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REPORT
OF THE
California
State Board of Equalization
FOR
1921-1922

STATE BOARD OF EQUALIZATION



CALIFORNIA STATE PRINTING OFFICE
SACRAMENTO, 1923

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J79297

REPORT OF THE STATE BOARD OF EQUALIZATION.

To His Excellency, FRIEND W. RICHARDSON,
Governor of California.

SIR: In compliance with law, the State Board of Equalization submits the following report covering the assessment years 1921 and 1922, together with brief comment on the status of tax litigation and other topics relating to and affecting revenue.

RAILROAD SUITS AGAINST STATE.

Following the signing of the tax rate bill, by which the gross receipts percentage of railroads was increased from $5\frac{1}{4}$ per cent to 7 per cent, suit was commenced by the Southern Pacific and Santa Fe railroads to avoid the increase.

Application was made to the Federal Court for an injunction to prevent the State Board of Equalization from completing the state tax rolls carrying a tax against said companies determined by the application of the 7 per cent rate. The Federal Court denied the injunction, but authorized and directed the State Controller of the State of California to accept from said companies, as payment on such tax, an amount equal to $5\frac{1}{4}$ per cent as applied to their gross receipts, which left as the amount to be determined by the litigation, the remaining $1\frac{3}{4}$ per cent upon such gross receipts, amounting in the aggregate for the two roads to the sum of \$2,629,263.06 for the year 1921.

Suit was thereafter commenced by the Attorney General for the collection of that portion of the 7 per cent tax remaining unpaid, and is now on the calendar in the Superior Court of Sacramento County.

The case in the Federal Court is now being heard, but as an appeal is possible in case of a decision favorable to the state, the amount involved will not be available for the state's use during the present and probably not during the succeeding biennium.

Should the decision go against the state, it would reduce the state income for the seventy-third and seventy-fourth fiscal years in the sum of \$5,081,856.64, and would require the application of a different rate in future with a corresponding reduction in state income.

Attention is called to this in order that it may be clearly in mind in determining the extent of any new departures that the state may contemplate for the next biennium, or in the contemplation of curtailments that may be found consistent in those activities already established.

If it should occur that the court's decision in these cases should affect other gross receipt companies, not parties to the suit, the amount of the loss in revenue would be correspondingly increased.

Estimates of state income as made by this department, pending the result of this action, will show two totals, the one with the 7 per cent railroad rate, and the other at the 5¼ per cent rate for the two roads that are parties to the suit. No estimate can be made of any further effect the decision might have.

Taxes from Corporations, Seventy-third and Seventy-fourth Fiscal Years.
(As shown by state tax rolls.)

	1921 tax	1922 tax
Railroads, including street railways.....	\$15,183,991 92	\$14,607,156 05
Gas and electric companies.....	6,794,538 78	7,664,673 55
Telegraph and telephone companies.....	1,753,759 51	1,891,591 52
Car companies.....	232,384 66	253,452 41
Express companies.....	105,994 86	107,999 56
Insurance companies.....	3,087,930 98	3,245,669 96
National banks.....	1,653,457 68	1,647,340 20
State banks.....	1,995,480 46	2,109,201 02
General franchises.....	3,147,026 00	3,179,052 00
Totals.....	\$33,954,544 85	\$34,706,136 27

INSURANCE LITIGATION.

The following report of Honorable Raymond Benjamin, special counsel for the state in insurance litigation, shows the status of these cases.

These insurance cases involve the determination of certain questions with relation to various receipts of insurance companies, as to whether or not such receipts are included within the range of premiums taxable under the California law. This board decided that such receipts were so included and therefore extended a tax thereon, which taxes have been made the subjects of suits as follows:

Tax Year 1918—At Issue on Demurrer.		
Plaintiff	Case No.	Demand
New York Life Insurance Company vs. Richardson.....	87,773	\$25,610 92
Aetna Life Insurance Company vs. Richardson.....	95,344	3,129 63
Columbian National Life Insurance Company vs. Richardson.....	95,345	710 51
Equitable Life Assurance Society of United States vs. Richardson.....	95,346	22,456 44
The Fidelity Mutual Life Insurance Company vs. Richardson.....	95,347	1,327 78
Guardian Life Insurance Company of America vs. Richardson.....	95,348	3,392 62
Home Life Insurance Company vs. Richardson.....	95,349	2,939 54
Manhattan Life Insurance Company vs. Richardson.....	95,350	1,161 72
Metropolitan Life Insurance Company vs. Richardson.....	95,351	19,474 94
Mutual Life Insurance Company of New York vs. Richardson.....	95,352	27,869 75
National Life Insurance Company of United States of America vs. Richardson.....	95,354	393 30
New England Mutual Life Insurance Company vs. Richardson.....	95,353	4,789 53
Pacific Mutual Life Insurance Company of California vs. Richardson.....	95,355	15,858 88
Prudential Insurance Company of America vs. Richardson.....	95,356	3,692 43
Travelers Insurance Company vs. Richardson.....	95,357	1,459 70
Union Central Life Insurance Company vs. Richardson.....	95,358	8,670 21
New York Life Insurance Company vs. Richardson.....	95,368	28,332 82

Tax Year 1919—Action Pending.		
Plaintiff	Case No.	Demand
The Columbian National Life Insurance Company vs. Richardson.....	104,367	\$211 99
The Equitable Assurance Society of the United States vs. Richardson.....	104,368	20,596 06
The Fidelity Mutual Life Insurance Company vs. Richardson.....	104,369	3,482 24
The Guardian Life Insurance Company of America vs. Richardson.....	104,370	3,360 96
Home Life Insurance Company vs. Richardson.....	104,371	2,049 42
The Manhattan Life Insurance Company vs. Richardson.....	104,372	707 37
Metropolitan Life Insurance Company vs. Richardson.....	104,373	12,137 60
The Mutual Life Insurance Company of New York.....	104,374	25,015 31
The New England Life Insurance Company vs. Richardson.....	104,376	5,047 46
The National Life Insurance Company of the United States of America vs. Richardson.....	104,375	395 92
The Pacific Mutual Life Insurance Company of California vs. Richardson.....	104,377	12,118 87
Prudential Insurance Company of America vs. Richardson.....	104,378	4,263 44
The Travelers Insurance Company vs. Richardson.....	104,379	2,350 89
The Union Central Life Insurance Company vs. Richardson.....	104,380	7,250 26
New York Life Insurance Company vs. Richardson.....		28,703 52
Aetna Life Insurance Company vs. Richardson.....	104,366	2,010 96

REPORT OF THE STATE BOARD OF EQUALIZATION.

