13	81	5	41	6	88
Total snowfall, inches.	6.3	6.6	5.1	3.5	0.5	(1)	0	0	0.1	1.1	3.6	5.7	32.5
Percentage of possible sunshine.	72	71	71	75	75	80	69	71	77	80	77	71	74
Number of clear days.	17	13	14	13	14	16	9	10	16	20	18	17	177
Hourly wind velocity, miles.	6.9	7.2	8.0	8.2	8.1	7.3	6.3	5.9	6.1	6.5	6.8	6.8	7.0
NEW YORK, BUFFALO													
Temperature:	24.6	24.3	31.1	42.8	54.6	64.4	69.8	68.6	62.4	51.9	39.4	29.8	47.0
Daily mean maximum	31.7	30.9	38.8	50.0	51.7	71.5	76.6	75.7	69.9	58.3	45.6	35.2	53.8
Daily mean minimum	19.0	17.2	25.0	34.9	46.2	57.3	63.1	61.6	55.4	44.7	33.8	24.0	40.2
Highest on record.	70	68	79	84	94	97	96	95	95	92	73	66	97
Lowest on record.	-14	-20	-4	5	25	39	46	44	35	24	2	-9	-20
Precipitation, inches.	3.30	2.59	2.57	2.56	3.10	2.82	3.03	3.08	2.92	3.29	3.02	3.36	36.00
Days with 0.01 inch or more.	19	17	16	13	12	11	10	10	11	12	15	18	164
Total snowfall, inches.	18.8	16.8	10.4	3.3	0.2	0	0	0	0	0.5	6.0	17.2	73.2
Percentage of possible sunshine.	30	41	48.1	52	59	66	68	65	60	48	325	24	52
Number of clear days.	2	3	55	7	8	9	10	9	9	7	3	2	74
Hourly wind velocity, miles.	17.8	16.6	15.9	14.6	13.1	12.3	12.0	11.7	12.8	14.3	16.8	17.3	14.6
NEW YORK, NEW YORK													
Temperature:						68.8	73.8	73.1	66.8	56.3	44.2	35.0	52.3
Monthly mean.						77.0	81.7	80.1	73.7	63.7	51.0	41.2	59.6
Daily mean maximum.	30.9	31.3	37.7	49.2	68.6	77.0	81.7	80.1	73.7	63.7	51.0	41.2	59.6
Daily mean minimum	34.5	38.2	45.4	41.6	52.6	60.5	65.9	66.2	59.8	49.0	37.3	28.8	45.0
Highest on record.	68	73	80	91	95	97	102	102	100	88	74	68	102
Lowest on record.	-6	-14	3	12	34	44	54	51	39	27	7	-13	-14
Precipitation, inches.	3.66	3.82	3.64	3.23	3.24	3.335	4.24	4.33	3.39	3.53	2.96	3.62	42.99
Days with 0.01 inch or more.	12	10	12	11	11	10	10	10	9	9	0.8	0.1	32.6
Total snowfall, inches.	7.8	10.0	6.1	1.1	0	0	0	0	0	0	0	0	0
Percentage of possible sunshine.	52	59	59	60	62	64	65	68	63	62	53	51	60
Number of clear days.	8	8	9	8	9	8	8	9	10	11	9	8	105
Hourly wind velocity, miles.	17.2	16.9	17.7	16.3	14.1	13.3	12.5	12.3	12.9	14.6	16.2	16.5	15.0
NORTE CAROLINA, ASHEVILLE													
Temperature:						68.7	71.7	70.5	65.0	55.3	45.1	37.8	54.1
Monthly mean.	35.4	38.5	44.9	53.9	63.8	70.3	82.9	84.1	77.4	57.4	56.7	48.4	65.9
Daily mean maximum.	48.2	49.2	57.3	68.9	80.3	89.3	98.3	98.3	96.9	88.3	80.3	68.3	95.9
Daily mean minimum	29.6	29.8	36.6	43.5	51.8	60.3	62.8	63.9	56.9	41.8	35.7	30.0	45.4
Highest on record.	77	80	87	89	91	98	90	96	95	85	76	78	99
Lowest on record.	-5	-6	8	20	31	40	46	47	35	20	4	-4	-6
Precipitation, inches.	3.10	3.15	3.97	3.02	3.43	3.93	4.30	4.16	3.04	2.75	2.23	3.20	40.28
Days with 0.01 inch or more.	12	10	12	11	11	10	10	10	9	9	0.8	0.1	32.6
Total snowfall, inches.	7.8	10.0	6.1	1.1	0	0	0	0	0	0	0	0	0
Percentage of possible sunshine.	48	52	55.1	59	61	61	58	57	58	61	58	46	57
Number of clear days.	10	10	10	11	10	8	7	5.4	5.8	7.0	8.6	9.2	7.8
Hourly wind velocity, miles.	9.5	9.9	10.1	9.3	7.3	5.9	5.4	5.4	5.8	7.0	8.6	9.2	7.8
NORTH DAKOTA, RISMARCK													
Temperature:						63.7	69.8	67.3	58.1	44.9	28.5	14.7	40.5
Monthly mean.						75.7	82.9	81.1	70.9	57.1	38.6	25.0	52.3
Daily mean maximum	18.3	21.9	35.3	54.6	66.5	75.8	82.9	81.1	70.9	57.1	38.6	25.0	52.3
Daily mean minimum	26.0	26.3	34.9	43.5	51.8	60.3	62.8	63.9	56.9	41.8	35.7	30.0	45.4
Highest on record.	45	45	45	45	45	107	114	105	105	91	74	64	114
Lowest on record.	-4	-4	-36	-3	13	31	32	32	10	-10	-28	-42	-45
Precipitation, inches.	0.45	0.44	0.89	1.52	2.32	3.35	2.24	1.82	1.23	0.94	0.57	0.57	16.34
Days with 0.01 inch or more.	7	7	7	8	10	12	0	0	0	1	5	7	94
Total snowfall, inches.	5.7	5.2	7.5	3.0	0.8	0	2	0	0.1	1.1	5.0	6.0	34.9
Percentage of possible sunshine.						62	72	68	62	58	50	48	59
Number of clear days.	11	11	11	12	12	12	16	16	14	13	11	11	150
Hourly wind velocity, miles.	9.01	9.41	10.41	11.31	10.81	10.11	9.11	9.01	9.61	9.71	9.31	8.91	9.7
1 Trace.													

No. 148. CLIMATIC CONDITIONS, ETC. Continued

STATION	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	An- nual	
BOUTH CAROLINA, CHARLESTON														
Temperature:														
Monthly mean.	49.9	52.4	57.4	64.5	72.7	78.9	81.4	81.0	76.6	67.8	58.1	51.7	66.0	
Daily mean maximum.	58.3	59.7	65.6	72.1	79.7	85.5	88.0	87.2	83.1	74.71	65.9	59.2	73.2	
Daily mean minimum.	43.2	44.5	50.1	57.1	65.8	72.4	75.1	74.6	70.9	60.8	50.7	44.2	59.1	
Highest on record.	82	82	941	93	99	101	104	102	100	95	83	81	104	
Lowest on record.	10	7	24	32	45	49	61	62	49	37	23	12	7	
Precipitation:														
Total, inches.	3.02	2.98	3.02	2.53	3.00	4.59	6.89	6.53	4.53	3.27	2.14	2.72	45.22	
Days with 0.01 inch or more.	10	9	9	2	8	11	13	13	10	2	2	0	11	
Total snowfall, inches.	(1)	0.1	(1)	1	2 of	1 of	0	0f	0	2	2	0.1	0.5	
Percentage of possible sun- shine.	58	59	65	73	72	69	65	65	68	68	68	56	65	
Number of clear days.	10	10	12	13	12	8	7	8	10	14	13	11	128	
Hourly wind velocity, miles.	10.5	11.1	11.5	11.4	10.8	10.2	9.6	9.2	10.3	10.9	10.1	10.3	10.5	
SOUTH DAKOTA, HURON														
Temperature:														
Monthly mean.	11.3	14.3	28.9	45.1	56.4	66.2	71.8	69.4	61.3	47.7	31.5	18.7	43.6	
Daily mean maximum.	22.7	26.2	10.6	57.9	68.9	78.8	85.3	83.4	74.5	60.9	42.55	29.1	55.9	
Daily mean minimum.	1.7	5.2	19.7	34.1	44.8	55.4	60.3	57.9	48.3	35.6	20.81	9.1	32.7	
Highest on record.	64	70	85	94	106	109	111	1104	106	94	79	71	111	
Lowest on record.	-43	-37	2.5	5	20	31	41	33	18	-6	-28	-341	43	
Precipitation:														
Total, inches.	0.56	0.54	0.91	2.24	2.98	3.79	3.16	2.46	1.57	1.28	0.59	0.57	20.65	
Days with 0.01 inch or more.	7	6	8	9	11	11	9	7	7	6	5	7	95	
Total snowfall, inches.	6.0	5.0	5.8	2.3	0.1	of	0	0	(1)	0	6	3.3	5.2	
Percentage of possible sun- shine.	56	64	63	63	65	70f	76	71	65	60	53	50	61	
Number of clear days.	11f	10	10	10	11	11	14	15	13	13f	11f	10	140	
Hourly wind velocity, miles.	10.6	10.8	11.7	12.7	11.8	10.6	9.6	9.1	10.7	10.8	10.4	10.0	10.8	
TENNESSEE, NASHVILLE														
Temperature:														
Monthly mean.	38.6	41.6	49.2	59.0	68.2	75.6	79.1	77.8	71.8	61.0	49.0	41.0	59.3	
Daily mean maximum.	47.6	50.2	59.0	69.0	78.0	85.7	88.7	87.7	82.2	71.4	58.3	49.2	68.9	
Daily mean minimum.	31.2	32.9	40.4	49.6	58.4	66.6	70.1	68.7	62.2	50.3	39.9	33.2	50.3	
Highest on record.	78	79f	89	90	96	101	106	105	104	92	81	75	106	
Lowest on record.	10	-13	3	25	36	42	54	51	38	26	8	-2	-13	
Precipitation:														
Total, inches.	4.76	4.13	5.11	4.13	3.87	4.00	3.88	3.71	3.42	2.49	3.50	4.20	47.20	
Days with 0.01 inch or more.	12	11f	12	11f	10	11f	11	11	8	7	9	11	122	
Total snowfall, inches.	2.4	2.7	1.3	0	0	0	0	0	0	(1)	0.3	1.4	8.1	
Percentage of possible sun- shine.	43	48	54	60f	66	69	70	69	68	65	55	43	59	
Number of clear days.	8	7	9	9	10	9	10	12	13	15	11	81	121	
Hourly wind velocity, miles.	10.2	10.5	11.1	10.6	9.0	8.0	7.5	7.2	7.7	8.4	9.5	9.7	9.1	
TEXAS, FORT WORTH														
Temperature:														
Monthly mean.	45.4	48.3	57.7	65.0	72.3	79.9	83.6	83.0	76.9	66.7	55.5	47.5	65.2	
Daily mean maximum.	56.9	59.4	68.5	75.3f	81.9	90.6	93.8	94.3	87.8	78.2	66.8	56.9	75.6	
Daily mean minimum.	36.4	38.1f	46.5	54.4	62.5	70.6	73.8f	73.9	67.8	56.8	46.4	37.4	55.4	
Highest on record.	93	96	100	100	107	107	109	112	104	99	87	84	112	
Lowest on record.	-1	-8	15	30	34	48f	56	55	40	24	20f	7	-8	
Precipitation:														
Total, inches.	2.05	1.76	2.32	4.02	4.65	3.35	2.61	2.62	2.49	2.81	2.58	1.87	33.13	
Days with 0.01 inch or more.	6	7	7f	7	6	6	5	5	5	6	6	6	75	
Total snowfall, inches	0.8	0.6	0.3	0	0	0	6	0	0	(1)	0.1	0.6	2.4	
Percentage of possible sun- shine.	59	60	68	68	71	78	81	81	76	72	64	60	69	
Number of clear days.	12	11	13	11	11	13	15	15	16f	16	14f	13	160	
Hourly wind velocity, miles.	10.3	10.7	11.6	11.5	10.7	10.4	9.5	9.2	9.1	9.3	9.8	9.8	10.2	
TEXAS, GALVESTON														
Temperature:														
Monthly mean.	53.8	56.3	62.4	68.7	74.8	80.7	83.4	83.0	80.1	72.75	63.3	56.4	59.6	
Daily mean maximum.	59.6	61.9	67.4	73.6	80.0	85.8	87.8	87.9	84.8	77.8	68.6	61.8	74.8	
Daily mean minimum.	48.6	51.0	57.3	64.3f	71.0f	76.9	78.6	78.6	75.4	67.9	58.0	51.0	64.9	
Highest on record.	76	83	85	86	93	99	101	100	96	94	85	80	101	
Lowest on record.	11	8	30f	38f	52	57	66	67	54	41	26	18	8	
Precipitation:														
Total, inches.	3.41	2.83	2.68	3.06	3.42	4.37	3.71	4.28	5.57	4.36	3.33	3.75	44.77	
Days with 0.01 inch or more.	10	9	8	6f	6f	9	9	9	7	8	105	99	99	
Total snowfall, inches.	0	0.3	0	3	0	2	0	0	8	0f	0	(1)	0.3	
Percentage of possible sun- shine.	51	51	55	62	69	76	72	70	70	74	62	48	63	
Number of clear days.	10	9	10	11	12	15	14	14	15	18	13	10f	151	
Hourly wind velocity, miles.	-1	11.2f	11.4	11.5f	11.8f	11.2	10.3f	9.55	9.11	9.9f	10.2	10.8f	11.1f	10.7

1 Trace.

No. 148. - CLIMATIC CONDITIONS, ETC. Continued

STATION	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Annual
WASHINGTON, SEATTLE													
Temperature.	39.5	41.1	44.9	49.4	54.5	59.0	63.1	63.1	58.1	51.4	45.6	41.7	51.0
Daily mean maximum.	44.4	47.3	51.7	57.7	63.2	68.3	73.2	72.8	66.6	58.6	50.9	46.3	58.4
Daily mean minimum.	35.7	36.6	39.0	42.3	47.1	51.7	54.8	55.0	51.6	46.7	41.3	37.8	45.0
Highest on record.	67	701	81	85	92	98	95	92	92	82	68	65	98
Lowest on record.	3	4	20	301	361	40	46	46	36	29	15	12	3
Precipitation, inches.	4.94	3.89	3.05	2.38	1.87	1.33	0.63	0.70	1.77	2.84	5.03	5.60	34.03
Days with 0.01 inch or more.	19	16	16	13	12	9	4	5	2	13	17	18	151
Total snowfall, inches.	5.1	3.9	0.9	0.2	(1)	0	0	0	2	(1)	0.9	1.7	12.7
Percentage of possible sunshine.	24	351	43	511	53	55	65	605	50	35	23	21	46
Number of clear days.	3	4	5	61	6	8	14	13	9	5	3	3	79
Hourly wind velocity, miles.	10.6	9.4	10.1	9.1	9.0	8.5	7.9	7.2	7.6	8.1	9.0	11.1	9.0
WEST VIRGINIA, PARKERSBURG													
Temperature.													
Monthly mean.	32.5	34.2	42.8	53.4	63.8	71.4	75.4	73.9	67.3	56.1	43.8	35.2	54.2
Daily mean maximum.	41.7	42.0	52.7	63.6	74.3	82.2	85.8	84.0	79.1	66.6	53.1	43.1	64.0
Daily mean minimum.	25.4	25.2	33.6	42.6	52.3	61.2	64.9	63.5	57.2	45.0	35.4	27.7	44.5
Highest on record.	74	77	89	93	96	99	104	106	99	91	82	72	106
Lowest on record.	-16	-27	4	15	31	41	48	45	33	20	4	-10	-27
Precipitation, inches.	3.58	3.13	3.49	3.19	3.38	4.00	4.29	3.51	2.76	2.48	2.57	3.03	39.41
Days with 0.01 inch or more.	15	13	14	13	12	13	12	10	9	11	11	13	144
Total snowfall, inches.	6.7	6.7	4.6	0.9	0	0	0	0	0	0.1	1.2	4.7	24.9
Percentage of possible sunshine.	29	36	41	48	55	59	63	58	59	51	35	28	47
Number of clear days.	7	6	8	10	12	11	13	13	14	13	7	6	120
Hourly wind velocity, miles.	7.4	7.8	8.0	7.5	6.1	5.5	5.2	5.0	5.1	5.7	6.8	6.0	6.4
WISCONSIN, GREEN BAY													
Temperature.													
Monthly mean.	15.7	17.4	28.6	43.2	54.9	64.9	70.0	67.7	60.4	48.5	34.0	22.3	44.0
Daily mean maximum.	23.9	25.4	36.8	51.7	64.7	75.2	80.6	77.5	70.1	56.7	41.2	28.9	52.7
Daily mean minimum.	8.6	9.4	21.2	34.3	45.3	55.6	60.5	58.3	51.7	40.2	27.9	15.9	35.8
Highest on record.	51	60	82	85	99	101	104	98	97	84	74	55	104
Lowest on record.	-36	-33	-23	11	22	34	43	38	25	8	-12	-21	-36
Precipitation, inches.	1.54	1.56	2.04	2.65	3.52	3.70	3.46	3.18	3.52	2.54	2.16	1.71	31.58
Days with 0.01 inch or more.	10	9	10	11	12	11	10	9	10	9	9	101	120
Total snowfall, inches.	12.2	11.3	9.4	3.2	0.2	0	0	0	0	0.8	4.5	9.2	50.8
Percentage of possible sunshine.	45	52	55			66	66	66	59	51	40	40	55
Number of clear days.	7	7	7	5	60	7	7	8	8	7	5	6	84
Hourly wind velocity, miles.	10.4	10.7	11.1	11.3	10.7	9.4	8.8	8.7	9.6	10.3	10.9	10.5	10.2
WYOMING, LANDER													
Temperature.													
Monthly mean.	18.3	22.5	32.4	42.4	51.2	60.5	67.4	65.5	55.7	43.5	30.3	20.45	42.5
Daily mean maximum.	32.1	35.7	44.9	54.9	64.8	76.1	84.2	82.4	71.8	58.7	44.4	32.2	56.9
Daily mean minimum.	5.5	9.3	19.4	29.3	38.4	46.1	52.0	49.8	40.6	29.9	17.8	6.8	28.7
Highest on record.	64	68	71	82	89	96	1025	96	90	83	72	65	102
Lowest on record.	-39	-40	-24	-11	13	26	32	23	7	-14	-31	-40	-40
Precipitation, inches.	0.56	0.63	1.19	2.06	2.26	1.15	0.69	0.53	0.92	1.36	0.60	0.68	12.63
Days with 0.01 inch or more.	4	5	7	8	9	61	6	5	4	5	31	4	66
Total snowfall, inches.	4.8	8.3	11.8	13.9	4.6	0.5	0	0	1.9	8.2	6.9	7.5	68.4
Percentage of possible sunshine.	65	69	70	65	65	74	74	75	71	65	59	61	68
Number of clear days.	12	11	10	9		12	13	14	15	14	11	13	143
Hourly wind velocity, miles.	4.01	4.0	5.21	5.61	5.61	5.21	4.7	4.61	4.7	4.11	3.91	3.6	4.5
1 Trace. 4 Adjusted to elevation of 349 feet, 3-year record.													

No. 148. - CLIMATIC CONDITIONS, ETC. Continued

STATION	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	An- nual
ALASKA, JUNEAU													
Temperature:													
Monthly mean.	27.6	30.0	33.7	40.6	47.7	54.2	56.8	55.4	50.3	43.3	35.6	30.6	42.2
Daily mean maximum.	31.5	34.6	38.9	47.0	55.3	62.5	63.7	61.8	56.3	48.1	40.1	34.4	47.8
Daily mean minimum	24.2	25.5	29.0	34.3	40.1	46.1	49.9	49.4	44.4	38.7	31.4	26.6	36.6
Highest on record	54	57	61	69	80	87	89	87	77	66	64	60	89
Lowest on record	15	-15	-5	13	24	33	38	36	29	13	-1	-10	-15
Precipitation:													
Total, inches.	7.27	5.60	5.47	5.44	5.32	3.92	5.05	7.31	10.31	11.16	9.02	7.52	83.39
Days with 0.01 inch or more.	18	15	17	18	18	17	17	18	20	23	20	25	239
Total snowfall, inches.	28.8	24.6	14.0	14.8	0.1	0	0	0	0.1	1.5	9.4	26.0	109.3
Percentage of possible sun- shine.	24	30	37	37	37	39	29	29	27	18	22	24	29
Number of clear days.	5	5	6	5	5	6	5	6	5	3	5	6	62
Hourly wind velocity, miles.	7.4	7.7	7.2	6.4	6.1	5.6	5.2	4.8	5.8	7.2	7.8	8.0	6.6
HAWAII, HONOLULU													
Temperature:													
Monthly mean.	70.9	70.8	71.4	73.0	74.8	76.6	77.7	78.4	78.2	76.8	74.5	72.4	74.6
Daily mean maximum	76.3	76.5	76.7	78.1	80.1	81.7	82.7	83.5	83.3	82.0	79.7	77.7	79.8
Daily mean minimum	65.8	65.8	66.3	68.0	68.7	71.5	72.7	73.3	73.0	71.8	69.6	67.6	69.6
Highest on record	84	84	84	86	87	88	88	88	88	90	86	85	90
Lowest on record.	54	52	53	59	60	63	63	63	65	63	59	55	52
Precipitation:													
Total, inches.	3.54	3.72	3.18	2.06	1.43	0.83	1.04	1.20	1.40	1.97	3.30	1.07	27.74
Days with 0.01 inch or more.	14	10	13	12	11	11	13	13	13	13	14	15	152
Total snowfall, inches	05	0	0	0	0	0	0	0	0	0	0	0	6
Percentage of possible sun- shine.	59	65	59	60	63	64	66	69	68	67	60	58	63
Number of clear days.	10	9	8	9	10	11	11	10	11	10	9	10	118
Hourly wind velocity, miles.	10.0	9.4	9.8	10.5	9.8	9.8	10.1	9.9	9.3	9.1	9.5	9.7	9.7
PUERTO RICO, SAN JUAN													
Temperature:													
Monthly mean	75.0	74.9	75.4	76.6	78.6	79.7	80.1	80.5	80.5	79.8	78.4	76.3	78.0
Daily mean maximum	80.0	80.2	80.9	82.1	84.2	84.9	84.9	85.4	85.8	85.4	83.5	81.3	83.2
Daily mean minimum	69.8	69.4	70.0	71.4	73.4	74.6	75.2	75.5	75.1	74.3	73.1	71.3	72.8
Highest on record	88	90	91	93	94	93	91	93	94	94	93	88	94
Lowest on record.	62	625	63	65	66	66	70	68	69	68	66	62	62
Precipitation:													
Total, inches.	4.15	2.76	3.15	4.36	5.24	5.30	5.91	5.98	5.91	5.86	6.77	5.50	60.92
Days with 0.01 inch or more.	21	15	15	13	16	17	19	20	18	18	19	21	212
Total snowfall, inches.	0	0	0	0	0	0	0	0	0	0	0	0	0
Percentage of possible sun- shine	64	69	60	65	59	61	64	67	62	64	63	64	64
Number of clear days.	11	11	12	10	7	7	8	10	6	9	9	9	109
Hourly wind velocity, miles..	12.6	11.4	12.0	11.9	11.0	11.8	12.9	12.0	9.8	3.7	9.9	11.6	11.3

Source: Weather Bureau, formerly in Department of Agriculture, now in Department of Commerce; records of the Division of Climate and Crop Weather.

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

No. 149. ARMY OF THE UNITED STATES- STRENGTH OF COMPONENT PARTS: 1890 TO 1939

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

JUNE 30-	REGULAR ARMY 1				NATIONAL GUARD 2			RESERVE FORCES		
	Grand total	Total	Officers	Enlisted men	Total	Officers	Enlisted men	Total	Officers	Enlisted men
1890.	136,624	27,089	2,168	24,921	109,535	8,555	100,980			
1895.	140,051	27,172	2,154	25,018	112,879	9,227	103,652			
1900.	223,366	68,155	2,486	65,669	122,213	8,246	113,967	332,998	31,531	31,467
1901	200,696	81,586	2,940	78,646	115,749	8,751	106,998	23,361	3350	33,011
1902.	185,805	75,584	3,731	71,853	110,221	(4)	(9)			
1905.	178,269	66,956	3,934	63,022	111,313	8,680	102,633			
1908.	187,369	76,428	3,966	72,462	110,041	8,583	102,358			
1909.	203,385	84,459	4,208	80,251	118,926	8,975	109,951			
1910.	200,378	80,718	4,439	76,279	119,660	9,155	110,505			
1912.	213,313	91,461	4,650	86,811	121,852	9,142	112,710			
1914.	225,819	97,760	4,883	92,877	128,043	8,792	119,251	516		516
1915.	235,410	105,993	4,7981	101,195	129,398	8,705	120,693	519		519
1916.	244,483	107,641	5,025	102,616	132,194	8,589	123,605	54,648		64,648
1917.	629,863	250,357	6,332	244,025	314,581	711,000	303,581	64,925	821,543	943,382
1918.	2,246,103	741,084	10,518	730,566	644,567	12,000	433,678	1,058,341	101,353,380	119,239,961
(Nov. 11)	3,673,888	23,673,888	218,434	123,485,454						
1919.	931,422	836,882	1878,003	758,879	37,210	1,198	36,012	57,330	845,573	311,757
1920.	363,540	200,367	1315,519	184,848	56,090	2,073	54,017	107,083	868,232	538,851
1921	407,920	227,374	1314,124	213,250	113,640	5,843	107,7971	66,906	366,905	141
1922.	373,597	146,069	1314,075	131,994	159,658	8,744	150,914	67,870	867,390	14480
1923.	370,042	130,964	1312,682	118,282	160,598	9,675	150,923	78,480	876,923	141,557
1924.	397,794	140,644	12,501	128,143	177,428	1510,996	166,432	79,722	876,322	143,400
1925.	406,162	134,624	1312,909	121,715	177,525	1511,595	165,930	94,013	888,893	145,115
1926.	410,902	133,033	1313,105	119,928	174,969	1511,435	163,534	102,900	97,125	145,775
1927.	421,519	133,079	1313,175	119,904	181,142	1512,195	168,950	107,298		145,735
1928.	426,075	134,331	13,174	121,157	181,221	1512,428	168,793	110,523	105,052	145,464
1929.	421,466	137,360	13,168	124,192	176,988	1512,535	164,453	107,118	1101,926	145,102
1930.	426,825	137,472	1313,195	124,277	182,715	12,930	169,785	106,638	8101,917	144,721
1931	439,081	138,648	1313,205	125,443	187,386	1513,249	174,137	113,047	8108,210	144,837
1932.	440,162	133,042	1313,153	119,889	187,412	1513,549	173,863	119,708	8114,836	166,872
1933.	445,449	135,011	1313,223	121,788	185,925	1513,569	172,356	124,513	8119,185	5,028
1934.	440,764	136,970	1313,147	123,823	184,791	1513,507	171,284	119,003	8114,357	14,646
1935.	440,788	137,960	1312,862	125,098	185,915	1513,571	172,344	116,913	8112,590	144,323
1936.	474,353	166,114	1212,902	153,212	189,173	1513,721	175,452	119,066	8115,169	143,897
1937.	484,620	178,101	1313,108	164,993	192,161	1114,110	178,051	114,358	8111,169	143,189
1938.	496,810	183,447	1313,296	170,151	197,188	1514,443	182,745	116,175		142,998
1939.	507,150	187,886	1313,807	174,079	199,491	1014,566	184,825	119,7735	12,770	143,054

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

2 Militia prior to act of June 4, 1916.

3 State Volunteers.

4 Figures on officers and enlisted men not available.

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

6 Includes National Guard personnel in Federal service.

7 Estimate.

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

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

10 Includes Officers' Reserve Corps, National Guard, and National Army organizations.

11 Estimates only. Under orders of the Secretary of War all components had been merged into 1 Army known as "The United States Army."

12 Beginning with 1919, figures for commissioned officers include warrant officers in the following numbers: 1919, 37; 1920, 68; 1921, 1,159; 1922, 1,151; 1923, 1,085; 1924, 1,063; 1925, 1,028; 1926, 1,325; 1927, 1,262; 1928, 1,208; 1929, 1,138; 1930, 1,089; 1931, 1,028; 1932, 973; 1933, 926; 1934, 868; 1935, 825; 1936, 784; 1937, 794; 1938, 782; 1939, 775.

13 Enlisted Reserve Corps figures for commissioned officers include warrant officers in the following numbers: 1924, 87; 1925, 160; 1926, 162; 1927, 182; 1928, 184; 1929, 188; 1930, 198; 1931, 198; 1932, 204; 1933, 205; 1934, 198; 1935, 201; 1936, 198; 1937, 204; 1938, 207; 1939, 211.

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

No. 150. NATIONAL GUARD ORGANIZED STRENGTE, BY STATES: JUNE 30, 1939

STATE	Offi- cers	En- listed	STATE	Offi- cers	En- listed	STATE OR TERRI- TORY	Offi- cers	En- listed
Total	14,666	184,825	Louisiana.	153	2,069	Oklahoma	410	4,915
Alabama.	227	2,643	Maine.	188	2,393	Oregon.	255	3,329
Arizona.	34	1,206	Maryland.	262	3,250	Pennsylvania.	872	11,176
Arkansas.	204	2,522	Massachusetts.	707	9,462	Rhode Island.	173	1,929
California.	533	7,076	Michigan.	387	4,917	South Carolina	184	2,274
Colorado.	173	1,861	Minnesota.	377	4,778	South Dakota.	114	1,326
Connecticut.	336	4,675	Mississippi.	173	2,092	Tennessec.	216	2,395
Delaware.	66	831	Missouri.	326	1,173	Texas.	712	8,463
Dist. of Col.	110	1,584	Montana.	84	1,200	Utah.	149	1,608
Florida.	185	2,338	Nebraska.	131	1,685	Vermont.	93	1,232
Georgia.	261	3,232	Nevada.	21	270	Virginia.	272	3,637
Idaho.	122	1,398	New Hampshire.	103	1,357	Washington.	263	2,855
Illinois.	729	9,651	New Jersey.	460	5,501	West Virginia.	131	1,822
Indiana.	374	4,514	New Mexico-	79	935	Wisconsin.	384	4,672
Iowa.	296	3,713	New York.	1,433	19,404	Wyoming.	62	796
Kansas.	257	3,024	North Carolina.	273	3,223			
Kentucky.	224	2,713	North Dakota.	95	1,236	Hawaii.	110	1,784
			Ohic.	721	8,766	Puerto Rico.	102	1,470

1 Includes 211 warrant officers.

No. 151.—NAVY, MARINE CORPS, NAVAL RESERVE, AND MARINE CORPS RESERVE ORGANIZED STRENGTH: 1905 TO 1939

JUNE 30—	NAVY		NAVAL RESERVE		MARINE CORPS		MARINE CORPS RESERVE	
	Officers	Enlisted men	Officers	Enlisted men	Officers	Enlisted men	Officers	Enlisted men
1905.	2,252	30,804	465	4,475	273	6,932		
1910.	2,921	15,076	540	5,961	334	9,152		
1915.	3,780	52,561	606	7,706	344	9,968		
1920.	9,171	107,601	228,482	1,349	1,106	16,061	564	4,750
1922.	1,831	88,580	15,340	113,400	1,142	20,098	446	1,110
1923.	7,873	82,355	4,222	16,098	1,140	18,533	136	443
1924.	8,126	87,327	3,975	21,015	1,157	19,176	137	501
1925.	8,389	84,289	3,818	24,457	1,168	18,310	150	483
1926.	8,574	82,161	3,736	25,654	1,178	17,956	250	2,647
1927.	8,904	83,566	3,771	26,293	1,200	18,000	378	5,685
1928.	8,856	84,276	4,091	27,072	1,198	17,822	413	8,366
1929.	8,905	85,284	6,078	28,821	1,182	17,615	445	9,119
1930.	8,985	84,872	3,002	31,777	1,212	18,172	488	10,265
1931	9,260	80,863	7,549	34,586	1,194	17,586	536	9,425
1932.	9,423	81,093	7,869	34,802	1,196	15,355	557	8,437
1933.	9,449	79,206	7,978	32,289	1,192	14,876	642	8,742
1934.	9,582	80,312	8,557	32,309	1,187	15,174	645	7,576
1935.	9,721	82,818	9,571	32,649	1,163	16,097	689	8,378
1936.	9,735	93,054	111,187	33,629	1,208	16,040	5715	9,737
1937.	9,826	100,161	<12,287	37,138	1,312	16,911	5848	11,796
1938.	10,172	104,848	413,395	40,912	1,358	16,997	5923	13,944
1939.	10,597	110,187	414,018	41,985	1,331	18,013	51,061	14,964

Nayal Militia priorto 1917. 2Enrolled. 1 Approximate.

: Includes Aviation Cadets: 1936, 259,1937,365,4919,383,112,39,889, 1,032.

No. 152. VESSELS OF THE U. S. NAVY FIT FOR SERVICE (INCLUDING THOSE UNDER REPAIR) – NUMBER AND DISPLACEMBNT: 1906 TO 1939

DATE	TOTAL		FIGHTING SHIPS		NONFIGHTING SHIPS	
	Num- ber	Displace- ment	Num- ber	Displace- ment	Num- ber	Displace- ment
June 30:		Tons		Tons		Tons
1906.	276	692,592	200	518,115	76	174,477
1910.	308	1,075,407	220	828,695	88	246,712
1915.	343	1,352,135	230	913,334	113	438,801
1920.	735	2,111,457	618	1,369,880	177	741,577
1925.	754	2,274,376	567	1,269,791	187	1,004,585
1930.	685	2,228,617	551	1,305,744	134	922,873
December 31:						
1935.	665	2,043,624	436	1,155,780	129	887,844
1936.	550	2,048,384	416	1,155,560	134	892,824
1937.	555	1,720,868	424	1,214,340	131	606,528
1938.	551	1,773,588	422	1,279,135	129	494,453
1939.	583	1,868,613	445	1,343,160	138	525,453

Sources: Table 150, War Department, Annual Report of Secretary and records. Tables 151 and 152, Navy Department records.

No. 153. VESSELS OF THE U. S. NAVY FIT FOR SERVICE (INCLUDING THOSE UNDER REPAIR) NUMBER AND DISPLACEMENT, BY TYPE: DEC. 31, 1939

NOTE. Displacements of all vessels are given as standard displacement except floating drydock, Ardi, certain miscellaneous auxiliaries, and unclassified vessels, which are given as load displacement. Vessels under construction Dec. 31, 1939 (exclusive of those in experimental program), were as follows: 8 battleships, 300,000 tons; 4 light cruisers, 24,000 tons; 2 aircraft carriers, 34,500 tons; destroyers, 48,460 tons; 14 submarines, 19,300 tons; 1 minelayer, 6,000 tons; 2 mine sweepers, 1,300 tons; 24 destroyer tenders, 18,900 tons; 1 submarine tender, 9,250 tons; 2 seaplane tenders, 17,250 tons; 4 seaplane tenders (small), 6,780 tons; 1 repair ship, 9,100 tons; 3 ocean-going tugs, 3,450 tons; total, 74 vessels, 498,290 tons. In addition to new construction for combatant vessels authorized by acts of Mar. 27, 1934, and May 17, 1938, for which funds have not been appropriated, 2 light cruisers, 2 mine sweepers, 2 destroyer tenders, 2 submarine tenders, 2 seaplane tenders, 3 seaplane tenders (small) 2 floating drydocks, 2 oilers, and 1 transport have been authorized but contracts have not been placed.

CLASS AND TYPE	IN COMMISSION		OUT OF COMMISSION		CLASS AND TYPE	IN COMMISSION		OUT OF COMMISSION	
	Number	Displacement	Number	Displacement		Number	Displacement	Number	Displacement
Grand total.	462	1,646,414	121	222,199	Patrol vessels- Con.				
Battleships, total	15	464,300			Gunboats.	5	7,680		
Not over age.	14	438,200			River gunboats.-	5	2,310	1	450
Over age.	1	26,100			Converted yachts	1	710		
Cruisers, total	37	328,975			Auxiliaries, total.	87	334,102	29	115,270
Heavy:					Destroyer tenders.	6	40,000	2	13,425
Not over age.	18	171,200			Submarine tenders.				
Light:					Scaplanetenders.	5	30,045	1	6,075
Not over age	17	143,675			Scaplanetenders, small.	3	25,100		
Over age.		14,100			Repair ships.	11	9,750	5	5,950
Aircraft carriers.	3	3120,100			2	14,750	1	6,625	
Not over age.	5	3120,100			Floating dry-				
Destroyers, total.	4182	4236,070	36	38,970	docks.	1	2,482		
Not over age.	467	4104,260			Store ships.	2	9,980	2	9,960
Over age.	115	131,810	36	38,970	Colliers.			2	12,550
Submarines, total.	563	571,175	37	27,935	Oilers.	11	62,255	8	39,720
Not over age.	530	544,185		1,475	Ammunition ships.	2	14,050		
Over age.	32	24,280	36	26,460	Cargo ships.	3	12,210	2	8,930
Mine laying- not over age-	1	2,710			Transports.		26,050		
Mine vessels, total.	31	32,080		7,560	Hospital ships.	1	7,275		
Mine layers.	1	4,200	1	4,200	Ocean-going tugs.	19	15,555	3	2,150
Light mine layers- over age.	8	9,400			Submarine rescue vessels.	5	5,300		960
Mine sweepers.	22	18,480	4	3,360	Craneships.			1	8,725
Patrol vessels, total.	30	14,965		1,030	Miscellaneous.	13	59,300	61	6200
Eagles	8	3,440		430	Unclassified.	12	44,647	710	731,434
Submarine chasers	11	825	1	150					

Includes vessels in reduced commission. 2 Includes 2 light cruisers in commission but not completed.
Excludes weight allowance under Washington Treaty for providing against air and submarine attack.
Includes destroyers in commission but not completed.
Includes 2 submarines in commission but not completed.

U. S. S. Cuyahoga in service but not in commission.

7 Includes U. S. S. C-70s Citati 07, in service but not in commission.

No. 154. AMERICAN NATIONAL RED CROSS EXPENDITURES AND ADULT MEMBERSHIP: YEARS ENDED JUNE 30, 1931 TO 1939

NOTE. Expenditures in thousands of dollars. Expenditures do not include chapter budgets. For the fiscal year 1939, additional expenditures by the 3,716 chapters were estimated at about 97,160,000.

	1931	1932	1933	1934	1935	1936	1937	1938	1939
Adult membership (thousands):									
Total, including insular and foreign.	4,076	4,004	3,702	3,802	3,838	4,138	4,904	5,524	5,669
Continental U. S., including Alaska	3,962	3,900	3,608	3,711	3,734	4,027	4,774	5,380	5,505
Percent of total population	3.2	3.1	2.9	2.9	2.9	3.2	3.7	4.2	4.2
Expenditures, total	15,182	6,553	3,674	3,717	2,946	7,683	25,985	10,359	5,641
DETAIL OF EXPENDITURES	1938	1939							
Disaster relief.									
Domestic.	7,440	2,623							
Insular and foreign.	6,717	2,276						658	598
Civilian relief.	723	347							
Nursing service.		21						416	417
First aid, life saving, etc.	192	221						78	
War service.	370	378						69	187
Junior Red Cross.	596	619							
	145	149						395	428
General service and assistance to chapters.									
Public information and roll call, including assistance to chapters.									
League of Red Cross Societies.									
Other.									
Supervision of service activities and general management.									

: Based on revised population estimates of the Bureau of the Census.

Activities common to all services, such as central stenographic section, files, etc., have been prorated to the various services according to the use that the services make of them.

Sources: Table 153, Navy Department records. Table 154, The American National Red Cross; annual report, except as noted.

No. 155. VETERANS' ADMINISTRATION AND PREDECESSOR ORGANIZATIONS- DISBURSEMENTS FOR RELIEF OF VETERANS

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

PENSIONS AND COMPENSATION

YEARS ENDED JUNE 30-	Total for relief of veterans	Total	Span- ish- Amer- ican War	Civil War	World War				
					Total	Death com- pen- sation	Service- connected com- pen- sation	Emergency officers' retire- ment pay	Disa- bility com- pen- sation or non- service
To June 30, 1922..	8,472,049	6,702,765	87,647	5,985,182	359,544	60,238	299,306		
1923.	743,535	388,607	17,887	238,925	125,619	18,552	107,067		
1924.	654,786	345,490	21,140	203,000	115,516	19,412	96,103		
1925.	620,823	346,748	25,099	186,208	129,615	25,474	104,141		
1926.	653,494	372,281	30,223	171,606	164,454	31,199	133,255		
1927.	644,962	403,630	57,233	166,493	173,493	29,344	144,149		
1928.	659,871	410,765	70,674	149,669	181,816	30,824	150,992		
1929.	673,2891	418,821	76,846	143,594	188,947	31,049	153,102	4,796	
1930.	684,023	418,433	83,751	125,785	199,245	32,970	155,045	11,229	
1931.	759,367	488,389	102,256	121,994	253,984	31,446	181,911	10,938	29,690
1932.	841,437	545,800	113,758	107,866	313,280	36,719	189,550	11,553	75,458
1933.	833,499	550,585	125,305	98,273	315,576	35,586	184,834	9,969	85,187
1934.	545,338	321,395	65,614	69,815	184,198	32,786	139,446	2,181	9,785
1935.	609,916	374,426	77,753	63,530	219,851	33,721	171,877	2,709	11,543
1936.	3,839,120		108,584	55,637	221,156	35,780	169,382	3,283	12,710
1937.	893,994	2012	114,924	45,596	219,469	36,154	166,418	3,139	13,529
1938.	629,830		118,183	39,233	230,203	44,983	166,375	3,117	13,527
1939.	600,222	148,779	125,298	33,179	242,866	55,825	166,949	2,991	17,100
Grand total	23,300,160	13,702,002	1,412,176	8,006,583	3,838,831	622,063	2,880,403	65,906	270,459

YEARS ENDED JUNE 30-	PENSIONS AND COMPEN- SATION-		Military and na- val in- sur- ance	United States Gov- ernment life in- sur- ance	Ad- justed service certifi- cates ³	Ad- justed service and de- pend- ent pay	Hospital and dom- iliary facili- ties and ser- vices- construc- tion	Admin- istra- tion, etc.	Allot- ments and al- low- ances	All other
	Other wars	Repa- ra- tion- ment								
To June 30, 1922-	209,689	60,704	328,458	8,189			917	513,411	583,448	334,861
1923.	2,643	3,533	99,418	6,700			2,644	97,009	527,149	520
1924.	2,513	3,321	101,240	7,482			9,215	84,382	13/106,966	
1925.	2,475	3,350	104,136	8,962	4,607	3,038	3,895	88,924	101	60,501
1926.	2,342	3,656	136,975	9,882	15,355	5,626	4,511	83,065	521	25,819
1927.	2,593	3,818	120,964	11,864	14,408	9,960	4,599	77,498	5188	2,228
1928.	4,510	4,096	120,771	17,664	17,098	10,153	5,222	78,020	561	238
1929.	4,931	4,503	121,349	22,302	19,745	6,453	4,044	80,524		60
1930.	4,956	4,697	122,769	24,677	20,131	3,130	8,241	86,593		45
1931.	4,885	5,270	117,924	25,952	19,392	2,463	9,040	96,120	7	82
1932.	4,906	5,967	123,741	28,737	23,216	2,480	12,876	104,360	9	219
1933.	5,005	6,400	123,039	28,062	24,621	2,252	13,517	90,812	8	603
1934.	3,918	7,833	103,268	26,073	23,413	1,895		66,484	3	136
1935.	4,036	9,238	100,355	27,172	25,563	1,361	203	77,807	51	331
1936.	3,905	9,710	94,025	28,296	23,422	1,090		83,181	51	2,160
1937.	3,627	11,414	88,052	29,396	282,656	1,546	62	84,741	51	2,594
1938.	3,635	11,51E	82,522	31,636	13,838	1,352	69,347	85,881	51	2,473
1939.	3,522	11,840	38,394	35,331	7,414	1,185	610,958	87,900	(7)	2,321
Grand total.	8274,091	170,862	2,127,400	378,379	3,738,878	53,986	6117,001	1,966,712	582,942	691,168

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

¹ Includes disbursements to participants in yellow-fever experiments: 1932, \$24,000; 1933, \$26,000; 1934, \$18,000; 1935, \$18,000; 1936, \$17,000; 1937, \$16,000; 1938, \$15,000; 1939, 15,000; total to June 30, 1939, \$149,000.

