

TABLE A-3.—*Business account, calendar years 1948 and 1949*
(Billions of dollars, annual rates, seasonally adjusted)

Receipts or investment	1948	1949		
		Total ¹	First half	Second half ¹
Corporate profits before tax.....	34.8	27.6	27.9	27.2
Less: Corporate profits tax liabilities.....	13.6	10.9	11.0	10.7
Dividends.....	7.9	8.4	8.4	8.4
Equals: Corporate undivided profits.....	13.2	8.3	8.4	8.2
Plus: Capital consumption allowances.....	15.7	16.6	16.4	16.8
Corporate inventory valuation adjustment ²	-2.2	2.7	3.4	2.0
Equals: Retained business receipts from current production.....	20.8	27.6	28.3	27.0
Less: Private domestic gross investment.....	45.0	36.8	38.5	35.0
Construction.....	17.9	17.2	16.6	17.8
Residential (nonfarm).....	9.1	8.8	8.0	9.4
Nonresidential.....	8.8	8.5	8.7	8.4
Producers' durable equipment.....	20.7	20.0	20.8	19.2
Change in inventories.....	6.5	-.4	1.1	-2.0
Nonfarm only.....	5.1	-1.0	0.1	-2.0
Equals: Excess of receipts (+) or investment (-).....	-18.2	-9.2	-10.2	-8.0

¹ Estimates based on incomplete data. Profits by the Council of Economic Advisers.

² This adjustment is required because corporate income is reckoned inclusive of changes in the book value of inventory, as is customary in business accounting, whereas only the value of the real change in inventories is counted as current output in the gross national product.

NOTE.—Detail will not necessarily add to totals because of rounding.

International account

In the international account, United States Government net cash long-term loans abroad and cash subscriptions to the International Monetary Fund or International Bank for Reconstruction and Development are included as a receipt of the "rest of the world." Investment consists of the net balance of payments on current account (or net foreign investment), which excludes that part of the export surplus financed by net United States gifts, public or private. Thus exports financed under European Recovery Program grants or other unilateral aid programs or by private remittances are not represented in the international account. They are included as a direct public or consumer expenditure for goods and services. The excess of receipts or investment (line 11, table A-1) thus shows that part of the surplus of exports of goods and services not financed through public or private gifts or by Government cash loans or subscriptions.

From many points of view this treatment is unsatisfactory. It would perhaps have been preferable, in view of the fact that there is more interest in the volume of real exports than in the net balance of payments on current account, to show the entire surplus of exports of goods and services as investment, and the entire means of finance made available by the United States Government and private remittances as a receipt. In this case, net United States grants and private gifts would be deducted from Government expenditures for goods and services and consumer expenditures, respectively.

Receipts from Government sales abroad are included in net foreign investment at the time of sale, although commodities transferred have

TABLE A-3.—Business account, calendar years 1949 and 1950

[Billions of dollars, annual rates, seasonally adjusted]

Receipts or investment	1949			1950, first half ¹
	Total	First half	Second half	
Corporate profits before tax.....	27.6	27.4	27.9	30.1
Less: Corporate profits tax liabilities.....	10.6	10.4	10.7	11.8
Dividends.....	7.8	7.8	7.8	8.2
Equals: Corporate undivided profits.....	9.2	9.1	9.4	10.2
Plus: Capital consumption allowances ²	18.8	18.4	19.2	19.9
Corporate inventory valuation adjustment ³	2.2	2.2	2.2	-1.6
Equals: Retained business receipts from current production.....	30.2	29.7	30.8	28.5
Less: Gross private domestic investment.....	33.0	34.4	31.6	42.2
Construction.....	17.3	17.0	17.5	20.2
Residential (nonfarm).....	8.3	7.7	8.9	11.3
Other private construction.....	9.0	9.3	8.6	8.9
Producers' durable equipment.....	19.5	19.9	19.0	20.4
Change in inventories.....	-3.7	-2.5	-5.0	1.6
Nonfarm only.....	-3.1	-2.2	-4.0	2.4
Equals: Excess of receipts (+) or investment (-).....	-2.8	-4.7	-8	-13.7

¹ Estimates based on incomplete data; second quarter by Council of Economic Advisers.

² Includes capital consumption allowance on corporate and noncorporate capital, including residences.