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Plaintiff	Tax Year 1920—At Issue on Demurrer.	Case No.	Demand
Aetna Life Insurance Company vs. Richardson	113,708	113,708	\$2,430 67
Columbian National Life Insurance Company vs. Richardson	113,709	113,709	232 89
Equitable Life Assurance Society of United States vs. Richardson	113,710	113,710	21,327 62
The Fidelity Mutual Life Insurance Company vs. Richardson	113,711	113,711	2,205 88
Guardian Life Insurance Company of America vs. Richardson	113,712	113,712	3,648 86
Home Life Insurance Company vs. Richardson	113,713	113,713	2,455 06
Manhattan Life Insurance Company vs. Richardson	113,714	113,714	991 00
Metropolitan Life Insurance Company vs. Richardson	113,715	113,715	11,581 02
Mutual Life Insurance Company of New York vs. Richardson	113,716	113,716	33,748 00
New England Mutual Life Insurance Company vs. Richardson	113,717	113,717	5,060 22
Pacific Mutual Life Insurance Company of California vs. Richardson	113,718	113,718	10,537 19
Prudential Insurance Company of America vs. Richardson	113,719	113,719	5,163 34
Travelers Insurance Company vs. Richardson	113,720	113,720	2,840 49
Union Central Life Insurance Company vs. Richardson	113,721	113,721	7,375 80
New York Life Insurance Company vs. Richardson	113,889	113,889	36,743 98

Plaintiff	Tax Year 1921—At Issue on Demurrer.	Case No.	Demand
Aetna Life Insurance Company vs. Richardson	123,457	123,457	\$3,687 85
Columbian National Life Insurance Company vs. Richardson	123,458	123,458	223 85
Equitable Life Insurance Company vs. Richardson	123,459	123,459	27,631 88
Fidelity Mutual Life Insurance Company vs. Richardson	123,460	123,460	2,350 35
Guardian Life Insurance Company vs. Richardson	123,461	123,461	3,784 82
Home Life Insurance Company vs. Richardson	123,462	123,462	2,809 04
Manhattan Life Insurance Company vs. Richardson	123,463	123,463	1,016 06
Metropolitan Life Insurance Company vs. Richardson	123,464	123,464	20,353 72
Mutual Life Insurance Company vs. Richardson	123,465	123,465	41,361 38
National Life Insurance Company vs. Richardson	123,466	123,466	697 14
New England Mutual Life Insurance Company vs. Richardson	123,467	123,467	5,973 46
Pacific Mutual Life Insurance Company of California vs. Richardson	123,468	123,468	18,492 79
Prudential Insurance Company of America vs. Richardson	123,469	123,469	5,926 34
Travelers Insurance Company vs. Richardson	123,470	123,470	2,341 08
The Union Central Life Insurance Company vs. Richardson	123,471	123,471	7,850 83

All of the above cases are embraced in two groups and the final decision upon both groups will be governed according to stipulations that have been entered into by counsel upon the decision of two cases which are now pending upon appeal in the Supreme Court of the state.

One of the groups is represented by a case entitled *Cox vs. Richardson*. This group of cases involves a question upon what the insurance companies claim to be a "return premium." The other group is represented by a case now pending in the Supreme Court, entitled *Mutual Benefit Life Insurance Company vs. Richardson*. This case involves the right of the state to tax moneys earned out of premiums paid and retained by the company, to be applied upon a subsequent year premium.

All of the foregoing cases should be determined by the decision of these two appeals; and such decisions may be reasonably expected within a very few months.

OTHER LITIGATION.

Since our last report a number of the important tax cases involving the action of this department in the application of the tax law have been settled, notably that of the *Director General of Railroads against The State*, and *The Ford Company vs. The State*, in both of which the state's assessments were upheld. These will no doubt be set forth in the report of the Attorney General, and will therefore not be detailed here.

NEW DEPARTURES IN REVENUE SYSTEMS OF OTHER STATES.

Many of the states are adding new sources of revenue to their taxation systems, not so much for the purpose of increasing the amount of that revenue, as for the expressed purpose of more equitably distributing the burden of government and requiring those classes responsible for increased expenditures in certain directions to contribute a part of the increase and for the relief in some instances of the general property tax.

Among such sources are the personal income tax, the tax on motor fuels and the tax on motor vehicle transportation of passengers and freight. The former has for its recommendation the fact that it makes available as a revenue producer the large incomes and consequent ability to pay of many persons having such incomes, and yet contributing little or not anything, in some instances, to governmental costs because owning no property.

This tax is usually adopted for the purpose of the relief of the property tax and is distributed in quite a large percentage at least to the local taxing jurisdictions.

The motor vehicle tax, or tax on gasoline, as a source of revenue has had its beginning only since the demand for more and better roads has increased expenditures so largely in that direction. The use of motor vehicles has increased 1900 per cent since 1910 says the "Western Highway Builder."

MOTOR VEHICLE TAXES.

The development of motor vehicle transportation has advanced so rapidly that the question of a proper tax to be applied to this new transportation, for the purpose of requiring therefrom an equitable portion of the increased expenditure occasioned by its development, has not kept pace with it.

The fundamental question which is being discussed by the states in this relation is "what part of the cost of highways shall be borne by the users of those highways." In so far as the use of the motor vehicle involves unusual or special governmental costs for road purposes not occasioned by the use of other vehicles, such for instance as speed control or traffic regulations, there seems to be no difference of opinion as to the equity of charging such expenditures to the motor vehicle users.

On the other hand, the large expenditure occasioned by the construction and maintenance and more expensive type of road, presents a somewhat different relation between state revenue from motor vehicles and such additional cost. Unquestionably, the motor vehicle has played a large part in the influence behind better road construction. This follows logically since the relative percentage of benefit to be derived from better road conditions is much greater with the motor driven vehicle than is true of the former means of transportation.

For example, the efficiency of the motor driven vehicle is increased to a much greater extent and its life extended to a much greater extent by smooth, straight, hard surfaced roads, than is true of the horse and buggy. In fact, the use of the highway by other than motor driven vehicles represents such an extremely small percentage that it becomes a negligible factor in the consideration.

For these reasons the states are turning to the users of the roads, who are demanding a better and more expensive construction, for a part at least of the additional cost occasioned thereby, in the way of some kind of tax which will be graduated automatically by the proportionate use of the highway.

This theory of requiring the users of roads to pay road costs is not new, instance, the old toll road system, under which special roads were constructed into communities which did not seem to justify the expenditure of public funds, and the users of those roads were required to pay a fee for their use to pay for up-keep and capital investment. Later on, when

conditions justified, such roads would be taken over by the county government and made a part of the general road system.

While the effect of this toll system was often times to prevent the best results from such road facilities by in a measure limiting their use, nevertheless the underlying principle seems to have been sound, to the extent that it required from the user of the road that proportion of cost and maintenance above the general value such road had to adjacent properties, and as a part of the general road system, and while the system was far from a perfect method of application of the benefit theory of taxation, it seemed entirely justified under the condition, and if properly related to levies of taxes for general road purposes was quite equitable.

The difficult question involved is to what extent, precisely, the cost of highways should be borne by the users. Students of the subject are somewhat divided in their opinions, some of those extremely enthusiastic for heavy motor fees seem to lose sight of the fact that roads and highways were found necessary and were constructed at general public expense before the advent of automobiles and were supposed to add to property values. For example, in the case of city streets, the cost of street construction is frequently charged to the immediately adjoining properties in the way of special assessments.