² Represents payments made on adjusted-service certificates and amounts reimbursed to U. S. Government life-insurance fund on account of loans made from that fund on certificates under provisions of World War Adjusted Compensation Act, amended, and of Adjusted Compensation Payment Act, 1936.

³ Disbursements for medical aid and hospital services, maintenance, and expenses for pensions, Veterans' Administration homes, State and Territorial homes, salaries, printing and binding, and all other administrative expenses, except disbursements for civil-service and Canal Zone retirement funds.

⁴ General disbursements from funds allotted under National Recovery Act of 1933, 1934 through 1939; 1939, includes also funds allotted under P. W. A. Act of 1938.

Less than \$500, credit.

⁵ War of the Revolution, \$70,000,000; War of 1812, \$46,217,000; Indian Wars, \$80,051,000; War with Mexico, \$61,310,000; unclassified, \$16,513,000.

⁶ Includes \$644,887,000 expenditures for vocational rehabilitation and \$35,078,000 for marine and seamen's insurance. Rehabilitation activities of Veterans' Administration ceased with close of fiscal year 1928.

Source: Veterans' Administration, Annual Report of Administrator.

No. 156. PENSIONS, COMPENSATION, DISABILITY ALLOWANCE, AND EMERGENCY OFFICERS' RETIREMENT PAY LIVING VETERANS RECEIVING BENEFITS, DECEASED VETERANS WHOSE DEPENDENTS WERE RECEIVING BENEFITS, AND DISBURSEMENTS FOR BENEFITS: 1866 TO 1939

JUNE 30 OR YEAR ENDED JUNE 30-	NUMBER ON ROLLS			Dis- burse- ments (thous- and dol- lars)	JUNE 30 OR YEAR ENDED JUNE 30-	NUMBER ON ROLLS			Dis- burse- ments (thous- and dol- lars)
	Total	Living	De- ceased			Total	Living	De- ceased	
1866.	125,722	55,652	71,070	15,450	1915.	748,147	437,723	310,424	155,518
1870.	198,686,	87,521	111,165	29,351	1916.	709,572	103,372	306,200	159,155
1875-	234,821	122,989	111,832	29,270	1917.	673,111	370,147	302,964	160,895
1880.	250,802	145,410	105,392	56,689	1918.	649,497	341,632	307,865	180,177
1885.	345,125	247,146	97,979	65,172	1919.	673,832	338,216	335,616	233,461
1890.	537,944	415,654	122,290	106,094	1920.	769,543	419,627	349,916	316,418
1895.	970,524	751,456	219,068	139,812	1921	768,572	422,691	345,881	380,026
1897.	976,014	747,492	228,522	139,950	1922.	772,379	130,942	341,437	377,158
1898.	993,714	758,511	235,203	144,652	1923.	778,180	436,776	341,404	388,607
1899.	991,519	754,104	237,115	138,355	1924.	762,547	427,153	335,394	345,490
1900.	993,529	752,510	241,019	138,462	1925.	790,139	156,530	333,609	345,748
1901.	997,735	748,649	249,086	138,531	1926-	807,088	172,623	334,465	372,281
1902.	999,446	739,443	260,003	137,504	1927.	816,380	489,805	326,575	403,630
1903.	996,545	729,356	267,189	137,760	1928.	834,364	516,566	317,798	410,765
1904.	994,762	720,921	273,841	141,094	1929.	831,964	525,961	306,003	418,821
1905.	998,441	717,761	280,680	141,143	1930.	840,833	542,610	298,223	418,433
1906.	985,971	701,483	284,488	139,000	1931.	1,079,987	790,782	289,205	488,389
E907	967,371	680,479	286,892	138,155	1932.	1,278,046	994,351	283,695	545,777
1908.	951,687	658,581	293,106	153,093	1933.	1,270,667	997,918	272,749	550,559
1909.	946,194	633,035	313,159	161,974	1934.	838,855	1,581,225	257,630	321,377
1910.	921,083	502,622	318,461	159,974	1935.	838,937	585,955	252,982	374,407
1911.	892,098	570,456	321,642	157,325	1936.	852,032	600,562	251,470	398,992
1912.	860,294	538,362	321,932	152,986	1937.	841,937	598,510	243,427	396,030
1913.	820,200	503,633	316,567	174,172	1938.	836,953	600,848	236,105	402,769
1914.	785,239	470,623	314,616	172,418	1939.	842,431	602,757	239,674	416,704

NUMBER ON ROLLS BY WARS 2

JUNE 30-	TOTAL VETERANS, ALL WARS AND REGULAR ESTABLISH- MENT			WAR WITH MEXICO		INDIAN WARS		CIVIL WAR		SPANISH-AMERI- CAN WAR	
	Total	Living	De- ceased	Living	De- ceased	Living	De- ceased	Living	De- ceased	Living	De- ceased
1920-	769,543	419,627	349,916	148	2,423	3,745	2,483	243,629	290,100	23,144	7,288
1925.	790,139	456,530	333,609	17	1,257	3,924	3,034	126,626	241,193	101,871	18,363
1930.	340,833	542,610	298,223		630	5,454	4,191	49,018	167,674	186,811	30,919
1934.	838,855	581,225	257,630		351	4,370	4,506	18,455	112,577	165,231	35,022
1935.	838,937	585,955	252,982		294	3,899	4,745	13,273	100,290	164,502	39,645
1936.	352,032	600,562	251,470		247	3,513	4,648	9,664	87,543	179,169	48,872
1937	841,937	598,510	243,427		221	3,119	4,590	7,031	76,131	175,361	50,292
1938.	836,953	600,848	236,105		195	2,814	4,426	5,048	66,873	170,755	53,345
1939.	842,431	602,757	239,674		168	2,525	4,251	3,516	57,915	165,710	55,882

REGULAR ES-
TABLISHMENT

WORLD WAR

JUNE 30-	Living						Deceased				
	Living	De- ceased	Total	Pen- sions	Com- pen- sa- tion (service- con- nected)	Em- er- gency, officers' retire- ment pay	Dis- abil- ity allow- ance (non- service)	Total	Pen- sions	Service- con- nected	Non- service- con- nected
1920.	14,477	4,554	134,484	76	134,408			42,997	52	42,945	
1925.	12,399	3,762	211,693	49	211,644			65,979	21	65,958	
1930.	15,661	3,830	285,666	44	279,539	6,083		90,969	15	90,954	
1934.	29,484	5,838	363,685		332,216	1,566	29,903	99,229		99,229	
1935.	32,124	7,240	372,157		336,876	1,677	33,604	101,364		99,394	1,970
1936.	31,192	7,505	377,024	3	337,767	1,811	37,446	102,653		99,659	2,994
1937	33,036	8,109	379,963		336,528	1,841	41,594	104,082		99,032	5,050
1938.	33,062	8,725	389,169		340,590	1,831	46,748	102,540		95,118	7,422
1939.	34,185	9,415	396,821	3	342,072	1,813	52,936	112,042		98,822	12,220

1 The reduction in this item from the prior fiscal year was due essentially to discontinuance of disability allowance (nonservice) except for veterans permanently and totally disabled.

For disbursements by wars, see table 155.

3 Includes veterans of the War of 1812 whose dependents were receiving pensions (1 for 1939), not shown separately.

4 Included under "Compensation."

Source: Veterans' Administration, Annual Report of Administrator.

No. 157. PENSIONS, COMPENSATION, DISABILITY ALLOWANCE, AND EMERGENCY OFFICERS' RETIREMENT PAY ANNUAL AVERAGE PAYMENTS, PER VETERAN, TO LIVING VETERANS AND TO DEPENDENTS OF DECEASED VETERANS, BY WARS: 1910 TO 1939

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

JUNE 30-	AVERAGE FOR VET- ERANS OF ALL WARS AND REGU- LAR ESTABLISH- MENT				WAR OF 1812	WAR WITE MEXICO			INDIAN WARS			CIVIL WAR		
	Total	Living	De- ceased	De- ceased	Total	Living	De- ceased	Total	Living	De- ceased	Total	Living	De- ceased	
1910.	\$172	\$184	\$149	\$151	\$167	\$238	\$144	\$132	\$110	\$144	\$174	\$187	\$148	
1915-	215	263	148	149	175	356	146	168	230	145	220	275	147	
1920.	358	422	280	233	240	414	230	203	240	149	359	452	281	
1925.	408	454	344	360	363	709	359	202	243	149	477	699	360	
1930-	475	514	404	540	586		586	446	513	359	542	852	452	
1934.	432	452	385	514	581		581	443	534	357	551	1,078	465	
1935.	428	448	383	510	579		579	435	529	358	533	1,060	463	
1936.	457	484	393	420	576		576	431	527	358	520	1,047	462	
1937	460	490	388	420	579		579	428	530	358	517	1,130	461	
1938.	477	496	427	240	577		577	485	684	358	507	1,136	459	
1939.	489	503	454	240	579		579	495	726	358	498	1,164	458	

JUNE 30-	SPANISH-AMERICAN WAR			REGULAR ESTABLISHMENT			WORLD WAR						Compensation	
	Total	Living	Deceased	Total	Living	Deceased	Total	Living	Deceased	Emergency	Disability	Compensation		
JUNE 30-	Total	Living	Deceased	Total	Living	Deceased	Total	Living	Deceased	Emergency	Disability	Compensation	Compensation	
	Total	Living	Deceased	Total	Living	Deceased	Total	Living	Deceased	Emergency	Disability	Compensation		
1910.	\$128	\$121	\$159	\$173	\$166	\$197							Total (service-connected)	
1915.	134	129	160	176	169	200								
1920.	142	132	175	181	173	204	\$417	\$449	\$449				\$316	\$316
1925.	206	193	278	198	192	219	421	453	453				317	317
1930.	389	389	389	232	235	219	499	553	529				331	331
1934.	371	390	285	226	220	260	439	467	476	\$307	\$1,617	337	337	
1935.	368	388	286	234	224	286	445	472	481	315	\$1,528	348	348	\$359
1936.	491	523	371	241	228	296	446	471	482	319	\$1,638	352	352	357
1937.	509	549	370	273	266	299	444	470	482	320	\$1,641	351	351	353
1938.	533	585	368	272	265	299	464	467	481	320	\$1,637	450	457	355
1939-	565	632	368	272	263	305	474	463	479	319	\$1,633	512	531	351

1 In computing these averages pensions paid to a small number of veterans (see table 156) were included.

No. 158. TERM AND CONVERTED INSURANCE CLAIMS AWARDED, BY TYPE OF AWARD, TO JUNE 30, 1939, AND FOR YEARS ENDED JUNE 30, 1935 TO 1939

	Total to June 30, 1939	YEAR ENDED JUNE 30-				
		1935	1936	1937	1938	1939
Number of awards made during period or year:						
Term and automatic insurance-						
Total original awards.	195,262	606	513	349	395	420
Original death.	155,218	128	93	71	67	70
Original disability.	40,044	478	420	278	328	350
Disability changed to death.	22,806	437	380	371	375	325
Converted insurance-						
Total original awards.	52,887	3,572	3,486	3,661	3,772	3,938
Original death.	34,813	2,427	2,523	2,714	2,701	2,745
Original disability.	18,074	1,145	963	947	1,071	1,193
Disability changed to death.	5,802	451	538	515	514	567
Number of awards active at end of year:						
Term and automatic insurance.						
Death.		145,126	142,216	137,419	113,463	34,047
Disability.		131,442	128,721	124,312	100,783	21,636
Converted insurance.						
Death.		13,684	13,495	13,107	12,680	12,411
Disability.		13,199	14,168	15,008	15,755	16,845
Death.		3,754	4,318	4,993	5,539	6,350
Disability.		9,445	9,850	10,015	10,116	10,495

Source of tables 157 and 158: Veterans' Administration; Annual Report of Administrator, monthly reports, and records.

**No. 159. LIFE INSURANCE (GOVERNMENT) IN FORCE AND PREMIUMS PAID:
1924 TO 1939**

[Amounts in thousands of dollars]

JUNE 30 OR YEAR ENDED JUNE 30-	INSURANCE POLICIES IN FORCE JUNE 30				PREMIUMS PAID DURING YEAR	
	Total		Yearly renewable term insurance (war time)		U.S. Government life insurance excl. yearly renewable	
	Number	Amount	Number	Amount	Number	Amount
1924.	562,600	2,984,573	209,385	1,609,031	353,215	1,375,543
1925.	552,340	2,865,023	177,328	1,372,091	375,012	1,492,937
1926.	553,660	2,781,587	130,103	1,008,511	423,557	1,773,076
1927.	587,980	2,893,045	87,100	672,075	500,880	2,220,970
1928-	660,374	3,113,649	266	1,654	660,108	3,111,995
1929.	650,066	3,059,919	229	1,342	649,837	3,058,577
1930	648,248	3,042,743	204	1,142	648,044	3,041,601
1931.	646,055	3,024,445	91	506	645,964	3,023,938
1932	641,247	2,977,330	29	246	641,218	2,977,083
1933.	616,069	2,782,709			616,069	2,782,709
1934.	598,226	2,666,733			598,226	2,666,733
1935.	590,865	2,605,400	121	389	590,744	2,605,011
1936	593,213	2,590,922	149	439	593,064	2,590,482
1937.	596,982	2,578,339	150	357	596,832	2,577,982
1938.	602,963	2,569,893	349	653	602,614	2,569,240
1939.	606,071	2,562,354	355	642	605,716	2,561,712

1 Net premiums.

**No. 160. LIFE INSURANCE (GOVERNMENT) CONVERTED INSURANCE ISSUED
AND IN FORCE, BY PLAN**

PLAN	ISSUED TO JUNE 30, 1939				IN FORCE JUNE 30, 1939	
	Number	Amount (1,000 dollars)	Average policy	Percent of total Number Amount	Number	Amount (1,000 dollars)
Total.	1,030,345	4,383,085	4,254	100.00	605,716	2,561,712
Ordinary life.	210,507	1,024,898	4,869	20.43	137,713	605,456
20-payment life.	270,981	1,040,895	3,841	26.30	186,999	721,049
30-payment life.	37,294	183,505	4,921	3.62	4,19	28,232
20-year endowment.	244,463	622,791	2,548	23.73	14,21	100,863
30-year endowment.	45,517	188,559	4,143	4.42	4,30	29,083
Endowment at age 62.	45,031	210,673	4,678	4.37	4,81	30,564
5-year convertible term.	145,434	960,350	6,603	14.11	21,91	45,663
Duration less than 5 years.					23,263	135,846
Duration more than 5 years.					7,091	46,742
Renewed, second period.					15,305	102,349
Renewed, third period.						
5-year level premium term.	31,118	151,414	4,866	3.02	3,45	104,512
First period.					18,445	92,291
Renewed, second period					2,269	12,221
Extended insurance.					22,284	61,227
Paid-up life.					2,365	3,627
Faith-up endowment.					1,236	1,250

**No. 161. LIFE-INSURANCE FUND (GOVERNMENT) FINANCIAL STATEMENT,
FROM ORIGIN, MAY 31, 1919, TO DEC. 31, 1938**

[All figures in thousands of dollars]

	Total to Dec. 31, 1938	Year ended Dec. 31, 1938		Total to Dec. 31, 1938	Year ended Dec. 31, 1938
Income, total.	1,625,544	116,343	Disbursements- Continued.		
Premiums.	1,030,352	62,373	Dividends paid policyholders.	87,746	7,790
Interest.	353,719	38,802	Paid on supplementary in-		
Received from U.S. on account			stallment contracts under		
of extra hazards of military			claims.	90,886	11,565
and naval service.	86,704	3,261	Other disbursements.	19,800	1,825
Consideration for supplement-			Ledger assets, Dec. 31, 1938, as		
ary installment contracts			per "balance" under income		
under claims.	141,889	11,496	and disbursements, total ---	981,726	
Other income.	12,881	410	Book value of bonds, amor-		
Disbursements, total.	643,818	56,052	tized.	825,196	
Claims (death and total per-			Policy loans.	147,426	
manent disability).	288,572	20,963	Adjusted-service certificate		
Surrender values.	151,724	13,021	loans.	2,664	
Matured endowments.	5,082	889	Cash on hand.	6,439	

Source of tables 159, 160, and 161: Veterans' Administration, Annual Report of Administrator and records.

No. 162. ADJUSTED-COMPENSATION AWARDS, AS OF JUNE 30, 1939

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

	Number	Amount	Number	Amount
Total awards.	411,041	764,119		
Dependents.	146,386	49,760		
Less than \$50 (cash)	11,748	318		
\$50 or over.	134,638	45,742		
\$60 lump-sum payments.		3,701		
Veterans.	5,565,609	724,565		
\$50 or less (cash).	176,872	5,812		
Certificates.	4,789,783	705,647		
			Payments on certificates maturing by death.	240,864 237,596
			Applications certified for payment.	3,494,607 1,911,587
			Maturity value of certificates certified for payment.	3,424,119

No. 163. BENEFICIARIES RECEIVING HOSPITAL OR DOMICILIARY CARE AUTHORIZED BY VETERANS' ADMINISTRATION: 1921 TO 1939

NOTE. During the fiscal year 1939, a total of 1,079,663 out-patient treatments were given and 1,127,162 out-patient examinations were made. On June 30, 1939, there were 5,619 veterans domiciled in State and Territorial homes who were eligible for care in facilities controlled by the Veterans' Administration and for whose care the Federal Government reimburses these homes at the rate of \$120 per year for each person

YEAR ENDED JUNE 30-	Total receiving hospital or domiciliary care at end of year	BENEFICIARIES RECEIVING HOSPITAL TREATMENT, ALL FACILITIES AND HOMES				Veterans receiving, domiciliary care at end of year	VETERANS' ADMINISTRATION FACILITIES			
		Patients remaining at end of year					Hospital		Domiciliary	
		Total	Tuberculosis	Neuro-psychiatric	General		Average daily patients	Operating GX-penses (1,000 dollars)	Per diem cost (dollars)	Average daily domiciliary care (1,000 dolls.)
1921.		26,237	10,337	7,499	8,401					
1922.		27,840	26,869	10,849	9,231	6,789		13,607	23,531	4.74
1923.		24,526	23,611	9,577	9,194	4,840		11,882	21,658	4.99
1924.		22,098	21,730	8,082	9,461	4,187		11,530	19,188	4.55
1925.		27,447	26,610	9,314	11,905	5,391		15,855	23,354	4.04
1926.		27,012	24,915	7,308	12,220	5,387		16,567	25,322	4.19
1927.		26,386	25,310	6,658	12,538	6,114		17,305	25,282	4.00
1928.		26,300	25,899	6,045	12,839	7,015		17,801	25,091	4.00
1929.		27,642	27,487	6,121	13,461	7,905		19,245	28,178	4.01
1930.		29,513	30,311	6,274	14,941	9,096		20,233	28,520	3.84
1931.	51,980	32,713	34,948	6,193	17,001	11,754	517,032	22,297	30,414	3.72
1932.	62,255	42,448	43,567	6,499	20,160	16,908	18,688	25,046	31,996	3.44
1933.	44,644	42,526	33,457	5,425	20,109	7,923	11,187	32,666	33,391	2.74
1934.	48,849	36,192	39,445	5,032	22,226	12,187	9,404	35,220	32,620	2.51
1935.	51,922	41,172	42,599	5,134	23,358	14,107	9,323	39,030	39,856	2.78
1936.	51,128	43,516	41,542	4,539	24,447	12,556	9,586	40,972	42,386	2.82
1937.	57,180	44,942	46,142	4,789	26,394	14,959	11,038	43,252	43,252	2.81
1938.	64,924	62,537	50,670	4,857	29,267	16,546	14,254	45,639	44,204	2.65
1939.	69,287	68,550	53,861	4,913	31,190	17,758	15,426	49,147	47,988	2.68
										15,709
										5,212

VETERANS UNDER HOSPITAL OR DOMICILIARY CARE, BY CLASS OF BENEFICIARY

TYPE OF CARE AND YEAR (June 30)	ALL WARS AND REGULAR ESTABLISHMENT			WORLD WAR			Spanish-American	Civil War	All other wars	Regular establishment
	Total	Serv-ice connected	Non-serv-ice	Total	Serv-ice connected	Non-serv-ice				
Hospital treatment:										
1925.		26,610	22,771	3,839	26,029	22,771	3,258	564		17
1930.		30,311	16,219	14,092	28,850	15,297	13,553	1,313		69
1935.		42,599	12,046	30,553	38,033	10,746	27,287	2,369		70
1937.		46,142	11,824	34,318	41,228	10,341	30,887	2,504		72
1938.		50,670	11,998	38,672	48,527	10,385	35,111	2,638		90
1939.		53,861	12,097	41,764	48,527	10,443	38,084	2,715		85
Domiciliary care:										
1935.		9,323	919	8,404	7,466	727	6,739	1,286	36	41
1936.		9,586	892	8,694	8,072	666	7,406	957	19	37
1937.		11,038	982	10,056	9,599	763	8,836	902	11	496
1938.		14,254	1,217	13,037	12,752	944	11,808	871		30
1939.		15,426	1,121	14,305	14,058	863	13,195	764	2	18

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

Sources of tables 162 and 163: Veterans' Administration, Annual Report of Administrator and records.

No. 164. - RETIREMENT OF FEDERAL MILITARY PERSONNEL AND OTHER SPECIAL CLASSES OF FEDERAL EMPLOYEES: 1931 TO 1939

NOTE. Retired pay in thousands of dollars. With the exception of foreign service officers, who contribute 5 percent of their pay to the foreign service retirement fund, the personnel covered in this table make no direct contribution to their retirement pay. For data relating to Federal civil employees retired under the civil service and Canal Zone retirement acts, see table 170

YEAR	ARMY		NAVY		MARINE CORPS		COAST GUARD ¹		OTHER ²	
JUNE 30-	Number on roll ³	Retired pay	Number on roll ⁴	Retired pay	Number on roll ³	Retired pay	Number on roll ⁴	Retired pay	Number on roll ³	Retired pay
1931.	12,152	20,303	4,112	8,251	718	1,205	1,021	1,255	467	727
1932.	12,532	21,004	4,611	9,027	756	1,316	1,072	1,289	505	840
1933.	12,811	20,218	5,176	9,151	797	1,276	1,138	1,260	558	866
1934.	13,332	19,344	5,945	10,059	825	1,251	1,207	1,253	636	985
1935.	14,161	23,444	6,869	11,937	894	1,480	1,255	1,465	671	1,121
1936.	14,530	24,708	7,675	13,572	1,029	1,747	1,330	1,618	712	1,250
1937.	14,331	25,387	8,449	14,802	1,108	2,010	1,408	1,722	745	1,349
1938.	15,080	25,805	9,505	16,309	1,199	2,176	1,485	1,822	782	1,474
1939.	15,501	26,479	10,681	17,789	1,258	2,322	1,581	1,962	819	1,594

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

² Includes retired personnel for following groups of employees: Officers and employees engaged in field service or on vessels of the Lighthouse Service, except persons continuously employed in district offices and shops and 4 executive positions of the Lighthouse Service; commissioned officers on the Coast and Geodetic Survey and Public Health Service; Foreign Service officers (State Dept.); and retired judges.

³ Number on roll June 30.

⁴ Average number on roll.

No. 165.-FEDERAL SERVICE SUMMARY OF EMPLOYMENT AND PAY ROLLS, BY CLASS OF SERVICE, 1938 AND 1939, AND BY MONTHS, 1939

YEAR AND QUARTER	TOTAL		EXECUTIVE SERVICE		MILITARY SERVICE		JUDICIAL SERVICE		LEGISLATIVE SERVICE	
	Em- ployees ²	Pay roll (thous. dollars)	Em- ployees ²	Pay roll (thous. dollars)	Em- ployees ²	Pay roll (thous. dollars)	Em- ployees ²	Pay roll (thous. dollars)	Em- ployees ²	Pay roll (thous. dollars)
1938.	1,194,714	1,877,096	851,913	1,543,122	335,415	313,095	2,157	6,358	5,229	14,521
1939.	1,293,333	2,025,350	916,426	1,666,069	369,243	338,825	2,259	6,691	5,4051	14,765
Jan.-Mar.	1,222,692	481,785	873,377	396,311	341,793	80,184	2,252	1,651	5,270	3,639
Apr.-June.	1,268,671	496,970	904,771	409,934	356,319	81,659	2,246	1,674	5,335	3,653
July-Sept.	1,317,404	515,597	934,467	122,602	375,220	87,592	2,212	1,673	5,505	3,730
Oct.-Dec.	1,364,568	530,998	953,088	436,172	403,640	89,390	2,328	1,693	5,512	3,743

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

² Annual and quarterly figures for employees are averages of figures as of the end of each month.

No. 166. EMPLOYEES IN FEDERAL EXECUTIVE CIVIL SERVICE: 1816 TO 1939

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

JUNE 30-	Total number ¹	JUNE 30-	Total number ¹	DATE	Total number	In Dist. of Col.	Outside Dist. of Col.
1816.	6,327	1920-	3691,116	1933- June 30.	572,091	65,437	506,654
1821.	8,211	1921.	3562,252	1934- June 30.	673,095	89,132	583,963
1831.	19,800	1922.	527,517	1935- June 30.	719,440	103,453	315,987
1841.	23,700	1923.	515,772	1936- June 30.	824,259	117,103	707,156
1851.	33,300	1924.	521,641	1937- June 30.	841,664	115,409	726,255
1861.	49,200	1925.	532,798	1938- June 30.	851,926	115,590	736,336
1871.	53,900	1926.	528,542	Dec. 31.	861,014	119,547	742,367
1881.	107,000	1927.	527,228	Male	693,800	71,000	622,800
1891.	166,000	1928.	540,867	Female ⁴	168,100	48,500	119,600
1901.	256,000	1929.	559,579	1939- June 30.	920,310	123,364	796,946
1911.	391,350	1930.	580,494	Dec. 31.	932,305	126,345	805,960
1916.	480,327	1931.	588,206	Male.	760,036	76,687	683,349
1918.	2917,760	1932-	583,196	Female.	172,269	49,658	122,611

¹ Approximate prior to 1921.

² As of Nov. 11.

³ As of July 31.

⁴ Estimated.

Sources: Table 164, War and Navy Depts., Coast Guard, Dept. of Justice, the several offices named in footnote 2; Annual Reports and records. Table 165, Dept. of Labor, Bureau of Labor Statistics, records; monthly figures are published currently, in pamphlet "Employment and Pay Rolls." Table 166, Civil Service Commission, Annual Report and Semi-Annual Report of Employment,

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No. 168.—CIVIL SERVICE CLASSIFIED COMPETITIVE POSITIONS, PERSONS EXAMINED, PASSED, AND APPOINTED: 1884 TO 1939

YEAR ENDED JUNE 30-	Compe- titive classi- fied posi- tions 1	Ex- amined	Pas- sed	Per- cent that passed	Ap- pointed	YEAR ENDED JUNE 30-	Compe- titive classi- fied posi- tions 1	Ex- amined	Pas- sed	Per- cent that passed	Ap- pointed
1884	13,780	3,542	2,044	57.7	489	1913.	282,597	141,905	94,350	66.5	35,154
1885	15,590	6,347	4,141	65.2	1,800	1914.	292,460	215,587	147,526	68.4	41,935
1886	17,273	7,602	5,034	66.2	1,881	1915.	292,291	167,795	114,632	68.3	36,397
1887	19,345	15,852	10,746	67.8	4,442	1916.	295,926	154,722	113,792	73.5	42,058
1888.	22,577	11,281	6,868	60.9	2,616	1917-	326,899	212,114	152,553	71.9	86,312
1889.	29,650	19,060	11,978	62.8	3,781	1918.	642,432	551,391	387,963	70.4	213,530
1890.	30,626	22,994	13,947	60.7	5,182	1919.	592,961	438,259	299,826	68.4	179,533
1891	33,873	19,074	12,786	67.0	5,395	1920.	497,603	293,327	193,915	66.1	116,309
1892.	37,523	19,460	12,160	62.5	3,961	1921.	448,112	303,309	203,209	67.0	101,711
1893.	43,915	24,838	14,008	56.4	4,291	1922.	420,688	206,007	128,952	62.6	63,867
1894.	45,821	37,379	22,131	59.2	4,704	1923.	411,398	204,200	122,918	60.2	57,694
1895.	54,222	31,036	19,811	63.8	4,793	1924.	415,593	225,723	135,451	60.0	67,349
1896.	87,044	31,179	20,714	66.4	5,086	1925.	423,538	201,415	122,495	50.8	50,164
1897.	85,886	50,571	29,474	58.3	3,047	1926.	422,300	202,846	105,964	52.2	38,916
1898.	89,306	45,712	30,600	66.9	7,870	1927.	422,998	251,679	106,937	42.4	42,063
1899.	93,144	49,164	36,312	74.0	9,557	1928.	431,763	236,997	123,830	52.2	40,317
1900.	94,893	46,602	34,965	75.0	9,889	1929.	445,957	243,510	125,726	51.6	47,913
1901	106,205	48,093	33,521	69.7	10,291	1930.	462,083	267,429	132,991	49.7	41,075
1902.	107,990	60,558	40,509	66.9	13,298	1931.	468,050	248,438	121,670	48.9	41,528
1903.	135,453	109,829	87,983	80.1	40,270	1932.	467,161	257,109	89,717	34.8	25,080
1904.	154,093	127,846	100,078	78.3	48,909	1933.	456,096	191,771	89,082	46.4	12,216
1905.	171,807	143,053	111,741	78.1	38,996	1934.	450,592	296,447	169,555	57.2	22,757
1906.	184,178	117,277	91,345	77.9	39,050	1935.	455,229	430,114	198,266	46.1	36,182
1907.	194,323	129,317	93,920	72.6	43,003	1936.	498,725	732,229	389,052	53.1	51,777
1908.	206,637	161,793	120,760	74.6	42,153	1937.	532,073	820,681	393,920	48.0	75,648
1909.	234,940	158,484	123,449	77.9	40,943	1938.	562,909	388,404	197,424	50.8	51,454
1910.	222,278	115,644	87,769	75.9	43,585	1939.	622,832	556,571	254,095	45.7	66,290
1911.	227,657	105,024	70,159	66.8	23,256						
1912.	217,392	106,078	59,251	55.9	20,969	Total. -		10,264,668	6,024,015	58.7	2,168,736

Figures for years prior to fiscal year ending June 30, 1934, are approximate.

16, 1883, Jan. 15, 1884.

3 Jan. 16, 1884, to Jan. 15, 1885.

4 Jan. 16, 1885, to Jan. 15, 1886.

1 Jan. 16, 1886, to June 30, 1887.

No. 169. CIVIL SERVICE PERSONS EXAMINED FOR AND APPOINTED TO CERTAIN POSITIONS IN THE POSTAL SERVICE: FISCAL YEARS 1936 TO 1939

TITLE	EXAMINED				APPOINTED			
	1936	1937	1938	1939	1936	1937	1938	1939
Total.	271,024	311,561	69,697	57,880	8,323	21,618	9,703	9,638
Clerk-carrier	107,642	245,471	42,974	36,073	4,403	15,583	5,919	6,561
Laborer, Postal Service.	5,578	51,394	8,947	851	174	665	624	298
Postmaster, assistant.		15				1		
Postmaster, first class.				903				
Postmaster, second class.				1,639				2
Postmaster, third class.				5,182				239
Postmaster, fourth class.	5,559	2,532	3,703	2,173	3,049	2,472	2,447	1,870
Railway postal clerk.	145,093	211	78	90	499	2,585	393	277
Rural carrier.	6,980	11,552	13,472	10,654	198	193	207	274
Village carrier.	172	386	523	315		119	113	59

No. 170.— CIVIL SERVICE AND CANAL ZONE RETIREMENT: 1921 TO 1939

NOTE. Retirement civil service employees was established by act of May 22, 1920. Under this act as amended July 26, 1926, and May 29, 1930 (effective July 1, 1930), employees of the classified service and certain other groups, including unclassified laborers subject to labor regulations, are eligible for retirement on annuity at the ages of 62, 65, and 70, according to the class of service, they have rendered at least 15 years of service. The last-named act permits the optional retirement employees 2 years before reaching the retirement age where they have rendered at least 30 years of service and also permits retirement on account of permanent and total disability after 5 years of service. From the basic pension of each employee within the scope of the act there is deducted 34 1/2 percent (27 1/2 percent prior to July 1, 1926) therefor deposit to the credit of retirement fund. All amounts deducted prior to July 1, 1930, and thereafter amounts deducted less than 34 1/2 percent are credited to the employee's individual account. Under the amendment May 29, 1930, annuities are composed of (1) a sum equal to \$30 for each year of service not exceeding 30 years provided 72 1/2 percent of average salary for any five consecutive years, and (2) the amount of annuity purchasable with the sum credited to the individual's account, together with interest at 4 percent per annum, with the provision that the annuity shall in no case be less than an amount equal to the average salary, not exceed \$1,600 per annum, received during any five consecutive years multiplied by the number of years of service, not exceeding 30, and divided by 10. By act of Mar. 2, 1931 (effective July 1, 1931), special provision was made for employees of the Panama Canal and Panama Canal Railroad, who theretofore had been eligible for retirement under the civil service retirement and disability act

NUMBER ON CIVIL SERVICE RETIREMENT ROLL BY CAUSE OF RETIREMENT					CIVIL SERVICE RETIREMENT AND DISABILITY FUND (THOUSANDS OF DOLLARS)				
JUNE 30 OR YEAR ENDED JUNE 30-	Total	Age	Disability	Involuntary, less than 30 years' service	Voluntary, less than 30 years' service	Receipts	Disbursements	Balance	
						Total	Total		June 30
1621-26.						99,269	91,919	44,808	14,333
1927.	14,119	11,353	2,766			27,168	24,356	13,395	3,862
1928.	15,383	12,173	3,210			29,503	26,455	14,752	3,771
1929.	16,501	12,924	3,577			52,520	28,123	16,063	4,067
1930.	17,768	12,504	3,994	1,270		55,447	29,048	20,500	18,126
1931.	22,650	15,357	4,947	1,374	972.	58,277	29,944	21,000	23,992
1932.	25,567	16,600	5,973	1,404	1,590	61,479	31,890	21,000	28,938
1933.	32,835	21,613	7,281	1,539	2,402	61,246	30,494	21,000	34,838
1934.	44,708	22,969	8,941	1,861	3,944	60,222	28,703	21,000	47,657
1935.	48,665	23,863	9,886	1,997	4,310	61,912	30,089	21,000	52,744
1936.	51,206	24,603	10,877	1,998	4,610	9,118	34,268	32,405	40,150
1937.	53,306	25,391	12,044	2,021	4,961	8,889	94,203	34,990	25,200
1938.	56,130	26,670	13,340	2,050	5,401	5,669	127,193	37,322	73,235
1939.	58,385	27,709	14,315	2,029	5,896	8,436	133,497	39,189	75,087
Total..						1,023,4X	523,511	225,537	43/449,015
				1938	1939			1938	1939
CIVIL SERVICE RETIREMENT					CIVIL SERVICE RETIREMENT—Con.				
Number on the roll June 30 by—					Number on the roll June 30 by—				
Sex and cause of retirement—					Rates per annum—				
Male.					Less than \$100.				
Age.					\$100-\$199.				
Disability.					\$200-\$299.				
Voluntary, 30 years' service					\$300-\$399.				
Involuntary, 30 years' service.					\$400-\$499.				
Involuntary, less than 30 years' service.					\$500-\$599.				
Female.					\$600-\$699.				
Age.					\$700-\$799.				
Disability.					\$800-\$899.				
Voluntary, 30 years' service..					\$900-\$999.				
Involuntary, 30 years' service					\$1,000-\$1,099.				
involuntary, less than 30 years' service-					\$1,100-\$1,199.				
Vocations—					\$1,200.				
Mechanics.					\$1,201-\$1,299.				
City letter carriers.					\$1,300-\$1,399.				
Rural letter carriers—					\$1,400-\$1,499.				
Post-office clerks.					\$1,500-\$1,599.				
Railway postal clerks.					\$1,600-\$1,699.				
Departmental.					Average annual rate (dollars).				
Laborers.					Annual value of coll (1,000 dolls.).				
Hazardous occupations.					CANAL ZONE RETIREMENT				
Indian field service					Number on roll June 30-				
					Average annuity (dollars).				
					Disbursements for annuities, years ended June 30 (1,000 dollars)				

1 Involuntary separation included with separation on account of age prior to 1930.

3 Includes direct settlements, adjustments for canceled checks, etc., not shown separately, in the amount of \$1,359,000 on June 30, 1939.

4 Lump-sum payments of total amounts in fund to credit of employees or beneficiaries.

Source: Civil Service Commission, Retirement Report,

No. 171.-- INJURIES TO CIVIL EMPLOYEES OF THE UNITED STATES AND CLAIMS RECEIVED UNDER U. S. EMPLOYEES' ACT: SEPT. 7, 1916, TO DEC. 31, 1939

NOTE.-- The U. S. Employees' Compensation Commission, created by act of Sept. 7, 1916, is charged with the duty of administering the law providing compensation for civil employees of the United States who suffer personal injury while in the performance of official duties. This table does not include data for Civilian Conservation Corps enrollees or for persons employed as civil employees of the United States on work relief projects financed through funds provided by the several Federal emergency relief appropriations, excepting those administrative employees who are eligible for benefits under the act of 1916

PERIOD COVERED	INJURIES REPORTED			CLAIMS RECEIVED FOR DISABILITY AND DEATH				
	Nonfatal	Fatal	Total	Percent change from previous year	Disability	Death	Total	Percent change from previous year
Sept. 7, 1916, to Dec. 31, 1917.	15,831	245	16,076		6,429	227	6,656	
Year ending Dec. 31--								
1913.	23,448	670	24,118	1-50.00	12,183	438	12,621	89.60
1919.	25,203	610	25,813	+7.00	13,425	499	13,924	+10.30
1920.	19,557	523	20,080	-22.21	10,505	427	10,932	-21.50
1921.	18,028	362	18,390	-8.40	7,857	310	8,167	-25.30
1922.	17,905	354	18,259	-7.1	6,804	282	7,086	-13.20
1923.	17,713	279	17,992	-1.46	6,466	236	6,702	-5.40
1924.	20,260	278	20,533	+14.15	6,890	224	7,114	+6.15
1925.	20,377	314	20,691	F.74	6,987	274	7,261	+2.07
1926.	19,208	319	19,527	-5.63	6,830	274	7,104	2.16
1927.	20,190	357	20,547	-5.22	7,272	285	7,557	+6.38
1928.	21,886	303	22,189	+7.99	7,928	259	8,187	+8.34
1929.	25,376	314	25,690	-15.78	9,074	263	9,337	+14.05
1930.	25,775	294	26,069	+1.48	9,077	206	9,283	-.58
1931.	28,176	262	28,438	9.09	3,240	168	9,408	+1.35
1932.	25,117	231	25,348	-10.87	7,639	190	7,829	-16.78
1933.	24,920	230	25,150	.78	7,226	188	7,414	-5.30
1934.	34,121	292	34,413	-36.83	10,124	238	10,362	+39.76
1935.	32,822	307	33,129	-3.73	8,670	250	8,920	-13.92
1936.	38,119	391	38,510	-16.24	7,711	313	3,024	10.04
1937.	37,364	329	37,693	2.12	6,754	260	7,014	-12.59
1938.	38,069	302	38,371	+1.80	6,101	222	6,323	-9.85
1939.	42,939	269	43,208	+12.61	6,638	197	6,835	8.10

No. 172. - INJURIES TO CIVIL EMPLOYEES OF THE UNITED STATES, BY DEPARTMENTS AND INDEPENDENT OFFICES: 1939

NOTE.--See headnote, table 171

DEPARTMENT OR INDEPENDENT OFFICE	Number	DEPARTMENT OR INDEPENDENT OFFICE	Number
Total.	43,208	Federal Communications Commission	3
War.	7,898	Federal Loan Agency.	316
Navy-Post Office.	2,240	Federal Security Agency.	347
Interior.	13,318	Federal Works Agency.	1,316
Treasury.	3,929	Government of the District of Columbia.	516
Commerce.	2,121	Government Printing Office.	41
Agriculture.	652	International Boundary commission.	224
Justice.	7,532	Legislative offices, miscellaneous.	21
Labor.	194	Nat'l Adv. Com. for Aeronautics.	17
State.	134	Securities and Exchange commission.	22
Architect of the Capitol.	18	Tennessee Valley Authority.	893
Farm Credit Administration.	34	U. S. Maritime Commission.	102
	72"	Veterans' Administration	767
		All other groups.	481

Source of tables 171 and 172: U. S. Employees' Compensation Commission, Annual Report.