³ This adjustment is required because corporate income is reckoned inclusive of changes in the book value of inventory, as is customary in business accounting, whereas only the value of the real change in inventories is counted as current output in the gross national product.

NOTE.—Detail will not necessarily add to totals because of rounding.

TABLE A-4.—International account, calendar years 1949 and 1950

[Billions of dollars, seasonally adjusted annual rates]

Receipts or investment	1949			1950, first half ¹
	Total	First half	Second half	
Receipts:				
Net long-term loans ²	0.9	1.6	0.1	0.2
Payments to the International Monetary Fund and International Bank ³2	.1	.2	- .5
Total Government loan transfers abroad.....	1.0	1.7	.3	- .3
Investment:				
Surplus of exports of goods and services ⁴	6.2	7.6	4.9	2.7
Less: Net unilateral transfers: ⁵				
Government ⁶	5.3	5.9	4.7	4.2
Private.....	.5	.5	.5	.4
Equals: Net foreign investment.....	.4	1.2	- .3	-2.0
Excess of receipts (+) or investment (-).....	.6	.5	.6	1.7

¹ Estimates based on incomplete data.

² Includes only cash withdrawals under loan agreements. Does not include noncash transactions such as lend-lease and surplus property credits.

³ Cash payments on subscriptions. In the first half of 1950 the International Monetary Fund returned over 500 million dollars of cash (annual rate) to the U. S. Treasury in exchange for United States notes.

⁴ Includes a seasonal adjustment in services.

⁵ Net unilateral transfers are included with Government or private expenditures for goods and services. For example, remittances (gifts) made by American citizens to relatives or charitable groups abroad are included with consumer expenditure. Government aid in the form of grants is included in Government purchases of goods and services. Thus, net unilateral transfers must be deducted from the export surplus to avoid double counting.

⁶ Unilateral aid included in table A-8 is on a Daily Treasury Statement basis and is gross.

NOTE.—Detail will not necessarily add to totals because of rounding.

Explanatory notes to table C-1:

Lines 1-5: See table C-2, Consumer account.

Lines 6-8: See table C-3, Business account.

Lines 9-11: See table C-4, International account.

Lines 12-18: See table C-5, Government account.

Line 19: The adjustments bring the estimates on the receipts side into agreement with those on the expenditure side of the accounts. They include the statistical discrepancy less "subsidies less current surplus of government enterprises." The statistical discrepancy represents the difference between the two independent estimates of gross national product: income received from current output and expenditures for this output. "Subsidies less current surplus of government enterprises" are included in national income, but not in the gross national product.

Line 20: Other adjustments are net and are the amount necessary for balancing the excess of receipts (+) and excess of expenditures (-). They are required because some items of government cash payments are either not recorded in private receipts at all (such as purchases of existing assets), or they are recorded in a different time period from that in which payment is made. Government cash receipts also include some items not deducted from private incomes, or deducted in a different period.

TABLE C-2.—Consumer account, calendar years 1949 and 1950

[Billions of dollars, annual rates, seasonally adjusted]

Receipts or expenditures	1949	1950		
		Total ¹	First half	Second half ¹
Personal income arising from current production of goods and services:				
Wage and salary receipts and other labor income.....	134.9	145.2	138.3	152.2
Farm proprietors' income.....	13.4	13.0	12.2	13.6
Business and professional income ²	21.0	23.2	21.8	24.6
Dividends.....	7.8	8.9	8.2	9.6
Private interest and rental income.....	12.0	12.4	12.2	12.5
Business transfer payments.....	.7	.7	.7	.7
Total.....	189.9	203.4	193.4	213.2
Plus: Net interest paid by government.....	4.7	4.8	4.7	4.8
Dividend on National Service Life Insurance.....		2.7	5.3	.1
Other government transfers to individuals.....	11.6	11.7	12.3	11.1
Equals: Total personal income.....	206.1	222.4	215.8	229.1
Less: Personal tax and nontax payments.....	18.7	20.4	19.2	21.4
Equals: Disposable personal income.....	187.4	202.1	196.6	207.6
Less: Personal consumption expenditures ³	178.8	190.8	183.8	197.7
Equals: Personal net saving (+).....	+8.6	+11.3	+12.7	+10.0
ADDENDUM				
Personal income arising from current production.....	189.9	203.4	193.4	213.2
Less: Personal tax and nontax payments.....	18.7	20.4	19.2	21.4
Equals: Disposable income arising from current production....	171.2	183.0	174.2	191.8

¹ Estimates based on incomplete data; fourth quarter by Council of Economic Advisers.