It seems unnecessary to argue that every road has an element of general public interest which certainly justifies a part of the charge to the general tax fund. On the other extreme, some of the motor vehicle representatives assert that the public builds roads for itself free for all to use as they choose and declare it unfair to charge any part of the cost to any particular group of the users.

A position which takes a view between these extremes seems to be a correct one. Certainly there is a general public interest in the highway construction and it seems to be equally as true that new highways cost more than they otherwise would because necessary to particular users. Such additional costs may be properly applicable to those users.

Comparing the magnitude of motor vehicle operation in 1922 with that of 1912 we have:

Number of motor vehicles (not including motorcycles) registered in the State of California for 1922.....	816,586
As compared to a registration in 1912 of.....	91,194
The bonded indebtedness of the State of California in 1912 for highway purposes was....	\$400,000
Representing 7 per cent of the state's total bonded indebtedness. The total outstanding bonds for highway purposes, July 1, 1922, was.....	\$55,000,000
Representing 72 per cent of all of the state's bonded indebtedness and requiring an expenditure for 1922 interest alone of.....	\$2,451,785

indicating that this item is one of the large expenditures by this state, and that if the reasoning be accepted that not an inconsiderable portion of this large sum was made necessary by the present extensive use of the highways by motor vehicles, then the benefit theory of taxation applies and a tax in proportion to use is indicated.

For comparison with the State of New York, we have motor vehicles registered:

New York.....	670,290
California.....	816,586
Revenue from motor vehicles, New York, for the year 1921.....	\$9,272,864
California.....	8,198,958

A special committee on taxation, reporting to the legislature of the State of New York, says of the New York tax:

"From such data as are now obtainable it appears to the committee that the present revenues from the users of the road are grossly inadequate.

"In the first place there is the testimony of those interested in the motor industry itself. The more moderate leaders in conference with the committee have repeatedly expressed the opinion based on their own independent study of the situation that the tax may be increased with fairness and equity."

Everywhere it has come to be recognized that the flat license taxes formerly applied on automobiles are not only inadequate but are extremely inequitable in that they attempt to express no relation to use, requiring the same payment from the auto owner who uses the highways 1000 miles per year as for the one who drives 20,000 miles thereon.

As a result of the consideration of this subject, fourteen of the states have adopted and have now in operation a tax on gasoline, the two-cent per gallon tax of the State of Oregon being the highest of these, the others running one cent per gallon. The receipts from this source are made applicable to the extension and upkeep of roads and highways.

MOTOR VEHICLE TRANSPORTATION.

Motor vehicle transportation of both passengers and freight has established itself as a permanent institution, and is a large and rapidly-growing one, and as such will hereafter be one of the factors to be reckoned with in the equitable distribution of the burden of highways expenditures, as well as in its economic aspects.

This class of carriers is now earning in this state upward of \$15,000,000 annually, a very large percentage of which represents earnings that would otherwise be paying a tax to the state. Calculations as accurate as can be made on the incomplete information obtainable, indicate that the sum thus diverted from the state treasury is from \$800,000 to \$1,000,000 annually.

The present tax burden being borne by this class of carrier is manifestly inadequate to fairly or reasonably compensate for the privileges enjoyed, and a tax to take care of this difference is indicated.

This subject of the taxation of carriers making commercial use of the highways is receiving the attention of many states, but is yet so far experimental that the experience of other states is not of great value, except to indicate that the trend of thought on the subject is toward a ton mile basis of taxation, or a gross receipts tax with the predominant thought in favor of the former method, except for a gross receipts tax on passenger business.

This department is prepared to furnish a completed act for the application of a tax upon any of these subjects upon your request to do so.

PUBLIC UTILITY RATES.

The values reported to this department by the utility companies, as more fully set forth in special report under Chapter 154, Statutes of 1921, now in your hands, income reports and other data of record with the California Railroad Commission, and stock and bond values determined, when considered in connection with the investigations set forth in the foregoing pages, show that the relative burden of tax on the classes of property taxed under the different systems has undergone comparatively little change since the last rate adjustment.

The Southern Pacific Company and the Atchison, Topeka and Santa Fe Railway Company in actions brought in the Federal Court are seeking to avoid the tax rate increase fixed by the 1921 Legislature. This litigation involves the whole question of rate consideration, the methods to be used and the values to be considered, as well as the necessity or otherwise for the comparison.

Since these cases go to the fundamental principles of the rate question and will, no doubt, be decided before another session of the Legislature, and if, as appears to be true, the state will with the economies introduced by Governor Richardson be able to keep its expenditures within the approximately \$80,000,000 of available income for the next biennium, it seems inadvisable to contemplate any rate changes at this session.

In the following pages will be found the usual detail, statistical information on agriculture, horticulture, live stock, city and county values and state revenue sources.

Respectfully submitted.

R. E. COLLINS, *Chairman.*
JOHN C. CORBETT.
JOHN MITCHELL.
H. G. CATTELL.
RAY L. RILEY, *Controller.*

M. D. LACK, *Secretary.*

December 1, 1922.

SCHEDULE E.

Showing Certain Kinds of Property Assessed and the Assessed Value for 1922.

