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Part Six

ALLOCATION OF BENEFITS FROM
GOVERNMENT EXPENDITURES

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ALLOCATION OF BENEFITS FROM GOVERNMENT EXPENDITURES

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Last year Dr. Stine discussed the broader aspects of the problem with which he and his Committee on Farm Income have been wrestling—estimating farm or farmer income.¹ Conception and definition of the problem naturally have not remained fixed; they have evolved in the minds of the persons working with them, and latterly have been sharply modified by Congressional mandates contained in the Agricultural Adjustment and later agricultural assistance laws. Tax and government service aspects of the situation have long been recognized, but, like various other items concerned, their positive recognition in estimating farm income depends in large degree upon the precise definition and delimitation of the problem. The shift in objective from income of agriculture to income of persons on farms, as required in the Act of 1936, has seemed to point to the usefulness of a supplementary estimate of non-monetary, and in a sense non-economic, income which farm persons receive from the various units of government. The revision in the language of the governing statutes, as contained in the Agricultural Act of 1938, may have removed the immediate necessity for such a computation; we are assuming, however, that this type of estimate is made no less valuable for related purposes. For instance, it is significant to an interpretation of the farmers' taxation problem.

We do not believe that our work on the problem at hand has been productive of any contributions of a theoretical nature to the treatment of fiscal data in the measurement of national income.² Rather, such interest as students may have in it will per-

¹ See *Studies, Volume One* (1937), Part Eight.

² For discussions of the theoretical aspects of this problem see G. C. Means, Part Five, discussion by Simon Kuznets, and Dr. Means' reply; also, *Volume One*, Parts One, Two, and Five.

haps be generated by regarding it as a case study of the problems encountered in connection with a very practical task of a pioneering character. Our job was to prepare, within six months and with stenographic assistance only, an estimate of: (1) the real income received in the form of final utilities from all units of government by farm residents during the fiscal year 1936; (2) corresponding aids to the productive activities of farmers during the same period. We did come up with such an estimate, but it is hardly necessary to emphasize that the resulting figures are subject to revision!

Our first major decision was that it was inadvisable—indeed, virtually impossible—to make an integrated, or joint, analysis of farm benefits and farm taxes. For most of the major taxes paid by farmers, it was found impossible to offset particular tax payments against particular benefits received. Nor did it appear that there would be any gain in either accuracy or understanding if an artificial tie-up of taxes and benefits were to be established by some statistical *tour de force*. Therefore the analysis of benefits has been quite independent of the treatment of taxes; the one is regarded as inflow and the other as outflow in relation to the farmers' 'balance of payments'.

It seemed unwise to attempt an estimate of benefits received by farmers without regard for the entire or over-all pattern of government expenditures. The estimate would be more arbitrary and less subject to check and verification if isolated from other fiscal data. Therefore all government expenditures, except those occasioned by the handling of trust funds or by government activities of commercial character, were analyzed and distributed among five major categories.

These categories reflect the location and character of the impingement of government expenditures upon persons, in accordance with the classifications peculiar to the problem at hand. First, expenditures were divided, with respect to incidence of benefit, as between farm residents and urban residents. Next, both farm and urban benefits were divided as between final utilities and aids-to-production. If final utilities, they constitute additions to the net incomes of the recipients, and are added, together with other net income items, to arrive at a national 'income sum'. If expenditures are classed as aids-to-production,

they need not be considered further in the computation of national income, since they presumably contribute to the processes of production, thereby increasing the value of the goods and services that reach the market; hence expenditures of this type do not have continuing identity, and are not eligible for summation with items of net income.³ Finally, we recognized 'transfers' as a fifth class of expenditures. This class includes all disbursements made by government that do not represent costs of activities which serve to enhance the production of economic values or create utilities; in such transactions, government serves merely as a conduit for the flow of purchasing power from one economic group to another, the transfer neither adding to nor detracting from the national income sum. Thus our five distributive categories are: (1) final utilities to farmers, (2) production aids to farmers, (3) final utilities to non-farmers, (4) production aids to non-farmers, (5) transfer items. This classification, therefore, comprehends all government disbursements except those arising in connection with trust funds and commercial activities. Items (1) and (3) alone are eligible for summation with other net income items in arriving at the national income sum.

All expenditures were accepted at 'face value' in terms of dollars when translated into terms of benefits; i.e., the costs incurred by government in performing a function were viewed as the most reasonable measure, in monetary terms, of the benefits conferred by the performance of that function. Although the recipients might regard the benefits received as being 'worth' either more or less than they cost, any attempt to reduce such discrepancies to quantitative terms would be arbitrary and devoid of objective content.

Figures relating to federal expenditures were taken or adapted

³ Aid-to-production expenditures, if worthy of social approval, presumably will eventually fructify into *more* goods and services, i.e., utilities available to final consumers. Obviously, however, the task of tracing and measuring the manifold repercussions of such expenditures throughout the economic system, in order to identify the recipients of such added final utilities, is beyond the scope of present possibility. Of necessity, our assumption was that aid-to-production expenditures serve either (1) to reduce costs to the producers who are the immediate recipients of such benefits, thereby increasing their net incomes, or (2) to reduce the prices and increase the quantity of goods flowing to consumers generally; in either case, the resulting additions would appear in non-government categories of national income.

from the 1936 Annual Report of the Secretary of the Treasury. All general and special and all recovery and relief accounts were included, and all trust accounts excluded. So far as time allowed, advice was sought from responsible officials of those departments or units the expenditures of which seemed to call for explanation or interpretation.

Because of the availability of a reliable figure, furnished by the United States Office of Education, all state and local expenditures for education were treated as a unit, and handled on a nation-wide or over-all basis, instead of an attempt being made to allocate benefits by states. A like policy was adopted with respect to emergency state and local relief expenditures, on the basis of data supplied by the Works Progress Administration. This over-all figure for relief is conceded to be much less reliable than that for education; nevertheless, it was regarded as involving a smaller probable error than would have been present in any estimate we might have made on the basis of available records of individual states. For a time we hoped that a nation-wide figure for highway expenditures might be obtained, but eventually we were obliged to discard the idea, because of glaring deficiencies in available data.