² Includes adjustment for inventory valuation.

³ For detail, see appendix table A-2.

NOTE.—Detail will not necessarily add to totals because of rounding.

TABLE A-2.—Consumer account, calendar years 1950-51

[Billions of dollars, seasonally adjusted annual rates]

Receipts or expenditures	1950			1951, first half ¹
	Total	First half	Second half	
Personal income arising from current production of goods and services:				
Wage and salary receipts and other labor income.....	146.4	138.7	154.2	166.2
Farm proprietors' income.....	13.7	12.4	15.0	16.8
Business and professional income ²	22.3	21.5	23.1	23.9
Dividends.....	9.2	8.1	10.2	9.2
Private interest and rental income.....	13.4	13.0	13.8	13.8
Business transfer payments.....	.8	.7	.8	.8
Total.....	205.8	194.4	217.1	230.7
Plus:				
Net interest paid by government.....	4.7	4.7	4.7	4.8
Dividend on National Service Life Insurance.....	2.7	5.3	.2	.3
Other government transfers to individuals.....	11.6	12.3	10.9	11.3
Equals: Total personal income.....	224.7	216.7	232.8	247.0
Less: Personal tax and nontax payments.....	20.5	19.3	21.6	26.9
Equals: Disposable personal income.....	204.3	197.4	211.2	220.2
Less: Personal consumption expenditures ³	193.6	186.7	200.4	205.6
Equals: Personal net saving (+).....	+10.7	+10.7	+10.7	+14.6
ADDENDUM				
Personal income arising from current production.....	205.8	194.4	217.1	230.7
Less: Personal tax and nontax payments.....	20.5	19.3	21.6	26.9
Equals: Disposable income arising from current production.....	185.3	175.1	195.5	203.8

¹ Estimates based on incomplete data; second quarter by Council of Economic Advisers.

² Includes adjustment for inventory valuation.

³ For detail, see appendix table B-4.

NOTE.—Detail will not necessarily add to totals because of rounding.

TABLE A-3.—Business account, calendar years 1950-51

[Billions of dollars, seasonally adjusted annual rates]

Receipts or investment	1950			1951, first half ¹
	Total	First half	Second half	
Corporate profits before tax.....	41.4	34.7	48.0	50.2
Less: Corporate tax liability ²	18.6	15.6	21.5	27.5
Dividend payments.....	9.2	8.1	10.2	9.2
Equals: Corporate undistributed profits.....	13.6	11.0	16.2	13.5
Plus: Capital consumption allowances ³	21.2	20.4	22.0	22.8
Corporate inventory valuation adjustment ⁴	-5.1	-2.0	-8.2	-5.7
Equals: Retained business receipts from current production.....	29.7	29.4	30.0	30.6
Less: Gross private domestic investment ⁵	48.9	44.0	53.8	61.8
Construction.....	22.1	20.8	23.4	23.0
Residential (nonfarm).....	12.6	11.8	13.4	11.8
Other private construction.....	9.5	9.0	10.0	11.2
Producers' durable equipment.....	22.5	20.2	24.8	27.0
Change in inventories.....	4.3	3.1	5.6	11.8
Equals: Excess of receipts (+) or investment (-).....	-19.2	-14.6	-23.8	-31.2

¹ Estimates based on incomplete data; second quarter by Council of Economic Advisers.

² Federal and State corporate income and excess profits taxes.

³ Includes capital consumption allowances on noncorporate capital, including residences.

⁴ The adjustment measures the excess of the value of the change in the volume of nonfarm business inventories, valued at average prices during the period, over the change in the book value.

⁵ For additional detail, see appendix table B-5.

NOTE.—Detail will not necessarily add to totals because of rounding.