Counties	Pure bred cattle		Stock cattle		Dairy cows		Hogs	
	Number	Value	Number	Value	Number	Value	Number	Value
Alameda	300	\$30,000	25,000	\$750,000	10,000	\$600,000	17,500	\$105,000
Alpine			860	18,920	105	4,200	36	144
Amador	1	75	16,517	260,545	1,448	42,975	3,216	10,849
Butte			28,130	703,250	1,175	41,125	14,650	73,250
Calaveras	40	2,000	8,000	160,000	10	400	1,500	7,500
Colusa			10,077	191,915	2,386	81,850	11,350	50,515
Contra Costa	200	40,000	12,600	315,000	11,290	451,600	7,060	28,240
Del Norte	7	700	325	6,500	4,185	176,475	96	480
El Dorado	275	11,000	7,000	140,000	2,200	88,000	750	7,500
Fresno	1,000	60,000	25,000	450,000	10,000	400,000	8,000	40,000
Glen	1,050	52,500	11,212	168,180	4,000	140,000	8,171	32,674
Humboldt	159	9,540	32,260	544,870	27,217	952,595	2,696	14,350
Imperial			35,277	1,058,310	28,560	1,142,400	26,295	131,475
Inyo	358	21,875	22,444	437,575	1,803	73,300	1,487	8,290
Kern			73,401	1,321,905	64,242	329,630	*907,855	42,175
Kings			8,077	119,315	16,541	633,690		48,250
Lake			5,754	85,940	1,615	47,955	3,244	11,715
Lassen	700	28,000	22,000	330,000	2,500	100,000	2,600	15,600
Los Angeles	2,050	151,750	16,183	162,775	20,441	998,980	14,120	71,660
Madera	227	12,655	27,355	424,616	4,641	179,250	*409,325	16,373
Marin	400	16,000	5,500	82,500	23,185	379,625	4,053	40,530
Mariposa			11,300	169,500	6	180	1,200	2,400
Mendocino	150	6,000	29,055	348,660	1,560	62,400	13,264	53,056
Merced	8,475	508,500	36,514	657,250	35,817	1,432,680	105,215	420,860
Modoc	149	9,340	43,265	648,975	676	23,660	3,262	12,395
Mono			2,610	51,325	159	4,780	69	530
Monterey	550	55,000	40,912	818,240	19,498	974,900	6,166	30,830
Napa	380	30,400	11,445	343,350	18,990	759,600	11,316	67,896
Nevada	50	2,000	6,050	121,000	670	16,750	370	2,405
Orange			15,775	631,000	1,350	202,500	3,000	36,000
Placer			4,000	80,000	500	15,000	1,000	5,000
Plumas	50	3,500	6,217	167,860	2,080	101,345	364	2,730
Riverside			4,303	81,500	7,575	189,430	2,867	18,700
Sacramento	1,000	70,000	6,000	120,000	4,000	140,000	2,000	12,000
San Benito	669	39,780	30,522	598,210	2,421	126,405	3,541	17,265
San Bernardino	156	9,360	8,013	200,325	11,581	521,145	2,527	50,540
San Diego			25,140	377,440	3,540	95,580	11,680	70,214
San Francisco								
San Joaquin	783	78,300	6,683	138,305	12,040	481,620	16,720	50,160
San Luis Obispo	425	25,500	49,750	895,500	20,500	717,500	13,600	68,000
San Mateo	300	18,000	3,500	70,000	6,000	180,000	3,000	10,500
Santa Barbara	300	12,000	19,000	266,000	710	28,400	12,000	72,000
Santa Clara	1,000	100,000	26,800	804,000	2,700	135,000	6,300	37,800
Santa Cruz	160	8,000			6,153	146,825		5,015
Shasta			35,445	358,450	1,159	43,085	8,305	35,865
Sierra			2,000	30,000	1,200	30,000	20	100
Siskiyou	3,500	210,000	15,122	302,440	6,000	240,000	5,630	28,750
Solano	440	26,400	4,263	85,260	7,183	215,400		16,185
Senoma	120	7,200	27,680	553,600	29,760	744,000	4,020	24,120
Staniaslus	561	33,400	11,600	198,540	50,772	1,573,170	*738,920	30,555
Sutter	120	10,375	2,197	44,095	3,731	149,325	4,621	23,725
Tehama	80	6,000	28,325	424,875	2,093	104,755	5,790	23,160
Trinity			10,350	155,250	372	11,160	1,320	6,600
Tulare	450	27,000	65,000	1,300,000	4,000	160,000	25,000	100,000
Tuolumne	29	2,900	11,300	169,500	150	9,000	971	4,755
Ventura			10,300	154,500	3,000	90,000	8,500	48,000
Yolo	1,920	114,000	6,215	98,300	6,420	221,440	21,000	66,420
Yuba	190	9,500	8,300	124,500	3,200	80,000	1,350	6,750

*Pounds.

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REPORT OF THE STATE BOARD OF EQUALIZATION.

SCHEDULE E—Continued.

Showing Certain Kinds of Property Assessed and the Assessed Value for 1922.

Counties	Mules		Horses		Sheep		Stock goats	
	Number	Value	Number	Value	Number	Value	Number	Value
Alameda.....	1,000	\$75,000	7,000	\$350,000	18,000	\$40,000	500	\$6,250
Alpine.....	2	50	98	4,116	3,200	6,400		
Amador.....	48	2,225	4,538	51,315	5,885	17,559	2,466	4,206
Butte.....	1,500	75,000	5,900	236,000	45,700	137,100	775	2,325
Calaveras.....	40	2,400	1,200	36,000	10,000	30,000	4,000	4,000
Colusa.....	1,645	97,825	2,794	100,975	60,700	180,500		
Contra Costa.....	325	16,150	5,800	290,000	19,600	49,000		
Del Norte.....	6	300	192	9,600	200	500		
El Dorado.....	250	10,000	2,500	50,000	11,000	33,000	5,000	7,500
Fresno.....	3,000	225,000	6,500	260,000	70,000	140,000	200	400
Glenn.....	1,142	79,940	3,540	106,200	90,500	271,000	1,600	3,200
Humboldt.....	194	4,885	4,424	160,275	49,132	147,396	3,175	6,350
Imperial.....	2,869	143,450	8,126	203,200	21,931	43,862		
Inyo.....	804	24,465	3,435	119,990	25,079	122,955		
Kern.....	2,323	76,500	7,373	243,400	105,081	212,305		
Kings.....	1,189	47,845	5,504	209,995	46,023	79,855	48	405
Lake.....	95	4,000	1,607	65,230	9,951	19,865	1,010	1,175
Lassen.....	300	90,000	6,000	180,000	40,000	140,000	100	350
Los Angeles.....	3,050	186,455	10,112	415,450	22,515	110,470	253	2,700
Madera.....	1,576	63,025	3,793	130,805	24,218	39,290	1,176	3,020
Marin.....			2,250	114,500	2,555	6,665		
Mariposa.....	160	4,800	900	27,000	16,000	48,000	1,000	2,000
Mendocino.....	235	7,050	3,836	115,080	64,574	161,435	2,786	4,179
Merced.....	2,378	95,120	9,077	226,925	49,602	99,205	1,796	3,590
Modoc.....	364	9,100	8,146	183,285	65,270	316,250	147	588
Mono.....	50	2,835	378	30,035	12,122	51,345	200	1,000
Monterey.....	202	12,120	7,079	353,950	6,709	20,127	1,464	4,390
Napa.....	9,170	458,500	7,664	383,300	25,414	101,656	3,200	16,000
Nevada.....	45	1,125	925	37,000	6,930	20,790	605	1,210
Orange.....	3,225	483,750	5,540	692,500	1,200	9,600		
Placer.....	300	9,000	2,000	50,000	2,200	6,600	350	1,050
Plumas.....	15	735	1,177	78,000	2,514	6,280		
Riverside.....	1,483	44,190	5,052	152,030	1,236	2,975		
Sacramento.....	150	9,000	3,500	105,000	20,000	60,000	150	600
San Benito.....	53	2,095	4,019	173,930	18,752	48,070	655	1,385
San Bernardino.....	84	2,520	5,685	170,550	1,229	12,290	833	12,495
San Diego.....	1,520	42,560	8,194	147,286	6,740	23,590	1,160	2,640
San Francisco.....								
San Joaquin.....	1,098	65,890	15,772	630,900	48,130	96,260		
San Luis Obispo.....	625	31,250	8,500	340,000	16,200	32,400	250	500
San Mateo.....	100	5,000	1,000	35,000	8,000	24,000	1,000	2,000
Santa Barbara.....	125	6,250	1,600	64,000	14,000	28,000		
Santa Clara.....	85	4,250	4,463	223,150			135	540
Santa Cruz.....	27	540	2,603	65,085	1,886	4,715		
Shasta.....	281	8,265	3,904	106,685	14,778	42,085	1,940	1,940
Sierra.....	10	300	500	12,500	100	200	6	25
Siskiyou.....	153	7,900	5,890	203,765	2,615	7,845	130	390
Solano.....	968	58,080	4,938	296,280	82,288	246,865		
Sonoma.....	340	17,000	8,720	436,000	31,290	46,935	3,420	5,130
Stanislaus.....	1,780	75,760	11,252	432,555	36,439	60,615	672	1,850
Sutter.....	681	34,265	2,854	111,675	36,985	110,975	16	155
Tehama.....	1,227	61,350	3,962	108,955	172,835	618,505	7,225	10,840
Trinity.....	125	4,700	960	38,800	2,000	6,000	320	640
Tulare.....	2,000	120,000	9,000	315,000	12,500	25,000	450	900
Tuolumne.....	35	1,750	1,135	31,050	4,180	8,260	1,596	3,192
Ventura.....	1,860	93,000	5,840	292,000	10,000	20,000	2,150	4,300
Yolo.....	1,500	75,000	5,200	138,600	75,600	232,160		
Yuba.....	100	7,500	1,900	57,000	25,220	75,660		

SCHEDULE E—Concluded.

