

11-1-2016

## 1925 and 1926, State Board of Equalization Report

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REPORT  
OF THE  
California State Board  
of Equalization

FOR  
1925-1926



CALIFORNIA STATE PRINTING OFFICE  
JOHN E. KING, State Printer  
SACRAMENTO, 1926

47608

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## REPORT OF STATE BOARD OF EQUALIZATION.

*To His Excellency, FRIEND WM. RICHARDSON,  
Governor of California.*

SIR: In compliance with law, the State Board of Equalization submits the following as its biennial report covering the assessment years 1925 and 1926, together with a review of the tax litigation in which the state has been involved, as well as of certain other topics relating to and affecting the revenue system of California.

### RAILROAD SUITS AGAINST THE STATE.

In our report of 1923 and 1924 we summarized the facts and issues pertaining to the suits of the Southern Pacific Company and The Atchison, Topeka and Santa Fe Railway Company against the state to avoid the increased tax, for which provision was made by the 1921 legislature in the King Tax Bill.

Since that report the railroad companies have stipulated that the appeals which were taken by them to the United States Supreme Court from the decision in favor of the state in the Federal District Court might be dismissed, and have paid the taxes involved in such litigation, except that portion of the tax of the Southern Pacific Company which comprises the difference between a rate of 5½% and 7% on the earnings derived from its electric railway system in Alameda county.

Such a termination of this King Tax Bill litigation marked a complete and conclusive victory for the state in its effort to establish that no violation of constitutional guarantees, either federal or state, was involved in the rates of taxation established by this legislation. By reason of the fact that the legal controversy was ended through payment of the tax by the railroad companies upon stipulation for dismissal of the appeals, no further elucidation of the application of the principles of the present tax system has been afforded through a court ruling.

The Southern Pacific Company is contending in an action now pending in the superior court of Sacramento County that our board should have taxed the earnings derived from its electric railway operations in Alameda County at 5½ per cent instead of 7 per cent during those years since the King Tax Bill, which raised the rate of taxation on steam railways to 7 per cent.

The portion of the revenue of the Southern Pacific Company accruing from this source is inconsiderable in comparison with the total earnings of the company subject to tax in this state, so that the amount involved represents only a small portion of the sum litigated in the federal court. It will probably be some time before the propriety of the application of the rate of 7 per cent to all of the operations of the Southern Pacific Company is judicially determined.

There is also pending before the superior court of Sacramento County litigation instituted by the Key System Transit Company and its predecessor, the San Francisco Oakland Terminal Railways, to test the action of our board by which there were included in the taxable revenues of this railway system for several years past certain receipts from

water transportation furnished by the ferryboats operating as a part of the railway company's transportation system.

The company is claiming the right to make certain segregations of revenue, the propriety of which is denied by our board. It is the view of the board that the revenues which the company seeks to have excluded from taxation are of such a character as to be taxable gross receipts within the meaning of the constitution and the statutes. Evidence has been taken by the court and the matter will be submitted upon briefs.

#### REDUCTION OF TAX ON SHORT LINE STEAM RAILROADS.

Proposition No. 7 on the ballot at the last general election on November 2, 1926, and apparently adopted by the electorate, amends section 14 of article XIII of the constitution by changing the rate of tax on steam railroads not exceeding two hundred fifty miles in length, operated separately and not as a part of another railroad owning or operating lines exceeding such length, from 7 per cent to 5½ per cent on gross receipts. Notwithstanding this reduction in rate we do not apprehend that the revenues to be derived by the state during the next biennium from taxes levied upon the gross receipts of steam railroad companies will be lessened.

Our conclusion that the total revenues accruing to the state from steam railroad taxation will remain at least at the figure shown for 1926, is based upon our observation that a very large proportion of this tax is paid by railroad companies whose operations do not come within the classification of short line roads, so that only a small part of the steam railroad gross receipts is affected by the lowering of the rate.

It further appears that the revenues of most of the short lines have been decreasing, with the result that the change in the rate of taxation applied thereto will not serve to diminish materially the total taxation from steam railroads.

#### INSURANCE LITIGATION.

There is no pending insurance company tax litigation. As stated in our last biennial report, the Supreme Court decided adversely to the state on the taxability of the item of dividends applied to reduce insurance premiums, by holding that such an item did not constitute "receipts" accruing to the companies, and was, therefore, not taxable.

By reason of the settlement between the Attorney General and the insurance companies of the remaining questions involved in this litigation, the legal controversy was brought to a close. The adverse judgment and the settlement have necessitated the return by the state to the insurance companies of the sum of \$1,022,703.04, on account of taxes previously collected on the items affected.

These refunded taxes represent claims which have been accruing against the state since 1912 and owing to the large amount involved, the legislature in 1925 made provision for the return to the companies of the over-collection in three installments, to be allowed as credits against their taxes for the years 1925, 1926 and 1927. In some instances where the amounts of credits so accruing were small, we have allowed the entire sum thereof to be applied against current taxes, in order to eliminate additional bookkeeping involving only small amounts.

The amount still remaining to be credited to insurance companies on account of this litigation and settlement is \$338,116.22. This should be fully paid by means of corresponding reductions in the taxes for 1927, so that the income to be derived from insurance taxation will be restored thereafter to the normal return of 2.6 per cent on the items declared taxable by the constitution and the Political Code.

#### MOTOR VEHICLE FUEL TAX.

There has been a steady increase in the revenue derived from the tax on the distribution of motor vehicle fuel in this state since the inauguration of this levy in October, 1923. Experience has shown that the greatest gasoline consumption is during the two summer quarters, that is, the period extending from April 1st to October 1st of each year. This is attributal to the fact that our own residents use their motor vehicles more during these months, and also to the fact that there is an increased tourist population motoring in California at that time.

It therefore appears that the closing quarter of the year may apparently mark a decrease in the amount of such collections, but upon comparison with the returns for such period with the corresponding period of the year previous, we have found in each instance that a steady gain in the amount of revenue is prevailing.

At the close of the quarterly period ending September 30, 1926, this revenue measure had been in effect just three years, and from our schedule of comparisons we believe that an annual ratio of increase of approximately 12 per cent has been shown in the amounts to be derived from this source. The tax now shown by our roll indicates that the revenue from this source for 1926 will exceed \$18,000,000.

Under the Motor Vehicle Fuel Act there are pending two cases brought by the state against Richfield Oil Company, one against General Petroleum Company, one against Ventura Refining Company, and one against Sterling Refining Company. Each of them is a collection suit. Judgment was rendered in favor of the state by the superior court of Los Angeles County in the two Richfield cases, and appeals by the company are now pending in the State Supreme Court. One of the cases has been fully briefed and the other is partly briefed.

Each Richfield case involves the question as to whether contracts for the sale of fuel entered into prior to May 14, 1923, are exempt under the fuel act as it read prior to the amendment of 1925, in view of the fact that in no instance is the sale price of the fuel definitely fixed. In the majority of instances the price is set at the prevailing market quotation on the particular day when delivery is requested. The state is contending that the exempting language refers only to contracts in which there is a fixity of obligation on the part of the distributor preventing him from enjoying fair competition.

Our next contention is that if the exempting language is literally construed to refer to all contracts for the sale of fuels executed prior to May 14, 1923, without regard to whether they provide a fixed selling price, it is in such event unconstitutional because there appears no reasonable basis for establishing May 14, 1923, as the date of demarcation. One of the Richfield cases also involves the right of the company to compel a change in the tax roll when the claim for exemption is not

made until the roll has been completed by our board and placed in the hands of the Controller for collection.