TABLE A-2.—Consumer account, calendar years 1950 and 1951

[Billions of dollars, seasonally adjusted annual rates]

Receipts or expenditures	1950	1951		
		Total ¹	First half	Second half ¹
Personal income arising from current production of goods and services:				
Wage and salary receipts and other labor income.....	146.4	169.8	166.5	173.0
Farm proprietors' income.....	13.7	17.0	16.4	17.6
Business and professional income ²	22.3	23.6	23.8	23.4
Dividends.....	9.2	9.5	9.2	9.8
Private interest and rental income.....	13.4	14.1	13.8	14.2
Business transfer payments.....	.8	.8	.8	.8
Total.....	205.7	234.8	230.5	238.8
Plus:				
Net interest paid by government.....	4.7	4.8	4.8	4.8
Dividend on National Service Life Insurance.....	2.7	.5	.3	.8
Other government transfers to individuals.....	11.6	11.2	11.3	11.0
Equals: Total personal income.....	224.7	251.3	247.0	255.6
Less: Personal tax and nontax payments.....	20.5	28.4	27.7	29.2
Equals: Disposable personal income.....	204.3	222.8	219.3	226.4
Less: Personal consumption expenditures ³	193.6	204.4	205.0	203.8
Equals: Personal net saving (+).....	+10.7	+18.5	+14.3	+22.6
ADDENDUM				
Personal income arising from current production.....	205.7	234.8	230.5	238.8
Less: Personal tax and nontax payments.....	20.5	28.4	27.7	29.2
Equals: Disposable income arising from current production.....	185.2	206.4	202.8	209.6

¹ Estimates based on incomplete data; fourth quarter by Council of Economic Advisers.² Includes adjustment for inventory valuation.³ For detail, see appendix table B-4.

NOTE.—Detail will not necessarily add to totals because of rounding.

Source: See table A-1.

TABLE A-3.—Business account, calendar years 1950 and 1951

[Billions of dollars, seasonally adjusted annual rates]

Receipts or investment	1950	1951		
		Total ¹	First half	Second half ¹
Corporate profits before tax.....	41.4	44.8	48.6	41.0
Less: Corporate tax liability ²	18.6	26.7	29.0	24.4
Dividend payments.....	9.2	9.5	9.2	9.8
Equals: Corporate undistributed profits.....	13.6	8.6	10.4	6.8
Plus: Capital consumption allowances ³	21.2	23.5	22.8	24.2
Corporate inventory valuation adjustment ⁴	-5.1	-1.7	-5.6	2.2
Equals: Retained business receipts from current production.....	29.7	30.4	27.6	33.2
Less: Gross private domestic investment: ⁵				
New construction.....	22.1	22.2	23.2	21.2
Residential (nonfarm).....	12.6	10.8	11.9	9.8
Other private construction.....	9.5	11.4	11.3	11.4
Producers' durable equipment.....	22.5	27.6	26.6	28.6
Change in inventories.....	4.3	9.1	13.1	5.0
Total.....	48.9	58.8	62.8	54.8
Equals: Excess of receipts (+) or investment (-).....	-19.2	-28.4	-35.2	-21.6

¹ Estimates based on incomplete data; fourth quarter by Council of Economic Advisers.² Federal and State corporate income and excess profits taxes.³ Includes capital consumption allowances on noncorporate capital, including residences.⁴ The adjustment measures the excess of the value of the change in the volume of nonfarm business inventories, valued at average prices during the period, over the change in the book value.⁵ For additional detail, see appendix table B-5.

NOTE.—Detail will not necessarily add to totals because of rounding.

Source: See table A-1.

TABLE A-2.—Consumer account, calendar years 1950 and 1951

[Billions of dollars, seasonally adjusted annual rates]

Receipts or expenditures	1950	1951		
		Total ¹	First half	Second half ¹
Personal income arising from current production of goods and services:				
Wage and salary receipts and other labor income.....	146.4	169.8	166.5	173.0
Farm proprietors' income.....	13.7	17.0	16.4	17.6
Business and professional income ²	22.3	23.6	23.8	23.4
Dividends.....	9.2	9.5	9.2	9.8
Private interest and rental income.....	13.4	14.1	13.8	14.2
Business transfer payments.....	.8	.8	.8	.8
Total.....	205.7	234.8	230.5	238.8
Plus:				
Net interest paid by government.....	4.7	4.8	4.8	4.8
Dividend on National Service Life Insurance.....	2.7	.5	.3	.8
Other government transfers to individuals.....	11.6	11.2	11.3	11.0
Equals: Total personal income.....	224.7	251.3	247.0	255.6
Less: Personal tax and nontax payments.....	20.5	28.4	27.7	29.2
Equals: Disposable personal income.....	204.3	222.8	219.3	226.4
Less: Personal consumption expenditures ³	193.6	204.4	205.0	203.8
Equals: Personal net saving (+).....	+10.7	+18.5	+14.3	+22.6
ADDENDUM				
Personal income arising from current production.....	205.7	234.8	230.5	238.8
Less: Personal tax and nontax payments.....	20.5	28.4	27.7	29.2
Equals: Disposable income arising from current production.....	185.2	206.4	202.8	209.6

¹ Estimates based on incomplete data; fourth quarter by Council of Economic Advisers.² Includes adjustment for inventory valuation.³ For detail, see appendix table B-4.