Showing Certain Kinds of Property Assessed and the Assessed Value for 1922.

Counties	Milk goats		Poultry		Automobiles	
	Number	Value	Dozen	Value	Number	Assessment
Alameda	3,000	\$75,000	40,000	\$200,000	40,000	\$16,600,000
Alpine			37	1,111	27	5,925
Amador	4	8	416	1,254	850	194,909
Butte	50	500	8,950	53,700	3,165	718,275
Calaveras	50	500	1,000	3,000	700	245,000
Colusa			702	3,480	1,895	517,815
Contra Costa			7,200	25,200	5,872	1,321,200
Del Norte					291	72,500
El Dorado	250	750	1,400	7,000	800	320,000
Fresno	150	3,750	20,000	100,000	23,461	5,667,637
Glenn	50	250	8,165	45,725	1,800	270,000
Humboldt			2,980	14,900	4,724	1,191,060
Imperial			11,656	58,380	5,258	1,314,500
Inyo			1,331	6,675	848	249,040
Kern	1,631	4,215	8,458	43,085	12,756	2,286,005
Kings			2,232	10,980	4,309	594,215
Lake	349	1,230	2,165	10,325	878	155,900
Lassen			1,000	5,000	800	240,000
Los Angeles	3,024	61,460	84,440	421,170	131,420	38,021,510
Madera	2	35	1,065	5,515	1,853	323,352
Marin	400	1,000	13,340	66,700	2,165	633,835
Mariposa	20	40	200	1,000	300	75,000
Mendocino			4,350	21,750	2,265	453,000
Merced	116	2,900	9,298	46,490	4,880	780,800
Modoc			1,362	6,810	782	207,230
Mono	2	20	165	825	54	20,425
Monterey			3,036	24,290	3,750	1,125,000
Napa	245	2,450	12,700	63,500	2,932	1,172,800
Nevada			440	1,760	977	238,745
Orange	450	6,750	2,000	10,000	14,225	11,380,000
Placer			10,000	50,000	3,200	320,000
Plumas			355	1,125	503	146,525
Riverside	4,443	15,560	7,924	31,590	6,054	769,110
Sacramento	50	1,250	14,000	56,000	15,000	3,000,000
San Benito			5,428	27,140	1,840	524,520
San Bernardino			10,364	51,620	9,296	1,500,050
San Diego			12,420	64,880	12,442	3,332,339
San Francisco					45,850	15,589,000
San Joaquin	180	540	7,042	35,210	13,064	3,289,500
San Luis Obispo	25	500	2,100	10,500	3,325	399,900
San Mateo	1,000	4,000	10,000	25,000	5,500	825,000
Santa Barbara	100	2,500	2,200	11,000	7,183	2,011,240
Santa Clara	175	875	18,675	56,025	15,250	3,812,500
Santa Cruz	138	1,380	21,045	105,210	4,780	747,945
Shasta			1,779	8,895	2,163	410,710
Sierra					139	51,505
Siskiyou			6,275	31,375	1,632	440,640
Solano			4,924	24,620	4,613	1,481,480
Sonoma	70	140	18,580	65,030	8,340	2,502,000
Stanislaus	715	3,085	23,226	116,130	10,176	2,206,650
Sutter			4,313	15,466	1,694	502,048
Tehama			3,645	18,225	2,368	864,320
Trinity			436	2,180	180	41,500
Tulare	50	1,000	2,500	7,500	10,000	2,500,000
Tuolumne	15	75	641	2,564	914	205,650
Ventura					5,870	1,219,800
Yolo	62	525	3,728	18,640	3,124	834,150
Yuba			3,200	12,800	1,450	277,420
Totals					470,987	\$135,601,180

SCHEDULE F.

Number of Fruit Trees Growing in Spring of 1922.

Counties	Apple		Apricot		Cherry		Fig	
	Bearing	Non-bearing	Bearing	Non-bearing	Bearing	Non-bearing	Bearing	Non-bearing
Alameda	25,000	300	240,300	3,000	91,500	2,200	2,200	
Alpine	700		7		62			
Amador	1,532	830	1,365	60	710	100	462	15
Butte	15,000	2,160	2,880	2,720	1,500	660	15,240	6,240
Calaveras	6,000	1,000	2,000	100	500	100	400	100
Colusa	800		6,000	1,000	100		3,000	
Contra Costa	18,000	3,600	41,400	13,800	10,350			
Del Norte								
El Dorado	14,500	4,128	750		8,200	1,300	2,500	
Fresno	21,000	1,500	12,400	600			420,000	250,000
Glenn	5,000	4,000	60,000	150,000	800	500	7,000	8,000
Humboldt	56,000	3,250	450	100	1,900	110	40	
Imperial			2,000	1,005			1,772	2,000
Inyo								
Kern	458	1,242	598	303	40		141	176
Kings			226,495	12,750				
Lake	19,250	1,162	2,800	363	800	100	700	140
Lassen	9,000	4,500	4,000	400	2,800	800		
Los Angeles	37,440	20,670	88,310	35,040	5,116	10,717	16,661	12,486
Madera	16,706	4,837	31,400	48,800	10		26,112	200,688
Marin	2,000		2,000	500		300		
Mariposa	22,500	4,040	100	10	25		500	
Mendocino	90,000	7,200	4,400	1,050	5,800	900	2,500	
Merced	7,800	115	23,867	89,355	1,495	575	155,232	455,880
Modoc	26,150	16,450	760	275	2,245	860		
Mono								
Monterey	96,150	20,000	31,700	37,500	3,050	1,400		
Napa	123,120	72,820	55,450	27,350	73,290	38,853	15,580	4,650
Nevada	21,575	3,670			1,920	240		
Orange	8,000		45,000				7,200	
Placer	19,300	2,496	15,700	6,682	49,000	19,589	6,122	307
Plumas	3,340	3,340			162	460		
Riverside	224,200	67,300	618,400	394,400	40,700	19,800	1,600	500
Sacramento	14,500	1,500	30,000	4,000	20,000	1,600	5,000	300
San Benito	15,443	941	316,069	57,240	4,227	816		
San Bernardino	373,725	84,600	170,175	37,200	15,075	19,450		
San Diego	18,660		12,480		1,240		1,160	
San Francisco								
San Joaquin	16,057	1,730	91,760	32,247	169,568	85,258	49,735	242,970
San Luis Obispo	89,850	76,200	79,000	28,000	4,200	4,460	3,300	1,350
San Mateo	46,150		10,550		1,000		280	
Santa Barbara	7,500		17,500		1,600			
Santa Clara	84,000	17,675	1,190,000	54,835	280,000	22,325	3,000	
Santa Cruz	652,300	31,600	66,420	13,458	22,020	3,480	160	
Shasta	25,440	16,200	1,920	1,280	1,600	1,000	2,400	560
Sierra	6,200	250			255	25		
Siskiyou								
Solano	3,500		246,100		99,500		6,000	
Sonoma	350,470	312,680	3,740	2,670	62,480	49,820	2,570	80
Stanislaus	2,800		100,700	60,700	3,100	2,000	49,100	46,800
Sutter	5,352		1,745	1,444	5,564	4,438	5,848	50
Tehama	18,500	11,937	38,000	951	4,820	388	10,150	732
Trinity	6,000	3,000	180	350	470	250	100	
Tulare	18,000		30,000		450		85,000	
Tuolumne	30,000	9,000	250	127	400	300	480	40
Ventura	10,578	900	458,300	278,540	2,000	650	428	
Yolo	5,200		125,100		2,200		12,300	
Yuba								