Judgment was rendered against the state in the General Petroleum Company and Ventura Refining Company cases tried in the San Francisco superior court. In each instance the state has appealed to the State Supreme Court. The contract question is the sole issue involved in both appeals, which are still pending.

The collection suit against the Sterling Refining Company was won by the state in the superior court of Los Angeles County and is now pending on the company's appeal to the Supreme Court, where the matter has been partly briefed. The primary question raised by the company is whether 50 per cent of the fuel sold by it during the period involved is subject to the sales tax when that percentage of the compounded fuel is made up of kerosene, which is exempted from tax under the act. Several constitutional questions are also raised by the appellant.

In general we find that conditions affecting ascertainment of motor vehicle fuel distributions and collection of the tax levied thereon continue to be highly satisfactory. The assessment and collection of the tax remains at, or very slightly removed from, the source of production of the fuel, so that it is necessary to consider not more than seventy distributors for any quarter of the calendar year.

As we have previously observed, this limited number of taxpayers with whom we must deal has the effect of keeping our costs of administration at a negligible figure in comparison with the amount of revenue derived from this source. Less than one-tenth of one per cent of such revenue is absorbed in the administration of the law, with the result that this tax may be considered as one of the most efficient yet devised for the collection of public revenue.

Difficulty has been experienced in connection with the collection of the tax on sales along the borders of the state, as it sometimes occurs that gasoline is purchased without payment of the tax in some neighboring state and imported into California without payment of tax here, resulting in a tax evasion. If it is found feasible, by means of agreements with neighboring states, to readjust the manner in which border sales are handled, procedure to bring about such readjustment should be productive of a higher efficiency in tax collections. However, we do not apprehend that the amount involved is representative of any considerable portion of the motor vehicle fuel actually consumed in the state.

#### **MOTOR VEHICLE TRANSPORTATION LICENSE TAX.**

At the general election on November 2, 1926, the electorate adopted proposition No. 2 on the ballot relating to the taxation of highway transportation companies. The salient feature of this constitutional amendment, which adds a new section to be known as section 15 of article XIII of the constitution, is the taxation on a gross receipts basis at the rate of 4½ per cent for passenger-carrying vehicles and 5 per cent for freight-carrying vehicles, of all common carrier motor vehicles operated over the public highways of this state between fixed termini or over a regular route.

The levy is in lieu of all other taxes and licenses and is in general comparable to the scheme of taxation provided for other public utilities

by section 14 of article XIII. The revenue is to be devoted to highway maintenance and is to be apportioned to the state and the several counties upon the basis now prevailing for the distribution of funds realized from the motor vehicle fuel tax.

It is as yet too early to state definitely what income may be expected from this new type of taxation. At the last session of the legislature there was enacted a somewhat similar measure applying to all operators of motor vehicle transportation, whether common carriers or not, whose equipment traveled over the public highways outside of incorporated areas. There were a few exceptions provided in the act, some of which were eliminated by court decision later.

Owing to the difficulties attendant upon the inauguration of the motor vehicle transportation tax for which provision was made by chapter 412, Statutes of 1925, it is likewise impossible to draw any conclusions as to what may definitely be expected of this type of legislation. The 1925 act followed similar legislation enacted in 1923, which was held unconstitutional in an action brought by *Bacon Service Corporation vs. Fred C. Huss as Captain of the Fresno County Traffic Squad*, to prevent the enforcement of the law. The judgment of the superior court was affirmed by the Supreme Court upon appeal and a rehearing later granted by that tribunal. While the matter was so pending the legislature passed the 1925 act, replacing the 1923 act which was repealed.

In June, 1926, the Supreme Court reversed its stand on the constitutionality of the 1923 act and, after declaring certain of the exemptions therein contemplated void for unconstitutionality, decided that the act, in the main, was constitutional legislation. At that time the Supreme Court upheld the constitutionality of the 1925 act, which had been attacked in a *habeas corpus* proceeding brought by one Paul Schmolke. These decisions resulted in a complete victory for the state as to its contentions that each of the acts was constitutional.

In each of these motor vehicle transportation tax cases an appeal has been taken by writ of error to the United States Supreme Court, and both cases will be heard during the current term of that tribunal.

Taxation of common carrier highway transportation companies under the new amendment to the constitution will supersede in a large measure the levy for which provision is made by the 1925 Transportation License Tax Law. In view of the removal of such a large portion of the gross receipts derived from motor vehicle transportation from the operation of the 1925 act, it may become advisable to substitute in lieu of the gross receipts tax contemplated by chapter 412, Statutes of 1925, some other type of levy, such as a weight fee or other commercial license graduated on some equitable basis. Later developments will doubtless demonstrate the best course to be followed in the determination of what is to be done in this regard.

#### MATTERS OF GENERAL CONCERN AFFECTING THE REVENUE SYSTEM.

There has been a gratifying lack of litigation relating to the assessments levied by this board, pursuant to the provisions of the Political Code and of section 14 of article XIII of the constitution. There has been some question concerning the policy of the board in assessing for

general corporate franchise the business conducted by certain title insurance companies not coming within the purview of the taxation provided particularly for insurance companies.

Litigation on this point is now pending in the superior court of Sacramento County. With this exception the assessments of the board appear to have remained unquestioned in court proceedings save as to the matters previously mentioned.

In order that a comprehensive review may be afforded of the sources of general revenue of this state administered by our board during the last biennium, we append the following table:

**Taxes From Corporations, Seventy-Seventh and Seventy-Eighth Fiscal Years.**  
(As shown by state tax rolls.)

<i>Source of tax</i>	<i>1925 tax</i>	<i>1926 tax</i>
Electric and street railways.....	\$3,133,078 84	\$3,063,518 54
Steam railroads.....	12,138,409 40	12,435,858 26
Gas and electric companies.....	9,925,241 08	10,509,267 14
Telegraph and telephone companies.....	2,777,018 94	3,290,463 66
Car companies.....	322,924 00	325,486 40
Express companies.....	97,127 38	91,855 06
Insurance companies.....	4,340,372 26	4,897,899 80
National banks.....	1,535,626 35	1,513,942 54
State banks.....	2,793,891 09	3,833,860 76
General franchises.....	3,950,084 00	4,057,026 00
<b>Totals.....</b>	<b>\$41,352,461 20</b>	<b>\$43,019,178 16</b>

In the following pages we set forth the usual statistical information on agricultural, horticultural, live stock, city and county values and state revenue sources.

Respectfully submitted.

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

DIXWELL L. PIERCE, *Secretary*.  
December 1, 1926.

## REPORT OF THE STATE BOARD OF EQUALIZATION.

## SCHEDULE F.

Showing Certain Kinds of Property Assessed and the Assessed Value for 1926.