Of all basic data, state and local expenditures, exclusive of education and emergency relief figures, were the most difficult to obtain. Detailed statements of expenditures of state governments for the fiscal year 1936 were available for less than half of the states. Similar data for local units of government were available for about 10 states. From necessity, therefore, we resorted to sampling and adjusting in order to arrive at estimates of the needed figures. Eight sample states were selected, one in each census division, except the East South Central. These selections were based on the importance and representativeness of each sample state with respect to its own geographic division, and also on the relative adequacy of its fiscal records. The eight states selected were Massachusetts, New York, North Carolina, Indiana, Iowa, Oklahoma, New Mexico, and California. The North Carolina local expenditure figures were particularly suspect, but even so, North Carolina was the only one of the larger states in the South Atlantic group for which any such data were available. No one of the four states in the East South Central

group could furnish reports covering local government expenditures, and therefore these states were divided among the contiguous geographic groups. Effort was made, of course, to delete all education and all emergency relief expenditures from the total expenditure figures of the sample states. Likewise, corrections were made for all inter-government grants and exchanges of funds that could be identified, but we concede it to be improbable that a complete adjustment was made for such items. In the case of two sample states for which the basic data were for fiscal years prior to 1936, adjustments were made to bring the figures up to the 1936 level.

The ratio of the 1936 state total figure to the parallel 1931 figure, as derived from *Financial Statistics of State and Local Government—1932*,⁴ was computed for each of the eight states. Then it was assumed further that the ratio of totals for each sample state (1936 to 1931) held for the other states in the geographic division. Thus by use of these sample state ratios and reference to the 1931 totals, an estimate of the 1936 total expenditure figure was obtained for each of the 40 non-sample states. Next, the arbitrary assumption was made that each sample state was representative of the other states in its group with respect to the character of the allocation-of-benefit patterns existing therein. In order to bridge the gap, as between a sample state and the other states in the division, arising from variations in the percentage that farm population was of total population, an adjusting formula was developed that took cognizance of the underlying relationships that exist among the variables in question.⁵ The formula was solved for each of the 40 non-sample states, and thus the percentages were provided in accordance with which total state expenditures were allocated as among our five distributive categories. Transfer items

⁴ U. S. Department of Commerce (Washington, 1935).

$$\begin{aligned}
 & \frac{X (\% \text{ farm benefits})}{\% \text{ farm pop. of total pop. in Y state}} \times \frac{\% \text{ non-farm benefits of tot. exp. in A state}}{\% \text{ non-farm pop. of total pop. in A state}} \\
 = & \frac{1-X (\% \text{ urban benefits})}{\% \text{ non-farm pop. of total pop. in Y state}} \times \frac{\% \text{ farm benefits of total exp. in A state}}{\% \text{ farm pop. of total pop. in A state}}
 \end{aligned}$$

were subtracted from the sample state totals prior to these computations, in order that the interrelationships of state allocation patterns should be based only upon expenditures that represented consumption benefits or production aids. It may be of interest to note that the total state and local expenditure figure obtained in this manner was within the range of the 1936 estimates offered by Dr. Shoup and associates in *Facing the Tax Problem*,⁶ although no attempt was made to bring this to pass. Finally, the four sets of totals (federal, education, state and local emergency relief, and other state and local) were summated. The grand total figure of about \$18 billion is more in the nature of a 'working sheet' total than a figure of intrinsic importance. Our method of handling intergovernment transfers was modified during the process of computation, with the result that some such exchanges were included under the 'transfer' heading, and others were not; then it appeared a poor investment of time to make the changes that would have been needed to attain complete consistency in this respect. The figure of almost \$11 billion that represents all benefits in the form of final utilities and aids-to-production was the total with which we were primarily concerned.

Dr. Kuznets has expressed the opinion that "no classification of government activities and expenditures by business or ultimate destination can properly be made".⁷ We are inclined to regard this position as unnecessarily extreme. If we were to perform the particular task in hand, it seemed unavoidable that we undertake to do that which Dr. Kuznets maintains cannot properly be done. We are in hearty accord, however, with a related statement that he made on the same occasion: "These functions [distinctive functions of government] have such a broad reference to the needs of society at large that it is difficult to say that they serve business or that they serve individuals as members of the community. If a definite answer is provided it usually results from the application of some clear-cut position in social philosophy but one that does not necessarily have general validity".⁸ It quickly became apparent that some definitive position or 'philosophy' with respect to the broader phases of the problem was

⁶ Twentieth Century Fund, 1937.

⁷ *Volume One*, p. 235.

⁸ *Ibid.*, p. 234.

requisite if we were to avoid erratic dogmatism in the handling of heterogeneous classes of expenditure. The theoretical credo to which we have subscribed can perhaps be explained most easily by reference to a few of the more controversial issues that we faced.

How should the costs of the Army and Navy, of Congress and other legislative bodies, of the courts and the judiciary, and other expenditures for general government, be apportioned, either as among population groups or as between final utilities and aids-to-production? The answer that seems most satisfactory to us, and which has been used as a guiding principle in this tabulation, is that all such 'general benefit' expenditures should be divided among population groups on a per capita basis, and split 50-50 as between consumption and production.⁹ In defense of this position it may be argued that costs of this type are incurred in the interests of the entire body politic, regarded as an organic entity, and that each member stands on an equal footing with every other member in this social whole; and, further, that every person constitutes a dual personality with respect to his relations with the economic system—that is, he exists both as a consumer and as a producer. Even the infirm, the aged, and the children, although they may not be engaged currently in productive activities, are dependent for their real incomes upon the productive activities of others, and have as great an interest as do active workers in making production processes as efficient as possible.