NOTE.—Detail will not necessarily add to totals because of rounding.

Source: See table A-1.

TABLE A-3.—Business account, calendar years 1950 and 1951

[Billions of dollars, seasonally adjusted annual rates]

Receipts or investment	1950	1951		
		Total ¹	First half	Second half ¹
Corporate profits before tax.....	41.4	44.8	48.6	41.0
Less: Corporate tax liability ²	18.6	26.7	29.0	24.4
Dividend payments.....	9.2	9.5	9.2	9.8
Equals: Corporate undistributed profits.....	13.6	8.6	10.4	6.8
Plus: Capital consumption allowances ³	21.2	23.5	22.8	24.2
Corporate inventory valuation adjustment ⁴	-5.1	-1.7	-5.6	2.2
Equals: Retained business receipts from current production.....	29.7	30.4	27.6	33.2
Less: Gross private domestic investment: ⁵				
New construction.....	22.1	22.2	23.2	21.2
Residential (nonfarm).....	12.6	10.8	11.9	9.8
Other private construction.....	9.5	11.4	11.3	11.4
Producers' durable equipment.....	22.5	27.6	26.6	28.6
Change in inventories.....	4.3	9.1	13.1	5.0
Total.....	48.9	58.8	62.8	54.8
Equals: Excess of receipts (+) or investment (-).....	-19.2	-28.4	-35.2	-21.6

¹ Estimates based on incomplete data; fourth quarter by Council of Economic Advisers.² Federal and State corporate income and excess profits taxes.³ Includes capital consumption allowances on noncorporate capital, including residences.⁴ The adjustment measures the excess of the value of the change in the volume of nonfarm business inventories, valued at average prices during the period, over the change in the book value.⁵ For additional detail, see appendix table B-5.

NOTE.—Detail will not necessarily add to totals because of rounding.

Source: See table A-1.

TABLE A-3.—Business account, calendar years 1951-52

[Billions of dollars, seasonally adjusted annual rates]

Receipts or investment	1951			1952, first half ¹
	Total	First half	Second half	
Receipts:				
Corporate profits before tax.....	42.9	46.7	39.0	41.2
Less: Corporate tax liability ²	24.2	26.4	22.0	23.8
Dividend payments.....	9.0	8.8	9.2	9.2
Equals: Corporate undistributed profits.....	9.6	11.4	7.8	8.2
Plus: Capital consumption allowances³.....	24.6	23.8	25.4	27.1
Corporate inventory valuation adjustment ⁴	-1.3	-5.8	3.1	1.0
Excess of wage accruals over disbursements.....	(⁵)	-1	.1	-1
Equals: Gross retained earnings.....	32.9	29.3	36.4	36.2
Expenditures:				
New construction.....	23.3	24.1	22.4	23.6
Residential (nonfarm).....	11.0	11.8	10.1	11.0
Other private construction.....	12.3	12.2	12.3	12.6
Producers' durable equipment.....	24.9	25.0	24.8	25.8
Change in inventories.....	10.3	13.3	7.4	-4
Total gross private domestic investment⁶.....	58.5	62.5	54.6	49.0
Excess of investment (-).....	-25.6	-33.2	-18.2	-12.8

¹ Estimates based on incomplete data; second quarter by Council of Economic Advisers.

² Federal and State corporate income and excess profits taxes.

³ Includes capital consumption allowances on noncorporate capital, including residences.

⁴ The adjustment measures the excess of the value of the change in the volume of nonfarm business inventories valued at average prices during the period over the change in the book value.

⁵ Less than 50 million dollars.

⁶ For additional detail, see appendix table B-5.

NOTE.—Detail will not necessarily add to totals because of rounding.

Source: See table A-1.