Counties	Pure bred cattle		Stock cattle		Dairy cows		Hogs	
	Number	Value	Number	Value	Number	Value	Number	Value
Alameda.....	500	\$40,000	30,000	\$600,000	8,700	\$348,000	18,000	\$108,000
Alpine.....			1,023	20,730	107	4,280	15	75
Amador.....	7	625	13,321	249,690	1,207	42,245	2,016	7,023
Butte.....			14,450	216,750	1,535	53,725	17,500	87,500
Calaveras.....	50	2,500	6,500	111,000	20	600	1,400	7,500
Colusa.....	137	13,500	12,841	160,500	3,400	110,400	8,300	26,900
Contra Costa.....	575	71,870	11,085	121,935	7,950	318,000	*316,510	12,660
Del Norte.....	83	8,300	924	18,480	5,265	184,275		
El Dorado.....	130	6,500	8,000	120,000	1,500	45,000	1,400	14,000
Fresno.....	450	45,000	30,000	110,000	21,000	840,000	7,000	28,000
Glenn.....	2,200	132,000	12,000	180,000	5,500	192,500	9,100	36,400
Humboldt.....	239	16,130	26,812	465,321	25,182	1,022,480	2,408	10,327
Imperial.....			44,618	1,338,540	24,191	967,640	6,113	30,565
Inyo.....			8,234	100,122	951	28,530	193	1,120
Kern.....	400	20,000	40,798	623,685	6,944	262,990	*245,688	9,830
Kings.....			5,265	78,815	17,430	641,300	5,879	18,030
Lake.....			3,546	54,325	1,275	28,250	1,587	5,705
Lassen.....	700	28,000	20,000	400,000	4,000	160,000	2,500	18,750
Los Angeles.....	555	54,025	6,203	134,790	18,524	945,890	2,495	17,820
Madera.....	160	6,050	28,081	370,288	5,767	229,865	*271,500	10,860
Marin.....			5,616	99,560	23,191	462,490	4,961	22,950
Mariposa.....			12,140	182,100	160	6,400	1,600	4,800
Mendocino.....	250	25,000	10,000	200,000	7,000	210,000	*10,000	400
Merced.....	1,125	67,500	47,431	521,741	40,291	1,611,640	5,538	22,152
Modoc.....	302	17,415	40,155	545,060	2,269	71,830	1,432	5,850
Mono.....			1,668	32,670	158	4,760	52	550
Monterey.....	600	60,000	22,500	450,000	27,200	1,632,000	15,500	77,500
Napa.....	720	57,600	14,000	350,000	18,600	740,000	14,800	88,800
Nevada.....	140	5,600	5,030	75,450	815	28,525	450	2,925
Orange.....			8,750	262,500	7,500	937,500	8,500	170,000
Placer.....			6,050	90,750	880	30,800	1,210	5,050
Plumas.....	45	3,375	5,027	123,755	1,990	79,500	388	3,450
Riverside.....	1,280	44,800	3,775	54,500	6,830	194,660	1,160	3,710
Sacramento.....	1,300	91,000	7,000	140,000	4,000	140,000	2,000	8,000
San Benito.....	512	23,850	26,256	535,565	2,089	101,650	1,447	6,540
San Bernardino.....	190	26,600	5,111	306,660	10,575	951,750	22,075	132,450
San Diego.....			14,350	227,980	4,850	132,000	13,500	92,850
San Francisco.....								
San Joaquin.....	758	74,284	9,240	101,640	22,586	903,440	*563,100	22,524
San Luis Obispo.....	635	38,100	34,060	476,840	21,050	578,875	8,950	53,700
San Mateo.....	150	9,000	2,500	50,000	5,000	150,000	1,500	3,750
Santa Barbara.....	800	32,000	42,000	630,000	8,000	240,000	1,500	7,500
Santa Clara.....	1,550	155,000	26,800	670,000	5,450	272,500	3,500	35,000
Santa Cruz.....	152	7,600	310	6,200	3,305	82,625	631	3,155
Shasta.....			25,322	329,180	1,578	55,230	5,698	14,260
Sierra.....	110	3,400	1,926	28,025	1,108	28,050		
Siskiyou.....	2,890	173,400	11,765	225,300	3,140	125,600	5,235	25,175
Solano.....	400	24,000	6,130	92,000	7,360	258,602	2,768	13,940
Sonoma.....	310	15,500	28,540	570,800	31,070	621,800	4,050	24,300
Stanislaus.....	1,948	113,450	15,621	210,635	65,656	1,769,680	*432,560	17,300
Sutter.....	45	2,845	1,940	30,170	3,643	132,420	3,442	14,555
Tehama.....	503	30,180	20,470	307,050	2,427	84,945	3,495	13,980
Trinity.....			6,860	102,900	580	17,400	690	3,450
Tulare.....	450	26,000	65,000	715,000	14,350	499,800	9,500	38,000
Tuolumne.....	100	9,000	7,000	84,000	200	10,000	1,200	6,000
Ventura.....	340	34,000	9,800	147,000	4,950	148,500		
Yolo.....	1,710	104,500	7,950	122,540	8,100	283,500	23,600	73,400
Yuba.....	485	19,400	6,119	93,230	2,445	68,680	623	3,290
Totals.....	25,986	\$1,739,799	893,913	\$14,662,772	530,824	\$19,593,122		\$1,472,261

\*Pounds.

## SCHEDULE F—Continued.

Showing Certain Kinds of Property Assessed and the Assessed Value for 1926.

Counties	Mules		Horses		Sheep		Stock goats	
	Number	Value	Number	Value	Number	Value	Number	Value
Alameda.....	1,000	\$75,000	8,500	\$425,000	38,000	\$152,000	900	\$1,800
Alpine.....	2	100	55	2,470	2,230	8,920	-----	-----
Amador.....	41	1,715	1,009	36,315	11,871	36,270	2,350	3,502
Butte.....	845	42,250	3,160	126,400	43,550	174,200	800	1,600
Calaveras.....	10	400	600	18,000	9,000	27,000	1,000	1,000
Colusa.....	1,027	50,100	1,809	54,000	105,200	408,600	-----	-----
Contra Costa.....	250	12,500	4,790	239,500	28,550	114,200	-----	-----
Del Norte.....	-----	-----	125	5,000	454	1,135	-----	-----
El Dorado.....	50	3,500	2,500	100,000	13,500	54,000	8,600	12,900
Fresno.....	3,750	187,500	15,000	525,000	90,000	270,000	210	420
Glenn.....	1,200	90,000	2,500	75,000	150,000	600,000	1,500	3,750
Humboldt.....	168	5,040	3,785	160,250	60,628	249,772	4,921	9,842
Imperial.....	2,315	92,600	6,148	122,960	26,512	53,024	508	1,016
Inyo.....	419	5,785	1,562	30,725	10,366	51,680	1,400	4,200
Kern.....	2,253	65,270	7,121	170,945	187,248	561,744	664	1,795
Kings.....	1,018	30,525	4,282	108,075	24,509	106,275	45	90
Lake.....	78	2,160	1,020	35,660	14,361	41,990	1,424	2,335
Lassen.....	300	12,000	4,000	160,000	30,000	240,000	-----	-----
Los Angeles.....	1,572	73,420	8,182	360,185	2,668	4,435	1,069	5,880
Madera.....	1,929	55,567	4,342	108,759	41,014	113,987	655	1,692
Marin.....	12	350	1,933	70,000	7,579	16,538	281	810
Mariposa.....	80	2,400	820	16,400	34,000	136,000	300	450
Mendocino.....	150	4,500	2,000	60,000	130,000	390,000	1,000	1,000
Merced.....	1,835	55,050	7,965	199,125	63,193	252,772	1,452	2,904
Modoc.....	457	9,990	5,741	107,355	55,267	276,335	28	155
Mono.....	42	2,500	345	17,875	9,347	38,080	272	1,220
Monterey.....	1,250	75,000	8,750	262,500	15,600	78,000	500	1,500
Napa.....	3,300	165,000	5,060	177,100	25,890	124,450	2,200	11,000
Nevada.....	51	1,275	770	30,800	8,100	32,400	690	1,380
Orange.....	2,300	287,500	4,000	320,000	500	5,000	-----	-----
Placer.....	220	6,600	2,200	55,000	34,100	136,400	550	1,650
Plumas.....	38	1,590	963	67,220	2,327	8,255	-----	-----
Riverside.....	1,050	25,570	3,870	97,720	7,255	13,200	1,720	5,670
Sacramento.....	100	7,500	850	25,500	19,000	76,000	150	600
San Benito.....	26	830	2,858	104,775	25,186	81,625	431	1,075
San Bernardino.....	759	75,900	3,413	307,170	307	1,840	6	90
San Diego.....	1,300	39,500	7,250	232,750	5,750	16,375	1,000	2,500
San Francisco.....	-----	-----	-----	-----	-----	-----	-----	-----
San Joaquin.....	1,335	53,400	9,937	357,732	34,180	136,720	550	1,100
San Luis Obispo.....	240	9,600	4,850	145,500	7,450	29,800	130	260
San Mateo.....	20	1,000	450	13,500	1,500	3,750	100	300
Santa Barbara.....	-----	-----	5,040	200,000	34,000	119,000	-----	-----
Santa Clara.....	150	15,000	3,000	150,000	-----	-----	155	1,860
Santa Cruz.....	16	320	1,408	42,240	450	1,350	130	260
Shasta.....	239	9,580	2,465	49,325	11,785	47,140	1,680	2,520
Sierra.....	-----	-----	375	10,725	775	1,675	-----	-----
Siakiyou.....	205	10,250	4,270	128,100	5,335	26,675	200	1,000
Solano.....	889	44,470	4,332	216,600	87,934	351,735	-----	-----
Sonoma.....	210	10,500	7,540	377,000	32,760	98,280	3,250	4,875
Stanislaus.....	1,698	64,405	9,964	321,695	47,584	139,010	625	3,125
Sutter.....	528	22,055	2,118	69,175	35,055	138,905	43	225
Tehama.....	1,231	55,395	2,664	39,960	188,980	755,920	9,366	14,055
Trinity.....	90	3,700	700	23,560	3,450	17,540	160	320
Tulare.....	2,100	80,000	7,500	260,000	10,000	35,000	500	1,000
Tuolumne.....	40	1,600	600	1,800	4,000	16,000	1,000	2,000
Ventura.....	1,485	69,400	4,780	191,200	1,800	3,600	-----	-----
Yolo.....	1,525	89,375	5,320	154,600	116,300	472,180	-----	-----
Yuba.....	188	5,895	1,423	35,515	31,537	126,240	105	210
Totals.....	48,376	\$2,112,432	218,014	\$7,783,764	1,987,937	\$7,473,322	54,620	\$116,936