No. 173.- POPULAR VOTE FOR PRESIDENTIAL ELECTORS, BY CHIEF POLITICAL PARTIES, 1888 TO 1936, AND BY STATES, 1936

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

STATE	Total 1	Republican	Democrat	Socialist and Socialist-Labor	Miscellaneous independent 2	Prohibition	Communist
1888.	11,381,408	5,444,337	5,540,050		146,897	250,124	
1892.	12,043,603	5,190,802	5,554,414		1,027,329	271,058	
1896.	13,813,243	7,035,638	36,467,946	136,454	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	5,081,491	436,184	114,753	259,257	
1908.	14,887,133	7,679,006	5,409,105	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	8,129,606	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	427,650	24,826,471	57,551	536,386
1928.	36,879,414	21,392,190	15,016,443	289,023	6,390	20,106	548,770
1932.	39,815,522	15,761,841	22,821,857	918,057	7,309	81,869	102,991
1936.	45,547,117	16,679,583	27,476,673	200,522	882,479	37,661	80,159
Alabama.	275,744	35,358	238,196	242	551	719	678
Arizona.	124,163	33,433	86,722	317	3,307	384	
Arkansas.	179,423	32,039	146,765	446	4		169
California.	2,638,882	836,431	1,766,836	11,331		12,917	10,877
Colorado.	488,676	181,267	295,021	1,929	9,962		497
Connecticut.	690,783	278,685	382,189	6,911	21,805		1,193
Delaware.	812,760	54,014	69,702	172	442		51
Florida.	327,365	78,248	249,117				
Georgia.	293,178	36,942	255,364	68		663	
Ldaho.	199,623	66,256	125,683		7,684		
Illinois.	3,956,522	1,570,393	2,282,999	9,451	89,439	3,439	801
Indiana.	1,650,897	691,570	934,974	3,856	19,407		1,090
Iowa.	1,142,733	487,977	621,756	1,625	29,687	1,182	506
Kansas.	865,013	397,727	464,520	2,766			
Kentucky.	926,206	369,702	541,944	926	12,501	929	204
Louisiana.	329,778	36,791	292,894				
Maine.	304,240	168,823	126,333	912	7,581	334	257
Maryland.	624,896	231,435	389,612	2,934			915
Massachusetts.	1,840,357	768,613	942,716	6,416	118,639	1,032	2,930
Michigan.	1,805,093	699,733	1,016,794	8,808	775,795	5579	3,384
Minnesota.	1,129,975	350,461	698,811	3,833	74,296		2,574
Mississippi.	162,090	4,443	157,318	329			
Missouri.	1,828,635	697,891	1,111,043	3,746	14,530	908	417
Montana.	230,512	63,598	159,690	1,066	5,549	224	385
Nebraska.	608,032	247,731	347,454		12,847		
Nevada.	43,848	11,923	31,925				
New Hampshire.	218,114	104,642	108,460		4,819		193
New Jersey.	101,820,437	720,322	1,083,850	4,293		926	1,630
New Mexico.	168,920	61,710	105,838	343	924	62	43
New York.	"5,596,398	2,180,670	3,018,298	86,897			35,609
North Carolina.	839,462	223,283	616,141	21			11
North Dakota.	273,716	72,751	163,148	552	36,708	197	360
Ohio.	3,012,425	1,127,709	1,747,122	131	132,212		5,251
Oklahoma.	749,740	245,122	501,069	2,221		1,328	
Oregon.	414,021	122,706	266,733	2,643	21,831	4	104
Pennsylvania.	4,138,105	1,690,300	2,353,788	15,799	1267,467	6,691	4,060
Rhode Island.	311,149	125,012	165,233	924	19,569		411
South Carolina.	115,437	1,646	113,791				
South Dakota.	296,452	125,977	160,137		1310,338		
Tennessee.	475,531	146,516	327,083	685	296	632	319
Texas.	843,482	103,874	734,485	1,075	3,281	514	253
Utah.	216,677	54,555	150,246	432	1,121	43	280
Vermont.	143,689	81,023	62,124				405
Virginia.	334,590	98,336	234,980	349	233	594	98
Washington.	692,338	206,892	459,579	3,858	17,463	1,041	1,907
West Virginia.	830,073	325,486	502,582	832		1,173	
Wisconsin.	1,258,712	380,828	802,984	11,183	60,297	1,071	2,187
Wyoming.	103,382	38,739	62,624	200	1,653	75	91

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

: Democrat-Populist.

: See heading for only. In 1924 practically all the Socialist vote is included in votes in next column for La Follette and Wheeler, official candidates of the Socialist Party as well as the Independent Progressive Workers.

Third party (Lemke).

Includes 961 Industrial votes.

Includes 274,924 American Labor votes.

Includes 9,407 National Union for Social Justice votes.

Royal Oak (Lemke). 13 Independent (Lemke).

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

No. 175.- - APPORTIONMENT OF CONGRESSIONAL REPRESENTATION, BY STATES,
FROM ADOPTION OF CONSTITUTION TO 1930

NOTE. -The ratios for 1870and subsequent years indicate the numbers of inhabitants per member of the House Representatives, provided for by the several apportionment acts. The ratio for each year prior to 1870 was based on a total made up of (a) the number of free persons, excluding Indians not taxed, and (6) three-fifths of the number of slaves

Con-stitu-tion	1790	1800	1810	1820	1830	1840	1850	1860	1870	1880	1890	1900	1910	1930
STATE	Ratios under Constitution and apportionment acts													
#	822	822	822	829	829	829	829	829	829	829	829	829	829	829
Number of Representatives														
Total	65	106	142	186	213	242	232	1237	2243	3293	332	357	391	435
Alabama.				41	3	5	7	7	6	8	8	9	9	10
Arizona.														
Arkansas.						41	1	2	3	4	5	6	7	7
California.							42	2	3	4	4	7	3	11
Colorado.										41	1	2	3	4
Connecticut								4			4	4	5	5
Delaware.	1	7	7		1	1	1		1	2	2	3	1	1
Florida.														
Georgia	3	2	4	6	7	9	13	8	9	10	11	11	12	10
Idaho.										41	1	1	1	2
Illinois.				51	1	3	7	9	14	19	20	22	25	27
Indiana				41	3	7	10	11	11	13	13	13	13	12
Iowa.							42	2		9	11	11	11	11
Kansas.										3	7	8	8	8
Kentucky.		2	6	10	12	13	10	10	5	10	11	11	11	11
Louisiana				11										8
Maine.				67	2	8	4	6	5	6		4		8
Maryland.		8	9	9	9	8	6	6	5	6		6		6
Massachusetts.														
Michigan.	8	14	17	13	13	12	10	11	10	11	12	13	14	16
Minnesota.									41	6	9	11	12	13
Mississippi				41		2				2	3	5	9	10
Missouri.										5	6	7	7	8
Montana.					1	2	6	7	9	13	14	15	16	16
Nebraska														13
Nevada									41	1	3	6	6	8
New Hampshire.	3	4	5	6	6	5	4	3	3	3		5	5	5
New Jersey	4	5	6	6	6	6	5	5	5	7	8	10	12	14
New Mexico.														1
New York.	6	10	17	27	34	40	34	33	31	33	34	34	87	43
North Carolina	5	10	12	13	13	13	9	8	7	8	9	9	10	11
North Dakota											41		2	3
Ohio.														2
Oklahoma.			41	6	14	19	21	21	19	20	21	21	22	24
Oregon														9
Pennsylvania														3
Rhode Island.	8	13	18	23	26	28	24	25	24	27	28	30	32	36
South Carolina.			2											3
South Dakota.	5	6	8	3	3	3	2	6	2	3	2	2	2	6
Tennessee.											12			3
Texas.		41	3	6	9	13	11	10	8	10	10	10	10	3
Utah.														
Vermont.		2	4	6	5	5	4	3	3	2	2	2	2	1
Virginia.	10	19	22	23	22	21	15	13	11	3	10	10	10	9
Washington.											41	2	3	5
West Virginia.										3				6
Wisconsin.							12	3	6	8	5	16	11	1
Wyoming.											41	1	1	1

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

Membership increased from 233 to 241 by act of July 1852 (10 Stat. L. 25). See note 4.

Membership increased from 241 to 247 by act of Mar. 1862 (12 Stat. L. 353). See note 4.

Membership originally fixed at 247, but increased to 248 by act of May 30, 1872 (17 Stat. L. 192). One Member assigned to Colorado after apportionment.

Assigned after apportionment.

Included, apportionment act in anticipation of Statehood. Included in the 20 Members originally assigned to Massachusetts but credited to Maine after its admission as a State, Mar. 15, 1820 (3 Stat. L. 555).

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

9. NATIONAL GOVERNMENT FINANCES

General note as to bases used in compiling statistics of receipts and expenditures of the United States Government.—Four different bases are used in compiling both the receipts and expenditures of the Government. These bases, in the case of receipts, are the daily Treasury statements (unrevised and revised), warrants Issued, and collections reported. The expenditures of the Government are published on the first 3 of these bases and also on the basis of checks issued. Figures in the daily Treasury statements (unrevised) which are on a current cash basis are compiled from the latest daily reports from the Treasury offices or public depositories. Owing to the distance of some of these offices and depositories from the Treasury, reports from them are somewhat delayed in reaching the Treasury, and consequently it is necessary to issue the unrevised Treasury statements before they are received. The figures for actual transactions during month or year which are calculated to take into account these delayed reports are said to be on a basis of daily Treasury statements (revised). The unrevised figures are the basis of the Budget estimates submitted to Congress by the President.

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

Expenditures on the basis of checks issued (table 179) represent most accurately the actual expenditures during any given year. They differ from expenditures shown by daily Treasury statements (revised), because they include checks outstanding at the end of the year and exclude unpaid checks at the beginning of the year.

Government transactions are classified according to the accounts through which they are effected. The three classes of accounts are: General fund accounts, which include the general revenues and from which the operating expenses of the Government, including capital outlays and fixed charges, are paid under appropriations by Congress; special fund accounts, or funds received under special authorizations of law which are earmarked for some specific purpose; and fund accounts, representing money received and held in trust for the benefit of individuals or classes of individuals. The latter are not strictly Government moneys and are shown separately in all tables except No. 177. (See headnote of that table.)

All figures for receipts and expenditures include postal surpluses or deficiencies only; postal revenues other than surplus receipts and postal expenditures payable from postal revenues are shown in table 177

No. 176. RECEIPTS AND EXPENDITURES OF THE NATIONAL GOVERNMENT, BY CLASS OF ACCOUNTS: 1939 AND 1940

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

YEAR ENDED JUNE 30 AND MONTH	RECEIPTS, GENERAL AND SPECIAL ACCOUNTS					EXPENDITURES, GENERAL AND SPECIAL ACCOUNTS					TRUST AC- COUNTS, IN- CREMENT ON GOLD, ETC.						
	Total	Cus- toms	Internal revenue		50	D ES	E	o +2 o	E nE	E	E	E					
			Income tax	Other									E	E	E	E	E
1939.	5,667.8	318.8	2,188.8	2,972.5	187.8	9,268.3	8,432.4	92.5	685.2	58.2							
1940.	5,924.8	348.6	2,125.3	3,177.8	273.1	9,666.1	8,736.4	53.9	746.6	129.2	2,077.5	1,043.0					
1939																	
July.	307.8	25.5	42.2	222.8	17.3	807.3	639.2	9	167.1	.1	236.6	349.9					
Aug.	420.0	27.2	38.0	336.3	18.5	822.0	745.3	10.7	66.1		240.4	284.4					
Sept.	718.8	35.6	329.0	338.1	16.0	793.3	728.8	5.3	50.2			42.2					
Oct.	321.5	32.4	37.7	233.9	17.5	764.5	701.9	8.8	53.0	9.8	87.7						
Nov.	407.0	29.0	34.1	320.8	23.0	691.0	632.6	5.1	53.0	.4	236.3	136.1					
Dec.	569.1	27.8	319.1	198.8	23.4	889.3	822.9	1.5	58.0	9.0	107.6	130.1					
1940																	
Jan.	314.5	35.8	45.3	212.6	20.8	713.0	713.2	4.0				77.2					
Feb.	443.8	25.7	62.7	332.0	23.5	668.4	654.2	3.8	16.0	.8	113.7	148.2					
Mar.	934.2	28.7	665.5	220.9	19.1	1,006.4	316.0	5.6	134.8	.4	184.2						
Apr.	304.2	26.5	47.6	214.2	16.0	792.3	757.0	6.0	20.0	50.0	104.9	187.2					
May.	399.6	26.3	40.2	316.3	16.8	648.8	642.3	1.0	3.5								
June.	784.2	28.1	463.8	231.1	61.2	1,069.8	883.1	3.4	135.9	42.0	268.3	358.8					

1 Excess of credits; deduct.

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

No. 177.— RECEIPTS AND EXPENDITURES OF THE NATIONAL GOVERNMENT:
1789 TO 1940

NOTE.—In thousands of dollars. Figures prior to 1916 are on the basis of warrants issued (net); thereafter on the basis of daily Treasury statements (unrevised) except as noted. General, special, and trust accounts are included for 1789 to 1930; trust and related accounts (increment on gold, etc.) are excluded beginning with 1931. For explanation of bases used and of accounts, see general note, p. 166. Expenditures from trust funds, etc., are shown for 1935 to 1939 in table 178.

YEARLY AVERAGE OR YEAR ENDED JUNE 30—	ORDINARY RECEIPTS										Surplus (+) or deficit (-) ordinary receipts compared with expenditures chargeable against them 1	Postal revenues, excluding surplus postal receipts 2	Postal expenditures, excluding postal receipts 2
	Total	Customs 3	Internal revenue Income and profits tax	Miscellaneous 4	Sales of public lands 4	Surplus postal receipts 4	Miscellaneous receipts 4	Expenditures chargeable against them 1	Expenditures chargeable against them 1	Expenditures chargeable against them 1			
1789-1800s	5,717	5,020		6375	69	630	283				-59	117	108
1801-18107-	13,056	12,046		201	457	622	330				+3,970	403	390
1811-18207-	21,032	16,383		1,545	1,624	51	1,430				-2,911	862	823
1821-18307-	21,923	19,852		32	1,388		650				+5,761	1,400	1,415
1831-18407-	30,461	20,470		5	7,452	8	2,533				+5,966	3,347	3,272
1841-18507-	28,545	25,549		61	2,085		809				-5,553	4,621	4,589
1851-1860.	60,237	54,498			4,583		1,157				+74	6,798	6,947
1861-1865.	160,907	68,989	0 28,005	654,566	555	19,994					-522,878	10,961	10,357
1866-1870-	447,301	178,903	50,604	171,316	2,110	44,368					+69,659	16,422	17,443
1871-1875	336,830	186,200	7,760	112,217	2,223	28,429					+49,370	23,642	23,661
1876-1880.	288,124	146,594	(3)	116,697	1,0251	23,808					+32,526	29,762	29,253
1881-1885-	366,961	201,963	1029	132,102	6,086	26,799					+109,270	42,011	42,466
1886-1890	375,448	216,557		126,683	8,097	24,111					+96,314	52,508	52,120
1891-1895.	352,891	176,861	1177	150,228	2,6501	23,136					-10,708	72,965	74,001
1896-1900	434,877	185,089		206,623	1,526.	41,639					22,574	90,311	89,226
1901-1905.	559,481	260,117		255,374	5,670	38,321					-23,922	132,823	133,471
1903.	561,881	284,480		230,810	8,926	37,665					+44,875	134,224	136,043
1904.	541,087	261,275		232,904	7,453	39,455					42,573	143,583	145,893
1905.	544,275	261,799		234,096	4,859	43,521					-23,004	152,827	152,356
1906.	594,984	300,252		249,150	4,880	40,703					24,782	167,933	165,802
1907	665,860	332,233		269,667	7,879	56,081					+86,732	183,585	182,648
1908.	601,862	286,113		251,711	9,732	54,306					57,334	191,479	195,501
1909.	604,320	300,712		246,213	7,701	49,695					-89,423	203,552	201,541
1910.	675,512	333,683	20,952	268,982	6,356	45,539					-18,105	224,129	221,515
1911.	701,833	314,497	33,517	289,012	5,732	59,075					+10,631	237,880	237,661
1912.	692,609	311,322	28,583	293,029	5,393	54,283					+2,728	246,744	246,961
1913.	724,111	318,891	35,006	309,411	2,910	57,893					-401	266,620	261,082
1914.	734,673	292,320	71,381	308,660	2,572	55,940					-408	284,135	283,558
1915.	697,911	209,787	80,202	335,468	2,167	3,500	66,787				+48,478	312,058	300,728
1916.	782,535	213,186	124,937	387,765	1,888	54,759					-853,357	324,526	319,890
1917.	1,124,325	225,962	359,681	449,685	1,893	81,903					-9,033,254	295,345	322,628
1918.	8,664,583	179,998	2,314,006	872,028	1,969	48,631	247,950				-13,370,638	274,941	362,161
1919.	5,152,257	184,458	3,018,734	1,296,501	1,405	89,906	561,204						
1920.	6,694,565	322,903	3,944,949	1,460,082	1,910	5,213	959,508				121,475	431,937	418,607
1921	5,624,933	308,564	3,206,046	1,390,380	1,530	718,412					+86,724	463,491	489,506
1922.	4,109,104	356,443	2,068,128	1,145,125	895	816	538,431				+313,802	484,772	481,316
1923.	4,007,135	561,929	1,678,607	945,865	657	820,077					+309,657	532,828	524,366
1924.	4,012,045	545,638	1,842,144	953,013	522	570,728					+505,367	572,949	574,774
1925.	3,780,149	547,561	1,760,538	828,638	624	642,788					+250,505	599,591	616,120
1926.	3,962,756	579,430	1,982,040	855,599	754	544,932					+377,768	659,820	640,286
1927.	4,129,394	605,500	2,224,993	644,422	621	653,859					635,810	683,122	687,365
1928.	4,042,348	568,986	2,173,953	621,019	385	678,006					+398,828	693,534	593,675
1929.	4,033,250	602,263	2,330,712	607,308	315	492,653					+184,787	696,948	687,709
1930.	4,177,942	587,001	2,410,987	628,308	396	551,250					+183,789	705,484	711,986
1931 11	3,189,639	678,354	1,860,394	569,387	230	381,273					-901,959	656,463	656,886
1932 12	2,005,725	327,756	1,057,336	503,670	170	116,794					-2,942,051	588,172	590,846
1933 1	2,079,697	250,750	746,206	858,218	103	224,420					-2,245,453	587,531	582,626
1934 1	3,115,554	313,434	817,901	1,522,042	99E	161,417					-3,255,303	586,753	578,764
1935 12	3,800,467	343,353	09,119P	2,217,57	87	179,337					-3,782,966	630,795	632,633
1936 1	4,115,957	386,812	1,426,676	2,085,270	741	216,219					4,952,929	665,343	667,621
1937 1	5,293,840	486,367	2,163,414	2,433,725	71	210,272					-3,252,540	726,201	730,919
1938 12	5,241,661	#2 157,290, 23-3504		961		208,060					1,449,626	728,634	728,187
1939 17	5,667,824	318,837/-42,18875P22,972,464		248		187,517					-3,600,514	745,955	743,410
1940 E2	5,924,836	348,5911-42,125, 325,-3,177,8091		(15)		273,112					-3,741,240	(15)	(15)

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

2 Based on reports of the Post Office Department. Expenditures include adjusted losses, etc., postal funds, and expenditures from postal balances; they exclude departmental expenditures in Washington, D. C., to the close of the year and amounts transferred to the civil-service retirement and disability fund, fiscal years 1912 to 1927. Beginning 1932, tonnage is included in miscellaneous receipts.

3 Includes tonnage tax prior to 1927. Beginning 1932, tonnage is included in miscellaneous receipts.

On the basis of warrants issued 1780 to 1930; thereafter, on basis of checks issued.

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

Averages are for entire period though there are no amounts under these items for certain years.

ended Dec. 1801 to 1842; average of 1841-1850 is for the period Jan. 1, to June 30, 1850.

than \$500. 3 Average for 1863 to 1865. 10 Average for 1881 and 1884. 1846 One year only, 1895.

See headnote.

Includes processing and for 1937 to 1940, taxes under Social Security Act, and taxes upon carriers their employees. 7 Includes unjust enrichment tax.

and Sales of public lands included with miscellaneous receipts postal revenues and expenditures not available.

No. 177. RECEIPTS AND EXPENDITURES OF THE NATIONAL GOVERNMENT:
1789 TO 1940- Continued

EXPENDITURES CHARGEABLE AGAINST ORDINARY RECEIPTS THOUSANDS OF DOLLARS)

YEARLY AVERAGE OR YEAR ENDED JUNE 30-	Ordinary expenditures										Public debt retire- ments
	Total	Total	CivilAnd miscellane- ous 16	War Depart- ment 15	Navy Depart- ment 16	In- dians 17	Pen- sions 18	Postal deter- min- ations 1719	Interest on the public debt		
1789-180020_	5,776	5,776	829	1,464	21745	27	82		2,629		
1801-181020_	9,086	9,086	1,871	1,632	1,637	164	791		3,704		
1811-182020	23,943	23,913	2,589	10,742	4,676	317	741		4,8771		
1821-183020_	16,162	16,162	3,145	3,919	3,235	599	1,248		3,956		
1831-184020_	24,495	24,495	5,616	8,321	5,042	2,612	2,572		21331		
1841-185020_	34,697	34,097	7,844	13,491	7,619	1,458	1,790	21195	1,701		
1851-1860_	60,163	60,163	21,233	15,784	11,997	3,267	1,531	13,574	2,776		
1861-1865.	683,785	683,785	25,894	547,753	65,330	3,203	4,858	2,146	34,601		
1866-1870	377,642	377,642	54,525	127,816	28,383	4,488	23,428	23,562	135,441		
1871-1875.	287,460	287,460	59,152	40,186	23,327	7,504	30,166	5,544	111,580		
1876-1880	255,598	255,598	56,819	37,170	15,990	5,405	35,051	4,972	100,191		
1881-1885.	257,691	257,691	68,256	43,010	15,863	7,328	57,790	21,702	63,742		
1886-1890.	279,134	279,134	82,365	40,085	17,872	6,429	82,657	5,699	44,027		
1891-1895.	363,599	363,599	97,048	50,326	29,185	10,651	140,186	6,801	29,402		
1896-1900	457,451	457,451	97,171	111,278	48,086	11,832	141,642	9,279	38,164		
1901-1905.	535,559	535,559	129,897	133,362	86,287	11,711	140,114	6,339	27,849		
1903.	517,006	517,006	133,073	118,630	82,618	12,935	138,426	2,769	28,556		
1904.	583,660	583,660	131,357	165,200	102,956	10,438	142,559	6,503	24,646		
1905.	567,279	567,279	127,968	126,094	117,550	14,236	141,774	15,065	24,591		
1906.	570,202	570,202	131,639	137,326	110,474	12,747	141,035	12,673	24,309		
1907.	579,129	579,129	145,642	149,775	97,128	15,164	139,310	7,629	24,481		
1908.	659,196	659,196	162,532	175,840	118,037	14,580	153,892	12,888	21,426		
1909.	693,744	693,744	167,002	192,487	115,545	15,595	161,710	19,501	21,804		
1910.	693,617	693,617	171,581	189,823	123,174	18,504	160,696	8,496	21,343		
1911.	691,202	691,202	173,839	197,199	119,938	20,934	157,981		21,311		
1912.	689,881	589,881	172,257	184,123	135,592	20,135	153,590	1,568	22,616		
1913.	724,512	724,512	169,802	202,129	133,263	20,306	175,085	1,027	22,899		
1914.	735,081	735,081	170,530	208,350	139,682	20,215	173,440		22,864		
1915.	760,587	760,587	200,533	202,160	141,836	22,130	164,383	6,637	22,903		
1916.	734,056	734,056	191,753	183,176	153,854	17,570	159,302	5,500	22,901		
1917.	1,977,682	1,977,682	1,144,449	377,941	239,633	30,598	160,318		24,743		
1918.	122097,837	122,067,702	6,143,916	4,865,966	2,78,340	30,888	181,138	2,221	189,743	1,134	
1919.	18,522,895	18,514,550	6,627,720	9,000,000	762,002	31,345	221,615	344	619,216	8,015	
1920.	6,482,090	6,403,344	2,711,421	6,21,953	736,021	40,517	213,344	115,1	1,020,252	78,746	
1921	5,538,209	5,115,928	1,916,122	1,118,076	650,374	41,471	260,611	136,128	999,145	422,282	
E922.	3,795,303	3,372,608	1,091,652	457,756	476,775	38,500	252,577	54,346	991,001	422,695	
1923.	3,697,478	3,294,623	1,166,634	397,051	333,201	45,143	264,148	32,527	1,055,924	402,850	
1924.	3,506,678	3,048,678	1,131,155	357,017	332,249	46,754	228,262	12,639	940,603	458,000	
1925.	3,529,643	3,063,1051	1,183,882	370,981	346,142	38,755	218,321	23,217	881,807	466,538	
1926-	3,584,988	3,097,612	1,293,703	364,090	312,743	48,442	207,190	39,506	831,938	487,376	
1927.	3,493,585	2,974,030	1,204,376	369,114	318,909	36,792	230,556	27,263	787,020	519,555	
1928-	3,543,520	3,103,265	1,340,703	400,990	331,335	36,991	229,401	32,080	731,764	540,255	
1929.	3,848,463	3,298,859	1,471,453	425,947	364,562	34,087	229,781	94,700	678,330	549,604	
1930.	3,994,152	3,440,269	1,597,512	464,854	374,166	32,067	220,600	91,714	659,348	553,884	
193122	4,091,598	3,651,516	1,800,641	478,419	354,071	26,779	234,043	145,644	611,560	440,082	
19322	4,947,772	4,535,147	2,639,280	477,450	357,618	26,125	232,521	202,876	599,277	412,630	
193322	4,325,150	3,863,545	2,000,130	443,395	349,562	22,722	234,990	117,380	689,365	461,605	
193422	6,370,947	5,011,083	4,153,844	408,895	297,029	23,373	319,322	52,003	756,617	359,864	
193522.	7,583,434	7,009,875	4,797,652	489,155	436,448	27,919	373,805	63,970	820,926	573,558	
193622.	9,068,886	8,665,645	6,254,318	618,919	529,032	28,876	399,066	86,039	749,397	103,240	
193722	8,546,380	8,442,409	5,915,914	628,348	656,884	36,933	396,047	41,897	23,866,384	103,971	
193822	7,691,287	7,625,822	4,978,321	644,525	596,278	33,378	402,779	44,259	23,926,281	65,465	
193922	9,268,338	9,210,092	6,395,880	695,780	672,969	46,964	416,721	41,237	940,540	58,246	
194022.	9,666,086	9,536,901	5,655,311	907,160	891,625	(24)	(24)	40,570	1,040,936	129,184	

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

Figures Indians and prior to 1922 postal detentions, are on the basis of warrants issued. On basis of warrants issued from 1789 to 1930, inclusive; 1931 and subsequent years on basis of checks issued. Includes only Army and Navy pensions for service prior to World War, and fees of examining surgeons in Pension Bureau, and is exclusive of payments made by the Risk Insurance Bureau and Veterans' Bureau to veterans of the World War, and salaries under Bureau Pensions, which are included in Civil and miscellaneous expenditures.

Exclusive amounts transferred to civil-service retirement and disability fund.

See notes corresponding periods, p. 167.

See note 6, p. 167.

See headnote, p. 167.

E Includes 22507.00, representing 1 year's interest on bonds issued to U. S. Government Life Insurance Fund.

24 Included in miscellaneous.

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

No. 178.- RECEIPTS AND EXPENDITURES OF THE NATIONAL GOVERNMENT, BY
MAJOR CLASSIFICATIONS: 1935 TO 1939

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

	1935	1936	1937	1938	1939
GENERAL AND SPECIAL ACCOUNTS					
Receipts, total.	3,800,467	4,115,957	5,293,840	6,241,661	5,667,824
Internal revenue.	3,277,690	3,512,852	4,597,140	5,674,318	5,161,221
Income tax.	1,099,119	1,426,575	2,157,527	2,634,618	2,182,300
Unjust enrichment tax.			5,887	5,657	6,457
Taxes under Social Security Act.			252,161	604,449	631,224
Taxes upon carriers and their employees.		(1)	345	150,132	109,257
Processing tax on farm products.	521,380	76,649	3	(2)	
Miscellaneous internal revenue.	1,657,192	2,009,627	2,181,218	2,279,453	2,231,983
Customs.	343,353	386,812	486,357	359,187	318,837
Principal and interest- foreign obligations	668	547	591	588	500
Proceeds of other Government-owned securities.	38,106	90,361	68,259	64,965	58,402
Panama Canal tolls, etc.	24,704	25,900	25,371	25,108	24,834
Seigniorage.	58,035	39,267	48,912	35,603	22,759
Other miscellaneous receipts.	57,911	60,219	67,211	81,891	81,270
General expenditures, total.	3,225,007	3,399,326	4,287,089	4,660,548	5,327,746
Departmental, total ¹	355,993	429,105	503,615	559,598	644,992
Legislative establishment.	19,624	21,516	23,077	25,780	21,944
Executive proper.	458	425	502	479	447
State Department.	15,861	16,816	17,699	19,327	19,145
Treasury Department	121,863	132,289	147,440	152,075	159,755
War Department (nonmilitary) ³	2,128	1,486	3,214	2,965	3,370
Department of Justice.	32,279	37,842	38,686	42,039	43,396
Post Office Department.	14	5178	52,622	2,909	51,669
Department of the Interior.	55,211	66,081	86,908	98,878	118,524
Department of Agriculture	62,037	76,749	101,266	112,774	126,492
Department of Commerce.	32,316	35,134	36,178	41,178	34,697
Department of Labor.	13,012	15,254	15,836	18,102	18,845
Shipping Board.	521,348	512,109	51,007	2,973	0
United States Maritime Commission.			55,081	51,943	13,567
Civil Aeronautics Authority.					13,519
Independent offices and commissions.	29,473	40,195	43,434	41,583	47,626
Unclassified items.	5490	2,068	51,183	47	42
Adjustment for checks outstanding.	-6,416	-4,463	-733	438	4,709
Public buildings ³ .	25,269	15,045	33,990	60,818	45,125
Public highways ² .		28,800	89,703	152,037	176,787
River and harbor work and flood control ³	55,119	71,399	140,479	164,995	185,972
Reclamation projects ³ .		13,889	5,207	39,908	50,096
Rural Electrification Administration.			940	10,628	36,991
Panama Canal ³	8,766	11,448	11,917	11,361	9,802
Postal deficiency (current).	63,970	86,039	48,322	43,407	41,199
Postal deficiency (prior years).			676,425	8851	838
Railroad Retirement Board.		270	5,479	51,372	3,345
Social Security Act ²		28,145	182,759	291,453	341,621
United States Housing Authority ³				165	3,417
District of Columbia (United States share)-	4,539	5,708	5,000	5,000	5,000
National defense: ³					
Army	212,187	373,015	359,028	404,702	441,213
Navy.	321,411	391,424	1,049,084	569,455	633,389
Veterans' Administration ³ -	555,573	575,982	580,235	581,765	551,914
Agricultural Adjustment program.	711,819	532,524	527,061	361,659	786,597
Farm Tenant Act.				3,052	26,634
Civilian Conservation Corps			321,131	324,986	289,831
Farm Credit Administration	12,979	11,551	27,272	8,155	4,574
Tennessee Valley Authority ²		21,017	1,041,995	42,002	40,807
Interest on the public debt-	820,926	749,397	866,384	926,281	940,540
Refunds of receipts:					
Customs.	20,716	14,085	16,549	16,156	16,679
Internal revenue.	24,532	30,100	32,849	32,792	39,177
Processing tax on farm products	31,208	10,082	6,516	10,233	12,005
To States of taxes collected under the Social Security Act.				40,562	

Less than \$500.

¹ Included in "Miscellaneous internal revenue."

Additional expenditures are included under "Recovery and relief" or "Revolving funds (net)."

² Expenditures for 1936 include adjustments in classification of payments to appropriations deposited by Army disbursing officers in 1934 and 1935, as follows: Increase- National defense, Army (general expenditures), \$65,582,000. Decrease: General expenditures- War Department, nonmilitary, \$607,000. Recovery and relief- Civilian Conservation Corps, \$50,790,000; public works, all other, for War Department, nonmilitary, \$640,000; public works, national defense, Army, \$13,072,000. Trust accounts- Other, \$473,000.

³ Excludes compensation paid only, for 1937, other reclamation projects included in "Departmental- Department of the Interior.

Represents repayments of funds by Post Office Department of grants for fiscal years 1925 to 1933.

Represents payments and repayments on account of adjustment of grants for prior years.

Administrative expenses grants to States.

⁴ Compensating differences in the amount of \$1,000 between these classifications and figures shown in Daily Treasury Statement for June 30, 1937.

No. 178. RECEIPTS AND EXPENDITURES OF THE NATIONAL GOVERNMENT, BY
MAJOR CLASSIFICATIONS: 1935 TO 1939-Continued

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

	1935	1936	1937	1938	1939
GENERAL AND SPECIAL ACCOUNTS-continued					
Recovery and relief expenditures, total.	3,368,530	3,441,154	3,073,383	2,237,564	3,104,688
Agricultural aid:					
Federal Farm Mortgage Corporation.				5,727	7,819
Federal land banks.	48,047	60,487	64,181	69,828	42,382
Commodity Credit Corporation.	136	96,852	24	94,352	108
Relief:					
Federal Emergency Relief Administration	1,820,994	495,592	12,401	4,369	1,660
Civil Works Administration	11,327	676	297	222	222
Civilian Conservation Corps	435,509	486,281	64,677	1,397	554
Department of Agriculture-relief.	80,561	2,882	476	2	2
Public works (including work relief):					
Reclamation projects	23,821	10,024	9,739	25,498	29,233
Public highways	317,357	215,096	260,909	84,576	27,729
River and harbor work and flood control	147,925	152,319	94,484	33,639	7,026
Public Works Adm., loans and grants.					283,768
Works Progress Adm., incl. Nat. Youth Adm.		1,263,661	1,896,447	1,472,499	2,239,603
Public buildings	32,757	52,942	42,259	15,890	6,296
National defense:					
Army	61,299	9,639	19,205	26,863	48,395
Navy.	115,037	137,608	59,801	26,823	39,580
All other, including administrative expenses	118,278	206,547	254,248	129,162	164,266
Aid to home owners:					
Home-loan system:					
Reconstruction Finance Corporation funds.	46,200	17,696	20,664	4,735	
Federal savings and loan associations.	29,487	19,689	22	12	(1)
Emergency housing.	6,480	24,906	50,734	22,458	65
United States Housing Authority				20,488	5,212
Federal Housing Administration	15,964	14,505	16,740	11,725	9,141
Farm Security Administration.	5,424	138,016	209,696	180,149	183,623
Miscellaneous.	51,928	35,735	53,620	7,149	8,003
Revaluing funds (net), total.	345,329	11,011	203,536	120,953	92,454
Agricultural aid:					
Farm Credit Administration	29,564	518,716	514,680	58,425	55,563
Other.	111,827	514,507	53,146	34,221	54,749
Public works:					
Loans and grants to States, municipalities, etc.	137,707	172,116	224,480	136,875	100,766
Loans to railroads.	66,231	512,782	53,119	33,277	
Transfers to trust accounts, etc., total.	71,009	1,814,155	868,401	606,658	685,204
Old-age reserve account			265,000	387,000	503,000
Railroad retirement account.				146,403	107,097
Adjusted-service certificate fund.	50,000	1,773,493	556,665		
Government employees retirement funds (U. S. share)	21,009	40,662	46,735	73,255	75,107
Debt retirements, total	573,558	403,240	103,971	65,465	58,246
Total expenditures.	7,683,434	8,068,888	8,546,380	7,691,287	3,268,338
Excess of expenditures over receipts.	3,782,966	4,952,929	3,252,540	1,449,626	3,600,514
Less public-debt retirements	573,558	403,240	103,971	65,465	58,246
Excess of expenditures excluding public-debt retirements.	3,209,408	4,549,689	3,148,569	1,384,161	3,542,268
TRUST ACCOUNTS, INCREMENT ON GOLD, ETC.					
Receipts, total	392,669	475,164	904,021	1,727,032	1,917,362
District of Columbia.	47,957	41,552	38,698	45,381	52,342
Government life-insurance fund.	69,532	70,341	93,076	93,459	95,021
Admitted service certificate fund.	5,786	10,468	4,137	1,475	1,026
Insured retirement fund.	61,740	84,112	94,189	127,143	133,479
Foreign-service retirement fund.	443	454	501	512	519
Canal zone retirement fund.	549	1,085	1,138	1,155	1,168
Alaska Railroad retirement fund.			97	342	303
Indian tribal funds.	6,681	6,861	6,949	6,726	16,362
Insular possessions.	28,951	19,062	18,218	15,380	19,554
Other.	31,812	43,361	44,008	30,355	29,901
Unclassified items.	172,627	2,344	17,154	599	17,400
Increment resulting from reduction in weight of gold dollar.	1,788	784	1,676	1,095	481
Seigniorage	140,111	175,789	39,787	90,351	90,267

5 Less than \$500.
Federal Emergency Relief Administration.

Figures include expenditures from funds allocated by the Reconstruction Finance Corporation. See note 4, p. 169.

Additional expenditures under this account are shown under general expenditures.

Expenditures for 1935 to 1937 include only Boulder Canyon project, other reclamation projects being included in "Public Works." All other.

16 Effective Dec. 31, 1937, transfers from the general fund are treated as receipts instead against expenditures. The figures for the fiscal year 1937 include adjustments on this account. Offsets Counter-entry receipts, deduct.

5 Resulting from issuance of silver certificates against silver acquired under Silver Purchase Act of 1934.

No. 178.— RECEIPTS AND EXPENDITURES OF THE NATIONAL GOVERNMENT, BY
MAJOR CLASSIFICATIONS: 1935 TO 1939— Continued

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

	1935	1936	1937	1938	1939
TRUST ACCOUNTS, INCREMENT ON GOLD, ETC. continued					
Receipts, total—Continued					
Unemployment trust fund:		18,949	294,440	762,833	838,087
Old-age reserve account.			267,262	402,412	529,951
Railroad retirement account.				147,813	169,299
Expenditures, total:	536,996	560,384	629,133	1,472,032	1,033,076
District of Columbia	42,811	46,011	42,851	46,453	47,381
Government life insurance fund.	68,694	68,460	73,687	113,719	91,002
Adjusted-service certificate fund.	6,529	12,300	26,059	2,270	1,222
Civil-service retirement fund.	51,784	83,641	93,787	126,998	132,851
Toreign-service retirement fund.	461	435	492	525	521
Canal Zone retirement fund.	575	1,081	1,124	1,156	1,142
Alaska Railroad retirement fund.			67	344	308
Indian tribal funds.	1,295	13,032	7,656	8,287	4,962
Other 13	4,667	47,309	33,765	27,272	45,728
Unclassified items.	304	31,724	1,190	23	66
Transactions in checking accounts of govern- mental agencies (net), etc. 2	5637,137	5108,298	5313,841	5203,987	5768,325
Public Works Adm., revolving fund.					51,641
Chargeable Against increment on gold.	113,023	403,829	100,782	51,638	5,500
Unemployment trust fund.		18,909	294,386	750,680	836,795
Old-age reserve account.			267,127	100,604	528,792
Railroad retirement account				146,049	106,774
Excess of receipts (-) or expenditures (-)-	+729,665	-85,220	1274,888	-255,000	884,286

Excess of credits, deduct.

See note 16, 170.

18See note 4, p. 169.

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

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

No. 179.— EXPENDITURES OF THE NATIONAL GOVERNMENT, BY OBJECT AND
ACCOUNTS: FISCAL YEAR 1939

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

OBJECT OF EXPENDITURE	Amount	OBJECT OF EXPENDITURE	Amount
GENERAL AND SPECIAL ACCOUNTS	1,000	GENERAL AND SPECIAL ACCOUNTS—Con.	
Legislative:	dollars	Independent offices—Continued.	1,000
U. S. Senate.	3,712	Fed. Emergency Adm. of Public	dollars
House of Representatives.	8,633	Works, administrative expenses	5
Legislative, miscellaneous.	4	Recovery and relief-	3,324
Architect of the Capitol.	3,253	Fed. emergency housing, rec. and relief-	68
Recovery and relief.	33	Federal Emergency Relief Administra-	
Botanic Garden.	106	tion, recovery and relief-	1,150
Library of Congress.	2,804	Federal Home Loan Bank Board	1,121
Recovery and relief.	135	Fed. Housing Adm., rec. and relief	18,120
Government Printing Office 1	3,307	Federal Power Commission -	1,868
		Recovery and relief-	31
Total legislative 1	22,003	Federal Prison Industries, Inc.	2843
General.	21,829	Federal Trade Commission	2,176
Recovery and relief-	174	General Accounting Office-	5,288
	-	Recovery and relief.	4,320
Executive office.	447	Golden Gate Internat'l Expos.	1,090
Independent offices:		Interstate Commerce Commission	8,434
American Battle Monuments Com'n	140	Maritime Labor Board.	82
Board of Tax Appeals 1-	535	Mount Rushmore National Memorial	
Central Statistical Board.	127	Commission 3-	144
Consolidated employment, UTET-		Nat. Adv. Com'tee for Aeronautics 1	2,249
employment, and occupations, recovery		National Archives.	810
and relief	85	National Capitol Park and Planning	
Civil Aeronautics Authority 1	13,765	Commission-	632
Recovery and relief	1,237	Nat. Emergency Council, rec. and relief-	805
Civil Service Commission 1	3,178	National Labor Relations Board 1	2,860
Civilian Conservation Corps-	290,390	National Mediation Board.	407
Recovery and relief.	88	Nat. resources Com'tee, rec. and relief-	723
Employees' Compensation Com'n 1	4,856	New York World's Fair.	2,354
Recovery and relief-	9,116	Public Works Adm., rec. and relief:	
Earm Credit Administration 1	3,460	Grants-	285,808
Federal Communications Com'n 1	1,779	Loans-	18,741

For trust fund expenditures, see p. 175. 2 Excess of credits, deduct.

3 Heretofore stated under Department of the Interior.

No. 179. EXPENDITURES OF THE NATIONAL GOVERNMENT, BY OBJECT AND ACCOUNTS: FISCAL YEAR 1939- Continued

OBJECT OF EXPENDITURE	Amount	OBJECT OF EXPENDITURE	Amount
GENERAL AND SPECIAL ACCOUNTS-Cont.		GENERAL AND SPECIAL ACCOUNTS-Cont.	
Independent Offices-Continued.	1,000 dollars	Department of Agriculture-Continued.	1,000 dollars
Railroad Retirement Board	3,558	Bureau of Entomology and Plant Quarantine.	3,915
Rural Electrification Adm..	37,555	Recovery and relief.	7,537
Recovery and relief.	1,028	Bureau of Biological Survey.	2,835
Securities and Exchange Com'n.	4,722	Recovery and relief.	2,036
Smithsonian Institution.	1,275	Bureau of Agricultural Economics.	6,324
Social Security Board*		Recovery and relief.	145
Administrative expenses.	19,995	Bureau of Agricultural Engineering.	492
Grants to States.	305,711	Recovery and relief.	13
Temp. Nat. Economic Com'tee.	521	Bureau of Home Economics.	296
Thomas Jefferson Memorial Com'n.	372	Recovery and relief.	587
Tennessee Valley Authority.	41,288	Enforcement of the Commodity Exchange Act.	626
U. S. Constitution bicentennial Commission.	88	Food and Drug Administration	2,235
U. S. Maritime Commission	42,975	Soil Conservation Service.	22,846
V. S. Shipping Board Bureau	928	Recovery and relief.	11,477
U. S. Tariff Commission	87,927	Miscellaneous	1,036
Veterans' Administration:		Recovery and relief.	1,597
Salaries and expenses (incl. printing)	1,185	Total, Agriculture, departmental	160,739
Adjusted service and dependent pay.	6,604	General.	127,612
Hospital and domiciliary facilities and services.	39,061	Recovery and relief.	33,128
Military and naval insurance.	768	Public highways, including forest roads and trails, grade-crossing elimination, etc.	175,731
Emergency relief, rec. and relief.	4,355	Recovery and relief.	54,143
Public Works Adm. rec. and relief.	416,721	Farm Security Administration	5
Army and Navy pensions.	29	Recovery and relief.	281,213
Miscellaneous.	556,610	Farmer Tenant and Rehabilitation Act.	27,405
Total, Veterans' Administration	551,488	Agricultural Adjustment program:	
General.	5,123	Salaries and general expenses.	1,508
Recovery and relief.	68	Advances to Agricultural Adjustment Administration.	2,108
Works Progress Administration	252,342	Administration of the Sugar Act of 1937.	61,936
Recovery and relief.	392	Exportation and domestic consumption of agricultural commodities	210,579
Miscellaneous commissions, boards, etc.	6	Agricultural contract adjustments.	418
Recovery and relief.		Elimination of diseased cattle.	2,730
Revolving funds, recovery and relief		Retirement of cotton pool participation trust certificates.	1,238
Farmers' crop production and harvesting loans.	1577	Emergency relief, rec. and relief.	111
LOCs and grants to States, municipalities, railroads, etc.	97,413	Soil Conservation and Domestic Allotment Act.	476,851
Loans and relief in stricken agricultural areas (transfer to Farm Credit Actm.)	22,166	Federal Crop Insurance Act.	8,401
Traffic to trust accounts		Administration of Price Adjustment Act of 1938.	23,167
Railroad retirement account.	107,094	Miscellaneous, recovery and relief.	24
Government employees' retirement funds (United States share):		Total, Agricultural Adjustment program	786,822
Alaska Railroad retirement fund	175	General.	786,715
Civil Service retirement and disability fund.	74,244	Recovery and relief.	107
Canal Zone retirement fund.	500	Refunds of receipts.	32
Total, Independent Offices	4,230,638	Total, Department of Agriculture - General.	1,366,057
General.	1,539,853	Recovery and relief.	1,117,466
Recovery and relief.	2,620,785		248,590
Department of Agriculture:		Department of Commerce:	
Office of the Secretary.	816	Office of the Secretary.	1,474
Recovery and relief.	2,185	Bureau of Air Commerce.	2,000
Office of the Solicitor.	217	Recovery and relief.	37
Office of Information.	1,258	Bureau of Foreign and Domestic Commerce.	3,094
Library.	106	Bureau of Census.	52,005
Office of Experiment Stations.	6,764	Recovery and relief.	32
Special research fund.	1,369	Bureau of Marine Inspection and Navigation	2,636
Extension Service.	18,690	National Bureau of Standards.	2,090
Weather Bureau.	4,924	Bureau of Lighthouses.	11,689
Bureau of Animal Industry.	16,667	Recovery and relief.	2,313
Recovery and relief.	1	Coast and Geodetic Survey.	2,315
Bureau Dairy Industry.	680	Recovery and relief.	850
Bureau of Plant Industry.	4,758	Bureau of Fisheries.	2,021
Forest Service	24,376	Recovery and relief.	1,495
Recovery and relief.	7,485	Patent Office.	4,714
Bureau of Chemistry and Soils.	1,387		

*For trust fund expenditures, see p. 175. †Excess of credits, deducted.