SCHEDULE F—Continued.

Number of Fruit Trees Growing in Spring of 1922.

Counties	Olive		Peach		Pear		Plum	
	Bearing	Non-bearing	Bearing	Non-bearing	Bearing	Non-bearing	Bearing	Non-bearing
Alameda	1,750		45,000	2,600	57,000	2,900	36,000	1,800
Alpine					50		135	
Amador	258	51	1,410	250	5,430	500	1,500	
Butte	261,700	101,250	182,480	9,840	36,000	8,96	9,360	4,320
Calaveras	5,000	3,000	3,000	100	500	100	1,500	100
Colusa	1,000		4,500	1,000	5,000	500	5,000	3,000
Contra Costa			20,700	6,900	90,000	72,000		
Del Norte								
El Dorado	4,800		140,000	17,000	165,000	64,000	8,000	8,820
Fresno	50,000		3,009,000	13,500			22,500	3,700
Glenn	20,000	30,000	100,000	100,000	50,000	45,000	10,000	15,000
Humboldt			7,400		6,000		600	
Imperial	3,250	987	300	226	3,275	3,100	100	60
Inyo								
Kern	357	336	554	92	542	944	78	110
Kings			401,375	25,750				
Lake	2,000	110	2,240	1,704	86,000	249,846	300	191
Lassen			5,000	2,000	700	500	1,200	500
Los Angeles	220,442	27,886	96,817	16,433	84,327	75,674	12,445	7,340
Madera	534	20,958	159,100	323,800	5,344	4,618	11,400	38,600
Marin			1,500		2,500		200	
Mariposa	1,000	100	1,000	60	400		250	
Mendocino	100		15,200	1,100	210,000	37,000	3,000	
Merced	2,706	22,770	440,340	490,130	1,265	2,875	7,590	5,750
Modoc			2,915	465	1,372	440	1,275	160
Mono								
Monterey			6,500	8,600	10,900	28,800	2,500	10,000
Napa	9,400	7,000	163,200	80,668	152,470	120,674	120,760	43,780
Nevada			14,000	3,500	135,000	57,100	19,700	6,800
Orange	5,500		8,500		2,000		1,800	
Placer	33,320	4,310	1,324,520	112,615	270,250	134,026	438,279	104,078
Plumas			126	541	620	485	430	407
Riverside	180,560	92,240	307,000	266,000	54,000	18,700	6,500	1,000
Sacramento	55,000	26,000	83,000	78,000	160,000	50,000	66,000	23,000
San Benito			37,505	34,554	47,037	41,272		
San Bernardino	51,090	32,240	619,200	183,960	55,600	75,800	9,900	7,700
San Diego	29,370		7,150	1,850	1,690			
San Francisco								
San Joaquin	70,322	7,159	505,933	207,739	109,258	59,512	147,272	70,746
San Luis Obispo	2,000	400	104,000	34,000	71,000	60,100	9,600	10,500
San Mateo	1,900		4,000		5,250		3,575	
Santa Barbara	12,000	3,000	15,000		1,500			
Santa Clara	17,500		420,000	7,000	302,680	9,805	84,000	
Santa Cruz		190	9,760	841	17,100	4,470		
Shasta	6,200	31,000	80,000	43,500	10,200	5,200	17,500	2,500
Sierra			350	50	400	60	450	25
Siskiyou								
Solano	3,000		500,000		330,000		195,000	
Sonoma	2,410	420	46,250	9,110	81,870	29,290	13,980	4,620
Stanislaus	20,600	1,600	512,300	186,600	9,500	9,360	3,100	10,200
Sutter	9,676		534,651	164,989	17,072	3,614	4,825	1,470
Tehama	90,720	13,077	932,697	9,501	78,812	2,578	4,000	31,215
Trinity			1,300	500	950	450	400	300
Tulare	120,000		120,000		2,000		60,000	
Tuolumne	60	20	7,700	1,500	2,000	1,470	2,000	300
Ventura	27,410	5,250	6,750		4,500	2,500	200	
Yolo	16,200		98,300		89,300		54,200	
Yuba								

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SCHEDULE F—Continued.

Number of Fruit Trees Growing in Spring of 1922.

Counties	Prune		Lemon		Lime		Orange	
	Bearing	Non-bearing	Bearing	Non-bearing	Bearing	Non-bearing	Bearing	Non-bearing
Alameda.....	90,000	8,000	1,400		30		3,600	
Alpine.....	27							
Amador.....	2,412	50	20	4			376	60
Butte.....	480,000	212,000	3,220	73			147,000	3,710
Calaveras.....	700	100	50	50			250	100
Colusa.....	35,000	250,000	50,000	1,000	1,000		1,000	250
Contra Costa.....	43,200	25,200						
Del Norte.....								
El Dorado.....	120,000						200	33
Fresno.....	50,000	4,000	20,000				13,000	
Glenn.....	90,000	85,000	6,000	5,400	400	400	50,000	30,000
Humboldt.....	5,900							
Imperial.....			450	413			1,000	734
Inyo.....								
Kern.....	440	258	10	15			1,167	115
Kings.....	39,800	19,950						
Lake.....	53,200	106,320						
Lassen.....	1,200	500						
Los Angeles.....			177,550	44,888			918,327	138,654
Madera.....	8,000	21,000	27	24			133	42
Marin.....	2,000	1,500						
Mariposa.....	150		200				1,000	
Mendocino.....	175,000	33,050						
Merced.....	14,260	16,100	330	1,725			920	
Modoc.....	635	80						
Mono.....								
Monterey.....	2,700	9,750						
Napa.....	998,430	864,125					12,000	258
Nevada.....								
Orange.....	100		510,000	70,000			2,500,000	300,000
Placer.....	14,600	1,000	466				29,000	
Plumas.....								
Riverside*.....	54,000	18,700	361,400	36,800			1,656,990	77,500
Sacramento.....	50,000	21,500	4,000	150			125,000	14,000
San Benito.....	273,085	110,876						
San Bernardino.....	3,100	1,400	410,635	71,995			3,188,775	269,535
San Diego.....	3,900		102,000	8,700			64,400	2,600
San Francisco.....								
San Joaquin.....	166,373	70,269	672	318			5,545	806
San Luis Obispo.....	101,000	305,500	4,000	270			5,000	640
San Mateo.....	5,000		300				650	
Santa Barbara.....			101,000	13,000			7,500	
Santa Clara.....	6,400,000	700,000					2,500	900
Santa Cruz.....	73,480	6,590	307	150			167	18
Shasta.....	80,000	33,600	250				500	
Sierra.....								
Siskiyou.....								
Solano.....	575,000		3,000		300		8,500	
Sonoma.....	724,670	590,460	290	40			8,020	50
Stanislaus.....	26,900	12,000	100				8,000	
Sutter.....	303,187	91,086	250				3,500	
Tehama.....	136,750	18,430	1,000	93			21,500	108
Trinity.....	200	200						
Tulare.....	500,000		150,000		100		1,700,000	
Tuolumne.....	900	175	15				45	
Ventura.....	19,600	1,300	598,300	153,900			340,700	65,800
Yolo.....	121,800						1,800	
Yuba.....								