## SCHEDULE F—Continued.

Showing Certain Kinds of Property Assessed and the Assessed Value for 1926.

Counties	Milk goats		Poultry		Automobiles	
	Number	Value	Dozen	Value	Number	Assessment
Alameda	3,700	\$37,000	60,000	\$300,000	95,000	\$19,000,000
Alpine			45	135	28	7,260
Amador			372	766	1,561	206,635
Butte	60	600	10,000	50,000	8,114	756,080
Calaveras	30	300	1,000	3,000	1,200	240,000
Colusa			1,000	5,000	2,647	502,930
Contra Costa			8,850	30,975	15,416	3,083,200
Del Norte						
El Dorado	750	3,750	3,400	17,000	1,970	206,850
Fresno	160	1,600	12,000	60,000	34,071	3,407,100
Glenn	50	500	30,000	150,000	3,500	525,000
Humboldt	131	1,310	4,797	23,985	9,186	1,334,955
Imperial	131	262	8,746	43,730	10,809	1,621,350
Inyo					1,401	215,633
Kern			89,506	37,295	20,354	2,538,540
Kings			2,897	15,020	4,800	341,230
Lake			1,680	8,400	1,723	308,185
Lassen			1,500	7,500	3,500	525,000
Los Angeles	408	2,865	129,963	304,115	421,017	91,983,215
Madera	16	160	2,158	10,725	4,551	441,715
Marin			20,273	66,581	6,140	774,393
Mariposa	10	30	200	1,000	640	160,000
Mendocino	50	50	12,000	36,000	5,000	750,000
Merced	8	80	11,095	55,475	8,961	806,490
Modoc			1,071	5,355	1,176	124,070
Mono			558	2,790	88	29,705
Monterey	50	500	11,000	88,000	10,035	1,505,250
Napa	120	1,200	20,000	100,000	6,600	165,000
Nevada			820	4,100	2,076	302,815
Orange	200	4,000	14,000	168,000	29,000	14,500,000
Placer			13,200	66,000	6,965	731,325
Plumas			322	930	1,135	196,460
Riverside	182	1,960	16,900	75,540	13,520	1,487,200
Sacramento	100	2,000	22,000	110,000	20,000	2,000,000
San Benito			5,428	27,140	3,109	331,475
San Bernardino	92	1,380	17,438	156,940	21,317	7,933,530
San Diego			22,000	92,500	31,580	6,978,500
San Francisco					72,325	20,975,410
San Joaquin			15,951	79,755	23,910	2,784,555
San Luis Obispo			2,630	13,150	4,275	460,250
San Mateo	50	200	2,000	5,000	14,800	1,480,000
Santa Barbara			9,000	45,000	15,580	3,824,620
Santa Clara	400	2,800	31,190	187,140	23,000	5,520,000
Santa Cruz			15,034	37,585	7,964	991,200
Shasta			1,887	9,435	3,445	516,750
Sierra					344	108,500
Siskiyou			5,920	29,600	5,137	1,258,565
Solano			3,970	19,850	9,057	1,812,835
Sonoma	90	180	20,760	72,560	15,260	4,196,500
Stanislaus	360	3,600	25,375	126,875	17,382	1,609,305
utter	29	315	5,397	29,255	3,222	399,835
Tehama	18	180	3,628	18,140	3,289	493,350
Trinity			300	1,500	382	46,480
Tulare	100	1,000	7,000	35,000	12,500	2,500,000
Tuolumne	12	60	1,000	5,000	1,300	260,000
Ventura					11,247	2,159,400
Yolo			4,650	23,650	6,101	923,840
Yuba	60	300	400	2,000	2,582	382,800
Totals	7,337	\$68,182	712,311	\$2,954,492	1,061,272	\$220,210,286

## SCHEDULE F—Continued.

Showing Certain Kinds of Property Assessed and the Assessed Value for 1926.