Questions of another type arose in the treatment of expenditures for highways and streets. Who receives the benefits when roads are used by commercial vehicles? Does a system of farm-to-market roads represent aids to agricultural production, aids to urban commercial interest, or consumer benefits to urban resi-

⁹ The uniform distribution of benefits within either the production or consumption category undoubtedly merits further consideration. Conceivably, it might be argued that income or wealth or some other factor is a logical basis for determining the relative extent to which an individual or a group benefits from general government activities. An equal division between the production and consumption categories, however, is less subject to challenge. In a fundamental sense social production and consumption must be roughly equal. Economic realism or idealism may make one of the two contributory to the other, but the interpretation of one as the more fundamental is insufficient reason for modifying the allocation of the general government services offered to both indiscriminately.

dents in the form of better and less expensive garden produce? And does introduction of a higher standard of urban living, as represented by driving to work in one's own auto, rather than using a street car, call for an apportionment of the costs of city streets as between aids-to-production for office workers and final utilities accruing to these persons? Despairing of arriving at any satisfying answers to these questions, we took a wide detour around them. We made the simple but arbitrary assumption that highway benefits are proportionate to highway usage, in both volume and type (i.e., either for pleasure or for commercial purposes). Gasoline consumption was accepted as the measure of use. If 20 per cent of all gasoline consumed was by farmers' cars, 20 per cent of the benefits of highway expenditures were allocated to farmers; and if 60 per cent of farmers' gasoline consumption was attributable to trips made for business purposes, then 60 per cent of these benefits were classed as aids-to-production.

Emergency relief expenditures, and particularly those made by the Works Progress Administration, presented a serious and unique problem. If cash payments are made to recipients of relief, the expenditure represents a simple transfer item. But if a work relief program is adopted, question arises as to the social and economic value of the work done. If a dispassionate judgment is that the results are one-half 'boon-doggling' and one-half activities of real value, there should be an allocation of 50-50 as between transfer payments and genuine benefits. The solemn assurance of WPA officials, plus the absence of any responsible higher court of judgment, caused us to adopt the position that all WPA expenditures for the 1936 work program were made in connection with projects of real economic merit, and benefits were allocated in accordance with the character of the projects involved.

The treatment of school expenditures presented several unique problems, the most elusive of which was, what portion of benefits, if any, should be classed as aid-to-production. Eventually we adopted a course that an unfriendly critic might insist is merely a weak compromise—assigning 1 and 3 per cent, respectively, of farm and urban total school benefits as aids-to-production, and the balances as final utilities. We are not disposed to challenge the popular doctrine that 'culture' and 'good citizenship' are and

should be the primary objectives of education in a democratic society; the small percentages assigned to the production categories, however, in addition to representing the approximate importance of vocational schooling, are in part gestures to indicate recognition of the fact that some of our school costs are directed toward purely utilitarian goals.

Probably the most controversial issues with which we grappled were those arising in connection with the treatment of government funds invested currently in property and durable assets, and the benefits received currently from previous investments of like character. We concede that the most logical and comprehensive method of handling this problem would be that suggested by Dr. Copeland—to set up a government balance sheet that would cover all government assets, and reveal net changes in capital accounts during each fiscal period.¹⁰ The flow of services from this stock of assets would be appraised annually, and added to the national real income of the year;¹¹ current government investments in capital goods would have the status merely of transfer items. Logical though this method may be, it was obviously hopeless to contemplate using it in connection with our immediate problem, because of the lack of any inventory of government property. Considerations of expediency, however, ultimately caused us to adopt a position that is equally extreme, but which faces in the opposite direction; that is, we classed all current capital outlays as current benefits, and disregarded entirely the flow of benefits from past investments. A correlated procedure was to treat all payments of both interest and principal on government debt as transfer items, without any attempt to inquire into the purposes for which the debts had been contracted. We recognize that this method may result in an overstatement of benefits received during a period of expanding government investments and in an understatement of benefits during periods of meager

¹⁰ *Volume One*, pp. 27-8.

¹¹ The interest or earnings rate appropriate for the determination of the annual productivity of such an inventory of government's physical assets would still present a knotty problem. Does government accumulate durable assets only to an extent that equates marginal productivity of its capital with that of private investment? Or, on the other hand, should it be assumed that the least significant government capital expenditures produce economic returns only at the low rate the government now pays for the use of borrowed funds?

capital outlays by government; and also that it may introduce a bias in the allocation of benefits for any year in which the pattern of government outlays departs sharply from the patterns of previous years. Although our scholarly conscience continues to suffer twinges of remorse in the face of the logical imperfections of this method, it has been solaced in some part by an abiding faith in the compensating character of random errors!

As a final example of a complex and baffling special problem, let us consider the expenditures made for the management of national forests. Should these be treated as costs of 'the government in business'—the business of growing timber? This would mean treating the national forests the same as municipal waterworks, a port authority, or any other government owned public utility; in that case, these costs would not enter into our tabulation, since the costs of all government industries have been omitted on the assumption that they are recouped through the related 'public prices'. Or, on the other hand, should outlays for national forests be regarded as current outlays in aid of non-agricultural production? That is the position we have adopted (with allowance for the recreational and other incidental services performed by the Forest Service) on the assumption that during the long period that must intervene before these investments are liquidated there may be a fundamental reorientation of the place of national forests in our social economy.

It is admitted frankly that the results of this study are characterized by great inexactitude. Further, it is our belief that any attempt to calculate the character and incidence of the benefits of government expenditures will be subject inevitably to a wide margin of indeterminateness. Sources of almost certain difficulties are found in connection with the size of the task, the deficiencies in available data, and the necessity of resting major decisions upon nothing more tangible than personal judgment and an individual philosophy of government. There was no escape for us from the necessity of foregoing exactness and accepting a wide margin of possible error in order to conserve time, and hoping for approximate accuracy in billions of dollars in the face of many misallocated millions. The seeming precision of the figures in the appended tabulation should not be interpreted as denoting razor edge accuracy; it simply results from the absence of any

adjustment of figures obtained in applying distribution ratios to official data.