*Dates: 13,200 bearing; 14,500 nonbearing.

REPORT OF THE STATE BOARD OF EQUALIZATION.

SCHEDULE F—Concluded.

Number of Fruit Trees Growing in Spring of 1922.

Counties	Pomelo		Almond		Walnut	
	Bearing	Non-bearing	Bearing	Non-bearing	Bearing	Non-bearing
Alameda	18		44,000	5,500	6,500	2,800
Alpine						
Amador	25		3,012	650	144	79
Butte	1,120	115	319,900	75,040	25,800	11,100
Calaveras			1,400	400	1,500	500
Colusa	2,000		75,000	300,000		
Contra Costa			98,600	20,700	48,000	22,500
Del Norte						
El Dorado			3,200	1,000	14,500	300
Fresno						
Glenn	400	400	65,100	75,500	10,000	10,000
Humboldt					250	3,500
Imperial	4,025	36,991	43	50		
Inyo						
Kern	23	3	123	90	10	20
Kings						
Lake			16,100	25,476	2,800	14,771
Lassen			20	20	100	100
Los Angeles	3,380	1,224	12,180	1,120	204,875	54,416
Madera	10		16,800	20,600	2,500	7,800
Marin						300
Mariposa			50		200	
Mendocino					9,000	1,550
Merced			94,944	113,965	4,180	10,580
Modoc						
Mono			8,500	268,000	500	7,000
Monterey			53,400	14,752	48,600	20,860
Napa					1,694	990
Nevada						
Orange						
Placer	450		10,350	1,500	1,000	334
Plumas						
Riverside	31,540	4,500	155,300	27,500	56,800	56,300
Sacramento	4,600	1,000	170,000	23,000	6,500	2,500
San Benito			10,068	3,317	3,602	4,345
San Bernardino	126,655	5,185	100	650	39,515	58,065
San Diego	600		980		3,840	450
San Francisco						
San Joaquin			408,466	51,305	43,896	5,985
San Luis Obispo	400		535,000	1,205,000	45,000	10,000
San Mateo			1,450		850	
Santa Barbara	1,000				103,500	11,500
Santa Clara			28,000	3,000	80,000	2,500
Santa Cruz				110	360	400
Shasta			4,800	320	2,000	
Sierra					50	5
Siskiyou						
Solano			125,000		8,000	
Sonoma			6,120	350	7,340	380
Stanislaus			512,700	112,400	38,500	7,700
Sutter			172,694	6,215	6,668	500
Tehama			66,725	8,522	4,000	470
Trinity			50		250	11,000
Tulare	50,000		17,500		30,000	
Tuolumne			350	300	1,000	1,000
Ventura	1,876		15,180	6,004	225,000	56,000
Yolo			440,200			
Yuba						

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SCHEDULE G.

Acres of Grapevines Growing in Spring of 1922.

Counties	Table grapes		Raisin grapes		Wine grapes	
	Bearing	Non-bearing	Bearing	Non-bearing	Bearing	Non-bearing
Alameda	115				3,060	
Alpine						
Amador	35				75	
Butte	65,000	47,300	8,500	1,500	14,400	87,500
Calaveras	50	50	10	10	1,500	1,500
Colusa	800	300	650	150	100	
Contra Costa	400				2,500	6,000
Del Norte						
El Dorado	50				100	200
Fresno	13,200	3,300	106,000	6,500	20,000	500
Glenn	100	400	200	800		
Humboldt						
Imperial	1,950	2,325				
Inyo						
Kern	180	2,698	1,243	5,680	24	124
Kings			11,081	943	270	
Lake					335	16,007
Lassen	25					
Los Angeles	3,700	1,620			1,212	479
Madera	468	3,295	4,763	17,950	2,290	376
Marin	400					
Mariposa	30	20	200	35	5	
Mendocino					2,700	2,000
Merced	1,651	3,018	4,226	6,668	705	346
Modoc						
Mono						
Monterey	200				220	
Napa					35,000	8,500
Nevada	50	8			83	58
Orange	400					
Placer	7,550	29,705			4,675	33,980
Plumas						
Riverside	882	528	430		400	
Sacramento	9,700	400	100	30	6,650	200
San Benito	25				395	100
San Bernardino	5,227	4,833	1,150	1,124	14,115	3,187
San Diego	1,040		3,870		2,690	
San Francisco						
San Joaquin	20,668	8,745			17,375	4,320
San Luis Obispo	80	240			300	100
San Mateo						
Santa Barbara	120	100				
Santa Clara	355				2,000	
Santa Cruz	200				530	
Shasta	40	30	30	40	75	40
Sierra						
Siskiyou					3,800	
Solano	800				15,700	540
Sonoma	200					
Stanislaus	3,203	1,596	11,660	3,019	1,665	814
Sutter	6	56	5,658	866	107	10
Tehama	200		650	290	680	
Trinity						
Tulare	7,000		40,000		2,500	
Tuolumne	350	275			1,000	7,000
Ventura						
Yolo	1,100		1,920		900	
Yuba	180	10	1,400	775	975	75

SCHEDULE H.

Number of Acres Sown in Crops, 1922.