Counties	Milk goats		Poultry		Automobiles	
	Number	Value	Dozen	Value	Number	Assessment
Alameda.....	3,700	\$37,000	60,000	\$300,000	95,000	\$19,000,000
Alpine.....			45	135	28	7,260
Amador.....			372	766	1,561	206,635
Butte.....	60	600	10,000	50,000	8,114	756,080
Calaveras.....	30	300	1,000	3,000	1,200	240,000
Colusa.....			1,000	5,000	2,647	502,930
Contra Costa.....			8,850	30,975	15,416	3,083,200
Del Norte.....						
El Dorado.....	750	3,750	3,400	17,000	1,970	206,850
Fresno.....	160	1,600	12,000	60,000	34,071	3,407,100
Glenn.....	50	500	30,000	150,000	3,500	525,000
Humboldt.....	131	1,310	4,797	23,985	9,186	1,334,955
Imperial.....	131	262	8,746	43,730	10,809	1,621,350
Inyo.....					1,401	215,633
Kern.....			89,506	37,295	20,354	2,538,540
Kings.....			2,897	15,020	4,800	341,230
Lake.....			1,680	8,400	1,723	308,185
Lassen.....			1,500	7,500	3,500	525,000
Los Angeles.....	408	2,865	129,963	394,115	421,017	91,983,215
Madera.....	16	160	2,158	10,725	4,551	441,715
Marin.....			20,273	66,581	6,140	774,393
Mariposa.....	10	30	200	1,000	640	160,000
Mendocino.....	50	50	12,000	36,000	5,000	750,000
Merced.....	8	80	11,095	55,475	8,961	806,490
Modoc.....			1,071	5,355	1,176	124,070
Mono.....			558	2,790	88	29,705
Monterey.....	50	500	11,000	88,000	10,035	1,505,250
Napa.....	120	1,200	20,000	100,000	6,600	165,000
Nevada.....			820	4,100	2,076	302,815
Orange.....	200	4,000	14,000	168,000	29,000	14,500,000
Placer.....			13,200	66,000	6,965	731,325
Plumas.....			322	930	1,135	196,460
Riverside.....	182	1,960	16,900	75,540	13,520	1,487,200
Sacramento.....	100	2,000	22,000	110,000	20,000	2,000,000
San Benito.....			5,428	27,140	3,109	331,475
San Bernardino.....	92	1,380	17,438	156,940	21,317	7,933,530
San Diego.....			22,000	92,500	31,580	6,978,500
San Francisco.....					72,325	20,975,410
San Joaquin.....			15,951	79,755	23,910	2,784,555
San Luis Obispo.....			2,630	13,150	4,275	460,250
San Mateo.....	50	200	2,000	5,000	14,800	1,480,000
Santa Barbara.....			9,000	45,000	15,580	3,824,620
Santa Clara.....	400	2,800	31,190	187,140	23,000	5,520,000
Santa Cruz.....			15,034	37,585	7,964	991,200
Shasta.....			1,887	9,435	3,445	516,750
Sierra.....					344	108,500
Siskiyou.....			5,920	29,600	5,137	1,258,565
Solano.....			3,970	19,850	9,057	1,812,835
Sonoma.....	90	180	20,760	72,560	15,260	4,196,500
Stanislaus.....	360	3,600	25,375	126,875	17,382	1,609,305
Sutter.....	29	315	5,397	29,255	3,222	399,835
Tehama.....	18	180	3,628	18,140	3,289	493,350
Trinity.....			300	1,500	382	46,480
Tulare.....	100	1,000	7,000	35,000	12,500	2,500,000
Tuolumne.....	12	60	1,000	5,000	1,300	260,000
Ventura.....					11,247	2,159,400
Yolo.....			4,650	23,650	6,101	923,840
Yuba.....	60	300	400	2,000	2,582	382,800
Totals.....	7,337	\$68,182	712,311	\$2,954,492	1,061,272	\$220,210,286

**Number of Fruit Trees Growing in Spring of 1926.**

Counties	Apple		Apricot		Cherry		Fig	
	Bearing	Non-bearing	Bearing	Non-bearing	Bearing	Non-bearing	Bearing	Non-bearing
Alameda	28,000	800	27,500	1,700	90,000	1,500	2,000	
Alpine	650		8		58			
Amador	5,500	250	1,060		2,500		500	
Butte	42,265	9,830	8,975	1,095	5,780	3,711	15,640	10,150
Calaveras	6,000	1,000	2,000	100	500	100	400	100
Colusa	800		7,500	2,500	100		3,000	
Contra Costa	17,200	1,350	95,000	6,500	13,000	7,250	250	500
Del Norte								
El Dorado	31,200	1,800	1,300	195	13,000	2,600	850	120
Fresno	22,700	50	18,100	1,000			725,000	1,100
Glenn	7,500	4,000	150,000	100,000	2,000	1,500	60,000	60,000
Humboldt	60,000	1,000	550		2,100	250	40	
Imperial			1,388	647	25		750	275
Inyo								
Kern (acres)	1,344	12	712	1,203	15	11	157	189
Kings			25,250					
Lake	19,790	1,807	3,034	1,358	897	763	814	733
Lassen	9,000		4,000		2,800			
Los Angeles	10,753	1,230	23,390	1,694	1,194	34	2,763	70
Madera	6,328	2,396	34,748	61,892	26	40	31,640	54,596
Marin	2,500		2,000	500				
Mariposa	18,000		200		20		200	
Mendocino	93,000		250		1,500		200	
Merced	10,300	400	208,000	600	1,400	345	941,000	505,000
Modoc	30,000	12,500	900	75	2,500	500		
Mono								
Monterey	98,500	16,000	54,000	16,000	3,000	1,100		
Napa	124,300	6,800	47,000	23,500	76,000	3,000	12,500	4,900
Nevada	22,900	1,250			1,860	20		
Orange	15,000	8,000	16,000	500			1,750	
Placer	48,600	1,100	18,172	3,422	59,292	13,392	6,400	400
Plumas	3,340				158			
Riverside (acres)	1,940	75	5,995	1,511	407	329	32	91
Sacramento	25,000	55,000	23,000	58,000	30,000	27,000	10,000	6,000
San Benito	12,958	745	347,722	51,231	972	75		
San Bernardino	408,900	10,800	188,925	8,925	32,550	14,185	4,095	2,245
San Diego	22,250		9,200		1,375		1,200	
San Francisco								
San Joaquin	15,587	3,659	101,483	54,136	182,273	106,897	92,638	60,114
San Luis Obispo	86,500	29,750	105,100	2,150	5,300	500	4,000	1,000
San Mateo	46,150		10,500		2,000		300	
Santa Barbara	18,000	7,700	29,000	19,800	3,500	1,700	600	1,100
Santa Clara	132,550		1,878,800		450,000		4,700	
Santa Cruz	230,542	22,061	60,960	8,240	13,674	4,610		
Shasta	25,000	5,000	3,650	1,870	3,000	1,012	2,700	500
Sierra	6,200	250			255	25		
Siskiyou								
Solano	3,500		240,000		97,700		6,100	
Sonoma	370,410	292,550	4,210	2,050	73,810	37,880	2,415	
Stanislaus	5,650	450	255,800	221,500	9,400	2,300	130,000	83,700
Sutter	3,797	20	3,507	1,400	12,345	11,964	6,191	
Tehama	27,850	10,500	40,000	5,000	3,000	500	9,850	
Trinity	6,500	3,500	150	200	300	200	50	
Tulare	18,000		25,000				95,000	
Tuolumne	51,200	6,000	250	200	400	350	700	8,000
Ventura	20,952	320	717,814	115,718	1,790		1,176	706
Yolo	5,000		186,300		2,000		36,750	
Yuba	50	310	67			170	180	275