The inadequacy of basic data is an old story to every person working on practical statistical problems, and perhaps difficulties of this sort are no greater here than those encountered on other statistical battlefronts. It is probable, moreover, that time will bring an improvement in the character of basic fiscal data, and thus the objective hurdles may be lowered. It is with respect to the fundamental principles, or 'philosophy', of allocation, that the opportunities are greatest for major divergencies of opinion concerning procedures. It is the subjective barriers that threaten to remain insurmountable for a long time to come—so long, indeed, as individuals differ in their theories of the relationship between government and the governed. If the principles of allocation we have adopted should be challenged by persons who make radically different basic assumptions, or who have contrary philosophies of government, it is likely that a hopeless impasse must ensue—an impasse from which there is no escape either by compromise or by appeal to any objective standards. In the face of a challenge to our own position, we can only say in its defense that to us it seems logical and reasonable—a contention, however, that is not likely to convince the critic. Some compromise may be made, but in the final analysis there is no entirely satisfying compromise as to what constitutes 'reasonableness'. Nevertheless, we feel that the task merits a brave attack, in the hope that patience and openmindedness may in the end be productive of valuable results.

Appendix

Table 1 is a summary covering the expenditures of all government units. Sources of the basic data on which this table is grounded have already been indicated. Also, as stated previously, figures appearing in the 'transfer' column are more heterogeneous and therefore less significant than are the figures appearing in other columns. For obvious reasons, 'transfer' items are excluded from the computation of percentages.

Table 2 is presented in order to show distribution of federal expenditures in considerable detail. The listing of items follows closely the order and phraseology found in the Report of the Secretary of the Treasury. Explanation of the treatment accorded individual items, and the reasons, would require too voluminous notes for inclusion here. The alternative extreme of showing summary figures for departments and agencies would conceal the method of analysis. Even the figures used here in some cases do not reveal the subsidiary breakdowns what were necessarily made in the calculations.

TABLE I
DISTRIBUTION OF GOVERNMENT EXPENDITURES, FISCAL YEAR 1936
(absolute figures in dollars)

ORGANIZATION UNIT OR APPROPRIATION ITEM (1)	EXPENDITURES DIRECTLY PRODUCTIVE OF FINAL UTILITIES AVAILABLE TO:		EXPENDITURES FACILITATING PRODUCTIVE ACTIVITIES OF:		TRANSFERS OR LOANS WITH RECOVERY EXPECTED (6)
	Farm population (2)	Non-farm population (3)	Farm enterprises (4)	Non-farm enterprises (5)	
Federal ¹	494,648,364	1,955,412,431	644,676,781	1,265,233,668	4,488,632,142
Education, state and local ²	365,346,740	1,488,323,954	3,703,674	46,025,632	346,600,000
Emergency relief, state and local ³	68,536,290	377,777,120	35,207,545	133,981,300	364,293,093
State and local, all other ⁴	248,969,743	2,366,594,679	246,596,279	1,061,493,927	1,957,050,314
Grand total	1,177,501,137	6,188,108,184	930,184,279	2,506,734,527	7,156,575,549
Per cent	10.90	57.28	8.61	23.21	

The footnotes to this table are on pp. 330-1.

Notes to Table 1.

¹ See Table 2 for detailed breakdown of component items.

² Total expenditures estimated as \$2,250 million, on basis of information furnished by United States Office of Education. Payments of principal and interest on bonds, loan repayments, refunds, etc., are not included in the apportioned benefits, but are treated as transfer items. All expenditures for institutions of collegiate rank and special schools (blind, delinquent, etc.) are divided, as between farm and non-farm, on the basis of total population. Expenditures for primary and secondary schools are allocated on the basis of per pupil costs, with allowance for difference in cost per pupil as between farm and non-farm children. Cost per farm child estimated as 95 per cent of average cost per *rural* child ('rural' is broader than 'farm', as the terms are used by the Office of Education). Cost computations are based on number of pupils enrolled, not on basis of average daily attendance. One and 3 per cent, respectively, of farm and non-farm allocated benefits, have been assigned to the 'production' category. This distribution reflects roughly the relative importance of costs of specialized vocational training.

³ Based on data and interpretive information furnished by Statistics and Research Division of the WPA. Does not include 'outdoor' relief from local funds, or expenditures for poor farms and other eleemosynary institutions. All direct relief payments treated as transfer items. The allocation of benefits is based on an analysis of the types of work relief project. It has been assumed that the benefits are received by persons who utilize the services from the completed projects rather than by the persons who perform relief labor; for example, benefits from a highway project are assigned to the users of the highway, not to the relief laborers who worked on its construction. It is impracticable to show herewith any detailed breakdown of expenditures by types of project.

⁴ As explained in the text, these state and local totals have been built up by a sampling and adjusting process. Space does not allow presentation of the working sheets for each of the eight sample states. Since the methods and logic employed in the analysis of state and local figures are identical with those employed in relation to federal data, an exhibit of detailed figures

for one or two of the sample states would be of negligible value as a supplement to Table 2. Furthermore, among the data for any individual state certain items will appear eccentric, in part because of conditions peculiar to the state and in part because of the methods of analysis. The influence of the second factor, methods of analysis, may be illustrated by a reference to the treatment of highway expenditures. It was decided that 80 per cent of the benefits of highway expenditures should be allocated to non-farm and 20 per cent to farm residents, as a pattern of distribution for the country as a whole. The application of this 80-20 formula to the highway expenditures of an individual state may result in a distorted picture; these distortions are offset in the aggregate, however, and the final results are believed to be representative of the over-all situation.