Counties	Wheat	Oats	Barley	Corn	Hay	Rye	Cotton
Alameda	6,000	4,000	11,000	1,000	50,000		
Alpine	280	100	40		1,450		
Amador	3,860	2,145	4,450	320			
Butte	43,750	4,250	16,400	750	55,174		
Calaveras	2,500	1,000	1,500	50	5,000	200	
Colusa	40,000	400	130,000	2,500	5,000		
Contra Costa	11,000	8,000	42,000	5,500	25,000		
Del Norte		260			3,100		
El Dorado	400	3,000	2,000		5,000		
Fresno	35,000	646	30,000	2,500			640
Glenn	14,981	600	54,381	1,000			
Humboldt		4,000		50	3,000		
Imperial	4,131	1,317	59,094	24,192			36,440
Inyo							
Kern	30,000	300	20,000	9,000	10,000		800
Kings	40,000		21,000		3,000		
Lake	3,000	1,000	2,000	400	8,000		
Lassen	21,200	1,800	6,000	250	45,000	3,200	
Los Angeles	2,125	7,818	12,360	816			
Madera	28,031	1,359	16,826			360	
Marin	750	1,500	500		6,000		
Mariposa	1,000	200	1,200	100	6,000	10	
Mendocino	15,000	7,400	8,500	950	50,000	100	
Merced	5,357	1,974	36,711	2,621	2,622	689	
Modoc	15,500	1,500	10,220		59,560	9,540	
Mono							
Monterey	17,930	3,364	52,625	54	13,486	15	
Napa	4,000	8,000	8,300	2,200	45,000		
Nevada	220	370	220	25	3,800	120	
Orange	8,000	900	42,000		7,500		
Placer	10,000	2,000	1,000	200	3,500		
Plumas	1,320	5,430	480				
Riverside	3,400		62,600		35,095		18,200
Sacramento	37,000	45,000	30,000	4,000			
San Benito	2,500	850	32,000		6,300		
San Bernardino	80	7,400	3,000	5,150	11,250		
San Diego	15,840	7,600	27,380	4,100	28,800		
San Francisco							
San Joaquin	80,000	25,000	130,000	8,000	45,000	1,000	
San Luis Obispo	100,000	2,000	55,000	300	45,000		
San Mateo	1,200	3,000	3,000	150	11,250		
Santa Barbara	1,100	500	70,000	400	30,000		
Santa Clara	1,755	1,200	18,300	100	28,765		
Santa Cruz				110	3,600		
Shasta	14,210	1,000	900	300	20,000	200	
Sierra	1,500	600	1,000		3,000	400	
Siskiyou	19,500	3,000	7,200		16,200	2,600	
Solano	120,000	17,000	145,000	600	50,000		
Sonoma	2,210	1,840	2,410	270	58,220		
Stanislaus	27,498	21,580	132,848	1,875	265	966	41
Sutter	26,793	1,913	40,029	100	2,350		
Tehama	47,650	2,600	56,750	785	43,650		
Trinity	3,000	2,000	350	700	5,000		
Tulare	20,000	3,000	10,000	4,000	6,000		
Tuolumne	1,000	800	600	20	600		
Ventura							
Yolo	39,400		196,000	1,800			
Yuba	26,500	12,500	14,600	350	7,500	80	

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REPORT OF THE STATE BOARD OF EQUALIZATION.

SCHEDULE H—Continued

Number of Acres Sown in Crops, 1922.

Counties	Hops	Rice	Potatoes	Onions	Beans	Peas	Asparagus
Alameda			5,000	450	500	1,000	350
Alpine			8				
Amador			125				
Butte	200	22,500	145		170		
Calaveras	10		200	30	50	10	
Colusa		25,000	500	100	2,500		
Contra Costa			11,000	1,000	2,000		1,600
Del Norte			150		10		
El Dorado			500		20		
Fresno			640		50		
Glenn		28,000					
Humboldt			300				
Imperial		120		500	64	1,814	500
Inyo							
Kern		200	2,500	100			
Kings							
Lake	140		100		300		
Lassen			800	50			
Los Angeles			551		4,525		166
Madera							
Marin			900			150	
Mariposa			300	10	10		
Mendocino	1,300		800	50	120	50	
Merced		49	4,455	67	1,423		
Modoc							
Mono							
Monterey			1,563	50	8,015	1,732	
Napa			2,000		350		
Nevada			325		90		
Orange			3,000		40,000		
Placer			100	75			
Plumas			132				
Riverside			1,354	1,645	597		
Sacramento	2,000		2,100	500	10,000		17,000
San Benito							
San Bernardino			2,380		1,200		
San Diego					6,900		
San Francisco							
San Joaquin	300	50	27,000	5,000	25,000	500	1,400
San Luis Obispo			400	100	18,000	300	
San Mateo			1,000	100	250	700	
Santa Barbara			300	300	50,000	300	
Santa Clara			450	700	100	5,860	
Santa Cruz	40		1,100	160	320	400	
Shasta	50		300	5	150		
Sierra			100				
Siskiyou			1,280				
Solano					5,600		4,500
Sonoma	4,540						
Stanislaus		2,100	2,763		21,706	558	
Sutter		1,500					29
Tehama	575	200	150	35	250		
Trinity			350		100		
Tulare			150	50			
Tuolumne			50	10	10		
Ventura					55,800		
Yolo	300	16,000	1,100		14,000		200
Yuba	350	2,000	85	25	250	80	

REPORT OF THE STATE BOARD OF EQUALIZATION.

SCHEDULE H—Concluded.

Number of Acres Sown in Crops, 1922.

Counties	Tomatoes	Straw-berries	Other Berries	Canta-loupes	Other melons	Sugar beets	Standing alfalfa
Alameda	1,600	500	300	5	5	3,000	1,400
Alpine							440
Amador							1,130
Butte		85	110	40	125		8,500
Calaveras	20	5	10	4	10		200
Colusa							10,000
Contra Costa	1,250						3,600
Del Norte		5					
El Dorado							
Fresno	150	640	100	100	300		80,000
Glenn	500	100	300				22,000
Humboldt							1,500
Imperial	1,200	135		27,288	3,631		93,359
Inyo							
Kern	400	100	35	1,500	3,000		55,000
Kings							21,473
Lake							2,500
Lassen						250	19,000
Los Angeles	152	100		512		1,855	
Madera							12,000
Marin							100
Mariposa	5	2	10	1	2		45
Mendocino	50	300	150	70	200		6,750
Merced	560	60	85	44	332		46,041
Modoc							18,160
Mono							
Monterey	30	122	87			15,000	20,500
Napa							4,000
Nevada				35			60
Orange						30,000	2,750
Placer	300	100			50		15,000
Plumas							7,695
Riverside	475			290	140	200	23,556
Sacramento	1,500	900	200	100	300	3,500	14,000
San Benito	300	390				600	3,000
San Bernardino	480			200	100	1,500	25,500
San Diego							3,750
San Francisco							
San Joaquin	10,000	400	600	400	700	8,000	46,000
San Luis Obispo	10	25	20			1,950	3,000
San Mateo	300	275	100				300
Santa Barbara		45		20		10,000	600
Santa Clara	3,750	605	450			6,575	5,670
Santa Cruz		460	220			580	50
Shasta	110	175	10			50	8,100
Sierra							700
Siskiyou							27,000
Solano	2,000					200	5,500
Sonoma	105	260	1,080				540
Stanislaus	500			4,685	2,750		52,958
Sutter							366
Tehama	75						4,325
Trinity							2,500
Tulare		100		250	500		15,000
Tuolumne	7	25	20				200
Ventura						8,400	830
Yolo						300	41,800
Yuba		110					6,000

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