## REPORT OF THE STATE BOARD OF EQUALIZATION.

## SCHEDULE G—Continued.

## Number of Fruit Trees Growing in Spring of 1926.

Counties	Olive		Peach		Pear		Plum	
	Bearing	Non-bearing	Bearing	Non-bearing	Bearing	Non-bearing	Bearing	Non-bearing
Alameda	2,200	-----	48,000	1,500	60,000	2,000	37,500	1,400
Alpine	-----	-----	-----	-----	60	-----	120	-----
Amador	1,000	-----	5,000	-----	5,000	-----	1,500	-----
Butte	237,190	250,990	322,435	109,225	46,690	12,555	28,905	3,260
Calaveras	5,000	3,000	3,000	1,000	500	100	1,500	100
Colusa	1,000	-----	5,000	40,000	5,000	500	6,000	-----
Contra Costa	-----	-----	45,000	20,000	156,000	6,600	30,000	5,000
Del Norte	-----	-----	-----	-----	-----	-----	-----	-----
El Dorado	3,750	450	39,000	3,900	227,500	19,500	50,700	3,900
Fresno	45,000	-----	745,000	6,600	16,000	-----	32,000	1,150
Glenn	40,000	40,000	325,000	150,000	50,000	50,000	8,000	8,000
Humboldt	-----	-----	7,400	-----	6,000	-----	600	-----
Imperial	2,687	747	247	168	5,287	3,160	-----	-----
Inyo	-----	-----	-----	-----	-----	-----	-----	-----
Kern (acres)	820	-----	301	678	1,176	4	203	857
Kings	-----	-----	40,500	-----	-----	-----	-----	-----
Lake	2,130	80	3,110	3,627	200,934	307,823	407	412
Lassen	-----	-----	5,000	-----	700	-----	1,200	-----
Los Angeles	249,650	1,510	30,826	11,382	63,614	56,624	4,907	310
Madera	24,021	642	186,815	88,381	2,327	371	17,410	23,782
Marin	-----	-----	1,500	-----	3,500	1,000	-----	-----
Mariposa	700	-----	1,000	-----	400	-----	40	-----
Mendocino	100	-----	7,500	-----	250,000	130,000	6,500	-----
Merced	21,300	-----	1,660,000	2,000	164,000	200	24,500	1,150
Modoc	-----	-----	3,420	210	1,650	150	740	50
Mono	-----	-----	-----	-----	-----	-----	-----	-----
Monterey	-----	-----	6,500	7,300	25,700	61,800	5,600	8,400
Napa	7,500	2,500	132,000	58,000	155,000	36,000	120,000	50,000
Nevada	-----	-----	11,300	1,080	160,000	22,500	24,050	2,900
Orange	4,500	-----	9,500	-----	3,000	-----	2,000	-----
Placer	41,536	3,068	898,560	105,300	402,408	148,392	940,590	159,642
Plumas	-----	-----	120	-----	530	-----	390	-----
Riverside (acres)	1,371	395	5,183	1,373	1,131	932	23	-----
Sacramento	270,000	70,000	220,000	208,000	710,000	350,000	265,000	100,000
San Benito	-----	-----	36,480	54,747	50,345	85,968	-----	-----
San Bernardino	61,700	2,400	782,000	93,925	129,240	24,480	16,740	2,340
San Diego	21,500	-----	7,250	1,100	2,000	-----	-----	-----
San Francisco	-----	-----	-----	-----	-----	-----	-----	-----
San Joaquin	65,720	5,933	1,092,283	178,615	118,910	30,670	66,154	72,561
San Luis Obispo	2,000	400	100,500	7,000	139,500	5,500	21,000	500
San Mateo	800	-----	10,500	-----	12,480	-----	4,250	-----
Santa Barbara	37,500	-----	20,000	8,300	3,000	4,600	2,000	200
Santa Clara	5,000	-----	706,800	-----	663,850	-----	150,300	-----
Santa Cruz	-----	-----	6,346	1,240	22,169	12,573	-----	-----
Shasta	6,200	31,000	75,000	28,000	10,850	4,600	20,000	1,800
Sierra	-----	-----	350	50	400	60	450	25
Siskiyou	-----	-----	-----	-----	-----	-----	-----	-----
Solano	3,000	-----	649,000	-----	355,900	-----	198,000	-----
Sonoma	1,620	100	51,640	7,430	92,780	19,840	16,620	1,920
Stanislaus	25,600	6,800	994,900	454,000	25,400	5,400	18,300	5,000
Sutter	3,331	-----	943,622	362,666	34,286	5,770	11,406	2,750
Tehama	102,500	7,500	1,500,000	33,000	8,000	1,000	7,500	1,500
Trinity	-----	-----	1,600	900	1,550	950	300	250
Tulare	130,000	-----	120,000	-----	8,000	-----	65,000	-----
Tuolumne	60	20	9,000	6,000	3,500	5,500	2,000	500
Ventura	30,901	-----	7,284	7,342	6,415	13,810	1,502	570
Yolo	8,200	-----	123,800	-----	161,800	-----	100,000	-----
Yuba	1,000	-----	700	2,712	1,000	146	-----	-----

## SCHEDULE G—Continued.

## Number of Fruit Trees Growing in Spring of 1926.

Counties	Prune		Lemon		Lime		Orange	
	Bearing	Non-bearing	Bearing	Non-bearing	Bearing	Non-bearing	Bearing	Non-bearing
Alameda.....	97,000	6,000	1,400	-----	50	-----	3,700	-----
Alpine.....	22	-----	-----	-----	-----	-----	-----	-----
Amador.....	6,000	500	-----	-----	-----	-----	430	-----
Butte.....	659,005	86,705	665	835	-----	-----	133,315	12,870
Calaveras.....	700	100	50	50	-----	-----	250	100
Colusa.....	272,500	125,000	51,000	-----	-----	-----	3,000	-----
Contra Costa.....	70,000	5,000	-----	-----	-----	-----	-----	-----
Del Norte.....	-----	-----	-----	-----	-----	-----	260	65
El Dorado.....	-----	-----	-----	-----	-----	-----	25,000	-----
Fresno.....	57,500	600	200	-----	-----	-----	-----	-----
Glenn.....	275,000	75,000	5,000	5,000	-----	-----	60,000	40,000
Humboldt.....	5,900	-----	-----	-----	-----	-----	-----	-----
Imperial.....	108	102	137	82	-----	-----	426	324
Inyo.....	-----	-----	-----	-----	-----	-----	-----	-----
Kern.....	437	131	12	-----	-----	-----	1,262	27
Kings.....	38,000	-----	-----	-----	-----	-----	-----	-----
Lake.....	92,614	83,375	-----	-----	-----	-----	-----	-----
Lassen.....	1,200	-----	-----	-----	-----	-----	-----	-----
Los Angeles.....	338	15	117,802	16,186	-----	-----	718,937	75,362
Madera.....	9,669	21,490	42	-----	-----	-----	200	2
Marin.....	3,000	500	-----	-----	-----	-----	-----	-----
Mariposa.....	40	-----	10	-----	-----	-----	800	-----
Mendocino.....	105,000	53,000	-----	-----	-----	-----	-----	-----
Merced.....	297,000	4,600	1,600	-----	-----	-----	2,500	-----
Modoc.....	100	20	-----	-----	-----	-----	-----	-----
Mono.....	-----	-----	-----	-----	-----	-----	-----	-----
Monterey.....	6,500	8,350	-----	-----	-----	-----	-----	-----
Napa.....	1,160,000	78,000	-----	-----	-----	-----	14,000	2,500
Nevada.....	-----	-----	-----	-----	-----	-----	-----	-----
Orange.....	-----	-----	616,600	20,500	-----	-----	2,614,400	250,000
Placer.....	-----	-----	-----	-----	-----	-----	27,730	-----
Plumas.....	-----	-----	-----	-----	-----	-----	-----	-----
Riverside.....	656	63	5,069	36	-----	-----	16,778	410
Sacramento.....	260,000	70,000	9,000	700	-----	-----	118,000	6,000
San Benito.....	394,084	93,443	-----	-----	-----	-----	-----	-----
San Bernardino.....	5,940	-----	441,840	11,440	-----	-----	3,397,280	60,433
San Diego.....	4,550	-----	105,000	-----	-----	-----	74,000	-----
San Francisco.....	-----	-----	-----	-----	-----	-----	-----	-----
San Joaquin.....	180,195	73,410	720	393	-----	-----	5,360	801
San Luis Obispo.....	225,000	95,000	3,200	100	-----	-----	4,500	300
San Mateo.....	4,500	-----	250	-----	-----	-----	350	-----
Santa Barbara.....	-----	1,600	127,500	27,200	100	-----	10,500	6,000
Santa Clara.....	6,798,250	-----	20,000	-----	1,000	-----	4,000	-----
Santa Cruz.....	64,600	12,896	-----	-----	-----	-----	-----	-----
Shasta.....	11,500	50,000	250	-----	-----	-----	500	200
Sierra.....	-----	-----	-----	-----	-----	-----	-----	-----
Siskiyou.....	-----	-----	-----	-----	-----	-----	-----	-----
Solano.....	605,000	-----	3,000	-----	300	-----	8,500	-----
Sonoma.....	812,580	515,890	190	-----	-----	-----	7,150	10
Stanislaus.....	68,800	12,000	200	-----	-----	-----	10,800	-----
Sutter.....	438,222	58,716	462	-----	-----	-----	2,700	-----
Tehama.....	160,500	83,000	1,150	-----	-----	-----	16,500	500
Trinity.....	350	550	-----	-----	-----	-----	-----	-----
Tulare.....	510,000	-----	120,000	-----	-----	-----	1,700,000	-----
Tuolumne.....	1,100	250	15	-----	-----	-----	45	80
Ventura.....	16,928	2,730	593,100	487,616	-----	-----	352,400	167,310
Yolo.....	121,000	-----	-----	-----	-----	-----	1,460	-----
Yuba.....	1,100	500	-----	-----	-----	-----	100	-----