TABLE 2
 DISTRIBUTION OF FEDERAL EXPENDITURES, FISCAL YEAR 1936¹
 (in dollars)

ORGANIZATION UNIT OR APPROPRIATION ITEM (1)	EXPENDITURES DIRECTLY PRODUCTIVE OF FINAL UTILITIES AVAILABLE TO:		EXPENDITURES FACILITATING PRODUCTIVE ACTIVITIES OF:		TRANSFERS OR LOANS WITH RECOVERY EXPECTED (6)
	Farm population (2)	Non-farm population (3)	Farm enterprises (4)	Non-farm enterprises (5)	
A ASSIGNED ENTIRELY TO FINAL UTILITIES: DIVIDED BETWEEN FARM AND NON-FARM ON POPULATION BASIS					
Legislative, Botanic Garden	27,029	81,957			
Independent Offices					
Amer. Battle Monuments Comm.	53,445	162,061			
Cal. Pacific International Exposition	40,506	122,825			
Chicago World's Fair Centennial Celebration	5,868	17,793			
Fed. Alcohol Control Adm.	24,338	73,800			
Fed. Deposit Insurance Corp.	348	1,057			
George Washington Bicentennial Comm.	4,327	13,122			
Great Lakes Exposition	15,120	45,846			
Smithsonian Institution	339,929	1,030,754			
Texas Centennial Exposition	217,181	658,548			
War Finance Corporation ²	21,849	66,252			
Celebration of Bicentennial of Patrick Henry	2,480	7,520			
D.C.-Va. Boundary Comm.	1,525	4,624			
Investigation of enforcement of prohibition, etc.	8	25			
Operations under Mineral Act	27,087	82,136			
Protection of U.S. in oil leases	11,401	34,572			
Jefferson Memorial Comm.	3,594	10,896			
U.S. Constit. Sesquicentennial Comm.	2,472	7,494			
Social Security Bd., adm. exp.	146,845	445,270			
Veterans' Administration					
General overhead	275,182	834,423			
Hospitals, burials, etc.	20,108,672	60,974,681			
Hospital & domiciliary facilities & service	468,527	1,420,696			

Emergency Relief, Vet. Adm.			
Administrative expenses	2,489	7,549	
Construction & improvement of bldgs.	226,616	687,159	
Nat. Ind. Recovery, Vet. Adm.	249,133	755,434	
Printing and binding	30,893	93,675	
Department of the Interior			
Comm. of Fine Arts	2,438	7,394	
G. R. Clark Sesquicentennial Comm.	7,641	23,168	
Mt. Rushmore Nat. Mem. Comm.	12,120	36,753	
Perry's Victory Mem. Comm.	500	1,516	
War Minerals Relief Comm.	5,013	15,200	
Office of Education	218,171	661,549	14,466,067
Department of Justice			
Office of Attorney General			
Bureau of Prohibition	294	892	
Tax and Penalties Unit	54,311	164,683	
Veterans' Insurance Litigation	186,857	566,599	
Department of Labor			
Children's Bureau	92,318	279,930	
Treasury Department			
Public Health Service	3,343,436	10,138,161	
Treasury, misc., to promote education of blind	18,600	56,400	
Adm. exp., Adj. Comp. Act of 1936	345,483	1,047,595	
Emerg. Relief, Treas. Adm. Exp.	5,462,036	16,562,301	
War Department			
Nonmilitary activity, Quartermaster Corps., cemetarial exp.	182,274	552,702	
Total	32,238,356	97,755,012	14,466,067

B ASSIGNED ENTIRELY TO PRODUCTIVE ACTIVITIES: DIVIDED BETWEEN FARM AND NON-FARM ON POPULATION BASIS

Department of Labor		
U.S. Employment Service	3,465,642	10,508,720

¹ Totals for individual items based on report of the Secretary of the Treasury, 1936.

² Overhead of liquidation expenses.

TABLE 2
DISTRIBUTION OF FEDERAL EXPENDITURES, FISCAL YEAR 1936 (Cont.)
(in dollars)

ORGANIZATION UNIT OR APPROPRIATION ITEM (1)	EXPENDITURES DIRECTLY PRODUCTIVE OF FINAL UTILITIES AVAILABLE TO:		EXPENDITURES FACILITATING PRODUCTIVE ACTIVITIES OF:		TRANSFERS OR LOANS WITH RECOVERY EXPECTED (6)
	Farm population (2)	Non-farm population (3)	Farm enterprises (4)	Non-farm enterprises (5)	
C ASSIGNED 50 PER CENT TO FINAL UTILITIES, 50 PER CENT TO PRODUCTIVE ACTIVITIES: DIVIDED BETWEEN FARM AND NON-FARM ON POPULATION BASIS					
Legislative	2,848,641	8,637,814	2,848,641	8,637,814	
Executive Office	52,648	159,641	52,648	159,641	
Independent Offices					
Advisory Comm. on allotments	2,123	6,439	2,124	6,440	
Board of Tax Appeals	63,983	194,014	63,983	194,013	
Central Statistical Board	16,944	51,379	16,944	51,379	
Civil Service Commission	305,910	927,597	305,909	927,596	
Employees Compensation Comm.	354,294	1,074,311	354,295	1,074,312	3,553,781
General Accounting Office	985,142	2,987,203	985,141	2,987,203	
National Archives	43,375	131,527	43,376	131,526	
National Emergency Council	183,505	556,433	183,504	556,433	
Special Adviser to President on Foreign Trade	678	2,058	678	2,058	
U.S. Supreme Court Building	85,296	258,638	85,295	258,637	
U.S. Tariff Commission	116,964	354,665	116,964	354,665	
Export-Import Banks of Wash.	10,558	32,013	10,558	32,013	
Department of the Interior					
General Land Office	188,027	570,147	188,027	570,148	1,757,590
Geological Survey	408,602	1,238,988	408,602	1,238,988	
Department of Justice					
Office of Attorney General					
Salaries and expenses	269,185	816,240	269,186	816,241	
Misc. Objects	78,829	239,029	78,829	239,030	
Bureau of Prisons	29,913	90,705	29,913	90,704	
Division of Accounts	841	2,549	840	2,548	
Fed. Bur. of Investigations	665,747	2,018,714	665,746	2,018,715	
Alcohol Beverage Unit	1,587	4,813	1,587	4,813	