TABLE A-4.—International account, calendar years 1951-52

[Billions of dollars, annual rates]

Item	1951			1952, first half ¹
	Total	First half	Second half	
Exports of goods and services.....	20.2	19.3	21.1	21.4
Less: Imports of goods and services.....	15.1	15.7	14.5	15.7
Equals: Surplus of exports of goods and services.....	5.1	3.6	6.6	5.7
Less: Net unilateral transfers:²				
Government ³	4.5	4.6	4.4	3.9
Private.....	.4	.4	.4	.4
Equals: Net foreign investment.....	.2	-1.4	1.8	1.4

¹ Estimates based on incomplete data; second quarter by Council of Economic Advisers.

² Net unilateral transfers are included with Government or private expenditures for goods and services. For example, remittances (gifts) made by American citizens to relatives or charitable groups abroad are included with consumer expenditures. Government aid in the form of grants is included in Government purchases of goods and services. Thus, net unilateral transfers must be deducted from the export surplus to avoid double counting.

³ For further detail, see appendix table B-39. These figures do not agree with unilateral transfers included in appendix table A-8, which is on a Daily Treasury Statement basis and is gross.

NOTE.—Detail will not necessarily add to totals because of rounding.

Source: See table A-1.

TABLE A-3.—Business account, calendar years 1951-52

[Billions of dollars, seasonally adjusted annual rates]

Receipts or investment	1951			1952, first half ¹
	Total	First half	Second half	
Receipts:				
Corporate profits before tax.....	42.9	46.7	39.0	41.2
Less: Corporate tax liability ²	24.2	26.4	22.0	23.8
Dividend payments.....	9.0	8.8	9.2	9.2
Equals: Corporate undistributed profits.....	9.6	11.4	7.8	8.2
Plus: Capital consumption allowances³.....	24.6	23.8	25.4	27.1
Corporate inventory valuation adjustment ⁴	-1.3	-5.8	3.1	1.0
Excess of wage accruals over disbursements.....	(⁵)	-1	.1	-1
Equals: Gross retained earnings.....	32.9	29.3	36.4	36.2
Expenditures:				
New construction.....	23.3	24.1	22.4	23.6
Residential (nonfarm).....	11.0	11.8	10.1	11.0
Other private construction.....	12.3	12.2	12.3	12.6
Producers' durable equipment.....	24.9	25.0	24.8	25.8
Change in inventories.....	10.3	13.3	7.4	-4
Total gross private domestic investment⁶.....	58.5	62.5	54.6	49.0
Excess of investment (-).....	-25.6	-33.2	-18.2	-12.8

¹ Estimates based on incomplete data; second quarter by Council of Economic Advisers.

² Federal and State corporate income and excess profits taxes.

³ Includes capital consumption allowances on noncorporate capital, including residences.

⁴ The adjustment measures the excess of the value of the change in the volume of nonfarm business inventories valued at average prices during the period over the change in the book value.

⁵ Less than 50 million dollars.

⁶ For additional detail, see appendix table B-5.

NOTE.—Detail will not necessarily add to totals because of rounding.

Source: See table A-1.

TABLE A-4.—International account, calendar years 1951-52

[Billions of dollars, annual rates]

Item	1951			1952, first half ¹
	Total	First half	Second half	
Exports of goods and services.....	20.2	19.3	21.1	21.4
Less: Imports of goods and services.....	15.1	15.7	14.5	15.7
Equals: Surplus of exports of goods and services.....	5.1	3.6	6.6	5.7
Less: Net unilateral transfers:²				
Government ³	4.5	4.6	4.4	3.9
Private.....	.4	.4	.4	.4
Equals: Net foreign investment.....	.2	-1.4	1.8	1.4

¹ Estimates based on incomplete data; second quarter by Council of Economic Advisers.

² Net unilateral transfers are included with Government or private expenditures for goods and services. For example, remittances (gifts) made by American citizens to relatives or charitable groups abroad are included with consumer expenditures. Government aid in the form of grants is included in Government purchases of goods and services. Thus, net unilateral transfers must be deducted from the export surplus to avoid double counting.

³ For further detail, see appendix table B-39. These figures do not agree with unilateral transfers included in appendix table A-8, which is on a Daily Treasury Statement basis and is gross.

NOTE.—Detail will not necessarily add to totals because of rounding.

Source: See table A-1.