## SCHEDULE G—Continued.

## Number of Fruit Trees Growing in Spring of 1926.

Counties	Pomelo		Almond		Walnut	
	Bearing	Non-bearing	Bearing	Non-bearing	Non-bearing	Bearing
Alameda.....	50		45,000	2,000	8,000	1,900
Alpine.....						
Amador.....			3,500		600	500
Butte.....	995	80	627,015	12,250	10,115	15,590
Calaveras.....			1,400	400	1,500	500
Colusa.....	2,000		350,000	100,000	1,500	1,000
Contra Costa.....			118,000	57,000	76,000	40,000
Del Norte.....						
El Dorado.....			4,550	325	2,800	3,200
Fresno.....	200					
Glenn.....	300	100	200,000	75,000	30,000	20,000
Humboldt.....					3,750	250
Imperial.....	107,586	156,400				
Inyo.....						
Kern.....	24	2	85	3	61	
Kings.....						
Lake.....			25,770	19,638	10,466	22,339
Lassen.....					20	
Los Angeles.....	6,025	1,008	9,847	6,152	93,115	17,484
Madera.....			18,611	3,466	156	425
Marin.....						
Mariposa.....			10		100	
Mendocino.....			500		10,000	
Merced.....			560,850	8,150	34,000	8,200
Modoc.....						
Mono.....						
Monterey.....			18,800	85,600	900	3,750
Napa.....			45,000	8,000	52,500	9,500
Nevada.....					1,950	460
Orange.....					245,600	9,000
Placer.....			44,172	708		
Plumas.....						
Riverside.....	991	390	1,362		1,412	2,695
Sacramento.....	3,200		250,000	35,000	7,000	1,000
San Benito.....			9,252	605	5,186	4,289
San Bernardino.....	187,850	10,115			103,075	87,345
San Diego.....	600		900		4,800	
San Francisco.....						
San Joaquin.....			480,340	51,720	110,320	38,650
San Luis Obispo.....	200		1,275,000	150,000	51,000	3,000
San Mateo.....			1,450		850	
Santa Barbara.....	800				83,200	11,340
Santa Clara.....	950		40,500		221,350	
Santa Cruz.....					300	100
Shasta.....			5,400	320	1,200	825
Sierra.....					50	5
Siskiyou.....						
Solano.....			123,000		9,900	
Sonoma.....			5,680	185	7,630	130
Stanislaus.....			588,800	21,000	43,500	22,100
Sutter.....			152,376	2,900	6,396	1,584
Tehama.....			68,000	2,000	4,500	500
Trinity.....			50		2,000	1,500
Tulare.....	35,000		8,000		35,000	
Tuolumne.....			500	400	3,000	2,000
Ventura.....			28,600	1,014	267,305	167,487
Yolo.....			521,000			
Yuba.....			150		12	130

## SCHEDULE H.

## Acres of Grapevines Growing in Spring of 1926.

Counties	Table grapes		Raisin grapes		Wine grapes	
	Bearing	Non-bearing	Bearing	Non-bearing	Bearing	Non-bearing
Alameda.....	140				6,000	350
Alpine.....						
Amador.....	100	50			300	100
Butte.....	135,970	46,910			67,985	23,455
Calaveras.....	50	50	10	10	1,500	1,500
Colusa.....	650		1,160		100	
Contra Costa.....	420	50			8,500	1,500
Del Norte.....						
El Dorado.....	80	70			820	100
Fresno.....	17,400	350	105,000	650	26,500	1,200
Glenn.....	500	300	400	900		
Humboldt.....						
Imperial.....	4,260	1,680				
Inyo.....						
Kern.....	7,518	1,193	12,100	146	1,512	298
Kings.....		1,000	15,670		340	
Lake.....					504	326
Lassen.....	40					
Los Angeles.....	2,749				4,641	
Madera.....	2,743	1,407	11,293	4,239	2,465	1,304
Marin.....					200	
Mariposa.....	10	25	40	20		
Mendocino.....	35	10			3,000	2,500
Merced.....	5,990	400	12,000	240	2,690	360
Modoc.....						
Mono.....						
Monterey.....	50				400	
Napa.....					27,600	11,400
Nevada.....	80	40			190	30
Orange.....	425	60				
Placer.....	1,566	84			3,648	109
Plumas.....						
Riverside.....	3,279	353	648	265	939	537
Sacramento.....	12,500	1,000			6,000	700
San Benito.....	44				760	535
San Bernardino.....	2,104	747	7,960	1,610	17,851	4,084
San Diego.....	1,500		7,150			
San Francisco.....						
San Joaquin.....	41,490	1,497			30,937	750
San Luis Obispo.....	220	150			475	70
San Mateo.....						
Santa Barbara.....	65	40			80	50
Santa Clara.....					12,560	675
Santa Cruz.....	120				172	
Shasta.....	60	40	40	30	170	100
Sierra.....						
Siskiyou.....						
Solano.....	8,000				5,100	
Sonoma.....	110				15,880	240
Stanislaus.....	6,339	644	6,216	2,644	7,771	211
Sutter.....	70		7,374	160	126	34
Tehama.....	350		1,000	375	600	
Trinity.....						
Tulare.....	7,500		35,000		3,000	
Tuolumne.....	1,300	2,450			10,000	3,800
Ventura.....						
Yolo.....	1,250		3,825		2,250	
Yuba.....	331	5	1,730	356	153	292