The Judiciary	68,558	207,886	68,558	207,887	
Sal. & exp., Supreme Court	288,498	874,800	288,498	874,799	
Sal. & exp. of judges	14,378	43,583	14,378	43,584	
Court of Customs & Patent Appeals	30,687	93,050	30,687	93,051	
U.S. Customs Court	29,112	88,275	29,112	88,275	
Court of Claims	1,768,249	5,361,789	1,768,249	5,361,789	
Expense, U.S. courts	1,284	3,893	1,284	3,894	
Judicial, misc.	1,368,895	4,153,876	1,368,895	4,153,875	
Penal & correctional institutions					
Department of Labor					
Immigration & Naturalization Serv.	1,206,752	3,659,186	1,206,753	3,659,186	
Navy Department (all except private relief acts)	65,480,164	198,552,756	65,480,164	198,552,757	
Post Office Department					
Post Office deficiency	10,668,819	32,350,612	10,668,819	32,350,611	
Department of State					
General	2,167,659	6,572,902	2,167,660	6,572,903	40,350
Foreign Serv. Retirement Fund	20,137	61,062	20,138	61,063	
Tresury Department					
Office of the Secretary, etc.	10,512,536	31,876,723	10,512,537	31,876,724	
Bur. of Engraving & Printing	667,561	2,024,215	667,560	2,024,215	
Secret Service Division	106,767	323,745	106,767	323,746	
Bur. of the Mint	146,399	443,919	146,399	443,920	
Treasury, misc. ³	38,483	116,691	38,484	116,692	
Special Deposit Accts.	5,850	17,737	5,849	17,737	
Misc. Accts: Exp., Emg. Banking, Gold & Silver	239,053	724,869	239,053	724,870	
Procurement Division					
Sal., exp., repairs, etc.	854,794	2,591,956	854,794	2,591,956	
Construction & sites	8,296,874	25,158,263	8,296,873	25,158,262	
War Department					
Nat. expense, direct expenses	42,237,726	128,075,685	42,237,726	128,075,685	
Nonmilitary activities, misc.	9,655	29,278	9,656	29,278	
Rivers & harbors, flood control and relief	14,789,877	44,846,726	14,789,878	44,846,726	
Special Accounts, D.C.	707,001	2,143,808	707,001	2,143,809	
Total	168,438,560	510,752,202	168,438,562	510,752,211	5,351,721
D ASSIGNED ENTIRELY TO FARM INTERESTS					
Independent Offices					
Farm Credit Adm.					
Salaries and expenses			5,998,743		
Fed. Farm Mortgage Corp.			2,395		
Miscellaneous			9,015		

³ Character of items not ascertained.

TABLE 2
DISTRIBUTION OF FEDERAL EXPENDITURES, FISCAL YEAR 1936 (Cont.)
(in dollars)

ORGANIZATION UNIT OR APPROPRIATION ITEM (1)	EXPENDITURES DIRECTLY PRODUCTIVE OF FINAL UTILITIES AVAILABLE TO:		EXPENDITURES FACILITATING PRODUCTIVE ACTIVITIES OF:		TRANSFERS OR LOANS WITH RECOVERY EXPECTED (6)
	Farm population (2)	Non-farm population (3)	Farm enterprises (4)	Non-farm enterprises (5)	
D ASSIGNED ENTIRELY TO FARM INTERESTS (cont.)					
Department of Agriculture					
Experiment Stations			5,206,448		
Special research fund			112,194		
Extension Service	150,000		2,689,497		
Coop. Agri. Extension Work	4,665,842		11,997,881		
Bur. of Agr. Engineering			453,124		
Conservation Service			20,688,113		
Agriculture, misc.			696,296		
Special Deposit Accts.			346,296		
Conservation & use of agr. land resources			490,014		
Agricultural Adjustment Adm.					
Adm. of Cotton Act of 1934			3,746,299		
Exp. & dom. cons. of agr. commod.			1,000,000		31,241,789
Salaries and general expenses			32,092,780		
N.I.R.A., codes, etc			50,344		
Department of the Interior					
Bureau of Reclamation			2,129,060		23,805,938
Treasury Department					
Fed. Land Banks, payts, to Fed. Land Banks, int. reduced			29,064,981		
Total	4,815,842		116,773,480		55,047,727
E ASSIGNED TO NON-FARM INTERESTS					
Independent Offices					
Fed. Home Loan Bank Bd.		386,979		386,979	
Nat. Mediation Bd.				343,833	
R.R. Retirement Act, adm. exp.		350,825			
Federal Housing Adm.		138			
Savings & loan promotion, Fed. Home Loan Bank Bd.		313,698			

Department of Commerce			
Fed. Employment Stabilization Bd.			1,304
Bureau of Lighthouses	5,264,755		5,264,755
Patent Office			4,639,077
Soc. Security Act, adm. exp.	62,453		
Department of the Interior			
Nat. Bituminous Coal Comm.			199,311
Department of Justice			
Territorial Courts			88,500
Panama Canal Zone, court sal.			45,164
U.S. Court for China			43,861
Department of Labor			
Bituminous Coal Labor Bd.			16,694
Nat. Steel Labor Rel. Bd.			14,322
Textile Labor Rel. Bd.			81,388
Social Security Act, adm. exp.	84,611		
Total	6,463,459		11,125,188

F ASSIGNED VARIOUSLY, ACCORDING TO SPECIFIC EVIDENCE BY ITEMS

Independent Offices				
Elec. Home & Farm Auth. ⁴	123,196	97,958	21,741	
Fed. Communications Comm. ⁵	341,039	1,034,120		916,773
Fed. Coordinator of Trans. ⁶	53,463	162,113	40,097	283,266
Fed. Power Comm. ⁷	127,577	386,848	63,789	450,635
Fed. Trade Comm. ⁸	228,867	693,982		922,849

(Key to abbreviations: C = Consumption; P = Production, F = Farm; NF = Non-Farm)

⁴ 60% F, 40% NF; both 85% C and 15% P.