For additional expenditures see under Treasury Department and Departments of Commerce and Labor: total expenditures under Social Security Act, \$871,538,000 (administrative, \$20,396,000; grants to States, \$321,985,000; old-age reserve account, \$520,257,000).

‡Exclusive of expenditures under the Social Security Act stated on p. 173.

No. 179. - EXPENDITURES OF THE NATIONAL GOVERNMENT, BY OBJECT AND ACCOUNTS: FISCAL YEAR 1939- Continued

OBJECT OF EXPENDITURE	Amount	OBJECT OF EXPENDITURE	Amount
GENERAL AND SPECIAL ACCOUNTS-con.	1,000	GENERAL AND SPECIAL ACCOUNTS-Con.	1,000
Department of Commerce Continued.	dollars	Department of Justice-Continued.	COLETS
Miscellaneous.	17	Penal and correctional institutions 1	13,128
Total, Commerce, departmental 1.	38,781	Recovery and relief.	6,117
General.	34,056	Total, Department of Justice 1	48,885
Recovery and relief-	4,725	General.	43,764
Social Security Act 6	84	Recovery and relief.	6,121
Total, Department of Commerce 1	38,866	Department of Labor:	
General.	34,141	Office of the Secretary.	2,224
Recovery and relief-	41,725	Recovery and relief.	8
Department of the Interior:		Wage and Hour Division.	1,044
Office of the Secretary 1	3,104	Bureau of Labor Statistics.	816
Recovery and relief-	585	Recovery and relief-	963
Bonneville project-	1,688	Immigration and Naturalization Service 1	9,781
Recovery and relief-	3,361	Recovery and relief-	23
Nat. Bituminous Coal Commission.	3,415	Children's Bureau.	5,394
General Land Office-	5,142	Women's Bureau.	145
Recovery and relief-	18	U. S. Employment Service 1	4,395
Geological Survey.	3,121	Recovery and relief-	1,841
Recovery and relief-	2,005	Miscellaneous 1	43
Bureau of Mines.	2,856	Total, Labor, departmental 1	21,052
Recovery and relief-	99	General.	18,842
National Park Service 1	21,348	Recovery and relief.	2,210
Recovery and relief-	20,462	Social Security Act: 6	
Office of Education.	27,154	Administrative expenses.	317
Recovery and relief.	577	Grants to States.	8,290
Government in the Territories 1	4,309	Total, Labor Department 1	29,659
Recovery and relief-	956	General	27,449
Puerto Rico Reconstruction Administration, recovery and relief	13,230	Recovery and relief.	2,210
Benevolence 1.	2,323	Navy Department (national defense):	
Recovery and relief-	501	Salaries, Navy Department.	4,055
Miscellaneous.	194	Contingent expenses, etc-	763
Indian Affairs:		Office of the Secretary 1	1,720
Salaries and general expenses.	1,949	Bureau of Navigation	11,668
Recovery and relief.	63	Naval Academy.	2,017
Education.	10,072	Bureau of Engineering.	24,439
General support and administration 1	2,719	Recovery and relief.	46
Miscellaneous expenses.	28,133	Bureau of Construction and Repair	21,926
Recovery and relief-	3,651	Bureau of Ordnance.	27,445
Interest on Indian tribal funds.	377	Bureau of Supplies and Accounts:	
Total, Interior, departmental 1	163,411	Fuel and transportation.	9,870
General.	117,903	Maintenance.	10,039
Recovery and relief-	45,508	Naval supply account fund.	25,084
Bureau of Reclamation (projects) 1	50,220	Pay, subsistence, and transportation, Navy-	199,446
Recovery and relief.	28,968	Clothing and small-stores fund.	1,445
United States Housing Authority.	3,488	Naval working fund.	11,259
Recovery and relief.	4,989	Other items 1	2,094
Total, Department of the Interior 1	251,076	Bureau of Medicine and Surgery 1	2,504
General.	171,611	Bureau of Yards and Docks.	22,125
Recovery and relief-	73,465	Recovery and relief.	35,549
Department of Justice:		Bureau of Aeronautics.	47,566
Office of the Attorney General:		Recovery and relief-	22
Salaries and expenses.	3,394	Marine Corps:	
Bureau of Prisons.	242	Pay-	18,734
Federal Bureau of Investigation.	6,629	General expenses and other items 1	8,540
Veterans' Insurance Litigation.	488	Replacement of naval vessels.	219,577
Miscellaneous.	1,207	Recovery and relief.	3,983
Recovery and relief-	4	General account of advances.	1,372
The Judiciary:		Private relief acts.	224
Salaries and expenses, U. S. Supreme Court.	522	Miscellaneous.	70
Salaries and expenses of judges.	2,717	Total, Navy Department (national defense) 1	669,153
U. S. Court of Customs and Patent Appeals.	110	General.	629,553
United States Customs Court.	244	Recovery and relief.	39,601
Court of Claims.	230	Post Office Department:	
Territorial courts.	104	Private relief acts-	33
Expenses, etc., U. S. courts.	14,781	Deficiencies in the postal revenues.	41,237
Miscellaneous.	119	Miscellaneous expenses.	2,891
Private relief acts.	63	Total, Post Office Department 1 7	40,380
Special deposit accounts 1	221		

For trust fund expenditures, see p. 175.
Excess of credits, deduct.

Exclusive of expenditures under Social Security Act stated below.

For total expenditures under the Social Security Act, see note 4, p. 172.

Exclusive of Postal Service payable from postal revenues.

No. 179.-- EXPENDITURES OF THE NATIONAL GOVERNMENT, BY OBJECT AND ACCOUNTS: FISCAL YEAR 1939- Continued

OBJECT OF EXPENDITURE	Amount	OBJECT OF EXPENDITURE	Amount
GENERAL AND SPECIAL ACCOUNTS-COR.	1,000 dollars	GENERAL AND SPECIAL ACCOUNTS-CON.	1,000 dollars
Department of State:		Transfers to trust account:	
Office of the Secretary-	2,703	Old-age reserve appropriated account,	503,000
Foreign Intercourse 1	16,543	Social Security Act.	
Recovery and relief-		War Department:	
Miscellaneous.	145	National defense:	
Total, State, departmental 1.	19,532	Salaries, War Department.	4,785
General.	19,386	Contingent expenses.	740
Recovery and relief-	145	Office of Secretary of War.	74
Transfers to trust account:		Recovery and relief.	
Foreign service retirement fund 1	188	General Staff Corps.	368
Total, Department of State 1	19,719	Recovery and relief.	25
General	19,574	Army War College.	74
Recovery and relief-	145	Adjutant General's Department.	75
Treasury Department:		Finance Department:	
Office of the Secretary.	219	Pay of the Army.	164,226
Recovery and relief.	1,516	Finance Service.	1,163
Division of Research and Statistics.	169	Judgments.	238
Office General Counsel.	129	Other items.	2,903
Office of Chief Clerk and Superintendent.	405	Quartermaster Corps:	
Custody departmental buildings.	665	Army transportation.	12,228
Division of Printing.	1,693	Barracks and quarters and other buildings and utilities.	13,284
Office of Com. of Accts. and Deposits 1.	3,005	Clothing and equipage.	14,509
Recovery and relief.	10,054	Construction of buildings, etc., at military posts.	8,707
Public Debt Service.	6,820	Recovery and relief.	241,499
Bureau Customs 18-	20,533	National Industrial Recovery, recovery and relief.	530
Bureau of the Budget.	269	Construction and repair of hospitals.	494
Office of the Treasurer of United States.	1,563	Incidental expenses of the Army.	3,602
Recovery and relief-	684	Regular supplies of the Army.	3,130
Office of Comptroller of the Currency.	248	Subsistence of the Army.	29,098
Bureau of Internal Revenue 18	58,531	Emergency relief appropriations, recovery and relief.	26,174
Federal Alcohol Administration.	445	Other items.	1,496
Bureau of Narcotics.	1,242	Signal Corps.	6,335
Coast Guard.	24,941	Recovery (nd relief.	21
Recovery and relief-	5,737	Air Corps.	83,165
Bureau of Engraving and Printing	9,731	Medical Department.	1,397
Secret Service Division.	1,010	Corps of Engineers.	840
Recovery and relief-	283	Ordnance Department.	28,925
Public Health Service 1	516,399	Recovery and relief-	2276
Recovery and relief-	1,971	Chemical Warfare Service.	1,324
Bureau of the Mint.	2,421	Chief of Infantry.	82
To promote the education of the blind.	115	Seacoast defenses.	7,386
Private relief acts.	132	Recovery and relief	269
Other items.	132	Military Academy.	3,184
Miscellaneous accounts 1	2,208	National Guard Bureau.	43,019
Recovery and relief	1,023	Organized Reserves.	9,941
Procurement Division:		Citizens' military training.	6,517
Supply Branch.	2158	National Board for Promotion of Rifle Practice.	598
Recovery and relief.	5,920	Army account of advances.	29,054
Repairs, equipment, operating expenses, etc., public buildings.	5,715	Accounting funds.	161
Recovery and relief-	14	Miscellaneous.	94
Total, Treasury, departmental *	185,796	Total, national defense 1	496,137
General.	158,583	General.	445,123
Recovery and relief-	27,213	Recovery and relief.	51,014
Refunds of receipts:		Nonmilitary activities:	
Customs.	15,868	Quartermaster Corps, miscellaneous.	2,021
Internal revenue.	38,960	Recovery and relief-	
Processing tax on farm products.	12,288	Signal Corps.	179
Social Security Act 6	7,985	Bureau of Insular Affairs.	449
Procurement Division, public building construction and sites, etc-	45,007	Recovery and relief.	209
Recovery and relief-	6,393	War claims and relief acts.	
Federal land banks, recovery and relief		Total, nonmilitary activities 1.	2,873
Subscription 3 capitat stock.	151	General.	2,858
Subscriptions to paid surplus (re-volunt, una).	11,591	Recovery and relief-	15
Payments Federal Land banks, reductions in interest rate on mortgages.	30,640	Rivers and harbors 1-	186,182
Payments to Fed. Farm Mortgage Corp. reduction in interest rate 072 mortgages, recovery and relief.	7,813	Recovery and relief-	11,542
Total, Treasury Department 1	362,497	Total, War Department 18	696,835
General	278,691	General.	634,164
Recovery and relief	83,807	Recovery and relief.	68,671

trust: fund expenditures, see p. 175. 1 Excess of credits, deduct.

Exclusive of expenditures under the Social Security Act stated below.

For total expenditures under the Social security Act, see note 4 p. 172.

1 Exclusive of refunds of receipts. P Exclusive of Panama Canal.

No. 179. EXPENDITURES OF THE NATIONAL GOVERNMENT, BY OBJECT AND ACCOUNTS: FISCAL YEAR 1939 Continued

OBJECT OF EXPENDITURE	Amount	OBJECT OF EXPENDITURE	Amount
GENERAL AND SPECIAL ACCOUNTS-con.	1,000 dollars	TRUST AND RELATED ACCOUNTS-Con.	1,000 dollars
Panama Canal.	10,202	Department of the Interior--	
District of Columbia 1	5,246	Government in the Territories.	146
Interest on the public debt.	940,958	Beneficiaries.	163
Public-debt retirements:		Special deposit accounts.	2405
Sinking fund.	48,515	Indian Affairs:	
Received from foreign governments		General support and administration.	69
Under debt settlements.	120	Tribal funds.	6,257
Estate taxes, tortfeitures, gilts, etc.	9,609	Special deposit accounts.	
Reconstruction Finance Corporation		Bureau of Reclamation (projects)	2-1,517
funds, recovery and relief: 10		Department of Justice.	211,973
Disaster Loan Corporation stock.	8,000	Alien Property Custodian.	216,504
Revolving funds (net), agricultural aid--	25,563	Judicial, fees and other collections,	
Fed. Emergency Relief Admin	19	clerk of U. S. Circuit Court of Ap-	
		peals.	
Total classified expenditures,		Judicial, special deposit accounts.	3,201
checks-issued basis.	9,297,321	Penal and correctional institutions.	860
General.	6,076,571	Department of Labor.	266
Recovery and relief-	3,220,750	Immigration and Naturalization	
		Service.	84
Adjustment between checks and cash.	228,918	U. S. Employment Service.	
Unclassified items, cash basis.	264	Miscellaneous.	170
		Navy Department (national defense).	2,279
Total cash expenditures, general		Office of the Secretary.	35
and special accounts.	2,268,338	Bureau Navigation.	178
General.	6,071,197	Bureau of Supplies and Accounts.	411
Recovery and relief-	3,197,141	Bureau of Medicine and Surgery.	1,502
TRUST AND RELATED ACCOUNTS		Marine Corps.	155
Legislative.		Special deposit accounts.	11
Library of Congress.	762	Post Office Department.	
Government Printing Office.	193	Department of State.	3,009
Independent offices.	569	Foreign intercourse.	3,520
Board of Tax Appeals	156,689	Special deposit accounts.	18,40
Civil Aeronautics Authority	6	Foreign service retirement fund.	329
Civil Service Commission.	238	Treasury Department.	35,263
Civilian Conservation Corps.	58,576	Office of Com. of Accts. and Deposits.	11,477
Employees' Compensation Comm.	2,949	Bureau of Customs.	44
Farm Credit Administration.	21	Bureau of Internal Revenue.	21,030
Federal communications Comm.	2,180	Public Health Service.	55
Fed. Emergency Adm. of Public	8	Miscellaneous.	15,602
Works, administrative expenses.	3	War Department.	5,329
Federal emergency housing.	395	National defense	19
Federal Home Loan Bank Board.	2	Nonmilitary activities.	2,445
Federal Housing Administration.	44	Rivers and harbors.	2,865
Federal Power Commission	21	District of Columbia.	47,324
General Accounting Office.	15	Chargeable against increment on gold.	5,500
Nat. Adv. Com. of Aeronautics.	1	Unemployment trust fund.	840,206
National Labor Relations Board.	21	Additional loan fund, Public Works Ad-	
Railroad Retirement Board.	1523	ministration, act of 1938.	21,641
Rural Electrification Adm.	239	Old-age reserve account, Social Security	
Securities and Exchange Comm.	37	Act.	26,257
Social Security Board.	45	Transfers to trust accounts:	
U. S. Maritime Commission.	13,418	Old-age reserve account.	503,000
U. S. Shipping Board Bureau.		Railroad retirement account.	107,094
Veterans' Administration.	94,705	government employees' retirement	
Miscellaneous.	2,430	funds (U. S. share):	
Adjusted service certificate fund.	1,085	Civil service retirement fund (in-	
Government life insurance fund.	91,191	cluding District of Columbia	
Welfare and Recreational Association		share).	75,087
of Public Buildings and grounds.	2,742	Canal Zone retirement fund.	500
Works Progress Administration.	11,014	Alaska Railroad retirement fund.	175
Miscellaneous commissions, boards,		Foreign service retirement fund.	188
etc.	14		
Department of Agriculture.	2,446	Total classified items, checks-	
Forest Service.	963	issued basis.	1,803,813
Food and Drug Administration.	2	Adjustment between checks and cash.	12,478
Special deposit accounts.	1,136	Unclassified items, cash basis.	66
Miscellaneous.	130	Transactions in checking accounts of	
Farm Security Administration.	2,471	governmental agencies (net).	1768,385
Agricultural Adjustment program.	16		
Department of Commerce.	228	Total trust and related accounts,	
Department of the Interior.	6,079	cash basis.	1,033,076
Office of the Secretary.	3		
General Land Office.	112	Total expenditures, cash basis.	10,301,414
National Park Service.	348	General and special accounts.	9,268,338
		Trust and related accounts.	1,033,076

For trust fund expenditures, see "Trust and related Accounts."

2 Excess of credits, deduct.

1 On basis of daily Treasury Statements beginning July 1, 1938.

Source: Treasury Department, Annual Report of the Secretary.

NO. 180. RECEIPTS OF THE NATIONAL GOVERNMENT, BY SOURCES AND ACCOUNTS: FISCAL YEAR 1939

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

SOURCE AND ACCOUNT	Amount	SOURCE AND ACCOUNT	Amount
REVENUE RECEIPTS		REVENUE RECEIPTS—continued	
General and special accounts:	1,000	General and special accounts—	1,000
Internal revenue:	dollars	Reimbursements	dollars
Income tax.	5,182,468	Collections under Grain and Cotton Standards Act.	10,093
Taxes under Social Security Act.	2,151,375	Administrative costs, Federal Power Act.	257
Other taxes.	630,445	By District of Columbia for advances for acquisition of lands.	383
Customs.	2,380,646	Maintenance District of Columbia inmates in Federal penal and correctional institutions.	300
Miscellaneous taxes.	319,034	By contractors for excess cost over contract price.	180
Tonnage tax.	3,657	Inspection of food and farm products.	185
Immigration head tax.	1,686	Government property lost or damaged.	334
Federal intermediate credit banks franchise tax.	1,135	Hospitalization charges and expenses of international service of ice observation and patrol.	1,041
Other.	76	Maintenance, operation, and irrigation charges, irrigation systems, Indian Service.	183
Interest, exchange, and dividends.	23,713	Of appropriations for Indian tribes.—Reclamation fund, collections.	194
Interest on bonds of foreign governments under funding agreements.	424	Reimbursement to U. S. by Japanese Govt. on account of sinking of U. S. S. Panay.	494
Interest obligations of R. F. C.—	12,688	Revenues, power systems, Flathead Reservation, Mont.	144
Interest on States, municipalities, etc.—A.	677	Other.	4,960
Interest on advances to Colorado River Dam fund, Boulder Canyon project.	3,700	Gifts and contributions.	3,840
Interest collections of Farm Security Administration	738	Sales of Govt. property (products).	1,649
Miscellaneous interest.	998	Scrap and salvaged materials, condemned stores, waste paper, etc.	117
Dividends, Federal home loan banks.	1,846	Agricultural, livestock, and dairy products and livestock.	265
Dividends on shares of Federal savings and loan associations.	1,689	Card indexes, Library of Congress.	233
Earnings from payments to Federal Reserve banks for industrial loans.	119	Electric current.	591
Military and naval insurance 1—	719	Public documents, charts, maps, etc.	195
Other.	116	Seal and fox skins and furs—Subsistence (meals, rations, etc.).	102
Fines and penalties.	3,670	Other.	687
Judicial.	983	Sales of services.	29,341
Customs Service.	1,277	Alaska Railroad fund receipts.	1,270
Liquidated damages.	101	Laundry and dry cleaning.	191
Navigation.	158	quarantine charges (including fumigation, inspection, etc., of vessels).	131
Penalties, cotton and tobacco marketing quotas, Agricultural Adjustment Act of 1938.	1,015	Storage and other charges.	415
Other.	135	Telephone, telegraph, and radio.	24,475
Fees.	15,343	Tolls and profits, Panama Canal.	348
Agricultural Commodities Act.	215	Rents and royalties.	7,854
Clerks, United States courts.	1,492	Rent of public buildings, grounds, etc.	232
Consular and passport.	3,966	Rent of land.	447
Copyright.	304	Receipts under Mineral Leasing acts.	5,744
immigration (registry earned).	104	Royalties on oil, gas, etc.—	1,169
Indian lands and timber.	118	Rentals from property under foreclosure proceedings.	124
Marshals, United States courts.	183	Other.	137
Migratory-bird hunting stamps.	1,009	Permits, privileges, and licenses.	2,976
Naturalization (earned).	1,551	Alaska fund.	282
Navigation.	207	Business concessions.	188
Patent (earned)	4,527	immigration reentry permits.	144
Purchase of Army discharges.	551	Licenses under Federal Water Power Act.	320
Registration, securities and exchanges.	475	Permits to enter national parks.	1,222
Other.	640	Range improvements.	260
Forfeitures.	1,482	Receipts from public lands under Grazing Act, 1934.	527
Bonds of aliens, contractors, etc.	652	Other.	34
Customs Service.	645		
Unclaimed moneys and wages remaining in registry of courts.	123		
Other.	62		
Assessments.	6,817		
Colorado River Dam fund, Boulder Canyon project.	4,036		
On Federal and joint-stock land banks and Federal intermediate credit banks.	509		
On Federal home loan banks and receipts from other sources.	1,068		
On banks for reimbursement the General Fund for expenses of conservatorships.	1,025		
Immigration, overtime service.	130		
Other.	48H		
Repayments appropriations, representing cash receipts credited to appropriation.		For expenses of examination, Farm Credit Administration.	
For salaries and expenses, Federal Home Loan Bank Board.			

No. 180. - RECEIPTS OF THE NATIONAL + GOVERNMENT, BY SOURCES AND ACCOUNTS: FISCAL YEAR 1939-- Continued

SOURCE AND ACCOUNT	Amount	SOURCE AND ACCOUNT	Amount
REVENUE RECEIPTS-continued	1,000	NONREVENUE RECEIPTS-continued	1,000
General and special accounts Con.	dollars	Trust accounts-Continued.	dollars
Mint receipts.	28,037	Deposits, unearned proceeds, lands, etc., General Land Office.	4237
Profits on coinage, bullion deposits, etc.	5,955	Deposits to Indian tribes, judgment fund.	10,502
Seigniorage-	23,083	Deposits to sundry accounts, compensation 4-percent fund.	254
Forest reserve fund.	4,906	Indian moneys:	
Deposits, postal funds, Canal Zone.	330	Proceeds of labor, agencies, etc.	1,878
U.S. share, Dist. of Col. receipts.	153	Sales and leases of Indian lands, etc.	3,577
Total revenue receipts.	5,624,745	Deposits, leases, etc., Annette Islands Reserve, Alaska	103
NONREVENUE RECEIPTS		Contributions for roads, etc., Alaska.	285
General and special accounts:		Contributions to reclamation fund.	288
Repayment of investments.	40,931	Deposits of commissary funds, Federal prisons.	306
Collections of loans, F. H. A.	1,852	funds of Federal prisoners.	578
Principal on securities received from Reconstruction Finance Corp.	204	Deposits collection, U. S. marshals and clerks of U. S. courts.	2,767
Repayment of loans to States, municipalities, etc., P. W. A.	1,079	Deposits, unearned naturalization fees, Department of Labor.	315
Repayment of emergency crop loans, Farm Credit Administration.	116	Funds advanced to U. S. Employment Service by District Unemployment Compensation Board	184
Repayment of loans, R. E. A.	130	Naval fines and forfeitures.	287
Repayment of loans, F. S. A.	33,249	Naval hospital fund.	1,317
Sale of chattels, Farm Security Administration (emergency relief).	103	Profit from sale of ships' stores, Navy.	304
Repayment of farm loans and receipts from submarginal land program, Farm Tenant Act.	197	Pay of the Navy, deposit fund	181
Repayment of subscriptions to preferred shares, Federal savings and loan associations.	3,811	Pay of the Marine Corps, deposit fund.	170
Other.	190	Deposits, unearned passport and application fees, Department of State.	4208
Sales public lands.	248	Settlement of claims between the United States and Mexico.	534
Sales of Government property.	2,044	Settlement of claims between the United States and Turkey	100
Capital equipment (trucks, horses, cars, machinery, furniture, etc.).	290	Deposit of Chinese indemnity in settlement claims growing out of bombing of S. S. President Hoover.	265
Land and buildings.	1,003	Internal revenue and customs duties, Philippine Islands.	19,486
Lands, etc., on account of military-post construction fund.	120	Pay of the Army, deposit fund.	1,680
Oregon and California land-grant fund.	406	Soldiers' Home permanent fund.	900
War supplies and ordnance material	161	For river and harbor improvements	937
Other.	64	Contributions for flood control	1,253
Total nonrevenue receipts, general and special accounts.	43,223	Miscellaneous	822
Trust accounts, exclusive of District of Columbia	222,011	District of Columbia receipts	52,192
Alaska Railroad retirement and disability fund.	129	Total nonrevenue receipts, trust accounts.	274,203
Canal Zone retirement fund.	668	Total nonrevenue receipts.	317,426
Civil-service retirement fund.	58,410	Total revenue and nonrevenue receipts, warrants basis.	5,942,171
Foreign Service retirement fund.	331	General and special accounts.	5,667,968
Government life-insurance fund.	94,889	Trust accounts.	274,203
Library of Congress, gift fund and trust fund.	324	Increment resulting from reduction in the weight of the gold dollar.	482
Deposits, unearned proceeds of sale of publications, Supt. of Documents, Government Printing Office.	624	Seigniorage	90,267
C. C. C., deposit fund.	4,006	Old-age reserve account (interest on investments)	26,951
Loan by U. S. Housing Authority for low-rent housing fund, Dist. of Col.		Railroad retirement account (interest on investments).	2,202
Alley Dwelling Authority.	610	Moneys received but not covered by warrants.	15
Deposits, unearned fees, S. E. C.	116	Transfers from General Fund:	
Deposits, general post funds, national homes, Veterans' Administration	105	Civil-service retirement fund (U. S. and Dist. of Col. share)	75,087
Deposits, funds of patients and incompetent beneficiaries, Vet. Adm.	2,323	Old-age reserve Account.	503,000
Adjusted service certificate fund interest on investments and loans.	1,026	Railroad retirement account.	107,094
Receipts, Welfare and Recreational Assn. of Pub. Bldgs. and Grounds.	2,814	Railroad retirement account.	863
Deposits of miscellaneous contributed funds, Department of Agriculture.	125	Other retirement funds (U. S. share) Unemployment trust fund.	836,946
Deposits, rural rehabilitation, F. S. A.	5,245	Total receipts.	7,585,077
Proceeds from sale of hides (Federal Surplus Commodities Corporation).	263	Adjustment to basis of daily Treasury statements.	+109
Forest Service cooperative work.	944	Total receipts, basis of daily Treasury statements (unrevised).	7,585,186
Personal funds and pension money of patients, St. Elizabeths Hospital.	230	General and special accounts.	5,667,824
Debit item, deduct.		Trust and related accounts.	1,917,362
District of Columbia share; for United States share see last item under "Revenue receipts."		Contributions and advances.	

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

Source: Treasury Department, Annual Report of the Secretary.

No. 181.-- INTERNAL REVENUE RECEIPTS, BY CHIEF TAX SOURCES: 1863 TO 1940

NOTE.--All figures in thousands of dollars. The figures represent collections by internal revenue officers throughout the country, including deposits by postmasters of amounts received from sale of internal revenue stamps and deposits of internal revenue collected through customs offices, and, therefore, differ from those in tables 176 to 178 and 180 which represent the deposits of these collections in the Treasury or depositories during the fiscal year concerned, there being thus an overlapping of time. Certain items, included in the totals in the last column, are shown in detail in the second part of the table

YEARLY AVERAGE OR YEAR ENDED JUNE 30--	Total	Spirits and wines 1	Fer- mented liquors 2	To- bacco factories	Income and profits 2	Legacies, inheri- tances, estates, etc.	Sales taxes not listed separately	Docu- mentary stamps 3	Other 5	
1863-1865.	122,942	18,079	2,551	7,697	28,005	305	43,444	6,915	15,945	
1866-1870.	221,797	37,229	5,931	21,962	50,604	2,277	63,283	14,932	25,580	
1871-1875.	119,971	49,877	8,684	34,450	7,760	52,505	2,931	9,745	6,024	
1876-1880.	116,681	55,614	10,510	40,000	(6).		341	6,272	3,943	
1881-1885.	132,064	71,163	16,614	36,964	729		70	4,433	2,808	
1886-1890.	126,711	72,045	22,932	30,901			14	5	815	
1891-1895.	150,262	86,898	30,841	30,802	577		3	(9)	1,703	
1896-1900.	206,624	92,876	49,593	41,900		72,060	1,971	825,253	4,307	
1901-1905.	255,314	128,178	58,930	49,650		3,652	1,053	723,956	4,269	
1906-1910.	261,321	144,557	58,609	52,020	5,20,960	796	167		1,736	
1911-1915.	356,851	155,854	68,063	74,866	49,737		739	520,494	3,494	
1916-1920.	2,855,761	226,293	93,352	169,853	1,984,473	959,799	77,800	38,650	217,501	
1921-1925.	3,158,975	42,400	17	301,176	2,121,913	126,415	186,135	58,374	322,546	
1926-1930.	2,894,284	17,482	94	405,614	2,222,033	81,262	55,484	51,586	60,819	
1931-1936.	2,315,494	62,513	8139,894	125,988	1,117,807	91,012	194,265	44,840	295,133	
1916.	512,723	158,682	88,771	88,064	124,937		4,219	38,110	9,939	
1917.	809,394	192,111	91,897	103,202	387,382	6,077	775	8,254	19,695	
1918.	3,698,956	317,554	126,286	156,189	2,852,325	47,453	36,637	21,875	140,639	
1919.	3,850,150	365,211	117,840	206,003	2,600,784	82,030	79,400	43,751	355,131	
1920.	5,467,580	97,905	41,966	295,809	3,956,936	103,636	267,969	81,259	562,100	
1921	4,595,357	82,598	25	255,219	3,228,188	154,043	229,398	69,864	576,071	
1922.	3,197,451	45,563	46	270,759	2,086,918	139,419	174,361	55,919	424,465	
1923.	2,621,745	30,354		309,015	1,691,090	126,705	185,117	61,490	217,970	
1924.	2,796,179	27,580	5	325,639	1,841,759	102,967	200,922	53,526	238,781	
1925.	2,584,140	25,903	2	345,247	1,761,559	10108,940	140,877	46,068	155,444	
1926.	2,836,000	26,436	16	370,666	1,974,104	10119,216	150,220	49,801	145,540	
1927.	2,865,683	21,195	1	376,170	2,219,952	100,340	66,850	32,603	48,572	
1928.	2,790,536	15,307		396,450	2,174,573	60,087	51,952	43,818	48,347	
1929.	2,933,054	11,777		434,445	2,331,274	61,897	5,724	58,798	34,140	
1930.	3,040,136	11,695		430,339	2,410,259	64,770	2,676	72,909	27,497	
1931	2,428,229	10,432		444,277	1,860,040	48,078	150	41,960	23,292	
1932.	1,557,729	8,704		398,579	1,056,757	47,422	96	27,854	18,317	
1933.	1,619,839	8,016	35,158	402,739	746,791	1034,310	243,616	53,430	95,779	
1934.	2,672,239	89,952	168,960	425,169	819,656	10113,138	385,306	62,174	607,885	
1935.	3,299,436	195,458	215,564	450,170	1,105,791	10212,112	342,159	38,782	730,391	
1936.	3,520,208	256,338	249,126	501,166	1,427,448	10378,840	382,733	64,846	259,713	
1937	4,653,105	312,661	281,584	552,254	2,173,768	10305,548	450,639	65,733	511,008	
1938.	5,658,765	294,786	273,192	563,182	2,622,813	10416,874	417,206	12,180	1,023,532	
1939.	5,181,574	324,459	263,341	580,159	2,178,431	10360,715	396,998	36,942	1,040,530	
1940.	5,340,452	356,477	267,776	608,518	2,121,073	10360,071	11447,114	33,867	1,145,555	
YEAR	Trans- porta- tion and com- muni- cation 2	Corpo- ration capital stock	Thea- ter admis- sions, etc.	YEAR	Trans- porta- tion and com- muni- cation 12	Corpo- ration capital stock	Thea- ter admis- sions, etc.	Coco- nut, etc., proc- essed	Pay- roll taxes	Sugar Act of 1937
1919.	237,840	28,776	50,920	1930.		47	4,231			
1920.	289,348	93,020	76,721	1931.			2,779			
1921	301,512	81,526	89,731	1932.			1,859			
1922.	193,790	80,612	73,385	1933.	22,032		15,521			
1923.	30,381	81,568	70,175	1934.	29,630	80,168	14,613			
1924.	34,662	87,472	77,713	1935.	29,221	91,508	15,370	24,457		
1925.		90,003	30,908	1936.	30,892	94,943	17,112	27,691	48	
1926.		97,386	23,981	1937.	35,814	137,499	19,740	29,688	265,745	
1927.		8,970	17,941	1938.	36,494	139,349	20,801	27,470	742,660	30,569
1928.		8,689	17,725	1939.	35,048	127,203	19,471	27,665	740,429	65,414
1929.		5,956	6,083	1940.	37,879	132,739	21,888	22,744	833,521	68,145

Including special taxes relating to manufacture and sale.

2 Including receipts from excise tax on corporations for the years 1910 to 1914; munition manufacturers' tax for 1917 and 1918 and also excess-profits tax for 1917 to 1923, and 1934 to 1940.

Includes proprietary stamps prior to 1896-1900.

Some of the major items this column are shown in detail lower of table.

Figures for year only, in less than \$500. 7 Average for years, per Average for 3 years.

Average for 4 years. 10 Includes gift tax. 1 Not including repealed taxes.

5 Transportation, including oil by pipeline, telephone, telegraph, radio, and cable.

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

No. 182. INTERNAL REVENUE RECEIPTS, BY TAX SOURCES IN DETAIL: 1935 TO 1939

NOTE: All figures in thousands of dollars. Data are for years ended June 30. See also headnote, table 181

SOURCE	1935	1936	1937	1938	1939
Grand total.	3,299,436	3,520,208	4,653,195	5,658,765	5,181,574
Income tax.	1,099,230	1,412,938	2,148,664	2,586,244	2,151,375
Corporation.	572,118	738,522	1,056,923	1,299,932	1,122,541
Individual.	527,113	674,416	1,091,741	1,286,312	1,028,834
Excess profits.	6,560	14,509	25,105	36,569	27,056
Unjust enrichment			6,073	6,217	6,683
Capital stock.	91,508	94,943	137,499	139,349	127,203
Estate tax: Transfer of estates of decedents-	140,441	218,781	281,636	382,175	332,280
Gift tax: Transfer of any property by gift.	71,671	160,059	23,912	34,699	28,436
Liquor taxes.	411,022	505,464	694,245	567,979	587,800
Distilled spirits imported) excise tax.	15,108	19,558	32,237	28,250	25,015
Distilled spirits (domestic) excise tax.	150,526	202,872	241,812	231,815	258,560
Distilled spirits, rectification tax	6,382	7,881	11,035	10,834	10,677
Still or sparkling wines, cordials, etc.	6,780	8,968	5,991	5,892	6,395
Brandy used for fortifying sweet wines.	562	1,411	3,066	1,056	1,359
Rectifiers; retail and wholesale liquor dealers; manufacturers of stills (special taxes).	6,899	6,918	7,376	7,114	7,152
Stamp taxes.	6,179	8,662	10,491	9,814	9,872
Floor taxes (Liquor Taxing Act of 1934).	3,022	67	653	11	5,428
Fermented malt liquors-	211,215	244,581	277,455	269,348	259,704
Brewers; retail and wholesale dealers in malt liquor (special taxes).	4,349	4,545	4,129	3,844	3,637
Tobacco.	459,179	501,166	552,254	568,182	580,158
Cigars (large).	11,693	12,228	13,247	12,751	12,793
Cigars (small).	144	133	145	131	120
Cigarettes (large).	17	19	19	21	19
Cigarettes (small).	385,460	425,486	476,027	493,433	504,037
Snuff.	6,512	6,603	6,660	6,579	6,932
Tobacco, chewing and smoking	54,372	55,413	55,038	53,982	54,757
Cigarette papers and tubes.	976	1,282	1,116	1,183	1,494
Miscellaneous collections.	5	2	2	2	7
Stamp taxes (not elsewhere enumerated)	43,133	68,990	69,919	46,233	41,083
Bonds of indebtment, issues of capital stock, deeds of conveyance, etc.	17,935	28,163	28,652	20,084	19,366
Capital stock and similar sales or transfers.	15,747	33,055	31,351	18,355	17,064
Sales of produce (future delivery).	3,951	2,944	5,097	3,599	12,49
Playing cards.	4,351	4,144	4,187	4,053	4,141
Silver bullion sales or transfers.	1,149	685	634	142	262
Manufacturers' excise taxes.	342,275	382,776	450,660	417,200	396,982
Lubricating oils.	27,800	27,103	31,463	31,565	30,497
Brewers' wort, malt, grape concentrate, etc.	1,427	1,010	1,823	1,488	1,12
Matches-	6,000	6,886	6,900	4,684	1,134
Gasoline.	161,532	177,340	196,533	203,648	207,019
Electrical energy.	32,577	33,575	35,975	38,455	39,859
Toilet preparations, etc	12,644	13,302	18,319	16,337	111,531
Articles made of fur.	2,675	3,321	5,920	5,342	1,368
Automobile trucks-	6,158	7,000	9,031	6,697	6,008
Other automobiles and motorcycles.	38,003	48,201	65,265	43,365	42,723
Parts or accessories for automobiles.	6,456	7,110	10,086	7,989	7,935
Tires and inner tubes.	26,638	32,208	40,819	31,567	34,819
Radio sets, phonograph records, etc.	3,625	5,075	6,754	5,849	14,834
Mechanical refrigerators.	6,664	7,939	9,913	8,829	6,958
Sporting goods.	4,486	5,531	6,802	6,663	1,851
Firearms, shells, and cartridges.	2,143	2,495	3,234	2,827	2,976
Pistols and revolvers.	60	61	109	88	67
Cameras and lenses.	343	578	980	1,357	1,189
Chewing gum.	793	807	929	1,005	1,111
Candy, soft drinks, and Jewelry.	2,250	3,235	1,806	1,447	1,91
Miscellaneous taxes:					
Bituminous Coal Act of 1937.				3,212	3,317
Stgar Act of 1937.				30,569	65,414
Telephone, telegraph, radio, and cable facilities.	19,741	21,098	24,570	23,977	24,094
Transportation of oil by pipe line-	9,480	9,794	11,244	12,517	10,955
Admission to theaters, concerts, cabarets, etc.	15,379	17,112	19,740	20,801	19,471
Leases of safe-deposit boxes.	2,318	1,997	2,040	2,013	1,981
Oleomargarine, inciting special taxes.	2,049	2,204	2,348	2,466	2,210
Narcotics, including special taxes and marihuana	581	554	573	574	572
Club dues and initiation fees.	5,784	6,091	6,288	6,551	6,217
Coconut, etc., oils processed.	24,457	27,691	29,688	27,470	27,665
Crude petroleum processed, etc-	1,760	1,164	894	991	1,106
Other miscellaneous receipts.	26,644	1,193	1,977	1,118	1,88
Pay-roll taxes.		48	265,745	742,660	740,429
Social Security Act employment of \$80 or more).			58,119	90,267	101,167
Social Security Act (2 percent of payrolls).		48	207,339	502,918	529,836
Railroad employment compensation taxes.			287	149,476	109,427
Agricultural adjustment and related taxes.	626,222	71,637			

1 Includes delinquent taxes collected under repealed laws.

Source: See source of table 181.