## SCHEDULE I.

## Number of Acres Sown in Crops, 1926.

Counties	Wheat	Oats	Barley	Corn	Hay	Rye	Cotton
Alameda.....	7,000	5,000	12,500	2,500	40,000		
Alpine.....	280	45			920		
Amador.....	4,000	3,500	4,550	320			
Butte.....	29,600	1,600	15,500	200	32,500		
Calaveras.....	2,500	1,000	1,500	50	5,000	200	
Colusa.....	20,000	400	110,000	3,000	10,000		800
Contra Costa.....	9,750	7,110	48,000	5,200	29,500		
Del Norte.....	45	215	100		2,000		
El Dorado.....	500	1,000	400	100	4,000	350	
Fresno.....	25,000	3,000	25,000	3,500			16,000
Glenn.....	25,000	2,000	55,000	3,500			2,000
Humboldt.....		2,000	1,500	100	4,000		
Imperial.....	6,730	1,714	56,501	20,582			35,304
Inyo.....							
Kern.....	7,650		1,915	4,400	19,950		35,000
Kings.....	20,000		23,000				
Lake.....	1,870	450	2,000	325	5,200		
Lassen.....	24,000	1,900	9,000		45,000	4,000	
Los Angeles.....	281	3,200	3,075	163	2,205		
Madera.....	42,767	905	46,757	620	340	220	14,000
Marin.....	50	15,000	150	100			
Mariposa.....	1,500	100	1,500	150	7,000	20	
Mendocino.....	2,000	2,500	500	700	12,500	40	
Merced.....	4,200	3,200	26,600	9,960	8,100	2,200	12,155
Modoc.....	7,200	420	4,500		58,000	6,700	
Mono.....					1,625		
Monterey.....	13,400	4,200	35,700	500	15,750		
Napa.....	3,000	6,700	5,300	1,800	26,000		
Nevada.....	215	380	210	30	3,100	50	
Orange.....	14,000	1,600	18,000	400	6,000		
Placer.....	12,600	3,640	720				
Plumas.....	1,280	4,340	210			325	
Riverside.....	37,046			747	41,686		21,250
Sacramento.....	55,000	14,000	28,000	1,200	20,000		
San Benito.....	2,000	700	3,200		5,300		
San Bernardino.....				3,000	19,000		
San Diego.....	18,500	7,400	38,000	6,200	47,800		
San Francisco.....							
San Joaquin.....	125,000	10,000	140,000	16,000	10,000	200	10
San Luis Obispo.....	155,000	2,150	57,500	300	75,000	100	
San Mateo.....	150	1,800	1,000	30	6,000		
Santa Barbara.....	2,000	7,200	17,900		27,200		
Santa Clara.....	2,250	3,890	19,075	250	33,525		
Santa Cruz.....			160	160	3,905		
Shasta.....	17,000	3,500	2,200	1,000	20,000	200	
Sierra.....	1,500	200	200		3,000	300	
Siskiyou.....	15,840	2,170	8,920	200	18,420	4,160	
Solano.....	125,000	12,500	157,000	900	40,000		
Sonoma.....	1,550	1,060	1,520	220	55,270		
Stanislaus.....	4,777	4,202	38,560	2,071	455	10	277
Sutter.....	48,859	2,818	48,343		2,161		
Tehama.....	37,500	1,000	65,000	1,000	50,000		300
Trinity.....	3,000	1,800	300	300	4,500		
Tulare.....	10,500	2,000	10,000	6,000	8,000		10,000
Tuolumne.....	800	1,200	3,000				
Ventura.....							
Yolo.....	23,120		110,400				
Yuba.....	8,118	6,500	12,405	84	4,474		60

## SCHEDULE I—Continued.

## Number of Acres Sown in Crops, 1926.

Counties	Hops	Rice	Po- tatoes	Onions	Beans	Peas	Aspara- gus	To- matoes
Alameda.....			5,500	500	800	1,000	400	3,500
Alpine.....								
Amador.....			50					
Butte.....		36,500	125	115				
Calaveras.....	10		200	30	50	10		20
Colusa.....		36,000	300	50	3,000			
Contra Costa.....			6,750	1,100	1,750		1,430	1,750
Del Norte.....			150					
El Dorado.....			150	18	10	10		15
Fresno.....			640	100	50		320	50
Glenn.....		32,000	150		150			600
Humboldt.....			500					
Imperial.....				150	276	2,339	1,679	1,402
Inyo.....								
Kern.....			2,200	300				
Kings.....								
Lake.....	130		100		200			
Lassen.....			1,500	150				
Los Angeles.....			128	907	281		15	134
Madera.....			200	10	200			50
Marin.....			945		25	1,500		
Mariposa.....			300	10	5			
Mendocino.....	500		550	5	40	10		10
Merced.....		2,230	8,200	310	7,070	120	50	910
Modoc.....								
Mono.....								
Monterey.....			2,100	80	11,400	3,500	50	200
Napa.....			10,500	200				
Nevada.....			235		50			
Orange.....			1,100		24,000			
Placer.....								
Plumas.....			52					
Riverside.....			1,775	1,152	668			459
Sacramento.....	1,400		500	800	2,100		18,000	14,000
San Benito.....			40					1,800
San Bernardino.....			1,550	150	500			550
San Diego.....					11,500			
San Francisco.....								
San Joaquin.....	200		20,000	4,000	18,000	300	20,000	7,000
San Luis Obispo.....			450	125	11,500	1,550		100
San Mateo.....			650	20	250	500		400
Santa Barbara.....			50	200	29,150			
Santa Clara.....			475	2,565	200	4,500		7,365
Santa Cruz.....	50		480	60	260	320		40
Shasta.....	50		600	15	175			80
Sierra.....			100					
Siskiyou.....								
Solano.....					7,250		8,000	2,000
Sonoma.....	2,560							120
Stanislaus.....		58	50		9,833	343		276
Sutter.....								
Tehama.....	600		250	50	1,000			200
Trinity.....			450		20			
Tulare.....			100	100	150	50		100
Tuolumne.....			25	12	8		5	15
Ventura.....					49,200			
Yolo.....	200	21,000	2,400	1,600	9,000	1,800	3,500	
Yuba.....	320	4,900			2,000			

## SCHEDULE I—Continued.

## Number of Acres Sown in Crops, 1926.

Counties	Straw-berries	Other berries	Cantaloupes	Other melons	Sugar beets	Artichokes	Standing alfalfa
Alameda	450	450	5	10	4,500	10	13,500
Alpine							400
Amador							1,200
Butte	40	50	70	150			9,450
Calaveras	5	10	4	10			200
Colusa			200	100			10,000
Contra Costa							4,200
Del Norte							
El Dorado	78	100	5	10			680
Fresno	800	100	100	100			120,000
Glenn		150	50	150			30,000
Humboldt							3,500
Imperial	408		33,552	6,786			126,445
Inyo							
Kern	20	20	1,000	900			30,800
Kings							20,228
Lake							2,640
Lassen					100		25,000
Los Angeles	13	44	60	35	164		2,939
Madera	25	20	200	200			12,767
Marin					400	100	
Mariposa	1		3				40
Mendocino	25	15	50	100			2,000
Merced	118	86	680	1,920			42,120
Modoc							17,320
Mono							3,000
Monterey	150	200			11,500	3,500	24,500
Napa							4,500
Nevada			30				45
Orange	75	150			3,500		3,500
Placer							640
Plumas							5,440
Riverside	30	47	259	723	140		30,368
Sacramento	850	300	140	250	600		18,000
San Benito	30	15			100		2,450
San Bernardino			250	450	350		20,000
San Diego							6,500
San Francisco							
San Joaquin	1,000	900	1,200	1,000	2,000		100,000
San Luis Obispo	25	20	5		1,850	330	3,750
San Mateo	400	75				500	200
Santa Barbara	45		25		12,430	10	9,010
Santa Clara	760	575			6,850		5,950
Santa Cruz	757	132			306	3,000	50
Shasta	100			130			13,550
Sierra							800
Siskiyou							29,000
Solano							
Sonoma	210	1,020					550
Stanislaus			1,010	2,778			47,680
Sutter							3,365
Tehama	50	50	50	75			5,000
Trinity							3,500
Tulare	100	150	400	500			32,000
Tuolumne	50	25					300
Ventura					8,400		940
Yolo					2,900		44,120
Yuba							500