⁵ 40% P, all NF; balance per capita.

⁶ 60% P, of which 50% is directly to railroads; balance of P and all C per capita.

⁷ 50% P, of which 50% is directly to industry; balance of P and all C on population basis.

⁸ 50% P, all to NF; C on population basis.

TABLE 2
DISTRIBUTION OF FEDERAL EXPENDITURES, FISCAL YEAR 1936 (Cont.)
(in dollars)

ORGANIZATION UNIT OR APPROPRIATION ITEM (1)	EXPENDITURES DIRECTLY PRODUCTIVE OF FINAL UTILITIES AVAILABLE TO:		EXPENDITURES FACILITATING PRODUCTIVE ACTIVITIES OF:		TRANSFERS OR LOANS WITH RECOVERY EXPECTED (6)
	Farm population (2)	Non-farm population (3)	Farm enterprises (4)	Non-farm enterprises (5)	
F ASSIGNED VARIOUSLY, ACCORDING TO SPECIFIC EVIDENCE BY ITEMS (cont.)					
Interstate Commerce Comm. ⁹	602,388	1,826,597	451,791	3,191,687	
Nat. Advisory Comm. for Aeronautics ¹⁰	185,997	563,990		499,992	
Nat. Banking Emer. Act ¹¹	5,790	17,556		23,346	
Nat. Capital Park and Planning Comm. ¹²	79,559	562,047			
Nat. Labor Relations Bd.			32,612	619,625	
Nat. Resources Comm. ¹³	38,364	116,330	153,456	465,318	
Office of Coordinator for Ind. Cooperation ¹⁴	1,626	4,932		26,270	
Prison Industries Reorg. Adm. ¹⁵	9,470	28,716		25,458	
R.R. Adm. & Trans. Act ¹⁶					6,805,938
Securities & Exchange Comm. ¹⁷	517,281	1,568,529		893,919	
Civ. Serv. Retirement and Disability Fund					40,000,000
Canal Zone Retirement Fund					500,000
Social Security Board					
Grants to States					29,361,369
Veterans' Administration					
Adj. serv. & dependent pay					1,088,167
Military & naval ins.					94,154,808
Emer. Relief, Vet. Adm.					
Army & Navy pensions					399,065,694
Private relief acts					6,536
Adj. Serv. Fund & approp. from Vet. Adm.					1,773,544,440
Farm Credit Administration					
Agr. marketing revolving fund					6,617,547
Emer. relief, F.C.A. crop loans					12,204,061
Emergency Cons. Work (CCC)*	37,427,296	108,706,940	162,944,384	273,387,790	11,000,000
Fed. Civ. Works Adm. (CWA)					702,744
Fed. Emer. Relief Adm. (FERA)*	26,248,210	137,124,266	10,724,556	29,050,030	290,239,303

Fed. Emer. Adm. of Pub. Wks.					
Administrative expenses ¹⁸	2,974,957	14,804,973	1,687,819	6,875,619	
Loans and grants					61,087,090
Rural Electrification Adm. ¹⁹	259,186	120,954	259,186	51,837	733,796
Works Progress Adm. (WPA)*	160,397,174	837,698,956	65,509,610	177,633,971	64,562,871
Fed. Emergency Housing*	286,000	9,282,000	182,000	3,250,000	9,307,823
Subsistence homesteads & Resettlement Adm.*	13,422,278	9,833,433	18,480,297	5,127,914	109,873,583
Nat. Ind. Recovery Adm. ²⁰	273,805	1,551,559		2,738,047	
Tennessee Valley Authority*			3,000,000	150,000	45,579,696
Department of Agriculture					
Office of Secretary, Office of Inf. & Lib.	852,525	3,248,120	2,762,181	1,662,424	
Weather Bureau ²¹	425,847	1,291,279	858,563	858,563	
Bur. of Animal Industry	50,000	50,000	9,860,367	1,000,000	
Meat Inspec., Bur. of Anim. Ind.	20,000	100,046			
Bur. of Dairy Industry			550,000	76,798	

⁹ 60% P, of which 50% is directly to railroads; balance of P and all C per capita.

¹⁰ 40% P, all to industry; all C on population basis.

¹¹ 50% P, all to banks; all C on population basis.

¹² 50% directly to Washington, D. C. area; balance on population basis.

¹³ 20% C, 80% P; both C and P on population basis.

¹⁴ 80% P, all to NF; C on population basis.

¹⁵ 40% P, all to NF; all C on population basis.

¹⁶ All payments for damages suffered 20 years ago.

¹⁷ 30% P, all to NF; C, 15% F and 85% NF.

*Distributed by special advice.

¹⁸ According to type of project.

¹⁹ Administration expense; 75% F.

²⁰ 60% P, all NF; 15% of C to F.

²¹ 50% P, half to F.