No. 183. INTERNAL REVENUE RECEIPTS, BY STATES AND TERRITORIES: FISCAL YEARS 1938 AND 1939

NOTE.—All figures in thousands of dollars. See headnote, table 181. Tax receipts are credited to the States in which the collections are made. Receipts in the various States do not indicate the tax burden of the respective States, since the taxes may eventually be borne by persons in other States

DIVISION, STATE, OR TERRITORY	TOTAL 1		INCOME TAXES		MISCELLANEOUS INTERNAL REVENUE		PAY-ROLL TAXES 2	
	1938	1939	1938	1939	1938	1939	1938	1933
Total.	5,658,765	5,181,574	2,586,244	2,151,375	2,329,861	2,289,770	742,660	740,429
New England.								
Maine.	344,075	301,503	192,152	143,853	101,426	97,346	50,486	54,298
New Hampshire.	15,075	15,453	8,768	9,555	3,254	2,730	3,053	3,168
Vermont.	9,197	7,640	5,109	4,252	2,624	1,612	1,464	1,776
Massachusetts.	4,736	4,327	2,466	2,063	1,090	1,045	1,179	1,219
Rhode Island.	186,278	160,905	99,877	73,827	59,013	57,409	27,388	29,669
Connecticut	32,479	27,553	17,481	12,256	11,162	11,108	3,835	4,189
Middle Atlantic.	96,311	85,625	58,451	47,906	24,283	23,441	13,576	14,278
New York.	1,930,125	1,692,442	998,777	800,751	673,503	632,116	257,846	259,575
New Jersey.	1,244,299	1,051,943	691,504	550,070	394,104	337,693	158,691	164,180
Pennsylvania	210,510	201,827	100,399	84,103	88,210	93,987	21,900	23,738
East North Central	475,317	438,672	206,874	166,579	191,188	200,436	77,255	71,657
Ohio.	1,352,708	1,184,008	626,404	506,401	538,238	495,432	189,976	182,176
Indiana	335,417	288,246	154,622	120,621	132,667	120,619	48,128	47,006
Illinois.	114,163	114,874	36,903	31,599	67,338	72,148	9,922	11,127
Michigan	497,964	436,320	236,997	197,550	177,301	163,548	83,665	75,222
Wisconsin.	308,183	258,163	160,980	125,528	110,795	96,554	36,408	36,081
West North Central.	36,881	86,406	36,990	31,103	48,137	42,563	11,854	12,740
Minnesota.	279,855	273,990	121,932	110,156	94,288	104,771	63,634	59,063
Iowa.	71,466	68,831	31,215	26,417	23,898	27,198	16,353	15,215
Missouri.	24,593	23,553	12,904	11,711	6,556	5,867	5,133	5,974
North Dakota.	134,617	137,716	58,825	55,817	50,280	58,368	25,512	23,530
South Dakota.	1,579	1,598	770	682	296	340	513	576
Nebraska.	1,971	1,972	923	830	502	515	546	627
Kansas.	20,991	19,130	7,821	7,059	5,586	5,447	7,584	6,624
South Atlantic.	24,637	21,191	9,473	7,639	7,171	7,035	7,993	6,517
Delaware.	868,007	850,056	257,628	230,506	547,819	557,674	62,560	61,875
Maryland.	80,717	71,864	68,632	61,564	8,693	6,978	3,391	3,322
District of Columbia.	108,973	106,518	44,690	43,642	51,741	51,033	12,542	11,843
Virginia	35,761	30,140	19,548	16,800	8,112	5,936	8,100	7,404
West Virginia.	202,404	212,823	28,692	25,208	163,462	177,546	10,250	10,070
North Carolina.	24,348	22,293	13,805	11,637	5,469	5,366	5,074	5,297
South Carolina.	327,018	310,608	27,659	24,914	290,964	276,697	8,395	8,997
Georgia	12,101	10,533	7,139	5,400	2,287	2,149	2,675	2,984
Florida	33,725	33,837	18,895	16,955	7,305	9,709	7,525	7,174
East South Central.	42,959	51,432	28,565	24,387	9,786	22,260	4,608	4,784
Kentucky	177,883	186,548	46,567	39,861	111,272	126,223	20,044	20,465
Tennessee.	122,201	132,147	17,436	14,162	97,167	110,731	7,598	7,254
Alabama.	32,142	32,758	16,727	15,225	9,275	11,016	6,140	6,517
Mississippi.	16,929	16,491	8,695	7,343	3,361	3,055	4,874	5,094
West South Central	6,611	6,152	3,709	3,131	1,469	1,420	1,432	1,601
Arkansas.	256,021	253,944	115,045	112,294	109,697	108,667	31,279	32,983
Louisiana.	8,046	7,943	4,169	3,974	2,155	2,199	1,723	1,770
Oklahoma.	45,786	46,859	19,349	17,591	21,965	24,182	4,472	5,086
Texas.	62,662	59,338	21,587	20,857	35,289	32,384	5,786	6,097
Mountain	139,526	139,804	69,940	69,871	50,287	49,902	19,299	20,031
Montana.	68,534	68,500	35,870	31,684	21,090	25,452	11,574	11,364
Idaho.	6,000	5,922	2,699	2,554	2,104	2,182	1,197	1,186
Wyoming.	4,362	4,230	2,437	2,012	809	1,096	1,117	1,121
Colorado.	3,353	2,826	1,575	1,415	1,213	844	565	567
New Mexico.	34,283	34,598	17,573	15,209	11,815	14,668	4,894	4,831
Arizona.	2,959	2,881	1,565	1,591	799	640	596	596
Utah.	4,513	4,379	2,581	2,489	939	846	993	993
Nevada.	8,138	9,615	3,927	3,441	2,712	4,557	1,499	1,047
Pacific.	4,926	4,046	3,514	2,972	698	619	713	454
Washington.	365,001	355,627	181,045	161,713	130,163	136,926	53,793	56,988
Oregon.	34,491	32,655	17,245	14,279	10,011	11,149	7,234	7,227
California	14,946	14,003	7,505	6,399	3,367	3,174	4,067	4,430
Alaska.	315,570	308,969	156,295	141,035	116,784	122,603	42,491	45,331
Eaawaii.	905	960	538	568	146	144	221	247
Philippine Islands.	14,395	11,894	10,196	7,570	2,961	2,931	1,237	1,393
Puerto Rico.	406	373				373		
	852	1,729		12	460	1,717		

Includes collections for credit to trust accounts as follows: Total, 1938, \$14,931,000; 1939, \$19,220,000. : Social Security and Carrier Acts.

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

No. 184. INCOME TAX RETURNS, INDIVIDUAL- SUMMARY: 1913 TO 1938

NOTE. - All money figures in thousands of dollars. Statistics are based on the taxpayers' returns filed, unaudited except to insure proper execution of the return. Under the revenue laws these classes of individuals were required to file personal returns: For 1913 to 1916, those with net income of \$3,000 and over; for 1917 to 1924, and 1932 to 1938, \$1,000 and over; for 1925 to 1931, \$1,500 and over; or married and living with husband or wife filing joint return, \$2,000 for 1917 to 1923, \$2,500 for 1924, ELCE 1932 to 1938, and \$3,500 for 1925 to 1931; also, beginning 1921, individuals with gross income of \$5,000 or over regardless of net income. Data for returns showing no net income, filed in accordance with the latter provision, are not included in statistics shown. Partnership net income or net loss is reported on the individual returns of copartners according to their shares. All income-tax data include Alaska and Hawaii.

CALENDAR YEAR	NUMBER OF RETURNS			Net income	TAX BEFORE TAX CREDITS		Credits against tax 1	Total tax, less credits
	Total	Taxable	Nontaxable		Normal tax	Surtax		
1913.	357,598			3,900,000	12,729	15,525		28,254
1914.	357,515			4,000,000	16,559	24,487		41,046
1915.	336,652			4,600,000	23,996	43,948		67,944
1916.	437,036	362,970	74,066	6,298,578	51,441	121,946		173,387
1917.	3,472,890	2,707,234	765,656	13,652,383	156,897	433,346		1795,381
1918.	4,425,114	3,392,863	1,032,251	15,924,639	476,433	651,289		1,127,722
1919.	5,332,760	4,231,181	1,101,579	19,859,491	468,105	801,525		1,269,630
1920.	7,259,944	5,518,310	1,741,634	23,735,529	478,250	595,804		1,075,054
1921	5,562,176	3,589,985	3,072,191	19,577,213	308,059	411,327		719,387
1922.	5,787,481	3,681,249	3,106,232	21,336,213	355,410	474,581	31,066	861,057
1923.	7,598,321	4,270,121	3,425,200	24,777,466	378,388	464,918	38,916	661,665
1924	7,369,788	4,489,698	2,880,090	25,656,153	257,795	437,541	48,603	704,265
1925.	14,171,051	2,501,166	1,669,885	21,894,576	215,360	432,853	117,571	734,555
1926.	4,138,092	2,470,990	1,657,102	21,958,506	200,599	448,330	112,510	28,969
1927	4,101,547	2,440,941	1,660,605	22,545,091	215,817	511,731	134,034	30,943
1928.	4,070,851	2,523,063	1,547,788	25,225,327	281,895	688,825	233,451	39,916
1929.	4,044,327	2,458,069	1,586,278	24,800,736	162,332	582,393	284,654	27,441
1930.	3,707,509	2,037,645	1,669,864	18,118,635	120,475	316,816	65,422	34,998
1931	3,225,924	1,525,546	1,700,378	13,604,996	82,302	186,078	19,423	41,676
1932.	3,877,430	1,936,095	1,941,335	11,655,909	156,606	239,232	5,039	71,915
1933.	3,723,558	1,747,740	1,975,818	11,008,638	164,277	244,307	16,435	50,899
1934	4,094,420	1,795,920	2,298,500	12,796,802	123,261	388,139		511,400
1935.	4,575,012	2,110,890	2,464,122	14,909,812	152,814	504,625		657,439
1936.	5,413,499	2,861,108	2,552,391	19,240,110	330,197	883,820		1,214,017
1937.	6,350,148	3,371,443	2,978,705	21,238,574	334,550	807,019		1,141,569
1937 (prel.) 3-	6,231,431	3,310,201	2,921,230	21,088,537	339,366	802,840		1,142,206
1938 (prel.) 3-	5,056,720	2,995,034	3,061,686	18,564,057	231,758	255,243		476,4175

See table 185 for detail, beginning with 1929.

Includes war excess-profits taxes of \$101,250,000 on individuals and of \$103,888,000 on partnerships.

5 Preliminary figures for 1937 returns filed through August 1938, and for 1938 returns filed through June 1939. Complete figures include additional returns filed to December 31, including final returns replacing tentative returns which are not tabulated.

+ Includes alternative tax of \$277,174,000. The alternative tax is imposed on returns with net long-term capital gain when such alternative tax is less than the sum of the normal tax and surtax computed on net income including net long-term capital gain; and the alternative tax is imposed on returns with net long-term capital loss when such alternative tax is greater than the sum of the normal tax and surtax computed on net income after deducting net long-term capital loss.

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

No. 185. INCOME TAX RETURNS, INDIVIDUAL ANALYSIS: 1929 TO 1937

[All money figures, except as indicated, in millions of dollars. See headnote, table 184.]

	1929	1930	1931	1932	1933	1934	1935	1936	1937
Total income-1-	29,845	22,319	17,268	14,392	13,394	15,093	17,317	21,888	24,454
Salaries and wages-2-	11,173	9,922	8,325	8,137	7,390	8,600	9,901	11,661	14,149
Business profit.	3,328	2,628	1,890	1,295	1,403	1,717	1,855	2,374	2,493
Partnership profit-2	1,846	1,090	730	483	604	632	740	1,022	1,139
Profits from sale of real estate, stocks, bonds, etc., except as noted	2,336	637	302	113	420	(3)	(5)	(3)	(9)
Capital net gain from sale of assets held over-2 years-6	2,347	556	170	50	134	(5)		(5)	(6)
Net capital gain.									
Rents and royalties.	1,279	974	771	530	448	521	572	5974	5434
Dividends	4,783	4,197	3,114	1,972	1,559	1,966	2,235	3,174	3,514
Fiduciary	508	429	369	311	276	289	329	826	831
Interest -> Govt. obligations 8	40	38	25	29	325	38	44	44	48
Other taxable interest.	1,908	1,608	1,338	1,142	962	909	901	888	862
Other income.	296;	239,	236,	3311	167	221)	231	240,	225

For footnotes, see p. 182.

No. 185. INCOME TAX RETURNS, INDIVIDUAL ANALYSIS: 1929 TO 1937-Con.

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

	1929	1930	1931	1932	1933	1934	1935	1936	1937
General deductions ¹	5,044	4,201	3,663	2,736	2,385	2,296	2,407	2,648	3,216
Contributions.	527	418;	328	304	252	273	305	386	440
Net loss from sale of real estate, stocks, bonds, etc..	995	1,233	1,161	375	366	(5)	(5)	Fi30	F2e4
Not capital loss.						3184	5146	80	98
Business loss.		173	135	113	62	64	67	21	29
Partnership loss ³					30	29	24	545	561
Interest paid ¹⁰	>3,522				508	517	504)	699	837
Taxes paid ¹⁰ .		2,378	2,040	1,944	506	541	597	788	986
All other					661	688	764		
Net income ¹	24,801	18,119	13,605	11,656	11,009	12,797	14,910	19,240	21,239
Prior year loss deduction	29	40	44	29	(1)	(")	(1)	(11)	(1)
Exemptions and credits:									
Personal exemption.	11,933	11,010	9,682	8,517	8,305	7,529	8,485	9,431	11,537
Credit for dependents.						1,947	1,385		
Less exemptions and credits in Ecess of Ret income.	2,012	2,074	2,277	1,721	1,775	2,040	1,906	1,662	1,775
Earned income credit.						12876	12944	121,231	121,481
Dividends ⁷	4,783	4,197	3,111	1,972	1,559	1,966	2,235	(7)	0
Interest on Government obligations ⁸	40	381	25	29	32	38	44	441	48
Capital net gain from sale of assets held over 2 years.	2,347	556	1705	50	134				
Less credits ¹² .	69,	33	15	2	2				
Net exemptions.	17,022	13,695	10,700	8,846	8,252	9,715	11,089	10,985	12,875
Net income subject to normal tax.	7,750	4,384	2,861	2,781	2,756	3,082	3,820	8,255	8,364
Normal tax.	162	123	82	157	164	123	153	330,	335
Surtax.	582	317	186	239	241	388	505	884	807
Tax on capital net gain from sale af assets held over 2 years.	285	65	19	6	16				
Less tax credits:									
25 percent oftaxon earned net income.	22	25	17			(12)	(12)	(12)	(12)
1272 percent on net loss from sale of assets held over 2 years.	5	10	24	72	51				
Nettax.	1,002	477	246	330	374	511	657	1,214	1,142
Number of returns (thousands).	4,044	3,708	3,226	3,877	3,724	4,094	4,575	5,413	6,350
Average net income per return.	\$6,132	\$4,887	\$4,217	\$3,006	\$2,956	\$3,125/\$3,259	\$3,554	\$3,345	
Average tax per return.	\$248	\$129	\$76	\$85	\$100	\$125	\$1441	\$224	\$180

t Total income and net income for 1929 to 1933 include net capital gains from sale of assets held over 2 years, whereas net income has not been reduced nor have deductions been increased by amount of net capital losses from such sales. For treatment of capital gains and losses for 1934 and later years, see note 5.

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

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

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

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

Amount reported for tax at 1272 percent in of normal tax and surtax.

: On stocks of domestic corporations prior to 1936, includes dividends on stocks of both domestic and foreign for 1936 and 1937, subject to normal tax and surtax. 3 Not wholly exempt from tax.

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

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

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

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

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

No. 186.- INCOME TAX RETURNS, INDIVIDUAL, BY FAMILY RELATIONSHIP

	1932	1933	1934.	1935	1936	1937
Number of returns-	3,877,430	3,723,558	4,094,420	4,575,012	5,413,439	6,350,148
Joint returns of husbands and wives	1,921,105	1,850,863	2,034,946	2,100,026	2,392,833	2,782,822
Separate returns of husbands and wives: Men.	(2)	(2)	(2)	3124,355	3150,354	3158,981
Women.	83,005	79,530	87,471	3105,559	3136,211	3158,302
Single men, heads of families.	255,253	264,221	283,875	312,557	367,419	444,386
Single women, heads of families.	159,140	164,471	171,173	170,653	199,535	213,490
All other men.	820,352	779,259	889,951	1,033,214	1,299,657	1,597,843
All other women.	623,483	569,244	603,214	660,703	769,692	891,778
Community property returns.	15,092	15,970	23,790	31,148	49,311	54,231
Estates and trusts.	(4)	()	(4)	36,797	48,477	48,315
Net income (1,000 dollars).	11,656,909	11,008,638	12,796,802	14,909,812	19,240,110	21,236,574
Joint returns of husbands and wives-	7,033,666	6,743,448	7,855,595	7,656,773	9,321,442	10,505,776
Separate returns of husbands and wives: Men.	(2)	(2)	(2)	1,391,784	2,071,764	2,044,910
Women.	446,856	420,730	488,729	615,621	927,683	934,579
Single men, heads of families.	629,946	622,703	670,492	771,608	957,966	1,211,750
Single women, heads of families.	371,352	351,838	381,062	409,441	511,590	529,327
All other men.	1,644,614	1,510,777	1,816,535	2,068,702	2,706,848	3,127,141
All other women.	1,350,482	1,168,687	1,295,313	1,415,313	1,775,820	1,920,838
Community property returns.	178,993	190,454	279,075	371,910	620,126	666,980
Estates and trusts.	(4)	()	(4)	208,661	346,870	297,272

Prior to 1935 includes returns of husbands whose wives though living with them file separate returns. Included in "Joint returns of husbands and wives."

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

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

No. 187. INCOME TAX RETURNS, INDIVIDUAL- PERCENT DISTRIBUTION OF INCOME BY SOURCE, BY NET-INCOME CLASSES: 1937

NET-INCOME CLASS (THOUSANDS OF DOLLARS)	TAXABLE INTEREST										
	Total income	Salaries, wages, etc.	Dividends from domestic and foreign corporations	Bank deposits, notes, mortgages, corporation bonds	Partially tax-exempt obligations	Partnership	Income from fiduciaries	Rents and royalties	Business profit	Net capital gain	Other income
Total.	100.00	57.85	14.37	3.53	0.20	4.65	3.40	3.10	10.20	1.78	0.92
Under 5 (est.)-	100.00	73.58	5.23	43.06	(5)	2.22	.90	3.09	10.19	.78	.95
5-10.	100.00	49.92	12.95	4.03	.36	7.48	3.23	3.64	15.26	2.28	.85
10-25.	100.00	38.36	23.22	4.78	.53	8.99	5.77	3.33	10.86	3.15	1.01
25-50.	100.00	28.65	34.61	4.43	.64	9.33	8.59	2.84	6.48	3.49	.94
50-100.	100.00	22.08	44.02	3.87	.53	7.94	10.63	2.43	3.78	3.90	.82
100-150.	100.00	17.13	50.21	3.22	.46	6.76	12.12	2.29	2.74	4.39	.68
150-300.	100.00	12.31	55.56	2.53	.31	5.11	14.60	2.02	2.33	4.37	.86
300-500.	100.00	6.77	60.80	2.18	.32	2.97	15.95	.85	2.32	7.54	.30
500-1,000.	100.00	3.48	68.36	1.53	.08	1.29	20.44	1.68	.76	2.18	.20
1,000 and over.	100.00	1.15	64.10	2.37	.04	1.16	23.74	.35	.02	6.50	.57

For amounts of income by sources and by income classes, see tables 188 and 189 respectively.

: Interest received on United States savings bonds and Treasury bonds owned in excess of \$5,000 and obligations of certain instrumentalities of the United States is subject to surtax if the surtax net income over \$4,000.

See note on corresponding item, 188.

Includes taxable interest received on bank deposits, Government obligations, and partially tax-exempt obligations.

: Tabulated with "taxable interest received on bank deposits, notes, mortgages, corporation bonds."

Source of tables 186 and 187: Treasury Department, Bureau of Internal Revenue; Statistics of Income, Part I.

No. 188.- INCOME TAX RETURNS, INDIVIDUAL-INCOME DISTRIBUTED BY SOURCE, BY STATES AND TERRITORIES: 1937

[All figures in thousands of dollars. For total income, see table 190]

DIVISION STATE OR TERRITORY	TAXABLE INCOME									
	Salaries, wages, commissions, etc.	Dividends, stock of domestic and foreign corporations	Bank deposits, notes, mortgages, corporation bonds	Partially exempt taxes, Government obligations	Partnership profits	Income from fiduciaries	Rents and royalties	Business profits	Net capital gains	Other income
Total.	19,148,510	3,614,293	862,348	47,855	1,139,301	830,772	768,444	2,433,426	354,114	222,935
New England	1,186,049	410,001	103,286	3,715	60,607	122,761	41,834	187,756	39,478	15,361
Maine.	50,535	19,371	8,165	317	3,354	6,431	2,724	14,525	2,058	1,264
New Hampshire.	36,601	15,662	4,224	146	2,506	3,851	2,108	10,371	1,394	788
Vermont.	26,120	6,981	2,183	851	1,826	1,374	1,037	5,349	503	475
Massachusetts.	681,704	213,835	57,787	1,969	34,340	69,741	19,527	109,704	22,029	8,175
Rhode Island.	94,781	33,793	9,247	425	4,788	10,717	4,086	12,799	2,894	1,078
Connecticut.	295,308	120,359	21,680	773	13,793	30,663	12,352	45,008	10,600	3,581
Middle Atlantic.	956,191	945,758	1,451	15,404	343,576	367,913	38,804	649,532	148,254	56,792
New York.	2,565,497	787,434	230,150	9,642	229,318	227,537	73,280	348,279	101,689	36,229
New Jersey.	717,459	557,491	52,893	1,456	29,916	45,704	13,579	94,140	15,040	10,158
Pennsylvania.	1,302,963	298,350	78,502	4,306	84,342	94,672	46,951	207,113	31,535	16,405
East North Central.	3,452,686	721,290	133,109	11,699	15,145	122,244	154,152	507,420	35,599	12,388
Ohio.	878,515	197,736	25,195	4,809	16,972	10,747	36,398	126,926	19,722	8,029
Indiana.	287,625	51,678	8,147	1,205	21,058	7,707	13,331	51,685	4,762	5,077
Illinois.	2,683,317	269,522	56,135	3,614	93,230	50,574	62,868	176,337	38,207	16,441
Michigan.	732,657	145,684	21,738	1,447	38,126	17,063	29,602	98,473	17,244	8,138
Wisconsin.	285,572	56,670	20,889	624	15,759	6,153	11,953	53,999	5,664	4,703
West North Central.	333,696	187,902	50,462	3,406	84,764	29,802	63,918	205,955	22,555	17,050
Minnesota.	217,326	45,531	12,629	928	19,442	8,344	8,768	46,590	5,948	4,006
Iowa.	119,956	23,208	7,440	232	16,306	3,301	10,676	44,317	2,472	2,822
Missouri.	339,473	88,242	18,711	1,648	23,971	14,316	18,599	48,098	8,710	3,971
North Dakota.	20,113	1,758	979	30	2,001	207	1,142	6,320	182	594
South Dakota.	19,565	2,445	850	211	1,429	265	1,403	5,945	246	401
Nebraska.	80,155	12,379	3,213	201	8,560	1,088	5,725	20,995	1,370	1,705
Kansas.	87,105	14,339	5,640	346	13,045	2,281	17,605	33,690	3,627	3,551
South Atlantic.	1,336,286	350,423	65,694	4,605	92,898	36,160	78,500	214,762	37,634	22,438
Delaware.	44,315	47,850	3,813	86	2,336	13,454	1,653	6,022	3,389	1,392
Maryland.	314,337	67,340	20,591	1,353	18,658	22,264	14,223	42,520	8,744	4,412
Dist. of Columbia.	261,534	27,376	11,469	700	9,695	9,605	13,713	27,104	4,561	3,268
Virginia.	172,211	41,782	6,898	601	10,329	8,641	8,556	26,340	4,073	2,082
West Virginia.	125,455	23,917	2,510	476	7,110	3,178	5,794	18,668	2,332	1,543
North Carolina.	114,788	39,654	2,520	223	12,466	4,218	9,420	23,464	2,282	2,500
South Carolina.	49,985	8,632	2,104	116	4,836	1,544	3,307	11,423	1,157	1,054
Georgia.	143,810	32,867	4,154	303	12,989	4,863	8,677	23,958	3,476	1,840
Florida.	109,850	61,005	11,635	741	14,479	13,393	12,157	34,263	7,620	4,247
East South Central.	374,243	73,910	15,272	1,184	44,537	11,929	23,875	76,257	8,282	6,344
Kentucky.	111,521	27,642	1,878	676	11,615	4,685	6,889	23,756		2,204
Tennessee.	238,486	26,891	4,215	236	12,649	3,692	7,613	23,832	2,669	1,948
Alabama.	89,124	12,762	4,492	160	13,308	2,863	0,216	16,469	2,701	
Mississippi.	35,118	5,615	1,687	112	6,965	689	3,157	12,200	2,286	1,980
West South Central.	686,851	141,233	32,824	3,582	118,311	18,591	119,226	203,118	32,996	26,514
Arkansas.	37,649	6,402	2,008	201	8,108	1,701	4,892			
Louisiana.	117,918	26,422	6,843	625	17,979	2,244	14,733	11,840	1,347	1,643
Oklahoma.	122,702	23,068	5,009	1,039	16,254	2,430	20,191	26,637	4,696	4,548
Texas.	105,582	85,341	18,874	1,717	75,970	12,747	79,410	134,829	20,455	16,909
Mountain.	316,300	66,172	17,241	1,107	35,980	9,839	20,125	91,687	10,640	7,979
Montana.	58,219	5,198	1,669	76	4,417	487	2,915	13,076	993	1,377
Idaho.	25,764	3,270	1,269	19	3,702	246	1,477	11,218	823	857
Wyoming.	21,825	3,555	1,056	64	2,326	545	1,495	7,305	568	421
Colorado.	87,395	31,288		655	10,052	3,769	6,334	25,715	3,494	2,049
New Mexico.	24,082	3,503	1,253	48	4,512	795				757
Arizona.	37,975	5,709	1,763	91	4,787	1,620	3,298	12,799	1,863	1,251
Utah.	43,532	8,138	1,574	725	3,567	915	1,483	7,519	1,319	711
Nevada.	17,508	5,421		82	2,587	1,467	947	4,466	1,086	556
Pacific and Alaska.	287,576	305,540	81,909	3,167	141,231	58,327	115,261	339,139	48,111	29,312
Washington-Alaska.	193,675	35,075	8,975	330	14,381	4,179	10,108	18,219	5,234	3,354
Oregon.	96,626	12,482	4,665	191	11,516	1,756	5,187	26,296	2,225	1,696
California.	997,272	257,983	63,139	2,646	115,534	52,462	99,966	264,624	40,652	24,262
Hawaii.	39,896	14,548	1,140	831	2,064	3,139	2,748	7,804	1,156	758

Excludes dividends received through partnerships and fiduciaries.

Includes taxable interest received on partially tax-exempt Government obligations reported on returns with net income under \$5,000.

Interest received on U. S. savings bonds and Treasury bonds, owned in excess of \$5,000, and on obligations of certain instrumentalities of the United States reported on returns with net income of \$5,000 and over.

Includes net capital gain or loss, and dividends received on stock of domestic and foreign corporations but excludes taxable interest on obligations of the United States which is included in the amount reported under note 5, table 1R5, concerning treatment of capital gains and losses under Revenue Act of 1934 and 1936.

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

No. 189.-INCOME TAX RETURNS, INDIVIDUAL, BY NET-INCOME CLASSES:
1931 TO 1937

NOTE. See headnote, table 184. The net income here shown is subject to deduction of exemptions to give net income subject to tax; see tables 185 and 191. Data for returns with net income under \$5,000 are partly estimated and partly tabulated.

NET-INCOME CLASS	1931	1932	1933	1934	1935	1936	1937
Number of returns.	3,225,924	3,877,430	3,723,558	4,094,420	4,575,012	5,413,489	6,350,148
Under \$1,000.	185,391	359,688	397,676	320,460	299,594	277,803	297,143
\$1,000 to \$2,000.	862,153	1,489,589	1,480,717	1,608,095	1,777,931	2,111,789	2,524,763
\$2,000 to \$3,000.	675,019	967,956	914,198	980,682	1,123,699	1,317,752	1,571,996
\$3,000 to \$5,000.	912,630	703,755	599,075	762,536	876,673	1,029,144	1,251,213
\$5,000 to \$10,000.	417,655	251,614	229,754	296,824	339,842	440,886	471,171
\$10,000 to \$25,000.	137,754	79,210	75,643	102,892	123,564	176,649	178,446
\$25,000 to \$50,000.	24,308	18,480	18,423	20,931	26,029	41,137	38,948
\$50,000 to \$100,000.	7,830	5,902	6,021	6,093	3,033	13,620	12,318
\$100,000 to \$150,000.	1,634	995	1,084	982	1,395	2,606	2,269
\$150,000 to \$300,000.	1,056	595	695.	690	896	1,544	1,358
\$300,000 to \$500,000.	268	140	141	116	206	330	312
\$500,000 to \$1,000,000.	149	86	81	86	109	178	162
\$1,000,000 and over.	77	20	50	33	41	61	49

In thousands of dollars

Net income.	13,604,996	11,655,909	11,008,638	12,796,802	14,909,812	19,240,110	21,238,574
Under \$1,000.	106,622	231,140	264,785	211,113	198,900	187,113	202,401
\$1,000 to \$2,000.	1,399,430	2,145,834	2,093,292	2,277,726	2,534,828	3,011,409	3,592,283
\$2,000 to \$3,000.	1,641,594	2,437,251	2,295,586	2,467,851	2,831,583	3,325,252	3,980,854
\$3,000 to \$5,000.	3,515,716	2,597,915	2,207,458	2,839,348	3,249,107	3,821,708	4,545,965
\$5,000 to \$10,000.	2,807,001	1,677,039	1,537,875	1,952,891	2,283,402	2,977,790	3,170,571
\$10,000 to \$25,000.	2,006,721	1,160,398	1,112,085	1,513,592	1,822,271	2,628,692	2,639,518
\$25,000 to \$50,000.	820,648	629,639	630,005	708,530	882,309	1,400,493	1,319,431
\$50,000 to \$100,000.	528,049	393,206	401,049	405,976	535,772	913,518	824,261
\$100,000 to \$150,000.	196,598	119,896	129,159	117,744	166,379	311,279	272,264
\$150,000 to \$300,000.	212,059	118,008	139,215	140,960	179,911	307,930	272,724
\$300,000 to \$500,000.	102,186	52,469	54,570	43,832	77,907	124,523	117,477
\$500,000 to \$1,000,000.	102,311	57,874	56,700	59,464	73,811	122,762	114,399
\$1,000,000 and over.	166,060	35,240	86,867	57,775	73,630	107,641	85,416
Net tax 1	246,127	328,962	374,120	511,400	657,439	1,214,017	1,141,569
Under \$1,000.	24	103	97	111	125	331	468
\$1,000 to \$2,000.	943	12,254	10,345	8,659	10,058	14,010	17,262
\$2,000 to \$3,000.	2,466	9,822	7,710	7,567	9,311	13,988	15,622
\$3,000 to \$5,000.	3,832	20,895	18,397	18,349	20,738	32,232	38,852
\$5,000 to \$10,000.	12,407	35,615	35,077	43,086	48,728	79,369	83,529
\$10,000 to \$25,000.	31,897	50,150	54,977	83,960	103,754	175,513	175,709
\$25,000 to \$50,000.	40,096	43,546	52,355	84,907	106,670	191,339	179,395
\$50,000 to \$100,000.	44,780	47,150	57,491	84,792	112,816	216,045	194,507
\$100,000 to \$150,000.	23,135	24,469	30,369	38,166	54,132	116,156	102,062
\$150,000 to \$300,000.	28,793	31,912	40,412	57,995	74,039	147,381	131,060
\$300,000 to \$500,000.	15,411	18,554	17,910	20,854	37,245	71,470	57,489
\$500,000 to \$1,000,000.	15,457	19,016	21,221	30,745	38,323	78,945	74,156
\$1,000,000 and over.	26,886	16,476	27,759	32,211	41,499	77,138	61,457
Average tax rate on net income, per cent.	1.81	2.83	3.40	4.00	4.41	6.31	5.37
Under \$1,000.	.02	.04	.04	.05	.06	.18	.23
\$1,000 to \$2,000.	.07	.57	.49	.38	.40	.47	.48
\$2,000 to \$3,000.	.15	.40	.34	.31	.33	.42	.39
\$3,000 to \$5,000.	.11	.80	.83	.65	.64	.84	.84
\$5,000 to \$10,000.	.44	2.12	2.28	2.21	2.13	2.67	2.63
\$10,000 to \$25,000.	1.59	4.32	4.94	5.55	5.69	6.68	6.66
\$25,000 to \$50,000.	4.89	6.92	8.31	11.98	12.09	13.66	13.60
\$50,000 to \$100,000.	8.48	11.99	14.34	20.89	21.06	23.65	23.60
\$100,000 to \$150,000.	11.77	20.41	23.51	32.41	32.54	37.32	37.49
\$150,000 to \$300,000.	13.58	27.04	29.03	41.14	41.15	47.86	48.06
\$300,000 to \$500,000.	15.08	35.36	32.82	47.58	47.81	57.40	57.45
\$500,000 to \$1,000,000.	15.11	32.86	37.43	51.70	51.92	64.31	64.82
\$1,000,000 and over.	16.19	46.75	31.96	55.75	56.36	71.66	71.95

1 Includes normal tax and surtax, and also prior to 1934, tax at 1235 percent on capital net gain from sale of assets held more than 2 years, less tax credits.

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

267706-41-14

No. 190.—INCOME TAX RETURNS, INDIVIDUAL, BY

[All money figures, except average per return

DIVISION, STATE, GR TERRITORY	1935			1936			1937		
	Num- ber of returns	Net in- come	Tax	Num- ber of returns	Net in- come	Tax	Num- ber of returns	Total in- come	Dedu- ctions in- cluding contri- butions
Total.	4,575,012	14,909,812	557,439.5	4,134,991	13,240,110	517,214.0	17,635,148	24,454,098	3,215,525
New England.	441,818	1,430,574	59,540	501,463	1,758,803	115,051	566,664	4,179,848	285,948
Maine.	21,826	69,455	2,568	25,057	88,859	5,181	28,123	108,752	13,647
N. Hampshire	17,687	51,554	1,435	19,664	62,820	3,059	21,641	77,655	9,609
Vermont.	10,903	30,294	504	12,193	37,146	1,196	13,874	45,933	5,286
Massachusetts.	257,495	825,327	31,804	284,320	988,904	58,876	314,390	1,218,784	164,961
Rhode Island.	33,009	113,641	6,002	38,424	141,968	10,756	43,273	174,607	23,312
Connecticut.	100,898	340,303	17,227	121,805	439,106	35,983	145,363	554,117	59,133
Middle Atlantic.	455,559	5,116,802	294,628.1	707,778	6,396,931	508,061.1	943,972	1,911,023.1	141,084
New York.	852,076	3,106,264	202,971.	976,939	3,864,453	348,687.1	1,070,628	1,603,053	727,447
New Jersey.	223,489	737,155	34,604	260,328	928,153	54,395	297,053	1,142,836	141,199
Pennsylvania.	389,994	1,273,383	57,053	470,511	1,604,325	104,979	576,291	2,165,134	272,433
East North Central.	954,765	3,011,203	122,499.1	1,193,360	4,211,572	250,073.1	1,481,661	5,445,725	522,547
Ohio.	245,888	766,529	28,982	308,783	1,078,986	58,476	384,077	1,386,048	157,964
Indiana.	82,436	245,980	8,487	103,303	332,021	15,648	132,218	452,274	50,359
Illinois.	345,857	1,171,834	51,134	418,303	1,599,035	102,036	505,050	2,035,245	230,459
Michigan.	173,799	568,270	28,319	239,363	362,578	60,303	308,486	1,110,171	125,435
Wisconsin.	105,785	258,590	5,577	124,202	338,951	13,615	151,820	461,987	58,330
West North Central.	330,782	981,700	26,264	389,954	1,259,198	50,679	441,923	1,549,502	208,381
Minnesota.	72,258	222,818	6,673	86,294	296,979	13,677	107,560	369,512	17,795
Iowa.	57,788	148,526	2,791	67,345	184,118	4,841	72,359	230,729	33,958
Missouri.	110,370	358,068	12,426	130,521	162,885	24,211	145,457	565,739	73,923
North Dakota.	10,039	23,077	191	10,809	26,705	352	11,408.1	33,320	4,977
South Dakota.	9,582	24,694	345	10,724	27,756	431	11,328	32,571	4,701
Nebraska.	31,253	93,113	1,796	36,887	115,138	3,222	40,629	136,392	16,114
Kansas.	39,492	111,404	2,042	47,374	145,617	3,945	53,182	181,230	26,913
South Atlantic.	428,613	1,395,985	58,440	491,861	1,777,951	116,616	572,791	2,289,401	292,891
Delaware.	11,371	64,760	11,402	13,739	96,695	25,539	16,836	124,310	19,968
Maryland.	92,550	156,888	12,013	105,673	391,588	21,594	133,183	514,441	57,390
Dist. of Col.	35,271	263,667	7,176	106,863	347,468	13,291	110,658	369,025	39,109
Virginia.	54,835	171,204	5,260	62,449	218,974	11,791	71,645	281,513	36,079
-West Virginia.	37,224	106,920	2,276	47,527	145,746	5,161	59,323	193,086	19,415
North Carolina.	35,813	124,880	6,419	42,075	156,362	10,499	48,645	211,535	36,040
South Carolina.	16,826	47,010	803	19,975	61,787	1,654	23,316	84,158	13,241
Georgia.	46,762	150,963	4,149	49,5125	181,626	8,479	56,768	235,935	31,883
Florida.	38,021	144,693	8,933	44,048	197,705	18,608	52,417	274,397	39,766
East South Central.	21,815	377,980	10,251	141,245	491,489	19,100	167,572	635,841	86,257
Kentucky.	39,763	125,101	3,742	45,189	157,007	6,582	51,192	196,535	28,476
Tennessee.	42,341	135,557	3,937	18,048	173,317	7,343	58,598	222,264	26,735
Alabama.	26,141	80,443	1,702	31,712	106,648	3,435	39,959	148,894	18,766
Mississippi.	13,570	35,879	870	16,296	54,517	1,740	17,823	68,148	12,280
West South Central.	230,564	744,244	26,794	268,447	961,442	44,367	324,759	1,382,645	210,815
Arkansas.	14,085	43,351	797	16,587	61,157	2,074	18,502	75,260	11,205
Louisiana.	10,123	122,582	3,066	43,728	160,055	8,395	54,519	220,550	28,891
Oklahoma.	44,909	139,148	3,433	51,277	170,786	6,632	55,323	232,002	41,478
Texas.	131,447	439,163	19,493	156,855	569,444	27,266	196,415	854,833	129,241
Mountain.	116,885	342,887	9,098	141,031	451,675	18,139	167,010	577,609	66,550
Montana.	19,924	56,720	981	23,916	68,788	1,410	30,468	88,427	8,844
Idaho.	11,005	29,803	351	14,201	41,692	752	15,683	48,584	5,249
Wyoming.	8,739	23,703	546	10,702	30,327	1,129	12,247	39,158	3,870
Colorado.	33,475	108,379	4,057	40,332	146,499	8,935	45,371	178,563	22,401
New Mexico.	9,472	25,400	365	11,222	34,953	799	13,596	47,725	5,255
Arizona.	13,941	38,298	648	16,842	51,444	1,429	20,809	70,759	8,327
Utah.	14,088	39,903	686	16,262	50,927	1,458	19,892	68,830	9,216
Nevada.	6,441	20,681	1,364	7,554	27,045	2,226	8,944	35,023	8,388
Pacific and Alaska.	470,949	1,461,533	47,528	562,546	1,872,310	87,517	666,412	2,409,710	292,541
Washington and Alaska.	69,919	197,924	3,868	88,640	259,650	7,876	104,386	323,531	27,846
Oregon.	33,273	91,306	1,626	37,778	118,061	3,213	51,862	162,638	18,604
California.	367,757	1,172,303	42,033	436,128	1,494,599	76,428	510,224	1,923,541	246,091
Hawaii.	13,262	46,902	2,396	15,214	58,738	4,408	17,394	73,336	8,511

1 For other exemptions and credits, see table 185. See also table 188 for interest on Government obligations, exempt from normal tax, distributed by States.

STATES AND TERRITORIES: 1935, 1936, AND 1937

(and per capita tax, in thousands of dollars)

1937-Continued

Net income	Personal exemption and credit for dependents 1	Tax	Average per return		Tax per capita of population	Per cent of population filing returns 2	Percent of total United States				DIVISION, STATE, OR TERRITORY
			Net income	Tax *			Population 1932	Returns	Net income	Tax	
21,238,574	13,120,718	1,141,568	3,344.58	179.77	8.80	4.90	100.00	100.00	100.00	100.00	Total.
1,893,901	1,112,258	107,023	3,342.19	188.86	12.45	6.59	6.63	8.92	8.92	9.38	N.E.
95,105	57,823	5,222	3,381.76	185.68	6.10	3.29	.66	.44	.45	.46	Maine.
68,046	42,748	3,230	3,144.32	149.28	6.33	4.24	.39	.34	.32	.28	N.H.
40,6471	28,381	1,231	2,929.73	88.75	3.22	3.62	.301	.22	.19	.11	Vt.
1,053,823	626,154	52,382	3,351.95	166.61	11.84	7.10	3.41	4.95	4.96	4.59	Mass.
151,295	85,515	10,067	3,496.29	232.63	14.78	6.35	.525	.68	.71	.88	R. I.
484,984	271,667	34,891	3,336.37	240.02	20.04	8.35	1.34	2.29	2.28	3.06	Conn.
6,769,940	4,076,868	444,966	3,482.53	228.90	16.19	1.07	21.18	30.61	31.881	38.98	M.A.
3,875,606	2,255,357	296,063	3,619.94	276.53	22.851	8.261	9.99	16.86	18.251	25.93	N. Y.
1,001,637	631,357	51,564	3,371.91	173.58	11.87	6.841	3.35	4.68	4.72	4.521	N. J.
1,892,697	1,190,154	97,339	3,234.27	168.91	9.57	5.66	7.84	9.08	8.91	8.53	Pa.
4,823,177	3,017,159	243,664	3,255.27	164.45	9.43	5.73	19.92	23.33	22.71	21.34	E. N. C.-
1,228,085	787,098	59,703	3,197.50	155.44	8.87	5.70	5.19	6.05	5.78	5.23	Ohio-
401,914	275,069	15,705	3,039.79	118.78	4.52	3.81	2.68	2.08	1.89	1.38	Ind.
1,804,785	1,033,979	103,228	3,573.48	204.39	13.10	6.41	6.07	7.95	8.50	9.04	Ill.
934,736	619,366	51,435	3,192.16	166.73	10.65	6.39	3.72	4.86	4.64	4.51	Mich.
403,656	301,647	13,593	2,658.78	89.53	4.65	5.19	2.26	2.39	1.90	1.19	Wis.
1,341,121	947,377	47,616	3,034.74	107.75	3.45	3.20	10.65	6.96	6.31	4.17	W. N. C.
321,717	219,480	11,909	2,991.05	110.72	4.49	4.06	2.04	1.69	1.51	1.04	Minn.
196,771	157,931	4,885	2,719.37	67.53	1.91	2.84	1.97	1.14	.93	.43	Iowa.
491,815	311,883	23,083	3,381.17	158.69	5.79	3.65	3.08	2.29	2.32	2.02	MO.
28,352	26,138	359	2,485.27	31.46	.51	1.62	.54	.18	.13	.03	N. Dak.
27,870	24,958	377	2,460.31	33.29	.54	1.64	.53	.18	.13	.03	S. Dak.
120,277	88,857	2,951	2,960.38	72.63	2.16	2.98	1.05	.64	.57	.26	Nebr.
154,317	118,131	4,051	2,901.68	76.18	2.17	2.85	1.44	.84	.73	.35	Kans.
1,996,511	1,218,094	118,172	3,485.58	206.31	6.85	3.32	13.31	9.02	9.40	10.35	S. A.
104,342	33,101	25,219	6,197.53	1,497.91	96.62	6.45	.20	.27	.49	2.21	Del.
457,052	280,166	21,500	3,431.76	151.44	12.81	7.93	1.29	2.10	2.15	1.88	Md.
329,916	211,020	11,630	2,981.40	105.10	18.55	17.65	.48	1.74	1.55	1.02	D. C.
245,434	157,432	12,379	3,425.70	172.78	4.57	2.65	2.09	1.13	1.16	1.08	Va.
173,671	126,868	5,204	2,927.56	87.72	2.79	3.18	1.44	.93	.82	.46	W. Va.
175,495	109,988	10,582	3,607.67	217.54	3.03	1.39	2.69	.77	.83	.93	N. C.
70,917	53,281	2,001	3,041.56	85.83	1.07	1.24	1.45	.37	.33	.18	S. C.
205,053	129,438	8,370	3,612.13	147.45	2.711	1.84	2.38	.89	.97	.73	Ga.
234,631	116,801	21,287	4,476.23	406.10	12.75	3.14	1.29	.83	1.10	1.86	Fla.
549,583	364,265	18,989	3,279.68	113.32	1.77	1.56	8.27	2.54	2.53	1.66	E. S. C.
168,059	110,056	7,223	3,382.91	111.80	1.06	1.75	2.25	.81	.79	.50	Ky.
195,529	125,817	7,568	3,336.79	129.15	2.62	2.03	2.23	.92	.92	.66	Tenn.
130,127	86,963	4,156	3,256.52	104.01	1.44	1.38	2.23	.63	.61	.36	Ala.
55,868	41,429	1,542	3,134.58	86.53	.76	.88	1.56	.28	.26	.141	Miss.
1,171,829	700,164	52,290	3,608.30	161.01	4.05	2.52	9.94	5.11	5.52	4.58	W. S. C.
64,054	43,459	1,934	3,462.02	104.53	.94	.90	1.58	.29	.301	.17	Ark.
191,659	117,242	8,172	3,515.45	149.90	3.83	2.56	1.64	.86	.90	.72	La.
190,524	131,403	8,266	3,443.85	149.41	3.24	2.17	1.96	.87	.90F	.72	Okl.
725,592	408,060	33,918	3,694.18	172.69	5.50	3.18	4.76	3.09	3.42	2.97	Tex.
510,519	354,215	18,736	3,056.82	112.19	4.94	4.40	2.92	2.63	2.40	1.64	Mt.
79,583	62,395	1,228	2,612.02	40.32	2.28	5.65	.42	.48	.37	.11	Mont.
43,335	32,256	693	2,763.21	44.21	1.41	3.18	.38	.25	.20	.06	Idaho.
35,287	26,091	1,061	2,881.32	86.67	4.51	5.21	.18	.17	.17	.09	Wyo.
156,162	96,034	9,010	3,441.90	198.59	8.41	4.34	.83	.71	.74	.79	Colo.
42,469	29,121	1,141	3,123.67	83.95	2.70	3.22	.33	.21	.20	.101	N. Mex.
62,432	43,866	1,542	3,000.24	74.11	3.74	5.05	.32	.33	.29	.14	Ariz.
59,614	47,155	1,620	2,996.89	81.42	3.12	3.83	.40	.311	.28	.14	Utah.
31,635	17,297	2,440	3,537.02	272.79	24.16	8.86	.08	.14	.151	.211	Nev.
2,117,170	1,290,249	86,403	3,176.97	129.65	9.71	7.49	6.86	10.49	9.97	7.57	Pacific and Alaska.
295,685	197,757	8,315	2,832.61	79.66	4.83	6.07	1.33	1.64	1.39	.73	Wash. and Alaska.
144,034	106,342	3,252	2,780.48	62.77	3.17	5.04	.79	.82	.68	.28	Oreg.
1,677,450	986,150	74,836	3,287.67	146.57	12.16	8.29	4.74	8.03	7.90	6.56	Calif.
64,825	40,039	3,709	3,726.85	213.24	9.30	4.36	.31	.27	.31	.32	Hawaii

2Based on Census Bureau estimates as of July 1, 1937. See table 13, p. 10.

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

No. 191.-INCOME TAX RETURNS, INDIVIDUAL ANALYSIS, BY NET-INCOME CLASSES: 1937

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

NET-INCOME CLASS (THOUSANDS OF DOL- LARS)	Number of returns	Total income	General deduc- tions in- cluding contribu- tions	EXEMPTIONS FROM NORMAL TAX			
				Net in- come 1	Personal exemption and credit for de- pendents	Earned income credit	Interest on Gov- ernment obliga- tions 2
Total.	6,350,148	24,404,098	3,215,525	21,238,574	13,120,718	1,480,900	47,955
Under free 3.	268,732	341,111	152,910	188,201	428,842	6,460	
Under taxed.	28,411	26,685	12,484	14,200	1,111	1,203	
1-2, free 3.	1,206,423	1,847,317	203,969	1,643,349	2,377,977	115,895	
1-2, taxed.	1,318,340	2,149,547	200,613	1,948,934	1,322,598	193,020	
2-3, free 3	1,120,096	3,160,543	303,295	2,857,249	3,207,467	202,498	
2-3, taxed.	451,900	1,271,543	147,928	1,123,615	620,220	110,740	
3-4, free 3.	362,777	1,303,443	106,921	1,196,522	1,225,434	94,218	
3-4, taxed.	522,193	2,070,341	250,519	1,819,822	1,204,459	172,941	
4-5, free 3	19,931	95,549	10,456	85,093	83,191	6,567	
4-5, taxed.	346,312	1,771,710	226,182	1,545,528	876,271	137,573	
5-6, free 3	746	4,813	815	3,998	3,752	243	241
5-6, taxed.	181,902	1,154,423	160,400	994,023	471,256	82,919	3,154
6-10.	288,523	2,544,377	371,828	2,172,550	737,075	161,997	9,764
10-25.	178,446	3,108,371	468,853	2,639,518	433,878	144,582	16,425
25-50.	38,948	1,560,457	241,025	1,319,431	90,315	35,313	9,979
50-100.	12,318	987,107	162,846	824,261	27,785	11,192	5,220
100-150.	2,269	327,123	54,859	272,264	4,961	2,019	1,508
150-300.	1,358	335,396	62,672	272,724	2,913	1,137	1,036
300-500.	312	148,859	31,381	117,477	638	230	473
600-1,000.	162	141,652	27,253	114,399	363	113	118
1,000 and over.	49	103,732	18,316	85,416	110	38	37

NET-INCOME CLASS (THOUSANDS OF DOL- LARS)	TAX			AVERAGE		PERCENT DISTRIBUTION		
	Total	Normal tax	Surtax	Total	Effective (percent)	Returns	Net in- come	Tax
Total.	1,141,569	334,550	807,019	179.77	5.37	100.00	100.00	100.00
Under 1, free 2						4.23	.89	
Under taxed.	468	468		16.47	3.30	.45	.07	.04
1-2, free 3						19.00	7.74	
1-2, taxed.	17,262	17,262		13.09	.89	20.76	9.18	1.51
2-3, free 3						17.64	13.45	
2-3, taxed.	15,622	15,622		34.57	1.39	7.12	5.29	1.37
3-4, free 3						5.71	5.63	
3-4, taxed.	17,586	17,586		33.68	.97	8.22	8.57	1.54
4-5, free 3						.31	.40	
4-5, taxed.	21,266	21,149	117	61.41	1.38	5.45	7.28	1.86
5-6, free 3						.01	.02	
5-6, taxed.	18,260	17,486	774	100.38	1.84	2.86	4.68	1.60
6-10.	65,269	50,666	14,603	226.22	3.00	4.54	10.23	5.72
10-25.	175,709	81,808	93,901	984.66	6.66	2.81	12.43	15.30
25-50.	179,395	47,407	131,988	4,606.01	13.60	.61	6.21	15.71
50-100.	194,507	31,232	163,275	15,790.49	23.60	.19	3.88	17.04
100-150.	102,062	16,551	91,511	44,931.00	37.49	.04	1.28	8.94
150-300.	131,060	10,706	120,354	96,509.46	48.06	.02	1.28	11.48
300-500.	67,489	4,646	62,844	216,311.78	57.45		.55	5.91
500-1,000.	74,156	4,552	69,604	457,752.20	64.82		.54	6.50
1,000 and over.	61,457	3,409	58,048	1,254,231.29	71.95	8	.40	5.38

Includes net capital gain and net capital loss computed as explained in note 5, table 185, p. 182.

1100 wholly exempt from tax.

Specific exemptions equal or exceed net income.

: Less than one-tenth of 1 percent.

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

No. 192. INCOME TAX RETURNS, CORPORATION SUMMARY: 1911 TO 1938

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

CALENDAR YEAR	NUMBER OF RETURNS				TAX			
	Total	Report- ing net income	Report- ing no net in- come ¹	Inactive corpo- rations	Net in- come ¹	Deficit ¹	Total	Income tax and excess- profits tax
1911.	288,352	355,129	4233,223		3,503,000	(5)	628,583	628,583
1912.	305,336	361,116	4244,220		4,151,000		635,006	635,006
1913.	316,909	188,866	128,043		4,714,000	8	643,128	643,128
1914.	7299,445	174,205	125,240		3,940,000	(5)	539,145	639,145
1915.	7366,443	190,911	175,532		5,310,000	(5)	656,994	656,994
1916.	341,253	206,984	134,269		5,765,909	656,904	171,805	171,805
1917.	351,426	232,079	119,347		10,730,360	629,608	2,142,446	503,698 1,638,748
1918.	317,579	202,061	115,518		8,361,511	689,772	3,158,764	653,198 2,505,566
1919.	320,198	209,634	110,564		9,411,418	995,546	2,175,342	743,536 1,431,806
1920.	345,595	203,233	142,362		7,902,655	2,029,424	1,625,235	636,508 988,726
1921.	356,397	171,239	185,158		4,336,048	3,878,219	701,576	366,444 335,132
1922.	382,883	212,535	170,348		6,963,811	2,193,776	783,776	775,310 8,466
1923.	398,933	233,339	165,594		8,321,529	2,013,555	937,106	937,106
1924.	417,421	236,389	181,032		7,586,652	2,223,926	881,550	881,550
1925.	430,072	252,334	177,738		9,583,684	1,962,628	1,170,331	1,170,331
1926.	455,320	258,134	197,186		9,673,403	2,168,710	1,229,797	1,229,797
1927.	475,031	259,849	165,826	49,356	8,981,884	2,471,739	1,130,674	1,130,674
1928.	495,892	268,783	174,828	52,281	10,617,741	2,391,124	1,184,142	1,184,142
1929.	509,436	269,430	186,591	53,415	11,653,886	2,914,128	1,193,436	1,193,436
1930.	518,736	221,420	241,616	55,700	6,428,813	4,877,595	711,704	711,704
1931.	516,104	175,898	283,806	56,700	3,683,368	6,970,913	398,994	398,994
1932.	508,636	82,646	369,238	56,752	2,153,113	7,796,687	285,576	285,576
1933.	504,080	109,786	337,056	57,238	2,985,972	5,533,339	423,068	416,093 B6,976
1934.	528,898	145,101	324,703	59,094	4,275,197	4,181,027	596,048	588,375 87,673
1935.	533,631	164,231	312,882	56,518	5,164,723	3,468,774	735,125	710,156 824,969
1936.	530,779	203,161	275,696	51,922	9,478,241	2,152,024 ¹	1,101,378 ¹	1,09,766 821,613
1937.	529,097	192,028	285,810	51,259	9,634,837	2,280,846 ¹	276,172 ¹	232,837 843,335
1938 (prel.).	520,500	169,885	301,146	49,469	6,525,989	2,853,093	885,566	853,578 85,988

¹ For 1935 and prior years, net income or deficit represents amount for income tax computation. For 1936 and later years, net income or deficit represents amount for excess-profits tax computation and includes dividends received on stock of domestic corporations subject to taxation under title I of the effective revenue acts and interest received on certain Government obligations subject to excess-profits tax and excludes contributions or gifts (limited to 5 percent net income before deduction of contributions or gifts).

Includes inactive concerns prior to 1927. ² Returns showing net income in excess of \$5,000 exemption. Returns showing net income not in excess of \$5,000 exemption or deficit. ³ Not available.

² Receipts for year ended June 30 following year in stubs reported by Commissioner of Internal Revenue. Figures shown for 1911 and 1912 and \$10,671,000 of the amount shown for 1913 are excise tax receipts.

Figures for 1915 contain approximately 32,000 returns which properly belong in 1914.

Excess-profits (effective June 30, 1933, under provisions of the National Industrial Recovery Act).

² Includes surtax on undistributed profits according to provisions of Revenue Act of 1936.

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

No. 193.— INCOME TAX RETURNS, CORPORATION— ANALYSIS,

NOTE.—All money figures in thousands of dollars. For amount of "net loss for prior year" allowed as See also headnote.

DIVISION, STATE, OR TERRITORY	RETURNS WITH NET INCOME									
	Total number of re- turns	Number report- ing net income	Percent of total number of re- turns	Gross in- come 2	Expenses and de- ductions	Net in- come 3	Tax		Total	Income
1927.	475,031	259,849	54.70	115,324,340	106,342,455	8,981,884	1,130,674	1,130,574		
1928.	495,892	268,783	54.20	127,369,525	116,751,784	10,617,741	1,184,142	1,184,142		
1929.	509,436	269,430	52.89	129,633,792	117,979,906	11,653,886	1,193,436	1,193,436		
1930.	518,736	221,420	42.68	89,561,495	83,132,682	6,428,813	711,704	711,704		
1931.	516,404	175,898	34.06	52,051,035	48,367,667	3,683,368	398,994	398,994		
1932.	508,636	82,646	16.25	31,707,963	29,554,850	2,153,113	285,576	285,576		
1933.	504,080	109,786	21.78	46,752,366	43,766,394	2,985,972	423,068	416,093		
1934.	528,898	145,101	27.44	62,920,954	58,645,757	2,751,197	459,048	588,375		
1935.	533,631	164,231	30.78	77,441,506	72,276,783	5,164,723	473,125	710,156		
1936.	530,779	203,161	38.28	104,753,755	95,285,514	9,478,241	1,191,378	51,169,765		
1937.	529,097	192,028	36.23	108,989,095	99,354,258	9,634,837	1,276,172	51,232,837		
New England.	41,842	15,004	35.86	7,040,729	6,510,709	530,023	73,559	70,903		
Maine-	3,787	1,312	34.64	312,183	287,889	24,495	3,236	3,165		
New Hampshire	1,429	624	43.57	179,042	165,636	13,407	1,910	1,813		
Vermont.	1,182	482	40.78	115,149	107,547	7,602	1,294	1,233		
Massachusetts..	22,548	8,034	35.63	4,060,493	3,769,934	290,559	38,515	37,265		
Rhode Island.	3,498	1,164	33.28	519,630	477,156	42,474	6,329	5,887		
Connecticut.	9,398	3,388	36.05	1,854,232	1,702,747	151,486	22,275	21,540		
Middle Atlantic.	176,393	50,586	28.68	39,486,684	35,581,833	3,913,851	468,291	454,688		
New York.	121,825	33,341	27.37	27,611,532	24,767,486	2,844,046	333,042	324,156		
New Jersey.	27,481	7,091	25.80	2,831,569	2,477,324	354,245	37,959	37,136		
Pennsylvania.	27,087	10,154	37.49	9,052,583	8,337,023	715,560	97,290	93,396		
East North Central	107,395	43,903	40.88	31,334,461	29,019,781	2,314,679	359,766	348,306		
Ohio.	26,483	11,790	44.52	7,822,207	7,220,563	601,644	88,652	85,208		
Indiana.	12,612	5,163	40.94	1,654,860	1,533,714	121,146	19,298	18,613		
Illinois.	36,281	13,823	38.10	11,405,520	10,624,573	780,947	121,414	117,478		
Michigan.	16,424	6,860	41.77	8,420,984	7,740,756	680,228	107,232	105,248		
Wisconsin.	15,595	6,267	40.19	2,030,890	1,900,175	130,714	23,170	21,750		
West North Central										
Minnesota.	47,563	18,219	38.31	6,656,030	6,224,902	431,129	64,651	62,147		
Iowa.	10,637	4,114	38.68	1,820,448	1,714,762	105,687	15,175	14,568		
Missouri.	7,910	3,255	41.15	777,572	731,146	46,426	6,987	6,663		
North Dakota.	15,157	5,884	38.82	2,878,862	2,661,078	217,784	33,606	32,336		
South Dakota.	2,439	630	25.83	73,659	71,217	2,442	337	317		
Nebraska.	2,348	653	27.81	77,087	74,424	2,663	357	348		
Kansas.	4,511	1,626	36.05	432,455	405,088	27,368	4,025	3,919		
South Atlantic.	4,561	2,057	45.10	595,947	567,187	28,759	4,164	3,996		
Delaware.	48,356	21,312	44.07	8,114,366	7,023,823	1,090,543	119,658	116,296		
Maryland.	3,177	1,605	50.52	1,664,258	1,133,170	531,088	39,618	39,244		
Dist. of Col.	6,212	2,519	40.55	1,134,486	1,011,967	122,519	15,544	15,089		
Virginia.	2,847	1,219	42.82	453,204	411,009	42,195	5,414	5,313		
West Virginia.	6,832	3,229	47.26	988,325	880,138	108,187	15,658	15,260		
North Carolina.	4,505	2,213	49.12	681,886	628,830	53,056	8,275	7,787		
South Carolina.	6,020	3,145	52.24	1,337,685	1,232,120	105,565	15,938	15,493		
Georgia.	3,413	1,553	45.50	430,311	403,860	26,451	4,966	4,597		
Florida.	5,500	2,626	46.89	888,360	827,174	61,186	8,994	8,600		
East South Central	9,750	3,203	32.85	535,851	495,555	40,296	5,251	4,904		
Kentucky.	16,035	7,368	45.95	2,411,254	2,263,226	148,027	23,230	22,013		
Tennessee.	4,961	2,345	47.27	967,035	850,214	56,820	8,810	8,409		
Alabama.	5,073	2,356	46.44	828,127	778,899	49,228	7,828	7,447		
Mississippi.	3,572	1,542	43.17	453,431	433,899	29,532	4,753	4,462		
West South Central	2,429	1,125	46.32	212,661	200,214	12,447	1,839	1,695		
Arkansas.	30,598	13,352	43.64	5,563,825	5,135,192	428,634	62,721	59,484		
Louisiana.	2,351	1,178	46.18	246,553	232,546	14,007	2,010	1,873		
Oklahoma.	6,382	2,689	42.13	859,373	791,493	67,880	9,653	9,197		
Texas.	5,591	2,234	39.96	1,215,198	1,116,493	98,706	13,939	13,441		
Mountain.	16,074	7,251	45.11	3,242,701	2,994,660	248,041	37,119	34,973		
Montana.	18,273	6,477	35.45	1,521,193	1,402,014	119,179	15,933	15,116		
Idaho.	2,692	939	34.88	150,954	142,209	8,745	1,254	1,211		
Wyoming.	1,190	694	58.32	122,328	110,125	12,202	1,780	1,599		
Colorado.	2,160	506	23.42	48,456	45,098	3,358	454	415		
New Mexico.	6,071	2,030	33.44	572,856	516,265	56,590	7,586	7,294		
Arizona.	1,032	462	44.77	73,559	58,484	4,075	576	533		
Utah.	1,497	563	37.61	135,008	127,243	7,765	1,120	1,039		
Nevada.	2,591	1,008	37.46	233,999	216,132	17,867	2,378	2,258		
Pacific	940	275	29.25	184,033	175,458	8,574	785	767		
Washington.	41,588	15,168	36.47	5,569,083	5,952,893	516,202	83,077	78,757		
Oregon.	11,072	3,615	32.65	914,624	848,960	65,665	3,549	8,084		
California.	5,395	1,848	34.25	435,038	412,489	22,550	3,490	3,290		
Alaska.	25,120	9,705	38.63	5,219,431	4,691,444	527,987	71,038	67,383		
Hawaii.	246	106	43.00	10,813	9,555	1,257	186	165		

: No income data reported.

For 1927 to 1931 gross income corresponds to total income as reported face of return, plus "cost of goods sold" and for 1932 to 1937 gross income corresponds to total income reported on face of return, plus "cost of goods sold" and "cost of operations." For 1934 and 1935 interest on Liberty bonds, etc., has been deducted from gross income; this item was not included in gross income for 1936 and 1937 gross income includes interest received on certain Government obligations which is subject to the excess-profits tax.

1927 TO 1937, AND BY STATES AND TERRITORIES, 1937

Reduction from net income in computing taxable net incomes for 1927 to 1932, see table 108, p. 198, table 192

RETURNS WITH NET INCOME—con.			RETURNS WITH NO NET INCOME				INACTIVE COR-PORATIONS I		DIVISION
Tax Con.	Percent distribution of total tax	Number reporting net income	Percent of total number of returns	Consolidation	Expenses and deductions	Deficit	Number of returns	Percent of total number of returns	STATE, OR TERRITORY
Excess profits									
		165,326	34.91	29,074,012	31,545,751	2,471,739	49,356	10.39	
		174,828	35.26	25,411,989	21,803,114	2,391,124	52,281	10.54	1927.
		186,591	36.63	30,987,717	33,901,846	2,917,128	53,415	10.49	1928.
		217,616	46.58	46,500,564	51,378,159	4,877,595	55,700	10.74	1929.
		283,806	54.96	55,464,204	62,436,117	6,970,913	56,700	10.98	1930.
6,976		369,238	72.59	49,375,775	57,172,461	7,796,687	56,752	11.16	1931.
47,673	100.00	337,056	66.87	36,890,055	42,423,334	5,533,339			
424,969	100.00	324,703	61.39	37,910,299	42,091,326	4,181,027	59,098	11.35	1933.
21,613	100.00	315,896	58.63	35,494,664	39,963,438	3,468,774	56,518	11.17	1934.
43,335	100.00	285,810	51.94	27,514,178	29,566,202	2,152,024	51,922	10.59	1935.
2,655			54.02	32,877,981	35,258,827	2,280,846	51,258	9.89	1936.
70	5.76	24,155	57.73	3,022,780	3,249,057	226,277	2,683	6.41	1937.
97	.25	2,040	53.87	202,944	216,806	13,862	435	11.49	N.E.
70	.15	759	53.11	57,262	59,877	2,614	46	3.22	Maine.
61	.10	642	54.31	52,372	55,689	3,317	58	4.91	N.H.
1,250									
442	3.02	13,191	58.50	1,852,242	1,980,000	127,758	1,323	5.87	Yt.
735	1.74	2,063	58.98	273,252	235,617	12,365	271	7.75	MASS.
13,603		5,460	58.10	584,708	651,068	66,361	550		
8,886	36.69	112,030	63.51	12,992,545	13,937,602	945,056	13,777	5.85	Conn.
823	26.10	79,794	65.50	9,363,880	10,012,507	648,626	8,690	7.13	Mid. Atl.
3,894	2.97	13,136	66.18	1,425,500	1,552,958	127,458	2,204	8.02	N.Y.
11,460	7.62	14,050	51.87	2,203,165	2,372,137	168,972	2,883		
3,444	28.19	52,483	48.87	7,602,397	3,063,466	451,069	11,009	10.85	Pa.
685	6.95	13,132	49.59	1,646,586	1,740,099	93,513	1,561	5.89	E.N.C.
3,936	1.31	5,745	45.55	505,593	535,926	30,332	1,704	13.51	Ohio.
1,984	9.51	18,607	51.29	4,029,226	4,236,745	207,519	3,851	10.61	Ind.
1,411	8.40	7,717	45.99	875,543	951,481	75,939	1,847	11.25	Ill.
	1.82	7,282	46.69	545,449	589,215	43,766	2,046	13.12	Wash.
2,504									
607	5.07	23,212	48.80	4,917,833	3,110,180	192,346	6,132	12.89	
324	1.19	4,960	48.63	754,943	804,044	49,100	1,563	14.69	W.N.C.
1,270	.55	3,359	42.47	383,807	405,208	21,401	1,296	16.38	Minn.
20	2.63	7,668	50.59	1,195,824	1,290,615	94,791	1,605	19.59	Mo.
9	.03	1,334	54.69	42,908	45,158	2,250	475	19.48	N.Dak.
106	.03	1,348	57.41	18,178	50,705	2,527	347	14.78	
168	.31	2,319	51.41	163,445	175,260	11,815	566	12.55	S.Dak.
3,362	.33	2,224	48.76	328,728	339,190	10,462	280	6.14	Nebr.
374	9.38	22,871	47.30	2,146,957	2,294,900	147,942		8.63	Kans.
455	3.10	1,174	36.95	134,477	150,088	15,611	4,198	12.53	S. Atl.
101	1.22	2,975	47.89	532,787	559,533	36,795	718	11.56	Del.
398	.42	1,403	49.28	247,764	254,656	6,892	225	7.90	Md.
483	1.23	3,184	46.60	235,851	258,065	22,214	419	6.13	D.C.
445	.65	2,034	45.15	168,317	181,907	13,590	258	5.73	Va.
369	1.25	2,578	42.82	214,545	224,329	9,785	297	4.93	W.Va.
335	.39	1,614	47.29	119,821	126,693	6,872	246	7.21	N.C.
347	.71	2,722	48.61	230,260	243,058	12,798	252	4.50	S.C.
	.41	5,187	53.20	263,185	286,571	23,385	1,360	13.95	Fla.
1,217									
401	1.82	7,544	47.05	630,022					
381	.69	2,282	46.00	193,395	666,604	36,582	1,123	7.00	E.S.C.
291	.61	2,386	47.03	233,258	204,591	11,196	334	6.73	Ky.
144	.37	1,764	49.38	133,143	245,744	12,486	331	6.52	Tenn.
	.15	1,112	45.78	70,226	140,700	7,557	266	7.45	Miss.
					75,569	5,343	192	7.90	
3,237									
137	4.92	14,233	46.52	1,211,132	1,307,250	96,117	3,013	8.85	W.S.C.
456	1.16	1,141	44.73	75,625	79,095	3,471	232	9.09	
498	.76	3,098	48.54	225,259	238,949	13,689	595	9.32	Ark.
2,146	1.09	2,824	50.51	318,242	343,164	24,922	533	9.53	Okla.
817	2.91	7,170	44.61	592,006	646,042	54,035	1,653	10.28	Tex.
43	1.25	8,525	46.65	590,068	633,993	43,924	3,271	17.90	Mt.
181	.10	1,423	52.86	69,663	74,562	4,399	330	12.26	Mont.
39	.14	791	36.62	32,795	35,744	2,949	675	31.25	Idaho.
292	.03	560	47.06	210,600	22,318	1,257	124	10.2	
43	.59	3,001	49.43	231,672	253,772	22,100	1,040	17.13	Wylo.
81	.05	429	41.57	18,637	19,951	1,314	141	13.66	N.Mex.
120	.09	680	45.42	43,276	46,066	2,791	254	16.97	Ariz.
18	.19	1,226	45.56	77,128	84,035	6,607	457	16.98	
4,320	.06	415	44.15	95,537	97,545	2,007	250	26.60	Neab.
465	6.51	20,409	49.07	1,830,434	1,969,693	139,259	6,011	14.45	Pacific.
200	.67	5,350	48.32	312,410	338,557	26,147	2,107	19.03	Wash.
3,655	.27	2,779	51.50	222,574	237,133	14,559	769	14.25	Oreg.
21	5.57	12,280	48.89	1,295,450	1,394,003	98,553	3,135	12.48	Calif.
140	.01	98	39.84	4,510	4,831	321	42	17.07	
	.40	250	30.94	29,303	31,253	1,950	23	3.09	Hawaii

1. See note 1, table 192.

2. Includes excess-profits tax of \$37,540 for 1934 and \$19,584 for 1935 on returns with no net credit for interest received on certain obligations of the United States and its instrumentalities, since allowed against net income in the computation of the excess-profits tax. For 1936 and 1937, includes sum of undistributed profits. 3. Includes surtax on undistributed profits.

No. 194.- INCOME TAX RETURNS, CORPORATION, BY STATES AND TERRITORIES:
1934 TO 1937

[All figures in thousands of dollars. See headnote, table 192]

DIVISION, STATE, OR TERRITORY	NET INCOME (CORPORATIONS REPORTING NET INCOME)				TOTAL INCOME AND EXCESS-PROFITS TAX			
	1934	1935	1936	1937	1934	1935	1936	1937
Total.	4,275,197	5,164,723	9,478,241	9,534,837	596,048	735,125	1,191,378	1,276,172
New England.	295,294	364,280	574,593	530,023	40,947	51,598	75,010	73,559
Maine.	12,638	13,410	22,357	24,495	1,770	1,910	2,828	3,236
New Hampshire	7,760	7,074	10,716	13,407	1,074	1,001	1,538	1,910
Vermont.	4,005	4,787	6,601	7,602	557	677	1,007	1,294
Massachusetts	177,365	223,173	350,995	290,559	24,604	31,810	43,938	38,515
Rhode Island.	20,307	25,398	40,184	42,474	2,827	3,576	5,666	6,329
Connecticut.	73,219	90,438	143,740	151,486	10,115	12,624	20,033	22,275
Middle Atlantic.	1,689,217	1,977,382	3,739,043	3,913,851	234,854	277,361	420,279	468,291
New York.	1,191,532	1,447,030	2,690,816	2,844,046	165,793	202,888	294,505	333,042
New Jersey.	167,161	180,725	373,429	354,245	23,171	25,242	41,941	37,959
Pennsylvania	330,524	349,627	674,798	715,560	45,890	49,231	83,833	97,290
East North Central.	1,021,966	1,387,898	2,348,151	2,314,678	142,787	202,333	346,794	359,766
Ohio.	259,674	324,748	585,888	601,644	36,329	46,168	82,892	88,652
Indiana	60,116	82,779	128,287	121,146	8,485	12,102	19,528	19,298
Illinois.	368,385	461,663	793,017	780,947	51,590	66,302	115,908	121,414
Michigan	282,582	456,526	720,735	680,228	39,187	68,915	109,158	107,232
Wisconsin.	51,209	62,182	120,224	130,714	7,196	8,846	19,308	23,170
West North Central.	273,668	277,541	478,067	431,129	38,304	39,289	65,183	64,651
Minnesota.	59,810	68,070	123,540	105,687	8,387	9,668	15,241	15,175
Iowa.	27,254	34,631	50,225	46,426	3,841	4,972	7,021	6,987
Missouri	142,891	134,044	222,864	217,784	19,917	18,833	31,719	33,606
North Dakota.	2,083	2,236	2,680	2,442	298	332	349	337
South Dakota	1,735	2,206	3,410	2,663	249	315	448	357
Nebraska	19,905	15,994	32,674	27,368	2,791	2,269	4,750	4,025
Kansas.	19,990	20,360	42,674	28,759	2,821	2,900	5,655	4,164
South Atlantic.	387,097	433,369	1,041,403	1,090,543	53,940	61,224	112,622	119,658
Delaware.	93,329	128,568	490,945	531,088	13,027	18,265	37,183	39,618
Maryland.	55,948	55,806	124,717	122,519	7,724	7,809	14,524	15,544
Dist. of Columbia.	22,871	27,023	46,287	42,195	3,194	3,833	5,930	5,414
Virginia.	54,682	56,778	94,794	108,187	7,618	7,963	14,539	15,658
West Virginia	29,008	34,388	53,126	53,056	4,039	4,863	7,439	8,275
North Carolina.	65,566	70,243	103,821	105,565	9,125	9,817	15,302	15,938
South Carolina.	14,109	11,774	22,920	26,451	1,966	1,660	3,709	4,966
Georgia.	35,126	26,683	63,953	61,186	4,901	3,802	8,737	8,994
Florida.	16,458	22,106	10,840	40,296	2,346	3,212	5,259	5,251
East South Central.	88,099	96,963	158,570	148,027	12,389	13,785	24,549	23,230
Kentucky.	43,978	46,686	67,875	56,820	6,147	6,592	10,557	8,810
Tennessee.	28,511	33,141	53,267	49,228	4,012	4,732	8,206	7,828
Alabama.	10,940	11,121	25,291	29,532	1,568	1,592	3,932	4,753
Mississippi.	4,670	6,015	12,137	12,447	662	869	1,854	1,839
West South Central.	179,069	208,635	370,411	428,634	25,231	29,945	51,330	62,721
Arkansas.	6,002	7,101	13,313	14,007	859	1,023	1,830	2,010
Louisiana.	31,487	35,823	62,750	67,880	4,425	5,236	8,347	9,653
Oklahoma.	49,076	61,861	81,217	98,706	6,886	8,836	11,013	13,939
Texas.	92,504	103,850	213,131	248,041	13,061	14,850	30,140	37,119
Mountain.	59,955	74,440	123,488	119,176	8,464	10,648	16,131	15,933
Montana	5,520	8,622	10,609	8,745	787	1,240	1,546	1,254
Idaho.	3,690	6,435	10,373	12,202	521	907	1,397	1,780
Wyoming.	1,413	1,922	2,757	3,358	200	277	357	454
Colorado.	32,985	38,338	60,733	56,590	4,639	5,479	8,354	7,586
New Mexico.	2,059	2,141	4,217	4,075	297	313	542	576
Arizona.	3,279	4,401	6,478	7,765	472	642	881	1,120
Utah.	7,603	9,358	16,532	17,867	1,062	1,331	2,015	2,378
Nevada.	3,403	3,213	11,789	8,574	486	459	1,039	785
Pacific.	263,690	312,143	596,178	616,202	36,761	44,464	73,760	83,077
Washington	25,764	32,449	63,898	65,665	3,637	4,658	7,971	8,549
Oregon.	9,235	13,830	24,911	22,550	1,293	1,996	3,674	3,490
California	228,691	265,864	507,369	527,987	31,831	37,816	62,115	71,038
Alaska.	556	836	916	1,257	82	126	131	186
Hawaii.	16,586	31,236	47,421	41,319	2,290	4,350	5,591	5,099

See note 1, table 192.

: Includes surtax on undistributed profits for 1936 and 1937.

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

No. 195.—INCOME TAX RETURNS, CORPORATION, BY INDUSTRIAL GROUPS:
1930 TO 1937

NOTE. All money figures in thousands of dollars. See headnote, table 192. Inactive corporations are excluded. For 1933 to 1937 total tax includes excess-profits tax, and for 1936 and 1937, surtax on undistributed profits. See also note 4, table 193

YEAR	RETURNS WITH NET INCOME				RETURNS WITH NO NET INCOME				RETURNS WITH NET INCOME				RETURNS WITH NO NET INCOME			
	Number	Net income	Total tax	Number	Deficit	Number	Net income	Total tax	Number	Net income	Total tax	Number	Deficit	Number	Net income	Total tax
All corporations																
1930.	221,420	6,428,813	711,704	241,616	4,877,595	3,475	40,484	4,041	6,431	86,370						
1931.	175,898	3,683,368	398,994	283,806	6,970,913	2,546	14,002	1,201	7,354	98,778						
1932.	82,646	2,153,113	285,576	369,238	7,796,687	1,153	5,979	675	8,615	94,962						
1933.	109,786	2,985,972	423,068	337,056	5,533,339	1,443	14,894	2,157	7,818	60,212						
1934.	145,101	4,275,197	596,048	324,703	4,181,027	1,995	30,572	4,278	7,331	85,272						
1935.	164,231	5,164,723	735,125	312,882	3,468,774	2,321	43,901	6,196	6,734	40,253						
1936.	203,161	9,478,241	1,191,378	275,696	2,152,024	2,920	65,837	8,983	6,025	32,707						
1937.	192,028	9,634,837	1,276,172	285,810	2,280,846	2,636	57,320	7,838	6,067	33,583						
Mining and quarrying																
1930.	4,700	194,118	21,474	7,533	238,459	40,641	2,757,508	316,992	50,863	1,639,844						
1931.	3,832	171,154	7,211	8,291	325,963	30,270	1,464,619	165,311	58,815	2,287,589						
1932.	2,868	62,675	7,445	9,178	287,042	14,985	757,501	99,949	72,931	2,563,855						
1933.	2,982	71,686	10,201	8,866	248,127	26,354	1,460,632	207,362	62,295	1,256,586						
1934.	4,460	156,063	21,884	9,083	165,373	34,023	1,906,104	265,943	57,260	926,189						
1935.	4,527	162,936	22,915	9,188	173,879	37,976	2,482,773	356,883	53,700	666,326						
1936.	5,146	300,048	38,612	8,642	124,146	45,926	4,072,531	607,662	46,104	370,993						
1937.	5,083	427,621	60,859	8,484	128,368	41,974	4,127,455	652,271	50,005	424,344						
Manufacturing—Total																
Manufacturing—Continued																
Food products 2																
1930.	7,897	436,451	49,869	6,328	128,498											
1931.	6,466	326,910	36,823	7,524	203,478											
1932.	3,629	199,387	25,201	10,653	207,211											
1933.	4,247	264,606	37,537	7,934	86,428	898	73,363		1,648	14,175						
1934.	5,374	302,328	42,410	7,150	51,130	1,368	97,648	13,829	1,540	15,723						
1935.	5,312	317,671	45,254	7,283	55,807	1,466	107,824	15,731	1,481	16,355						
1936.	6,233	417,565	60,076	6,028	37,743	1,767	176,013	28,803	1,294	13,324						
1937.	5,300	286,098	40,796	6,940	63,804	1,633	162,769	29,080	1,478	16,421						
Liquors and beverages 2																
Textile mill products 3																
1930.	195	143,788	17,216	197	6,655	5,678	105,610	11,122	8,753	369,690						
1931.	155	142,494	17,066	211	5,606	4,875	77,830	7,351	9,503	342,537						
1932.	114	138,399	19,061	256	5,151	2,467	41,052	5,047	11,872	332,249						
1933.	122	65,224	9,005	261	14,893	5,664	203,733	28,774	9,310	96,838						
1934.	131	96,296	13,246	245	2,086	5,682	141,702	19,796	9,741	124,914						
1935.	139	99,419	13,714	228	1,221	6,129	171,425	24,604	9,254	100,258						
1936.	153	127,968	18,432	211	1,198	3,903	221,904	36,036	3,782	44,055						
1937.	140	126,648	18,645	213	2,040	3,013	166,326	27,153	4,490	69,374						
Clothing and apparel 3																
Leather and its manufactures																
1930.						894	38,691	4,389	1,515	64,124						
1931.						754	30,091	3,340	1,487	64,737						
1932.						468	18,687	2,404	1,816	61,797						
1933.						973	47,586	6,749	1,365	20,761						
1934.						976	36,468	5,084	1,368	17,545						
1935.						1,090	47,766	6,766	1,258	9,009						
1936.	6,633	56,344	8,677	4,455	14,044	1,200	50,647	7,791	1,144	14,272						
1937.	2,790	32,845	5,104	5,120	19,036	1,023	34,601	5,257	1,311	13,564						
Rubber, bone, celluloid, and ivory products																
Forest products																
1930.	227	12,242	1,336	354	63,876	2,340	35,825	3,591	4,868	152,460						
1931.	174	14,004	1,371	361	38,154	1,525	14,966	1,379	5,150	199,138						
1932.	96	2,779	301	426	41,517	541	5,271	666	5,929	212,389						
1933.	215	13,339	1,919	330	10,000	1,638	22,745	3,272	4,882	95,335						
1934.	267	14,976	2,114	340	10,566	1,812	27,210	3,806	4,725	76,708						
1935.	286	30,119	4,464	312	6,989	2,384	37,968	5,443	4,199	53,628						
1936.	330	54,771	8,639	259	3,183	3,145	86,841	13,257	3,360	37,950						
1937.	320	47,454	6,372	294	3,712	3,102	93,569	14,485	3,373	25,640						

For definition of net income and deficit, see note 1, table 192.

Food products" includes Liquors and beverages,"for years prior to 1933.

Textile mill products" includes" Clothing and apparel,"for years prior to 1936.

No. 195.— INCOME TAX RETURNS, CORPORATION, BY INDUSTRIAL GROUPS: 1930 TO 1937-Continued

[All money figures in thousands of dollars]

YEAR	RETURNS WITH NET INCOME			RETURNS WITH NO NET INCOME		RETURNS WITH NET INCOME			RETURNS WITH NO NET INCOME	
	Number	Net income	Total tax	Number	Deficit	Number	Net income	Total tax	Number	Deficit
Manufacturing-Continued										
Paper, pulp, and products					Printing, publishing, and allied industries					
1930.	1,114	73,641	8,475	953	36,379	6,098	176,137	19,541	5,271	54,512
1931.	832	37,472	4,239	1,200	53,776	1,593	115,795	12,895	5,810	77,802
1932.	473	16,600	2,237	1,582	81,073	2,155	58,804	7,795	9,510	96,170
1933.	993	52,356	7,419	1,106	36,090	2,713	71,079	9,977	8,886	57,917
1934.	1,208	30,889	11,334	1,032	28,418	4,490	117,465	16,349	7,618	64,153
1935.	1,296	92,321	12,952	938	31,994	4,895	140,037	19,718	7,495	45,978
1936.	1,440	123,346	19,630	848	15,816	5,469	188,475	27,822	6,811	28,475
1937.	1,383	140,044	23,439	867	12,039	5,117	183,821	27,544	7,079	36,776
Chemicals and allied products 4					Petroleum and other mineral oil products 4					
1930.	3,287	534,077	62,961	3,727	175,459					
1931.	2,797	251,493	29,409	4,047	318,864					
1932.	1,741	167,778	22,644	5,315	223,266					
1933.	2,458	272,909	38,775	4,696	189,213					
1934.	3,049	524,031	45,170	4,559	178,543					
1935.	3,156	366,128	51,269	4,350	114,331					
1936.	3,303	479,278	65,142	3,508	18,769	357	224,627	23,671	389	21,110
1937.	3,107	457,119	64,144	3,676	19,062	324	300,815	34,951	381	21,257
Stone, clay, and glass products					Metal and its products 5					
1930.	1,805	92,812	10,487	2,713	53,374	8,188	1,003,020	116,149	11,904	400,375
1931.	1,149	41,683	4,614	3,076	79,171	4,744	355,221	40,624	14,174	760,951
1932.	424	13,270	1,760	3,685	110,098	1,917	71,098	9,558	16,191	1,054,566
1933.	642	34,762	4,912	3,186	55,635	4,291	287,192	40,942	13,849	494,126
1934.	997	61,751	8,550	2,747	36,527	5,844	635,147	74,415	12,437	278,421
1935.	1,253	88,695	12,666	2,524	31,216	8,426	874,503	128,442	10,702	169,108
1936.	1,781	161,516	24,507	2,015	16,607	10,467	1,113,920	175,431	8,563	74,915
1937.	1,684	161,524	25,486	2,263	17,416	10,491	1,381,350	240,821	8,775	70,727
Motor vehicles, complete or parts 5					Manufacturing-All other					
1930.						2,918	105,216	11,756	4,280	134,443
1931.						2,206	56,661	6,201	5,272	143,375
1932.						960	24,377	3,273	5,696	138,367
1933.						1,500	51,736	7,482	4,842	85,175
1934.						1,825	70,192	9,837	3,767	41,456
1935.						2,144	108,897	15,861	3,676	30,433
1936.	367	433,348	66,174	390	11,654	2,378	155,967	23,576	3,047	17,878
1937.	381	415,814	65,726	426	13,047	2,166	136,668	23,270	3,319	20,430
Construction					Transportation and other public utilities					
1930.	8,871	150,548	15,210	9,674	82,488	12,109	1,334,229	156,573	9,522	333,528
1931	6,457	80,699	7,625	11,675	111,048	10,933	902,635	105,585	10,622	505,249
1932.	2,115	30,691	3,639	15,204	141,060	6,700	708,168	88,118	14,981	339,051
1933.	2,140	23,638	3,441	14,112	91,445	7,429	657,272	92,582	14,349	743,116
1934.	3,353	31,694	4,548	12,588	66,482	9,808	919,298	126,929	15,571	642,896
1935.	4,242	49,260	7,482	11,808	55,737	10,600	927,144	128,705	14,833	572,047
1936.	6,202	74,136	11,773	10,443	37,305	11,196	1,376,520	173,428	13,657	
1937.	6,103	84,463	14,617	10,761	36,890	10,856	1,503,021	198,179	13,816	358,665

For definition of net income and deficit, see note 1, table 192.

* "Chemicals and allied products" includes "Petroleum and other mineral oil products," for years prior to 1936.

"Metal and its products" includes "Motor vehicles, complete or parts," for years prior to 1936.