TABLE 2
DISTRIBUTION OF FEDERAL EXPENDITURES, FISCAL YEAR 1936 (Cont.)
(in dollars)

ORGANIZATION UNIT OR APPROPRIATION ITEM (1)	EXPENDITURES DIRECTLY PRODUCTIVE OF FINAL UTILITIES AVAILABLE TO:		EXPENDITURES FACILITATING PRODUCTIVE ACTIVITIES OF:		TRANSFERS OR LOANS WITH RECOVERY EXPECTED (6)
	Farm population (2)	Non-farm population (3)	Farm enterprises (4)	Non-farm enterprises (5)	
F ASSIGNED VARIOUSLY, ACCORDING TO SPECIFIC EVIDENCE BY ITEMS (cont.)					
Bur. of Plant Industry	100,000	200,000	3,978,956	225,000	
Forest Service	815,000	945,000	2,635,000	20,246,098	2,500,000
Payts. to States from N.F. funds					837,730
Acq. of land for watershed & stream protection					19,582
Bur. of Chemistry & Soils	5,500	16,500	1,091,007	154,000	
Bur. of Entomol. & Plant Quar.	1,000,000	4,500,000	9,278,690	1,500,000	
Bur. of Biological Survey	851,555	2,582,134	350,000	350,000	
Bur. of Agr. Economics	51,000	76,000	3,830,218	1,655,000	
Bur. of Home Economics	87,995	100,000			
Enforcement of Grain Futures Act			88,406	100,000	
Food and Drug Adm.	377,514	1,144,720	100,000	300,000	
Public highways (all items) ²²	19,647,850	143,429,308	29,471,775	53,049,196	
Agricultural Adjustment Adm.					
Payts. for Agr. adjust. ²³					160,387,216
Purchase of sugar from processing taxes ²⁴	25,000	85,951			
Elimination of diseased cattle	125,000	375,000	465,044		
Refunding processing tax					9,063,435
Relief in stricken agr. areas		80,000	2,474,382		50,000
Department of Commerce					
Office of Secretary (prorated)	105,231	690,317	52,616	1,256,462	
Bur. of Air Commerce	200,000	1,800,000		4,978,192	
Bur. of For. & Dom. Commerce	100,000	300,000	150,000	2,336,770	
Bur. of Nav. & S.S. Inspec.	75,000	1,122,253		600,000	
Nat. Bur. of Standards	382,548	1,159,986		300,000	
Coast & Geodetic Survey	372,000	1,128,000		1,689,233	
Bur. of Fisheries	60,000	340,000		1,239,471	
Private Relief Acts					15,696
Commerce, misc. (prorated)	3,985	26,144	1,993	47,586	
Bur. of Census	935,300	2,836,072	935,300	4,336,072	

Department of the Interior					
Office of Secretary (prorated)	700,274	1,716,708	404,829	214,356	
Petroleum Administration	51,577	156,395		400,000	
Puerto Rico Reconstruction Adm.					6,452,535
Nat. Park Service	5,191,629	15,742,360	907,432	2,751,568	
Gov. in the Territories	305,496	926,344	305,497	3,390,027	
Beneficiaries	100,000	2,943,208			
Bur. of Mines	12,000	668,000		1,544,352	
Private Relief Acts					29,445
Interior, civil, misc.	9,542	17,862	6,191	5,836	
Special Deposit Accts.					605,708
Indian Affairs*	10,015,050	7,828,623	6,882,237	3,378,742	771,020
Boulder Canyon project					23,772,035
Department of Justice					
The Judiciary, priv. rel. acts					135,355
Department of Labor					
Office of the Secretary (prorated)	70,746	226,388	239,250	749,909	
Bur. of Labor Statistics ²⁵	75,000	472,481	75,000	472,482	
Private relief acts					18,662
Women's Bureau		20,000		133,454	
Labor, misc.					87,236
Soc. Sec. Act, Grants to States					2,162,111
Navy Department					
Private relief acts					308,293
Post Office Departments					
Private relief acts					88,770

²² F portion 40% C, NF 73% C.

²³ Cotton adjustment payments.

²⁴ Relief distribution of surplus commodities.

* Distributed by special advice.

²⁵ \$150,000 to F.

TABLE 2
DISTRIBUTION OF FEDERAL EXPENDITURES, FISCAL YEAR 1936 (Cont.)
(in dollars)

ORGANIZATION UNIT OR APPROPRIATION ITEM (1)	EXPENDITURES DIRECTLY PRODUCTIVE OF FINAL UTILITIES AVAILABLE TO:		EXPENDITURES FACILITATING PRODUCTIVE ACTIVITIES OF:		TRANSFERS OR LOANS WITH RECOVERY EXPECTED (6)
	Farm population (2)	Non-farm population (3)	Farm enterprises (4)	Non-farm enterprises (5)	
F ASSIGNED VARIOUSLY, ACCORDING TO SPECIFIC EVIDENCE BY ITEMS (CONT.)					
Treasury Department					
Fed. Alcohol Adm. ²⁶	17,289	52,425		69,715	
Bur. of Narcotics ²⁷	183,334	555,916		492,834	
Coast Guard ²⁸	1,451,319	13,178,912	1,451,319	13,178,912	
Private relief acts					112,779
Payts. of int. on Phill. Dep.					1,100,000
Other items					5,079
Refunds of receipts					45,214,766
Soc. Sec. Act, Pub. Health Serv.					2,451,141
Misc. acct.s., subscriptions to paid-in surplus					32,467,995
Subscriptions to preferred shares, Fed. savings & loans					16,836,000
War Department					
Nonmilitary activity, Signal Corps	13,599	41,235	13,599	88,237	
Bur. of Insular Affairs	14,880	45,117	14,879	118,043	72,924
War claims & relief acts					526,784
Rivers & harvors, improvements ²⁹			12,000,000	94,403,940	
Panama Canal ³⁰	671,498	2,036,155	1,213,028	6,909,931	
Special Accounts					
Int. on Public Debt					747,896,614
Public debt retirements					403,342,250
Total	289,155,606	1,340,441,758	355,999,097	732,847,549	4,413,766,627
Grand total, Fed. exp.	494,648,364	1,955,412,431	644,676,781	1,265,233,668	4,488,632,142
Grand total, all columns	\$8,848,603,386				

²⁶ 50% P to NF; balance per capita.

²⁷ 40% to NF; balance per capita.

²⁸ 60% to NF; balance per capita.

²⁹ Allocation to F is arbitrary.

³⁰ 50% P, of which one-tenth to F; balance per capita.

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