No. 195. - INCOME TAX RETURNS, CORPORATION, BY INDUSTRIAL GROUPS: 1930 TO 1937 - Continued

[All money figures in thousands of dollars]

YEAR	RETURNS WITH NET INCOME			RETURNS WITH NO NET INCOME		RETURNS WITH NET INCOME			RETURNS WITH NO NET INCOME	
	Number	Net income	Total tax	Number	Deficit	Number	Net income	Total tax	Number	Deficit
	Trade					Service				
1930.	59,741	651,097	64,166	71,746	738,695	18,741	234,227	23,705	19,472	179,230
1931.	46,049	460,035	45,708	86,799	1,025,431	15,637	117,925	11,081	22,588	241,288
1932	20,951	234,674	30,644	111,363	1,039,924	7,140	64,392	8,396	36,142	480,481
1933.	39,275	135,820	62,189	93,621	476,184	7,566	60,982	8,717	35,419	378,023
1934.	52,823	670,336	94,277	38,053	349,162	11,194	107,807	15,211	34,718	283,406
1935.	57,813	767,428	108,806	57,068	301,252	13,358	127,448	18,243	36,289	268,518
1936.	69,263	1,136,419	173,546	76,257	213,049	18,445	232,164	32,446	41,258	243,235
1937.	62,432	1,064,765	168,386	80,652	230,798	19,191	225,726	34,146	41,017	210,064
	Finance-Banking, insurance, etc.					Nature of business not given				
1930.	72,102	1,064,816	109,455	64,477	1,566,677	1,040	1,786	88	1,898	12,303
1931.	59,129	570,502	55,166	75,434	2,256,843	1,045	1,795	105	2,228	18,724
1932.	26,395	287,992	36,576	98,725	2,335,500	339	1,041	135	2,099	14,813
1933.	22,369	250,569	36,352	99,314	2,273,806	223	479	69	1,262	5,838
1934.	27,257	452,414	62,850	98,839	1,657,190	188	908	127	1,251	5,058
1935.	33,231	603,274	85,814	91,702	1,381,593	163	560	83	1,566	9,168
1936.	43,866	2,219,938	144,842	71,828	771,494	197	648	86	1,482	5,209
1937.	43,581	2,143,795	139,786	73,498	802,643	172	661	91	1,510	4,152

EFor definition of net income and deficit, see note 1, table 192.

No. 196. - GROSS INCOME OF CORPORATIONS, BY INDUSTRIAL GROUPS: 1930 TO 1937

NOTE.- In millions of dollars. For 1930 to 1935, gross income excludes nontaxable income, except dividends on capital stock of domestic corporations, but includes receipts from all other sources. For 1936 and 1937 gross income includes interest on certain Government obligations subject to excess-pronfs tax, and dividends, unlike former years, are taxable. Sales are included on gross basis, but only net profits from the sale of capital assets are included. See also headnote, table 192

INDUSTRIAL GROUP	1930	1931	1932	1933	1934	1935	1936	1937
Total.	136,062	107,515	81,084	83,642	100,831	113,936	132,278	141,967
Agriculture and related industries.	671	492	368	395	538	590	726	783
Mining and quarrying.	2,999	2,229	1,665	1,958	2,538	2,625	3,067	3,580
Manufacturing, total.	58,650	44,033	31,976	35,151	41,093	47,898	56,955	62,457
Food products.	12,015	9,355	7,290	7,385	8,045	9,328	10,399	10,879
Liquors and beverages.								
Tobacco products.	1,171	1,184	1,040	943	1,060	1,111	1,216	1,301
Textile mill products.							4,511	4,532
Clothing and apparel.	6,417	5,301	3,884	4,652	5,250	5,907	2,283	2,250
Leather and its manufactures.	1,389	1,110	841	988	1,033	1,164	1,283	1,332
Rubber, bone, celluloid, and ivory.	1,100	817	636	718	756	789	962	1,107
Forest products.	1,988	1,348	854	994	1,095	1,318	1,748	1,930
Paper, pulp, and products.	1,579	1,272	1,009	1,163	1,314	1,492	1,729	1,888
Printing, publishing, etc.	2,663	2,285	1,789	1,651	1,857	2,028	2,233	2,438
Chemicals and allied products.							3,925	4,220
Petroleum and other mineral oil products.	9,727	7,324	6,458	6,286	6,649	7,428	4,605	5,287
Stone, clay, and glass products.	1,410	1,041	670	719	840	1,018	1,381	1,536
Metal and its products.							12,570	15,343
Motor vehicles, complete or parts.	17,198	11,514	6,507	8,137	10,628	13,555	14,784	4,753
All other manufacturing.	1,994	1,482	1,000	1,022	1,206	1,436	1,663	1,839
Construction.	3,042	2,236	1,438	1,079	1,257	1,493	2,013	2,452
Transportation and public utilities.	15,996	13,386	11,239	10,609	11,110	11,585	12,812	13,449
Trade.	37,209	30,593	23,133	24,199	33,011	37,530	43,271	45,437
Service.	4,165	3,679	3,092	2,821	3,374	3,708	4,549	4,837
Finance- Banking, insurance, etc.	13,297	10,830	8,157	7,421	7,905	8,503	8,777	8,953
Nature of business not given.	33	37	15	10	6	5	8	9

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

No. 197. INCOME TAX RETURNS, CORPORATION, BY INDUSTRIAL GROUPS AND INDUSTRIES: 1937

NOTE For totals for all corporations see table 193. Group totals include industries not shown separately
[All money figures in thousands of dollars]

INDUSTRY	RETURNS WITH NET INCOME				RETURNS WITH NO NET INCOME		
	Num-ber	Gross income 1	Net income 2	Total tax 3	Num-ber	Gross income 1	Def-icit 2
Agriculture and related industries.	2,636	531,954	57,320	7,838	6,067	251,123	33,583
Mining and quarrying, total	5,083	2,579,785	427,621	60,859	8,484	1,000,672/125,368	
Metal mining-	318	887,157	211,218	29,801	678	112,395	12,223
Anthracite.	22	51,764	1,232	172	113	164,841	20,590
Bituminous coal, lignite, peat, etc.	5391	506,523	22,289	3,208	1,276	421,519	23,066
Oil and gas.	1,914	804,920	115,955	15,801	2,358	222,134	33,431
Manufacturing, 8 Egregate.	41,974	51,468,208/4	127,465,652,271	52,005	80,085,400X2,584		
Food and kindred products, total.	5,300	7,276,741	286,098	10,796	6,940	3,602,288	63,804
Bakery, and confectionery products.	1,482	1,204,555	77,002	11,970	2,187	378,363	13,170
Canned products-nsi, fruit, vegetables, poultry, etc.	776	712,388	42,109	6,573	1,082	220,168	7,324
Mill products-bran, flour, feed, etc.	433	640,246	13,171	1,963	756	553,622	12,794
Packing-house products-fresh meats, ham, lard, bacon; meat canning, by-products, etc.	478	2,466,479	29,063	3,114	499	1,930,857	11,606
Sugar- beet, cane, maple, and products-	86	581,064	35,459	4,649	74	53,960	5,567
Liquors and beverages, total	1,633	1,529,312	162,769	29,080	1,473	292,424	16,421
Soft drinks-cider, mineral or spring water, etc.	1,105	300,517	63,102	11,300	739	45,315	1,835
Liquors-wine, beer, malt extract, malt yeast, alcohol, etc.	523	1,228,765	94,667	17,732	739	247,109	14,586
Tobacco products.	1405	1,264,779	126,648	18,645	213	36,703	2,010
Textile mill products, total	3,013	3,014,462	166,326	27,153	4,490	1,517,426	69,374
Cotton goods-dress goods, plain cloth, etc.; napping and dyeing-	503	816,076	52,658	9,456	358	203,202	12,195
Woolen and worsted goods-wool yarn, dress goods, wool pulling, etc.	211	326,632	9,147	1,571	337	273,911	9,329
Silk and rayon goods, spinning, etc.	184	320,698	34,554	5,079	530	196,405	10,927
Carpets, floor coverings, sapestries, etc.	62	149,143	7,124	1,205	941	48,769	2,179
Knit goods sweaters, hosiery, etc.	5111	425,207	15,684	2,601	804	249,523	10,287
Clothing and apparey-cnston-made, factory-made coats; underwear, etc.	2,790	1,439,762	32,845	5,104	5,120	809,937	19,036
Leather and its manufactures, total.	1,023	963,149	34,601	5,257	1,311	368,576	13,564
Boots, shoes, siippers, etc.	485	646,995	24,442	3,630	601	158,711	6,111
Gloves, saddiery, harness, trunks, finishing and tanning leather, etc.	538	316,154	10,159	1,627	710	209,866	7,453
Rubber, bone, celluiold, and ivory products, total.	3201	1,012,043	47,454	6,372	294	94,911	3,712
Tires and tubes, etc.	35	746,097	26,134	2,666	241	41,739	847
Rubber boots, shoes, hose, and artificial rubber, etc.	2451	226,554	17,444	3,058	197	49,405	2,655
Bone, celluloid, and ivory products.	401	39,392	3,875	6471	73	3,767	210
Forest products, total.	3,102	1,457,9311	93,569	14,485	3,373	472,165	25,640
Sawmill and planing-mill products.	1,362	679,522	52,674	7,642	1,428	259,740	14,085
Carriages, wagons, turniture, etc.	1,740	773,400	40,895	6,843	1,945	212,425	11,554
Paper, pulp, and products.	1,333	1,646,878	140,044	23,439	867	241,191	12,039
Printing, publishing, and allied industries	5,117	1,908,531	183,821	27,544	7,079	529,691	36,776
Chemicals and allied products, total	3,107	3,882,702	457,119	61,144	3,676	337,351	19,062
Chemicals proper, acids, compounds, etc.	380	995,697	203,384	26,988	357	57,743	3,338
Paints, pigments, varnishes, carbon black, lampblack, putty, rosin, turpentine.	578	515,580	39,541	6,113	467	51,276	2,474
Drugs, oils, soap, and other chemical substances.	1,918	2,208,258	204,753	29,604	2,690	203,321	11,780
Fertilizers.	231	163,158	9,441	1,439	162	25,014	1,470
Petroleum and other mineral oil products	324	4,638,211	300,815	34,951	3811	648,653	21,257
Stone, clay, and glass products.	1,684	1,317,034	161,5241	25,486	2,263	218,915	17,416
Metal and its products, total.	10,491/14,042,1681	3,381,350/240,821	8,775	1,301,235	70,727		
Iron and steel-products of blast furnaces, rolling mills, toundries, etc.	1,149	3,962,902	245,076	11,331	621	246,237	15,284
Locomotives and railroad equipment.	109	450,012	47,305	7,901	68	34,652	1,039
Factory machinery.	836	701,890	75,363	13,197	723	88,467	5,025
Agricultural machinery and equipinent	2861	727,539	111,895	21,544	207	24,772	1,956
Electrical machinery and equipment.	428	1,216,498	167,675	25,791	362	33,246	2,307
Building, construction, gas, and mining machinery and equipment.	1,875	1,461,872	157,989	30,705	9861	191,764	8,938
Household machinery and squipment.-	577	555,200	56,782	9,073	783	82,292	4,227
Office equipment, etc.	239	390,265	59,391	10,491	189	22,603	1,723
Metal building material and equipment.	1,203	851,254	69,514	11,718	1,140	160,991	10,282
Hardware, tools, etc.	1,760	1,294,962	173,206	33,374	1,102	101,438	6,367
Precious-metal products and processes.-	385	323,935	19,662	3,503	477	44,109	1,569
Motor vehicles, compcte or parts.-	3811	4,554,8921	415,8141	65,7261	4261	197,903	13,047

For footnotes, see p. 197.

No. 197. - INCOME TAX RETURNS, CORPORATION, BY INDUSTRIAL GROUPS AND INDUSTRIES: 1937- Continued

[All money figures in thousands of dollars]

INDUSTRY	RETURNS WITH NET INCOME				RETURNS WITH NO NET INCOME		
	Num- ber	Gross income ¹	Net in- come ²	Total tax ³	Num- ber	Gross income ¹	Defi- cit ²
Manufacturing- Continued.							
Radios, complete or parts.	115	255,103	12,109	2,142	160	82,552	4,096
Airplanes.	46	132,193	13,268	2,436	80	13,591	
Construction, total.	6,103	1,688,050	84,463	14,617	10,761	773,852	38,450
Building and construction above ground -installing machinery, moving, wreck- ing, razing, etc.	3,629	627,381	19,919	3,584	7,115	376,993	14,507
Other construction underground and on surface-Dredge, building, waterfront construction, related industries, etc.	2,388	897,127	54,686	9,366	3,527	349,405	19,338
Shipbuilding and repairing.	86	163,543	9,858	1,666	119	47,453	3,045
Transportation and other public utilities, total.	10,856	9,034,200	1,503,021	198,179	13,816	4,415,002	410,004
Steam railroads.	219	2,021,401	205,330	27,635	305	2,594,526	230,283
Electric railways- Pullman cars, refriger- ator, stock, poultry, and fruit cars; les- sors.	342	318,892	74,985	11,208	394	463,806	72,358
Water transportation and related activi- ties.	1,028	509,958	66,634	10,920	943	214,896	19,983
Aerial transportation	82	25,896	2,120	362	425	39,356	4,298
Autobus lines, taxicabs, and sightseeing companies.	932	225,044	25,034	3,717	1,607	112,599	5,612
Cartage and storage--food storage, pack- ing and shipping, local transportation, etc.	3,815	649,920	34,961	5,236	6,013	375,874	21,429
Electric light and power companies.	776	2,552,033	453,661	65,648	401	195,407	16,628
Gas companies, artificial and natural.	436	591,977	76,824	11,331	386	120,940	10,698
Pipe-line companies.	177	364,968	114,681	18,046	93	45,814	2,709
Telephone and telegraph companies.	1,266	1,406,983	379,728	33,505	1,767	150,810	9,399
Radio-broadcasting companies.	280	115,534	19,099	3,156	187	9,177	1,160
Water companies.	995	77,414	17,098	2,448	651	17,335	2,752
Trade, total	62,432	35,057,451	1,064,765	168,386	80,652	10,379,209	230,798
Wholesale.	15,045	14,850,640	323,377	52,497	14,825	3,886,521	70,190
Retail.	32,059	13,316,470	470,538	75,299	46,477	3,873,860	37,096
Wholesale and retail.	11,348	6,240,962	209,470	31,883	11,072	2,227,301	46,976
Commission.	2,011	393,465	36,637	5,498	2,610	166,094	6,030
Service, total.	19,191	2,625,377	225,725	34,146	41,017	2,211,927	210,064
Domestic service--laundries, hotels, res- taurants, etc., operating apartments or office buildings, etc.	9,114	1,071,761	64,196	9,671	24,477	1,484,047	144,745
Amusements, total.	3,625	723,023	83,240	11,958	5,577	322,940	29,158
Theaters, legitimate, vaudeville, etc.	85	13,690	1,700	228	140	5,153	1,331
Motion-picture producers.	61	123,603	13,864	1,539	133	115,844	10,727
Motion-picture theaters	2,177	472,536	53,120	7,534	1,707	106,335	6,386
Other amusements--drives, golf links, race tracks, pleasure resorts, etc.	1,302	113,193	14,556	2,656	3,597	95,609	10,714
Professional--curative, educational, en- gineering, legal, etc.	2,138	176,931	18,097	3,033	3,917	131,798	19,709
Business service--detective bureaus, trade shows, mimeographing, publish- ing directories, advertising, etc.	2,504	509,524	44,865	7,213	3,771	181,073	9,945
Finance, total.	43,581	6,000,402	2,143,795	139,736	73,498	2,952,308	802,643
National banks.	3,740	593,150	101,391	5,305	2,006	224,271	38,208
State and private banks, savings banks, loan and trust companies.	6,191	568,358	102,689	6,630	4,402	224,598	59,747
Joint-stock land banks.	5	776	82	12	37	3,744	3,793
Building and loan associations; mortgage, note, or pawnbrokers; insurance agents, promoters, foreign exchange.	8,617	719,870	217,534	31,764	9,874	165,952	69,929
Investment trusts, stock syndicates, stock pools, holding companies, etc.	4,477	1,846,483	1,394,603	60,538	2,712	97,624	139,345
Stock and bond brokers, investment brokers--investment bankers.	697	205,289	13,094	1,624	1,481	572,276	64,274
Real estate and realty holding compa- nies--realty development, holding or leasing; realty trust, etc.	19,016	486,845	107,969	13,638	51,986	534,076	200,865
Insurance companies, total.	838	1,579,530	206,432	20,274	1,000	1,129,766	226,481
Life insurance--mutual or stock.	143	62,414	4,442	392	477	898,996	140,905
Other insurance--accident, casualty, fire, marine, title, etc.	695	1,517,217	201,990	19,881	523	230,770	85,575

¹ Gross income corresponds to total income, as reported on face of return, plus "cost of goods sold" and "cost of operations."² See note 1, table 192, as to 1937 net income or deficit.³ Includes income tax, excess-profits tax, and surtax on undistributed profits.

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

No. 198. INCOME TAX RETURNS, CORPORATION- RECEIPTS, DEDUCTIONS, PROFITS, AND TAX: 1924 TO 1937

NOTE. See headnote and note 2, table 192. Data in the following table are combined totals for returns reporting net income and those reporting no net income. The number of returns is shown in table 192

[All figures in millions of dollars]

YEAR	COMPILED RECEIPTS					COMPILED DEDUCTIONS				
	Total com- piled receipts ¹	Gross sales ¹	Tax-exempt income			Total com- piled deduc- tions	Cost of goods sold	Cost of opera- tions ⁴	Inter- est paid	
			Gross receipts from other opera- tions ³	Other receipts	Divi- dends from do- mestic corpora- tions					
1924.	110,747	91,908	19,220	7,187	915	517	112,952	71,739		3,445
1925.	134,780	101,476	()	231,609	1,175	520	125,464	80,652		3,617
1926.	142,629	106,266	19,332	25,085	1,506	500	133,119	82,484		3,989
1927.	144,899	106,864	19,420	26,457	1,658	501	136,230	83,487		4,375
1928.	153,305	112,436	310,334	128,095	1,917	523	142,638	87,265		4,581
1929.	161,158	118,101	28,598	11,329	2,593	537	149,289	91,076		4,925
1930.	136,588	97,941	25,267	10,283	2,571	526	131,940	76,190		4,861
1931.	108,057	75,494	21,945	8,107	1,969	542	108,834	58,774		4,492
1932.	81,638	53,294	19,583	6,946	1,260	554	85,467	41,430		4,043
1933.	84,234	57,777	18,982	5,857	1,026	592	35,164	43,626	9,420	3,511
1934.	101,490	74,309	18,552	5,752	2,217	659	98,520	57,458	8,670	3,422
1935.	114,650	85,332	19,790	5,801	3,014	714	109,227	66,280	9,190	3,261
1936.	132,723	100,586	22,886	68,527		724	711,249,52	78,023	10,859	3,081
1937.	142,443	108,383	24,862	68,458	8	741	7134,613	34,168	12,231	3,003

COMPILED DEDUCTIONS-CON.

YEAR	Taxes ¹	Depre- ciation and ac- cruption	Other deduc- tions	Com- piled net profit or loss ²	Net income or deficit ³	Net loss for prior year ¹⁰	Total tax ¹¹	Com- piled net profit less total tax	DIVIDENDS PAID ¹²	
									Cash	Stock
1924.	1,670	3,187	32,911	6,795	5,363	220	882	5,914	4,339	511
1925.	(9)	3,330	37,865	9,316	7,621	243	1,170	8,146	5,189	544
1926.	1,878	3,841	40,927	9,510	7,505	236	1,230	8,281	5,945	758
1927.	2,014	3,848	42,506	8,669	6,510	244	1,131	7,538	6,424	703
1928.	2,203	4,112	44,477	10,667	8,227	301	1,184	9,483	7,083	550
1929.	2,222	4,430	46,636	11,870	8,740	392	1,193	10,676	8,520	1,289
1930.	2,297	4,449	44,142	4,649	1,551	158	712	3,937	8,184	414
1931.	2,231	4,270	39,067	16,777	153,288	136	399	161,176	6,151	164
1932.	2,087	3,940	33,967	163,829	155,644	88	286	164,115	3,886	143
1933.	2,124	3,742	22,741	15930	152,547		423	151,353	3,127	102
1934.	2,162	3,674	23,133	2,970	94		596	2,374	4,859	215
1935.	2,628	3,701	24,167	5,423	1,696		735	4,688	5,941	136
1936.	2,958	3,723	26,308	17,771	7,326		1,191	6,580	7,379	345
1937.	3,666	3,866	27,679	77,830	7,354		1,276	6,554	7,514	189

1 Excludes nontaxable income, other than interest on tax-exempt obligations for all years and dividends on stock of domestic corporations except for 1936 and 1937. For 1936 and 1937, dividends are taxable income.

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

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

4 Included in "Other deductions" prior to 1933.

5 Includes obligations of States and Territories and minor political subdivisions, securities issued under the Federal Farm Loan Act, and obligations of the United States and its possessions, and for 1936 and 1937 certain obligations subject to excess-profits tax.

6 Dividends from domestic corporations (taxable income beginning 1936) included with "Other receipts."

7 These figures are affected by the inclusion of deductions of contributions or gifts (limited to 5 percent of net income before deduction of contributions and gifts).

8 Compiled receipts less compiled deductions. See note 1, table 192.

9 Deducted by concerns reporting net income.

10 Includes excess-profits tax for 1933 to 1937, and for 1936 and 1937 surtax on undistributed profits.

11 Excludes dividends of life-insurance companies prior to 1928.

12 Other than income and excess-profits taxes and taxes reported under "Cost of goods sold" and "Cost of operations."

1 Included in "Other deductions."

15 Deficit.

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

No. 199.- DIVIDENDS PAID, ACCORDING TO INCOME TAX RETURNS OF CORPORATIONS, BY INDUSTRIAL GROUPS: 1934 TO 1937

NOTE.In millions and tenths of millions of dollars. For totals for earlier years, see table 198. See also headnote, table 192

INDUSTRIAL GROUP	1934		1935		1936		1937	
	Cash	Stock	Cash	Stock	Cash	Stock	Cash	Stock
Total.	4,859.4	214.8	5,940.6	135.8	7,379.3	344.9	7,514.0	188.7
Agriculture and related industries.	26.4	0.6	34.7	3.5	57.1	1.4	50.1	1.9
Mining and quarrying.	266.1	4.5	257.1	3.1	283.1	2.9	381.2	2.4
Manufacturing, total.	1,609.7	104.7	2,193.5	49.7	2,950.3	218.2	2,953.4	93.0
Food products.	258.7	9.0	264.7	3.3	311.9	17.1	261.2	6.8
Liquors and beverages.	25.5	1.5	57.7	1.4	99.9	12.3	99.9	6.6
Tobacco products.	96.5	1.0	96.7	.2	108.0	.9	E08.9	O
Textile mill products.	99.0	9.4	101.9	7.5	E132.0	5.3	133.0	4.7
Clothing and apparel.	22.3	1.4	23.4	.9	29.9	1.2	30.1	.2
Leather and its manufactures.	20.0	.1	16.4	.1	40.9	.6	43.4	1.7
Rubber, bone, celluloid, and ivory.	33.4	1.0	36.1	.8	62.1	3.5	68.0	1.8
Forest products.	44.6	5.8	58.5	2.9	76.3	4.9	91.8	5.9
Paper, pulp, and products.	82.0	9.8	96.9	3.9	132.0	6.4	125.8	2.4
Printing, publishing, etc.								
Chemicals and allied products.					355.0	11.9	346.4	13.7
Petroleum and other mineral oil products.	363.4	32.1	570.7	10.8	-314.3	120.9	277.4	6.1
Stone, clay, and glass products.	44.9	2.4	63.1	1.3	114.7	3.2	116.5	.6
Metal and its products.	477.1	29.1	733.3	14.4	E321.9	1.0	863.6	38.8
Motor vehicles, complete or parts.	42.3	2.3	74.1	2.2	100.7	2.0	87.0	1.7
All other manufacturing.	23.4	2.1	29.8	4.2	50.3	4.6	53.5	4.6
Construction.	1,221.4	21.3	1,283.8	5.6	1,336.4	21.5	1,360.8	25.2
Transportation and other public utilities.	398.7	33.3	510.1	28.6	750.8	31.8	718.7	24.0
Crade.	63.1	4.2	71.1	2.3	158.7	4.0	153.8	2.9
Service.								
Finance-Banking, insurance, etc.	1,248.9	44.2	1,559.6	38.3	1,792.1	60.5	1,838.9	34.6
Nature of business not given.	1.6		.9	.4	.5		2.7	O

1 Less than 550,000.

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

No. 200.- INCOME TAX RETURNS, CORPORATION- RECEIPTS DEDUCTIONS, PROFITS, AND TAX, BY INDUSTRIAL GROUPS: 1937

[All figures in millions and tenths of millions of dollars. See headnote, table 192]

	MANUFACTURING							
	All corporations	Agriculture	Mining and quarrying	Total	Food, excluding beverages	Liquors and beverages	Tobacco products	Textile mill products
Compiled receipts, total	142,443.4	783.5	3,583.6	4,410.8	3,182.2	2,130.1	714.5	533.6
Gross sales	108,382.8	627.1	113,038.0	60,244.4	110,653.1	1,778.5	1,280.3	4,416.6
Gross receipts from operations	24,861.8	105.1	332.7	051.6	94.4	16.0	2.8	54.6
Interest.	2,601.0	4.1	13.1	111.7	10.7	2.7	.9	5.9
Rents	1,549.4	12.7	28.5	128.8	15.4	5.0	2.6	11.7
Net capital gain.	305.3	5.9	24.3	35.7	2.6	1.1	.6	2.0
Dividends received:								
Domestic corporations	2,682.2	12.7	85.6	524.4	46.3	6.6	8.3	12.4
Foreign corporations	209.1	3.5	21	92.9	12.9	1.0	1.2	1.0
Other receipts.	1,110.9	12.0	54.7	349.3	42.1	10.6	3.8	26.0
Interest on Government obligations:								
Subject to excess-profits tax	264.5	.2	2.7	17.7	1.5	.3	.9	1.7
Wholly tax-exempt	476.3	.4	3.1	17.8	1.3	.5	.3	1.7
Compiled deductions, total	134,613.1	759.3	52B1.2	295,785.3	20,047.1	6,754.1	1,769.1	4,434.9
Cost of goods sold	84,167.8	186.6	L.979.0	25,050.0	8,921.5	1,012.3	952.3	3,660.5
Cost of operations	12,231.3	39.4	137.5	428.9	49.0	5.8	1.35	32.1
Compensation of officers.	2,809.2	22.0	50.1	1,004.0	99.6	32.2	7.0	86.8
Rent paid on business property.	1,564.8	16.9	11.9	295.3	41.3	5.7	1.6	17.4
Bad debts.	756.4	5.0	10.8	185.6	19.3	7.0	.81	9.0
Interest paid.	3,003.1	19.0	68.7	374.2	44.1	13.0	5.1	27.9
Taxes paid other than income and excess-profits taxes	3,665.6	24.5	139.0	1,407.1	123.3	264.5	84.5	74.9
Contributions or gifts	32.7	.3	.9	14.4	1.41	.6	.2	.9
Depreciation.	3,342.0	33.5	170.7	1,376.1	144.3	35.3	7.5	100.6
Depletion.	523.9	7.3	275.7	216.4	.3	.1	(15)	1.0
Net capital loss.	164.5	2.6	3.0	16.8	1.3	.5	(15)	1.1
Other deductions.	22,351.7	153.5	433.1	7,878.6	1,211.6	298.6	116.0	413.5

For footnotes, see p. 201.

No. 200.-INCOME TAX RETURNS, CORPORATION-RECEIPTS, DEDUCTIONS, PROFITS, AND TAX, BY INDUSTRIAL GROUPS: 1937- Continued

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

	MANUFACTURING							
	All corpo- rations'	Agri- cul- ture	Min- ing and quar- rying	Total	Food, exclud- ing bever- ages	Liq- uors and bever- ages	To- bacco prod- ucts	Tex- tile mill prod- ucts
Compiled net profit or loss	7,830.3	24.1	302.4	3,721.0	223.6	146.8	124.9	98.6
Deduct tax-exempt items.	476.3	.41	3.1	17.8	1.3	.5	.3	1.7
Net income or deficit	7,354.0	23.7	299.3	3,703.1	222.3	146.3	124.6	97.0
Income tax (normal tax and surtax on undistributed profits).	1,232.8	7.5	56.5	629.9	40.0	28.1	18.6	26.2
Excess-profits tax.	43.3	.4	4.4	22.4	.8	1.0	.1	1.0
Total tax.	1,276.3	7.8	60.9	652.3	40.8	29.1	18.6	27.2
Compiled net profit less tax.	6,554.11	16.3	241.5	3,068.7	182.8	117.7	106.2	71.5
MANUFACTURING-continued								
	Cloth- ing and apparel	Leath- er	Rub- ber	Forest prod- ucts	Paper	Print- ing	Chem- icals	Petro- leum
Compiled receipts, total	2,249.8	1,331.8	1,107.0	1,930.4	1,884.2	4,436.4	2,224.5	2,287.8
Gross sales	2,184.0	1,312.8	1,079.3	1,864.2	1,837.7	2,190.0	1,063.1	4,852.0
Gross receipts from operations	50.4	5.8	2.6	26.4	8.0	171.8	25.0	234.3
Interest.	1.2	1.2	4.6	4.3	6.9	5.2	6.8	13.7
Rents.	1.7	1.4	.6	6.8	4.1	12.7	7.4	26.2
Net capital gain.	.4	.4	.3	3.8	2.4	2.5	2.6	2.5
Dividends received:								
Domestic corporations	1.41	2.1	13.9	8.8	16.4	31.8	81.7	125.8
Foreign corporations	.2	(15)	.6	(15)	.8	.7	8.5	5.2
Other receipts.	10.1	7.9	5.0	15.1	11.1	21.1	23.2	26.6
Interest on Government obligations:								
Subject to excess-profits tax	.2	.2	.1	.5	.7	1.5	1.8	.4
Wholly tax-exempt	.1	.1	.1	.3	.3	1.3	2.3	1.0
Compiled deductions, total	2,235.9	1,310.7	1,063.2	1,862.2	1,760.1	2,291.2	782.0	1,007.3
Cost of goods sold	1,792.3	1,108.8	805.3	1,413.4	1,332.6	1,436.7	2,680.0	3,477.7
Cost of operations	35.7	3.8	.2	14.3	2.7	82.7	6.8	108.8
Compensation of officers.	75.3	28.1	10.0	52.8	39.6	110.6	71.5	13.1
Rent paid on business property.	26.5	8.2	3.9	8.9	9.4	36.2	14.9	43.9
Bad debts.	5.8	3.11	3.6	11.2	13.0	15.4	13.1	17.2
Interest paid.	7.5	5.5	9.5	18.5	22.6	17.9	20.7	30.8
Taxes paid other than income and excess-profits taxes	23.0	16.7	44.5	37.7	32.5	50.6	98.2	154.5
Contributions or gifts	.4	.3	.2	.4	.6	1.3	1.1	.8
Depreciation.	10.1	12.2	22.0	45.8	61.8	47.4	102.7	228.6
Depletion.	.1	.1	(15)	30.7	2.8	.3	4.3	167.6
Net capital loss.	.4	.2	1	.9	.3	.8	.6	.1
Other deductions.	259.7	123.7	164.1	227.6	242.1	491.4	759.1	764.2
Compiled net profit or loss	13.9	21.2	43.8	68.2	128.3	148.3	440.4	280.5
Deduct tax-exempt items.	.1	.1	.1	.3	.3	1.3	2.3	1.0
Net income or deficit	13.8	21.1	43.7	67.9	128.0	147.0	438.1	279.6
Income tax (normal tax and surtax on undistributed profits).	5.0	5.2	6.2	13.6	22.7	26.9	63.1	34.2
Excess-profits tax.	.1	.1	.1	.9	.7	.7	1.0	.8
Total tax.	5.1	5.3	6.4	14.5	23.4	27.5	64.1	35.0
Compiled net profit less tax.	8.81	15.91	37.51	53.71	104.91	120.81	376.3	245.6

For footnotes, see p. 201.

No. 200. INCOME TAX RETURNS, CORPORATIONS RECEIPTS, DEDUCTIONS, PROFITS, AND TAX, BY INDUSTRIAL GROUPS: 1937-Continued

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

	Stone, etc.	Metals	Motor veh- cles	Manu- facturing- continted	Con- struc- tion	Trans- porca- tion and other public utili- ties	Trade	Serv- ice	Finance
Compiled receipts, total 3	1,536.7	15,349.4	14,754.6	12,462.9	13,467.9	45,439.9	4,838.5	179,393.6	
Gross sales 4	1,483.5	14,835.4	14,632.0	1,003.3		43,470.0			
Gross receipts from operations 5	18.0	211.7	7.2	1,414.1	112,826.5	1,235.4	4,543.4	3,445.1	
Interest.	2.4	36.0	4.4	4.7	108.9	86.8	14.7	2,256.8	
Rents.	3.3	20.8	5.7	8.3	92.5	96.5	179.9	1,001.8	
Net capital gain.	2.8	7.5	3.3	4.0	26.5	12.5	15.4	180.7	
Dividends received:									
Domestic corporations 6	12.8	104.4	41.5	6.2	324.2	93.8	33.5	1,601.8	
Foreign corporations 7-	2.95	28.6	27.5	.11	2.3	23.2	2.0	84.5	
Other receipts.	9.3	94.2	29.9	20.7	63.4	415.2	47.6	147.5	
Interest on Government obligations:									
Subject to excess-profits tax 8-	1.0	4.7	1.21	.6	4.8	3.3	.7	234.5	
Wholly tax-exempt 9	.7	6.0	1.7	1.0	8.7	3.3	1.2	44.9	
Compiled deductions, total 10	21.5	1,023.3	1,041.4	38,254.2	9,027.8	21,821.6	157,811.6		
Cost of goods sold	L. 70,805.3	80.71	812.0		35,384.3				
Cost of operations 11	9.5	65.0	.9	1,126.6	7,308.8	632.3	679.7	1,787.8	
Compensation of officers.	35.9	270.6	15.8	110.3	104.9	875.0	230.4	1,041.5	
Rent paid on business property.	6.4	53.4	6.3	12.9	163.2	662.6	249.9	151.8	
Bad debts.	5.5	51.4	2.4	10.7	20.0	183.4	29.8	361.6	
Interest paid.	10.6	125.2	7.81	12.1	1,230.2	152.5	246.2	899.6	
Taxes paid other than income and excess-profits taxes 13	31.9	286.1	44.5	32.5	660.0	395.3	267.0	439.9	
Contributions or gifts 14	.51	4.6	.8	.4	3.5	7.31	1.8	4.1	
Depreciation.	59.9	399.2	63.4	47.9	907.5	274.6	267.8	263.8	
Depletion.	2.1	6.3	.8	.2	18.7	1.5	.51	3.4	
Net capital loss.	.5	9.5	.1	1.3	3.6	7.3	6.6	123.3	
Other deductions.	227.2	1,953.2	312.6	247.3	1,627.0	5,026.5	1,842.1	1,1204.1	139.9
Compiled net profit or loss 16.	144.8	1,316.6	404.5	48.5	1,101.7	837.2	16.8	1,782.0	
Deduct tax-exempt items.	.7	6.0	1.7	1.0	8.7	3.3	1.2	44.9	
Net income or deficit 16.	144.1	1,310.6	402.8	47.6	1,093.0	834.0	15.7	1,341.2	
Income tax (normal tax and surtax on undistributed profits).	24.6	228.0	65.1	13.2	194.4	161.7	32.5	137.1	
Excess-profits tax.	.9	12.9	.6	1.4	3.7	6.7	1.6	2.7	
Total tax.	25.5	240.8	65.7	14.6	198.2	168.4	34.1	139.8	
Compiled net profit less CAX.	119.4	1,075.81	338.7	33.9	903.5	668.9	2127.3	1,642.2	

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

Includes "Other manufacturing" not shown separately.

Excludes nontaxable income other than interest on tax-exempt obligations.

Where inventories are an income-determining factor. For "Cost of goods sold" see "Deductions."

Where inventories are not an income-determining factor. For "Cost of operations" see "Deductions."

Dividends from domestic corporations subject to taxation under title of Revenue Act of 1936.

Shown separately for the first time, formerly included with "Other receipts."

Includes U. S. savings bonds and Treasury bonds owned in principal amount of over \$5,000. For 1936, this amount also included interest on obligations of instrumentalities of the United States other than those issued under the Federal Farm Loan Act, or such act as amended.

9 Consists of interest on Obligations of States, Territories, political subdivisions thereof, or the District of Columbia, or United States possessions, obligations of the United States issued on or before September 1, 1917, Treasury notes, Treasury bills, Treasury certificates of indebtedness, U. S. savings bonds and Treasury bonds owned in principal amount \$5,000 or less, and obligations of instrumentalities of the United States. For 1936, interest on obligations of instrumentalities of the United States other than those issued under the Federal Farm Loan Act, or such act as amended, was subject to the excess-profits tax. See note 8.

10 Compiled deductions and compiled net profit are affected by the inclusion in deductions of contributions or gifts (limited to 5 percent of income before deductions of contributions or gifts).

Includes taxes which are reported "Cost of goods sold."

Includes taxes which are reported "Cost of operations."

Excludes taxes reported in "Cost of goods sold" and "Cost of operations."

Limited to 5 percent of net income before deduction of contributions or gifts.

Less than \$50,000.

See note 1, table 192, as to 1937 income or deficit.

Includes, for limited number returns, the cost securities purchased for customers.

Includes, for a limited number returns, the cost securities purchased for customers and special nonexpense items allowed life insurance companies but excludes compensation for officers of life insurance companies which file on 1120L.

Excludes compensation for officers of life insurance companies which file on Form 1120L. Includes special nonexpense deductions of life insurance companies.

= Excess of total tax over compiled net profit.

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

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No. 201.-ASSETS AND LIABILITIES OF CORPORATIONS: 1930 TO 1937

[All money figures in millions of dollars. See headnote, table 192]

ASSETS									
DEC.31 (or at close of fiscal year nearest thereto)	Number of returns filed	Number of balance sheets	Total assets or total liabilities	Cash 1	Notes and accounts receivable:	Inventories	Tax-exempt investments 4	Investments other than tax-exempt	Capital assets (less depreciation and depletion)
1930-	163,036	403,173	334,002	21,012	59,675	18,771	10,228	83,809	120,994
1931.	459,704	381,088	296,497	15,880	48,667	15,140	10,667	75,305	114,303
1932.	451,884	392,021	280,083	15,917	39,564	12,372	11,917	75,630	108,553
1933.	446,842	388,564	268,206	15,236	35,835	13,597	13,571	70,474	104,958
1934.	469,804	410,626	301,307	19,961	10,529	14,311	19,084	90,573	102,751
1935.	477,113	415,205	303,150	23,664	38,690	14,788	21,863	90,163	100,480
1936.	478,857	416,654	303,180	26,102	40,219	16,584	24,313	86,208	97,873
1937.	177,838	416,902	303,357	24,346	40,329	18,515	23,988	85,065	100,320

LIABILITIES									
DEC. 31 (or at close of fiscal year nearest thereto)	Other assets	Notes and accounts payable	Bonded debt and mortgages	Other liabilities	Capital stock 5	Surplus and profits	Deficit	Net surplus	
					Preferred	Common			
1930.	19,511	26,870	50,282	95,568	19,117	87,067	61,832	6,734	55,098
1931.	16,534	23,251	48,101	81,782	19,217	79,794	51,976	7,624	44,352
1932.	16,129	20,562	47,222	78,730	19,076	78,413	45,664	9,584	36,080
1933.	14,535	19,362	45,883	75,384	18,394	74,088	44,792	9,696	35,096
1934.	14,097	27,021	48,604	84,096	19,976	84,970	48,986	12,347	36,639
1935.	13,501	25,332	49,822	89,066	19,533	82,733	48,828	12,163	36,665
1936.	11,882	25,580	47,023	97,109	18,591	78,072	18,043	11,237	36,806
1937.	10,794	614,748	759,699	587,276	18,364	77,339	958,524	1012,594	45,930

Excludes inactive corporations. 2Cash in till and deposits in banks.
Less reserve for bad debts. Includes loans and discounts of banks. 4 See note 5, table 198.
For balance sheets in which common and preferred stock are not reported separately, the combined amount is tabulated as "Common stock." For balance sheets with no par stock and not reporting capital stock value, the net worth is tabulated under "Surplus and undivided profits."
Accounts payable only, excludes notes payable with original maturity of less than 1 year.
Includes notes payable with original maturity of more than 1 year.
Unlike former years, excludes "Surplus and profits."
See note 12, table 202. 10 See note 13, table 202.

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

No. 202. ASSETS AND LIABILITIES OF CORPORATIONS, BY INDUSTRIAL GROUPS: AS OF DEC. 31, 1937, OR AT CLOSE OF FISCAL YEAR NEAREST THERETO

[All money figures in millions of dollars. See headnote, table 192]

MANUFACTURING									
	Total	Agriculture	Mining and quarrying	Total	Food, excluding beverages	Liquors and beverages	Tobacco products	Fertilizer mill products	
Number of corporations submitting balance sheets 3.	416,902	7,046	11,467	85,474	11,110	2,876	323	7,128	
Assets, total 4	303,357	1,987	9,146	55,723	5,860	1,351	1,077	3,628	
Cash 5	24,346	77	333	3,283	411	70	69	207	
Notes and accounts receivable.	40,329	141	677	7,004	752	160	179	413	
Inventories.	18,515	179	340	11,454	1,195	301	512	980	
Investments tax-exempt	23,988	39	160	1,145	99	25	34	100	
Investments other than tax-exempt.	85,065	307	1,578	8,380	886	117	100	271	
Capital assets—Land, buildings, and equipment 7.	100,320	1,174	5,748	21,537	2,223	563	93	1,550	
Other assets 8	10,794	69	311	2,920	296	115	91	108	
Liabilities, total 4	303,367	1,987	9,146	55,723	5,860	1,351	1,077	3,628	
Accounts payable—	14,718	216	618	4,678	489	134	51	254	
Bonds, notes, and mortgages payable 10.	59,699	399	1,511	7,497	947	273	131	433	
Other liabilities 11	87,276	103	394	2,309	220	77	44	123	
Capital stock;									
Preferred.	18,364	65	332	5,671	741	60	136	444	
Common.	77,339	989	4,126	20,280	2,022	405	434	1,427	
Surplus 12.	58,524	516	3,213	17,412	1,626	443	289	1,177	
Less deficit 13.	12,594	302	1,048	2,124	186	41	6	230	
Net surplus.	45,930	214	2,165	15,288	1,440	402	283	947	

For footnotes, see p. 203.

No. 202. - ASSETS AND LIABILITIES OF CORPORATIONS, BY INDUSTRIAL GROUPS:
As OF DEC. 31, 1937, OR AT CLOSE OF FISCAL YEAR NEAREST THERETO-Con.

[All money figures in millions of dollars]

	MANUFACTURING-centrued							
	Cloth- ing	Leather	Rub- ber	Forest prod- ucts	Paper	Print- ing	Chem- icals	Petro- leum
Number of corporations submitting balance sheets ³ .	7,319	2,212	586	6,072	2,169	11,052	6,220	642
Assets, total ⁴	827	751	1,006	2,179	2,283	2,603	4,493	7,262
Cash ⁵	70	56	45	82	109	132	275	269
Notes and accounts receivable.	238	157	176	264	291	464	494	640
Inventories	283	296	255	435	321	202	800	904
Investments-IRareempte	11	9	6	24	31	87	151	71
Investments-other than tax-exempt.	53	51	199	261	402	511	957	1,475
Capital assets-Land, buildings, and equipment ⁷	126	146	245	1,040	1,047	684	1,485	3,757
Other assets ⁸	45	36	80	72	81	522	332	146
Liabilities, total	827	751	1,006	2,179	2,283	2,603	4,493	7,262
Accounts payable	136	60	106	174	111	280	317	489
Bonds, notes, and mortgages payable ¹⁰	120	131	194	349	417	350	547	956
Other liabilities	41	32	27	98	124	157	154	257
Capital stock:	92	92	197	151	424	276	542	236
Common.	304	86	274	897	695	788	1,565	3,444
Surplus ¹²	177	205	234	737	580	928	1,477	2,119
Less deficit ¹¹	43	55	27	227	68	176	109	248
Net surplus.	134	150	207	510	512	752	1,368	1,871

	MANUFACTURING-COL- Motor Con- Public- Trade Serv- Finance							
	Stone, etc.	Metals	Motor vehic- les	struction	utilities ¹⁴		ice	
Number of corporations submitting balance sheets.	3,684	18,252	759	14,807	20,775	128,200	49,751	98,438
Assets, total ⁴	1,983	15,677	3,118	1,702	64,648	18,853	10,835	140,402
Cash ⁵	131	895	362	140	1,181	1,287	356	17,685
Notes and accounts receivable.	179	1,942	378	543	1,592	5,180	558	24,611
Inventories.	297	3,662	594	170	815	5,328	175	47
Investments- tax-exempt ⁶	67	299	97	47	164	235	58	22,140
Investments-other than tax-exempt.	228	2,113	536	193	8,661	2,327	912	62,696
Capital assets-Land, buildings, and equipment	1,009	6,085	1,032	494	49,629	3,671	8,271	9,785
Other assets ⁸	73	681	120	115	2,602	825	506	3,438
Liabilities, total ⁴	1,983	15,677	3,118	1,702	64,648	18,853	10,835	140,402
Accounts payable ²	114	1,574	242	277	1,822	3,710	775	2,636
Bonds, notes, and mortgages payable ¹⁰	234	2,138	105	290	26,907	2,952	5,737	14,386
Other liabilities ¹¹	75	642	125	244	3,327	941	693	79,257
Capital stock:								
Preferred.	193	1,703	255	86	4,066	1,314	555	6,264
Common.	840	5,523	780	518	21,354	6,588	2,546	20,892
Surplus ¹²	633	4,553	1,663	453	9,257	4,510	1,868	21,281
Less deficit ¹¹	107	455	51	166	2,084	1,162	1,339	4,315
Net surplus.	526	4,098	1,612	287	7,172	3,348	529	16,966

Includes data for corporations not reporting nature of business.

Includes data for lines of manufacture not shown separately.

Excludes returns for inactive corporations and returns with fragmentary balance sheet data.

Adjustments of assets and liabilities are made in tabulating. data, if the following conditions appear

in the balance sheets: (1) a negative amount reported in assets transferred to its appropriate place under liabilities and "Total assets" and "Total liabilities" are increased by the amount; (2) a deficit in surplus

shown under assets is transferred to liabilities and "Total assets" and "Total liabilities" are decreased by the amount the deficit; and (3) reserves for depreciation and depletion when shown under liabilities are transferred the corresponding asset accounts and "Total assets" and "Total liabilities" are reduced by amount such reserves.

In till and deposits in bank. 6 See note 5, table 198. 7 Less depreciation and depletion.

Includes copyrights; formulas; goodwill; patents; trade-marks; sinking funds; deferred charges; organization expenses; prepaid and suspense items; interest, discount, coupons, and dividends receivable; guaranty deposits, and deposits on contracts, meters, and leaseholds; and cash value of life insurance. Other assets of life insurance companies include market value of real estate and bonds in excess of book value; interest, and premiums due; and agents' balances.

"Accounts payable" only. Notes payable are included. "Bonds, notes, and mortgages payable" for 1937.

Includes notes payable, which for 1936 were included in "Notes and accounts payable." F

Includes all reserves other than surplus and reserves for depreciation, depletion, and bad debts; deferred and suspense items; funds held in trust; borrowed securities; discount and dividends payable; outstanding coupons and certificates; and overdrafts. Other liabilities of life insurance companies include net value of outstanding policies and securities and borrowed money. Other liabilities of banks include deposits (time, savings, demand, etc.) and bank notes in circulation.

12 Includes "Surplus reserves," "Paid-in or capital surplus," and "Earned surplus and undivided profits."

If one more of these amounts are negative they are tabulated as "Deficit" and the remaining positive items re: tabulated "Surplus and undivided profits." In prior years the net amount of "Surplus and undivided profits" and "Deficit" was tabulated from each return. See note 13.

13 Consists of negative amounts for "Paid-in or capital surplus" and "Earned surplus and undivided profits." See note 12. 14 Includes transportation.

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

No. 203.- INCOME TAX RETURNS, CORPORATION, BY TOTAL-ASSETS CLASSES, BY INDUSTRIAL GROUPS: 1937

[All money figures except assets classes) in millions and tenths of millions of dollars. See headnote,
table 192, regarding effect of discontinuance of consolidated form of return]

TOTAL-ASSETS CLASS (THOUSANDS OF DOLLARS)	Num- ber of re- turns 1	Total assets or liabili- ties 2	Total compiled receipts 3	Com- piled net profit or loss 4	Net in- come or deficits	Num- ber of re- turns 1	Total assets or lia- bilities 2	Total compiled receipts 3	Com- piled net profit or loss 4	Net in- come or deficits 5
All corporations						Agriculture				
Total.	416,902	308,367.27	138,906.8	7,776.6	7,306.1	7,046	1,987.1	746.0	25.8	25.4
Under 50.	228,721	4,179.5	10,923.3	6131.3	6131.7	3,171	69.1	60.5	63.1	63.1
50-100.	60,238	4,282.4	7,607.8	37.9	37.5	1,265	90.0	52.8	511.5	411.5
100-250.	58,871	8,283.4	12,308.2	178.2	176.3	1,313	206.6	95.6	1.4	6.4
250-500.	27,992	9,868.0	9,794.3	242.1	235.0	596	208.2	70.6	.41	.4
500-1,000.	17,587	12,325.4	9,830.2	317.4	303.8	353	244.4	66.6	1.7	1.7
1,000-5,000.	17,897	37,278.4	21,929.6	1,107.9	1,055.6	300	592.3	160.9	6.7	6.5
5,000-10,000.	2,620	18,186.7	8,451.7	542.3	517.0	341	223.5	79.9	4.3	4.2
10,000-50,000.	2,281	46,641.9	19,522.2	1,639.8	1,565.0					
50,000 and over.	749	161,311.4	38,539.5	3,842.3	3,547.5	131	7353.0	150.0	17.7	17.6
Mining and quarrying						Manufacturing				
Total.	11,467	9,146.2	3,272.6	296.6	293.5	35,474	55,723.161	560.2	3,686.2	3,668.6
Under 50.	4,911	95.1	90.3	66.5	66.5	43,324	820.0	2,301.9	641.8	641.3
50-100.	1,707	122.8	89.4	6.9	6.9	12,468	891.6	1,947.5	13.6	13.6
100-250.	1,928	308.2	172.9	1.9	1.9	13,266	2,105.4	3,925.6	72.5	72.3
250-500.	1,097	392.2	214.4	6.6	6.5	6,667	2,352.4	3,847.2	116.6	116.1
500-1,000.	727	507.7	227.2	6.6	6.5	4,250	2,991.4	4,390.6	171.4	170.6
1,000-5,000.	821	1,744.7	568.5	36.1	35.7	4,237	5,917.0	11,033.7	634.4	630.8
5,000-10,000.	137	923.3	259.8	21.2	21.0	598	4,171.6	4,217.5	291.1	289.2
10,000-50,000.	117	2,251.5	854.7	83.9	83.1	521	10,516.6	9,773.8	807.6	803.7
50,000 and over.	221	2,800.7	785.4	147.9	146.4	143	22,067.124	12.4	1,620.8	1,614.1
Construction						Transportation and other public utilities				
Total.	14,807	1,702.0	2,355.4	47.3	46.4	20,775	164,648.011	3,234.6	1,084.2	1,075.9
Under 50.	10,192	163.0	505.0	66.1	66.1	12,206	197.2	393.0	54.4	64.5
50-100.	2,015	141.9	293.5	.5	.5	2,258	159.3	213.8	4.4	4.4
100-250.	1,527	234.0	406.1	5.3	5.3	2,275	360.5	322.4	16.1	16.0
250-500.	571	200.9	293.6	7.5	7.4	1,125	397.0	269.1	10.6	10.5
500-1,000.	264	181.9	211.7	5.9	5.4	867	616.2	312.2	22.8	22.7
1,000-5,000.	208	393.9	328.2	25.0	24.7	1,133	2,547.1	808.8	67.2	66.9
5,000-10,000.	161	113.1	111.2	4.6	4.6	316	2,248.9	522.8	46.8	46.5
10,000-50,000.	135	1273.3	206.1	4.8	4.7	376	8,647.4	1,983.0	251.2	249.8
50,000 and over.	11					219	474.4	8,409.5	669.5	663.5
Trade						Service				
Total.	128,200	18,852.8	44,199.2	845.5	842.2	48,751	10,835.0	4,605.1	35.7	34.5
Under 50.	85,321	1,568.3	5,925.1	654.8	634.8	28,980	452.3	1,076.8	68.4	58.4
50-100.	19,047	1,342.8	4,262.1	23.4	23.4	6,411	457.4	418.3	6.8	6.7
100-250.	14,448	2,220.3	6,226.0	69.8	69.7	6,665	1,055.0	591.5	13.5	13.4
250-500.	4,933	1,713.5	4,388.2	74.2	73.9	3,686	1,278.3	430.8	6.7	6.5
500-1,000.	2,392	1,630.8	3,837.3	70.5	70.3	2,058	1,434.8	444.3	3.4	3.1
1,000-5,000.	1,708	3,299.1	7,023.8	171.9	171.2	1,717	3,422.3	923.7	14.9	14.4
5,000-10,000.	178	1,226.8	2,449.6	66.2	65.8	157	1,056.6	209.0	64.3	64.3
10,000-50,000.	147	2,506.0	4,784.1	153.8	153.1	711	1,147.4	319.6	64.5	4.6
50,000 and over.	26	3,245.2	5,303.0	250.3	249.7	6	530.9	191.2	7.6	7.6
Finance-Banking and insurance						Nature of business not reported				
Total.	88,438	140,402.3	8,927.3	1,756.8	1,321.0	844	60.7	6.4	61.4	61.4
Under 50.	39,851	807.0	565.6	625.1	625.3	765	7.5	5.11	61.0	61.0
50-100.	14,996	1,071.6	329.7	68.4	68.6	71	5.0	.7	6.1	6.1
100-250.	17,325	2,782.7	567.6	5.4	61.7	70	10.7	.5	6.2	6.2
250-500.	9,299	3,319.8	280.3	19.7	13.8	18	5.8		6.1	6.1
500-1,000.	6,664	4,709.3	340.3	35.3	23.5	121	8.9	.1		
1,000-5,000.	7,766	16,346.1	1,082.0	151.8	105.4					
5,000-10,000.	1,183	8,216.1	501.9	112.4	90.0	75	722.8	(8)	(8)	(8)
10,000-50,000.	1,023	21,088.1	1,565.8	334.1	266.4					
50,000 and over.	331	82,061.5	3,594.1	1,137.4	857.5					

Returns active corporations submitting balance sheets.

2 See note 4, table 202.

See note table 198.

4 See note 8, table 198.

5 See note 1, table 192.

6 Deficit.

Classes grouped to avoid disclosing data for individual corporations.

± Less than \$50,000.

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

No. 204. GIFT TAX RETURNS, FEDERAL- SUMMARY: 1934 TO 1937

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

	TOTAL				1937: Non-taxable re-gifts	1937: TAXABLE RETURNS-NET GIFT CLASSES				
	1934	1935	1936	1937		Under 50	50-200	200-600	600-1,000	1,000 and over
Number of returns-	9,270	22,563	13,420	13,695	9,567	3,265	694	1411	24	4
Total gifts before exclusions-	888,7532	130,514	482,783	568,109	250,322	131,583	102,599	51,304	21,635	10,664
Real estate.	57,723	150,991	39,811	46,704	30,401	10,343	4,426	1,501	35	
Stocks and bonds.	640,761	1,558,724	299,452	356,421	145,053	73,092	70,460	41,335	16,596	9,885
Cash.	106,265	185,889	88,459	86,074	37,223	24,684	15,715	5,845	1,966	641
Insurance.	35,620	101,144	22,455	28,732	12,060	11,177	4,334	668	377	118
Miscellaneous.	48,384	133,766	32,595	50,178	25,585	12,291	7,664	1,956	2,662	20
Exclusions not exceeding \$5,000 for each donee.	83,377	217,358	112,375	120,662	71,919	34,281	10,385	3,111	820	145
Total gifts after exclusions-	805,376	1,913,155	370,408	447,447	178,403	97,303	92,214	48,193	20,815	10,519
Deductions.	268,290	717,155	235,428	266,508	178,403	53,783	28,565	3,945	1,633	181
Charitable gifts after exclusions.	73,814	113,320	47,635	75,514	49,209	7,260	15,761	1,811	1,412	61
Specific exemption 1-	194,476	603,835	187,793	190,995	129,194	45,524	12,803	2,134	220	120
Net gifts.	537,086	1,996,001	134,979	180,939		43,520	63,649	44,249	19,182	10,339
Tax.	68,383	162,798	15,664	22,758		2,551	6,582	6,706	4,181	2,737

1 Specific exemption allowed 1934 and 1935, \$50,000; for 1936 and 1937, \$40,000, taken in 1 year or spread over period years at option of donor. For 1936 and 1937 data are adjusted according to the provisions of Sec. 30 or (b) of the Revenue Act of 1935.

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

No. 205.- ESTATE TAX RETURNS, FEDERAL SUMMARY: 1916 TO 1938

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

YEAR	RETURNS FILED		GROSS ESTATE		NET TAXABLE ESTATE		TAX	
	Resident decedents 1	Non-resident decedents 2	Resident decedents 1	Non-resident decedents 2	Resident decedents 1	Non-resident decedents 2	Resident decedents 1	Non-resident decedents 2
Sept. 9, 1916-Jan. 15, 1922.	42,230	2,896	8,785,642	107,597	5,407,674	101,849	351,138	5,378
Jan. 15-Dec. 31, 1922-1923.	12,563	1,313	2,955,959	58,113	1,652,832	52,142	117,624	2,938
1924.	13,963	1,156	2,774,741	29,587	1,504,621	27,440	88,384	726
1925.	13,011	1,502	2,540,922	25,600	1,372,421	23,395	71,451	488
1926.	14,013	2,006	2,958,364	42,725	1,621,008	37,861	86,223	1,099
1927.	13,142	1,425	3,386,267	21,656	1,951,969	20,567	101,324	481
1928.	9,353	1,347	3,146,290	26,945	1,735,840	25,777	40,931	755
1929.	8,079	2,157	3,503,239	51,032	1,943,429	49,075	40,561	1,398
1930.	8,582	1,761	3,843,514	49,732	2,268,323	45,653	43,303	1,085
1931.	8,798	1,584	4,108,517	57,106	2,376,973	50,481	39,003	2,614
1932.	8,333	1,556	4,042,381	33,195	2,327,319	29,013	44,540	660
1933.	7,113	1,394	2,795,818	34,570	1,391,569	31,868	22,364	1,310
1934.	8,727	1,548	2,026,931	34,025	970,868	30,056	59,429	1,986
1935.	10,353	1,500	2,244,107	23,173	1,150,533	20,033	95,228	988
1936.	11,110	1,614	2,435,282	24,609	1,316,888	22,888	153,763	1,703
1937.	11,605	1,716	2,296,257	16,163	1,245,395	14,627	195,301	1,069
1938.	15,037	1,995	2,767,739	26,019	1,622,618	23,995	305,784	2,665
1938-39.	15,932	1,710	3,016,977	22,648	1,724,589	20,670	314,620	2,182

Includes citizens residing outside the United States who died on or after May 11, 1934.

Excludes citizens residing outside the United States who died on or after May 11, 1934.

: The net taxable estate for decedents who died after 4:59 p. m. June 6, 1932, is estate subject to the additional tax under the Revenue Act of 1932 or that act as amended. The data net taxable estate for the years 1933-37 have been revised. tax is the tax imposed by the Revenue Act of 1926 plus the additional tax under the Revenue Act of 1932 or that Act as amended.

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

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**No. 208.—PUBLIC DEBT OF THE UNITED STATES— ISSUES OUTSTANDING ON
DECEMBER 31, 1939**

SECURITY	Rate of interest	Redeemable (on and after) 1	Payable	Outstand- ing
	Percent			1,000 dollars
Interest-bearing debt outstanding.				
Bonds:				
Panama Canal loan of 1961.	3		June 1961.	49,800
Conversion bonds of 1946-47.	3		Jan. 1, 1946-47.	28,895
Postal savings bonds, series 18-49.	2%	1 year from date of issue.	Jan. 1, 1940-56, 1,	117,673
Treasury bonds:				
44 percent of 1947-52.	47	Oct. 15, 1947.	Oct. 15, 1952-	758,946
4 percent of 1944-54.	4	Dec. 15, 1944.	Dec. 15, 1954.	1,036,693
334 percent 1946-56-	3%	Mar. 15, 1946.	Mar. 15, 1956.	483,080
38 percent of 1943-47.	338	June 15, 1943.	June 15, 1947.	454,135
36 percent of 1940-43.	378	June 15, 1940.	June 15, 1943.	352,993
338 percent 1941-43-	338	Mar. 15, 1941	Mar. 15, 1943.	644,870
348 percent of 1946-49.	378	June 15, 1946.	June 15, 1949.	818,627
3 percent of 1951-55.	5	Sept. 15, 1951.	Sept. 15, 1955.	755,432
3 percent 1941	3%		Aug. 1, 1941.	834,453
34 percent of 1943-45.	3	Oct. 15, 1943.	Oct. 15, 1945.	1,400,528
374 percent of 1944-46.	3X	Apr. 15, 1944.	Apr. 15, 1946-	1,518,738
3 percent of 1946-48.	3	June 15, 1946.	June 15, 1948.	1,035,874
373 percent of 1949-52	378	Dec. 15, 1949.	Dec. 15, 1952.	491,375
278 percent of 1955-60.	278	Mar. 15, 1955.	Mar. 15, 1960-	2,611,094
24 percent 1945-47.	234	Sept. 15, 1945.	Sept. 15, 1947.	1,214,429
234 percent 1948-51.	23	Mar. 15, 1948.	Mar. 15, 1951	1,223,496
234 percent 1951-54	234	June 15, 1951.	June 15, 1954.	1,626,687
234 percent 1956-59.	2%	Sept. 15, 1956.	Sept. 15, 1959.	981,827
273 percent 1949-53.	222	Dec. 15, 1949.	Dec. 15, 1953.	1,786,141
273 percent of 1945.			Dec. 15, 1945.	540,844
272 percent of 1948.	22		Sept. 15, 1948.	450,978
24 percent of 1958-63.	234	June 15, 1958.	June 15, 1963.	918,781
273 percent of 1950-52.	275	Sept. 15, 1950.	Sept. 15, 1952.	1,185,842
234 percent of 1960-65.	234	Dec. 15, 1960.	Dec. 15, 1965.	1,485,385
2 percent of 1947-	2		Dec. 15, 1947.	701,075
2 percent of 1948-50.	2	Dec. 15, 1948.	Dec. 15, 1950.	571,431
2 percent of 1951-53.	274	Dec. 15, 1951.	Dec. 15, 1953.	1,090,963
United States savings bonds::				
Series A-1935.	2.9	After 60 days from issue date.	Various dates from Mar. 1, 1945.	175,759
Series B-1936.	2.9	do.	Various dates from Jan. 1, 1946.	321,631
Series C-1937.	2.9	do.	Various dates from Jan. 1, 1947.	420,146
Series C-1938.	2.9	do.	Various dates from Jan. 1, 1948.	507,237
Series D-1939.	2.9	do.	Various dates from Jan. 1, 1949.	695,453
Unclassified sales.				108,421
Adjusted service bonds of 1945.	3	On demand 4	June 15, 1945.	270,591
Adjusted service bonds (Government Life Insurance Fund series 1946).	472	On demand	On or after June 15, 1946.	500,158
Treasury Notes:				
Series A-1940.	158		Mar. 15, 1940.	77,401
Series B-1940.	172		June 15, 1940.	738,428
Series C-1940.	175		Dec. 15, 1940.	737,162
Series A-1941.	172		Mar. 15, 1941	676,708
Series B-1941.	138		June 15, 1941	503,878
Series C-1941	17		Dec. 15, 1941	204,425
Series A-1942.	174		Mar. 15, 1942.	426,350
Series B-1942.	2		Sept. 15, 1942.	342,143
Series C-1942.	194		Dec. 15, 1942.	232,375
Series A-1943.	128		June 15, 1943.	629,117
Series B-1943.	178		Dec. 15, 1943	420,973
Series A-1944.	34		June 15, 1944.	415,520
Series 3-1944.	1		Mar. 15, 1944.	515,211
Series C-1944.	1		Sept. 15, 1944.	283,006
Did-age reserve account, series 1941-44.	3	After 1 year from date of issue.	June 30, 1941 to 1944.	1,435,200
Railroad retirement account, series 1942-44.	3	do.	June 30, 1942 to 1944.	77,200
Civil Service retirement fund, series 1940-44.	4	do.	June 30, 1940 to 1944.	540,500
Foreign Service retirement fund, series 1940-44.	4	do.	-do.	3,795
Canal Zone retirement fund, series 1940-44.	4	do.	do.	4,250
Alaska Railroad retirement fund, series 1941-44.	4	do.	June 30, 1941 to 1944.	738
Except where otherwise indicated.				
Payable 20 years from date of issue.				
: Amount outstanding is current redemption				
maturity, 10 years after date of issue. Interest				
4 At option of holder.				
Bonds are sold				
a discount, payable at par on				
held to maturity.				

No. 208.- PUBLIC DEBT OF THE UNITED STATES- ISSUES OUTSTANDING ON
DECEMBER 31, 1939- Continued

SECURITY	Rate of interest	Redeemable (on and after)!	Payable	Amount outstanding
Interest-bearing debt outstanding-Con.				1,000
Treasury notes-Continued.	Percent			dollars
Postal Savings System, series 1942-44.	2	After year from date of issue.	June 30, 1942 to 1944.	71,500
Government Life Insurance Fund, series 1943 and 1944.	2	do.	June 30, 1943 and 1944.	3,259
Federal Deposit Insurance Corporation, series 1943 and 1944.	2	do.	Dec. 1, 1943 and 1944.	71,000
Certificates of indebtedness Special:				
Adjusted service certificate fund, series 1940.	4	On demand.	Jan. 1, 1940.	14,800
Unemployment trust fund, series 1940.	272	do.	June 30, 1940.	1,509,000
Treasury bills	30.007-0.036		Various dates from Jan. 3 to Mar. 27, 1940.	1,454,743
Matured debt on which interest has ceased.			On presentation.	97,130
Debt bearing no interest.			do.	398,408
United States (legal tender) notes (346,-681,000) less gold reserve (\$156,039,000).			do.	190,642
Old demand notes.			do.	53
National and Federal Reserve bank notes.			do.	202,499
Fractional currency.			do.	1,979
Thrift and Treasury savings stamps.			do.	3,237

Except where otherwise indicated.

: Treasury bills are non-Interest-Bearing short-term securities sold on discount basis with competitive bids for each issue. The average sale price gives an approximate yield on a Bank-discount basis. Yields on all issues outstanding Dec. 31, 1939, ranged between the percents given above.

Assumed by the United States on deposit of lawful money for their retirement.

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

No. 209. INDEBTEDNESS OF FOREIGN GOVERNMENTS TO UNITED STATES
NOTE.-In thousands of dollars. Figures are as of Mar. 31, 1940. Indebtedness of Germany to United States account of costs of the American Army of Occupation and awards of the Mixed Claims Commission not included. On Mar. 31, 1940, this totaled \$1,264,493,000 (richmarks converted to dollars at par). Payments by Germany to Mar. 31, 1940, amounted to 533,588,000.

COUNTRY	Total indebtedness (payments on principal deducted)		FUNDED INDEBTEDNESS				UNFUNDED INDEBTEDNESS	
			Indebtedness		Payments on account		Payments on account	
			Principal (net)	Accrued interest	Principal	Interest	Principal	Interest
Total.	313,345,161	2,749,908	11,231,004	1,695,253	475,711	1,320,851	281,990	671,354
Armenia.	123,901							
Belgium	457,553	52,191	400,680	56,873	17,100	14,490	2,058	18,544
Cuba.		12,287					10,000	2,287
Czechoslovakia	165,789	20,134	165,241	547	19,801			304
Estonia	21,321	1,248	16,466	4,855		1,247		1
Finland.	8,143	5,891	8,042	100	958	4,624		309
France.	4,200,333	486,076	3,863,650	336,683	161,350	38,650	64,690	221,386
Germany (Austrian Indebtedness)	26,017	8631	25,980	36	8631			
Great Britain.	6,574,431	2,024,849	4,368,000	1,206,431	232,000	232,771	202,182	357,897
Greece.	34,526	4,040	31,516	3,010	981	1,897	31	1,159
Hungary	2,413	5181	1,909	504	74	443		1
Italy.	2,025,526	100,830	2,004,900	20,626	37,100	5,767	364	57,599
Latvia.	8,790	762	6,879	1,911	9	622		131
Liberia.		36					26	10
Lithuania								2
Nicaragua.	7,870	1,238	6,198	1,673	235	1,002		27
Poland.		169					142	2
Rumania.	266,815	22,646	206,057	60,758	1,287	19,311		2,048
Russia.	64,914	4,791	63,861	1,054	2,700	29	1,799	263
Yugoslavia	339,002	8,750						8,750
	61,818	2,589	61,625	193	1,225		728	636

1 The principal amount of unfunded indebtedness on Mar. 31, 1940, was \$204,561,000 Armenia, \$11,960,000 and Russia, \$192,601,000) and accrued interest of 214,342,000 (Armenia, \$11,941,000 and Russia, \$202,401,000).

2 Payments of governments which have funded their debts were made prior to the date of the ending agreements.

3 See note 1 for principal amount of unfunded indebtedness and accrued interest.

Includes balances of amounts postponed under provisions of joint resolution of Dec. 23, 1931.

The German Government has been notified that the Government of the United States will look to the German Government for the discharge of this indebtedness of the Government of Austria to the Government of the United States.

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

No. 210. PUBLIC DEBT OF THE UNITED STATES TRANSACTIONS DURING FISCAL YEARS: 1933 TO 1939

[Enthousands of dollars, "Debt bearing no interest" is amount after deducting gold reserve]

	1933	1934	1935	1936	1937	1938	1939
Gross debt outstanding at beginning of fiscal year.	18,481,201	20,102,852	22,870,534	24,370,107	33,545,385	36,427,091	37,167,487
Interest-bearing debt.	19,161,274	22,167,643	26,480,438	27,645,230	32,755,632	36,302,557	36,578,685
Matured debt.	60,037	65,911	54,266	230,663	169,363	113,530	141,351
Debt bearing no interest.	265,550	315,118	518,332	325,274	620,390	505,974	447,452
Public debt issues.	9,697,083	13,582,927	13,125,791	14,120,728	8,591,909	9,621,317	13,086,783
Pre-war issues.	18,380	27,580	25,719	20,744			
Certificates of indebtedness.	2,560,228	1,875,251	213,600	391,670	651,339	1,455,870	1,749,000
Treasury bills.	3,061,895	1,385,975	1,007,056	3,556,159	3,604,543	3,757,949	5,227,365
Treasury notes.	3,962,694	2,796,255	4,911,170	3,509,993	1,404,697	1,978,370	2,015,896
United States savings bonds.			62,567	265,439	522,231	505,175	715,659
Adjusted service bonds.				1,668,752	640,747	12,751	6,561
Treasury bonds.		4,177,903	3,351,393	4,484,361	2,768,352	1,910,603	3,372,302
Treasury (war) savings securities.	2	11					
National and Fed. Res. bank notes, deposits for retirement.	93,884	319,963	554,277	223,610		6001	
Public debt redemptions.	6,645,420	3,068,514	11,477,710	3,276,511	6,710,203	8,880,921	9,808,853
Pre-war issues.	2,016	2,242	1,801	673,194	1,836	1,777	310
Certificates of indebtedness.	3,181,689	2,456,649	1,698,370	405,619	449,687	903,010	1,360,910
Treasury bills.	2,719,362	3,929,416	3,326,590	3,283,135	3,666,199	4,856,487	5,066,764
First Liberty loan.	2	21	1,788,407	101,395	14,850	13,783	2,336
Second Liberty loan.	654	410	280	169	130	1141	64
Third Liberty loan.	1,096	712	456	2531	160	260	143
Fourth Liberty loan.	5	1,855,531	3,077,596	1,276,755	19,460	15,439	5,430
Victory Liberty loan.	152	111	701	43	42	275	52
Treasury notes.	653,015	645,457	1,335,620	2,138,641	1,043,259	2,875,067	3,212,210
Treasury bonds.	42,834	61,113	555	2	532	322	9
United States savings bonds.			531	11,253	36,328	66,869	82,067
Adjusted service bonds.				957,492	463,275	82,625	42,368
Treasury (war) savings securities.	210	143	123	77	42	31	19
National bank and Federal Reserve bank notes, retirements.	44,383	116,725	247,310	428,477	114,402	59,111	36,162
Misc. bearing interest.	2	2	2	2	11	1	10
Gross debt outstanding at end of fiscal year.	93,535,672	27,063,086	25,701,167	63,545,385	36,427,091	37,167,487	44,541,740
Interest-bearing.	22,157,643	26,480,438	27,645,230	27,556,632	35,802,587	36,578,685	39,891,844
Matured debt.	65,911	54,266	230,663	169,363	118,530	141,351	142,293
Debt bearing no interest.	315,118	518,332	325,274	620,390	505,974	447,452	411,280

Source: Treasury Department, Annual Report of the Secretary.

No. 211.—CONTINGENT LIABILITIES OF THE UNITED STATES PRINCIPAL AMOUNTS OF OBLIGATIONS OUTSTANDING AS OF DEC. 31, 1939

[All figures in thousands of dollars]

TITLE	Amount	TITLE	Amount
Guaranteed by U.S. (as to principal and interest), total.	15,703,827	Guaranteed by U.S.—Continued.	
Unmatured obligations.	5,621,169	Reconstruction Finance Corporation—Continued.	
Commodity Credit Corporation.	406,794	78% notes, Series P.	298,639
58% notes, Series D, 1941.	202,553	notes, Series R.	310,090
1% notes, Series E, 1941	204,241	1% notes, Series S.	275,868
Federal Farm Mortgage Corporation.	#1,269,388	Tennessee Valley Authority.	(5)
3% bonds of 1944-49.	835,086	U. S. Housing Authority, 138% notes, Series B, 1944.	6114,157
374% bonds of 1944-64.	94,679	Matured obligations.	752,658
3% bonds of 1942-47.	236,476	Commodity Credit Corporation, 34% notes, Series O, 1939.	2
234%, bonds of 1942-47.	103,148	Federal Farm Mortgage Corporation, 172% bonds of 1939.	430
Federal Housing Administration.	3,543	Federal Housing Administration, 234% debentures, Series B—1st called.	4
3% debentures, Series A.	2,127	Home Owners' Loan Corporation.	82,222
234% debentures, Series B—2nd called.	660	234% notes, Series B, 1939-49.	1081,924
234% debentures, Series B—Uncalled.	756	173% bonds, Series C, 1936.	86
Home Owners' Loan Corporation.	32,731,230	2% bonds, Series E, 1938.	207
3% bonds, Series A, 1944-52.	778,579	175% bonds, Series F, 1939.	111,278,962
214% bonds, Series G, 1942-44.	879,039	On credit of United States, total.	
bonds, Series K, 1940.	127,867	Postal Savings System:	
bonds, Series L, 1941.	190,838	Funds due depositors.	11,270,662
bonds, Series M, 1945-47.	754,907	Tennessee Valley Authority, 273% bonds, Series A, 1943.	118,300
Reconstruction Finance Corporation.	- 1,096,057	Other obligations:	
78% notes, Series N	211,460	Federal Reserve notes (face amount)—	144,948,642

Matured interest amounted to \$3,554,000 on Dec. 31, 1939.

Does not include bonds of 1940 amounting to \$10,000,000 held by the Treasury and reflected in the public debt.

Does not include Series N bonds amounting to \$20,000,000 held by the Treasury and reflected in the public debt; but does include bonds amounting to \$3,000 held by the Home Owners' Loan Corporation as "Treasury" bonds pending cancellation.

Does not include notes \$7,000,000 and \$1,988,000 held by the Treasury and reflected in the public debt issued under Section 15 of the Tennessee Valley Authority Act of 1933, as amended, are held by the Treasury and reflected in the public debt.

Does not include series O notes amounting to \$10,000,000 held by the Treasury and reflected in the public debt.

Funds have been deposited with the Treasurer of the United States for payment of outstanding matured principal and interest obligations guaranteed by the United States.

Does not include notes amounting to \$243,000 in transit for redemption on Dec. 31, 1939.

Does not include bonds amounting to \$11,000 in transit for redemption on Dec. 31, 1939.

Does not include bonds amounting to \$332,000 in transit for redemption on Dec. 31, 1939.

Matured interest Amounted to \$34,920,000 on Dec. 31, 1939.

Figures are as of Oct. 31, 1939—those Dec. 31, 1939 not available. Offset by cash in designated depository banks and accrued interest Federal to \$54,949,000, which is secured by the pledge of collateral provided in the Regulations of the Postal Savings System, amounting to \$54,007,000; cash in possession of System amounting to \$65,980,000; Government and Government-guaranteed securities amounting to \$1,174,619,000 held as investments; and other assets.

Held by the Reconstruction Finance Corporation.

In actual circulation, exclusive of \$0,904,000 redemption fund deposited in the Treasury and \$315,977,000 of their own Federal Reserve notes held by the issuing banks. The collateral security for Federal Reserve notes issued consists of \$5,371,000,000 in gold certificates and in credits with the Treasurer of the United States payable in gold certificates, and \$1,365,000 in commercial paper.

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

No. 212. SECURITIES OWNED BY THE UNITED STATES GOVERNMENT AS OF DEC. 31, 1939

NOTE.—All figures in thousands of dollars. On the basis of the face value of the securities received by the United States, with due allowance for repayments. To the extent that the securities are not held in the custody of the Treasury, the statement is made from reports received from other Government departments and establishments. The amount of foreign obligations was \$13,345,154,000 on Dec. 31, 1939; for detailed figures for such obligations as of Mar. 31, 1940, see table 209

SECURITY	Amount	SECURITY	Amount
Total.	2,927,188	Bonds and notes.	101,171
Capital stock	1,733,491	Federal Farm Mortgage Corporation.	10,000
Banks for Cooperatives.	99,000	Home Owners' Loan Corporation.	20,000
Central Bank for Cooperatives.	50,000	Reconstruction Finance Corporation.	10,898
Commodity Credit Corporation.	100,000	Tennessee Valley Authority.	50,273
Disaster Loan Corporation.	22,000	U. S. Housing Authority.	10,000
Electric Home and Farm Authority.	850	Other securities.	873,836
Export-Import Bank of Washington.	146,000	Farm Credit Administration:	
Federal Crop Insurance Corporation.	15,000	Loans to cooperative marketing associations and Stabilization corporations.	89,951
Federal Deposit Insurance Corporation.	150,000	Loans to joint stock land banks.	18
Federal Farm Mortgage Corporation.	200,000	Seed, feed, drought relief, and crop production loans.	167,717
Federal home loan banks.	124,741	Farm Security Administration:	
Federal intermediate credit banks.	70,000	Rural rehabilitation loans to farmers, etc.	257,146
Federal land banks.	125,000	Interior Department:	
Federal National Mortgage Association.	210,000	Indian loans.	2,624
Federal savings and loan Associations.	39,679	Navy Department:	
Federal Savings and Loan Insurance Corporation.	3100,000	Sales of surplus property.	4,607
Home Owners' Loan Corporation.	4100,000	Public Works Administration:	
Inland Waterways Corporation.	12,000	Advances to States, municipalities, railroads, and others.	72,393
Panama Railroad Company.	7,000	Puerto Rico Reconstruction Administration:	
Production credit corporations.	120,000	Loans.	4,142
Reconstruction Finance Corporation.	5309,215	Capital stock of Puerto Rico Cement Corporation.	1,220
RFC Mortgage company.	225,000	Rural Electrification Administration:	
Regional agricultural credit corporations.	5,000	Advances to cooperatives, States, and private utilities.	7183,244
Tennessee Valley Associated Cooperatives, Inc.	1	Treasury Department:	
U. S. Housing Authority.	1,000	Counties and municipalities.	2,394
U. S. Housing Corporation.	61,905	Railroads.	30,186
U. S. Spruce Production Corporation.	100	Securities received by the Bureau of Internal Revenue in settlement of tax liabilities.	172
Paid-in surplus.	216,680	U. S. Maritime Commission:	
Federal intermediate credit banks.	30,000	Ship construction and reconditioning loans, ship sales notes, etc.	58,022
Federal land banks.	187,690		
Federal National Mortgage Association.	11,000		

1 Reconstruction Finance Corporation funds amounting to \$45,000,000 and appropriated funds amounting to \$1,000,000.
 Reconstruction Finance Corporation funds.
 Home Owners' Loan Corporation obligations issued for capital stock subscriptions.
 2 Balance after deducting funds expended for subscriptions to capital stock of Federal Savings and Loan Insurance Corporation.

Balance after deducting funds expended on account of securities included elsewhere in this table.
 : The balance of the amount paid in by the United States on outstanding stock is 34,100,000. Above amount represents net amount of assets available to liquidate such stock.

7 Includes Reconstruction Finance Corporation funds amounting to \$109,785,000.

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

No. 213.—TAX-EXEMPT SECURITIES—ESTIMATED AMOUNTS OUTSTANDING, INTEREST ON WHICH IS WHOLLY OR PARTIALLY EXEMPT FROM FEDERAL INCOME TAX: 1913 TO 1939

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

INTEREST EXEMPT FROM NORMAL INCOME TAX AND SURTAX

JUNE 30—	Total outstanding issues					Net outstanding issues 1				
	Total	States, counties, cities, etc.	U.S. Government	Territories and possessions	Federal farm loan system	Total	States, counties, cities, etc.	U.S. Government	Territories and possessions	Federal farm loan system 1
1913.	5,531	4,528	966	37		4,910	3,908	966	36	
1914.	5,954	4,949	968	37.		5,283	4,280	967	36	
1915.	6,427	5,417	970	40		5,682	4,682	961	39	
1916.	6,887	5,875	972	40		6,034	5,082	913	39	
1917.	9,049	6,290	2,713	46		8,120	5,430	2,645	45	
1918.	9,187	6,643	2,387	46	111	8,118	5,694	2,325	45	54
1919.	10,159	7,042	2,796	47	274	8,939	5,990	2,766	46	137
1920.	11,308	7,746	3,112	49	401	10,029	6,666	3,080	48	235
1921.	11,922	8,476	2,935	61	450	10,615	7,386	2,905	57	267
1922.	12,994	9,893	2,294	77	730	11,501	8,565	2,269	76	591
1923.	14,074	10,598	2,294	120	1,062	12,443	9,092	2,273	118	960
1924.	15,290	11,633	2,294	132	1,231	13,537	10,006	2,278	125	1,128
1925.	16,645	12,830	2,175	134	1,506	14,748	11,077	2,162	125	1,384
1926.	17,636	13,664	2,164	149	1,659	15,588	11,775	2,151	134	1,528
1927.	18,846	14,735	2,164	158	1,789	16,692	12,715	2,151	141	1,685
1928.	19,892	15,699	2,166	161	1,866	17,623	13,560	2,152	149	1,762
1929.	20,957	16,760	2,168	162	1,867	18,542	14,479	2,154	147	1,762
1930.	23,785	17,985	3,764	165	1,871	20,722	15,566	3,239	152	1,765
1931.	25,750	19,060	4,643	162	1,885	22,778	16,918	3,933	148	1,779
1932.	28,316	19,330	7,046	160	1,780	25,086	17,930	5,345	137	1,674
1933.	31,499	19,517	10,133	155	1,694	27,945	18,074	8,152	131	1,588
1934.	33,354	18,823	12,194	150	2,187	28,852	17,234	9,623	125	1,870
1935.	35,080	18,972	13,565	144	2,399	29,411	17,172	10,650	118	1,471
1936.	36,947	19,212	15,272	145	2,318	31,240	17,317	12,405	119	1,399
1937.	36,591	19,152	15,065	146	2,228	327,967	14,854	11,600	120	1,393
1938.	34,959	19,170	13,492	146	2,151	325,063	14,738	8,898	123	1,304
1939.	34,666	19,626	12,800	150	42,090	323,820	15,157	7,304	121	1,238

INTEREST EXEMPT FROM NORMAL TAX BUT NOT FROM SURTAX

JUNE 30—	Total			Total outstanding issues			Net outstanding issues1		
	out- standing issues, U.S. Gov'ts	Net out- standing issues15	June 30—	Total	U.S. Government	Govern- mental agencies6	Total	U.S. Government	Govern- mental agencies6
1918.	9,599	9,353	1929.	14,471	14,471		13,385	13,385	
1919.	22,439	22,028	1930.	12,158	12,158		11,120	11,120	
1920.	20,949	20,433	1931.	11,876	11,876		11,483	11,483	
1921.	20,803	20,225	1932.	12,466	12,116	350	11,413	11,413	
1922.	20,417	19,465	1933.	13,610	12,025	1,585	11,306	11,306	
1923.	19,714	19,221	1934.	18,834	14,286	4,548	14,276		1,157
1924.	18,688	17,887	1935.	21,859	14,031	7,778	16,677	12,923	3,754
1925.	18,036	17,180	1936.	26,232	17,484	8,748	20,323	15,990	4,333
1926.	17,220	16,222	1937.	29,057	20,738	8,319	122,555	18,236	4,319
1927.	16,087	15,002	1938.	28,925	23,087	5,838	25,053	20,427	4,626
1928.	15,152	14,110	1939.	32,990	27,092	5,898	329,527	24,195	5,332

1 Total outstanding issues less those held by U.S. Government, Federal trust funds and agencies, Federal Reserve banks, and in sinking funds of States, localities, Territories, and insular possessions.

2 Includes Federal land bank bonds, Federal intermediate credit bank debentures, and joint stock land bank bonds. Does not include stocks.

After deduction of tax-exempt securities held in State and local trust and investment funds; data for earlier years not available.

Also includes Tennessee Valley Authority securities amounting to \$8,000,000.

No securities of this type were outstanding prior to 1918.

3 Reconstruction Finance Corporation, Commodity Credit Corporation notes, Federal Housing Administration debentures, Federal National Mortgage Association notes, United States Housing Authority notes, Federal Farm Mortgage Corporation bonds, Home Owners' Loan Corporation bonds, and home loan bank debentures.

Source: Treasury Department, Annual Report of the Secretary.