13. Tabular Work

13.1. The object of a table is to present in a concise and orderly manner information that cannot be presented as clearly in any other way.

13.2. Tabular material should be kept as simple as possible, so that the meaning of the data can be easily grasped by the user.

13.3. Tables shall be set without down (vertical) rules when there is at least an em space between columns, except where: (1) In GPO's judgment down rules are required for clarity; or (2) the agency has indicated on the copy they are to be used. The mere presence of down rules in copy or enclosed sample is not considered a request that down rules be used. The publication dictates the type size used in setting tables. Tabular work in the Congressional Record is set 6 on 7. The balance of congressional tabular work sets 7 on 8.

Abbreviations

13.4. To avoid burdening tabular text, commonly known abbreviations are used in tables. Metric and unit-of-measurement abbreviations are used with figures.

13.5. The names of months (except May, June, and July) when followed by the day are abbreviated.

13.6. The words *street, avenue, place, road, square, boulevard, terrace, drive, court,* and *building,* following name or number, are abbreviated. For numbered streets, avenues, etc., figures are used.

13.7. Abbreviate the words *United States* if preceding the word *Government,* the name of any Government organization, or as an adjective generally.

13.8. Use the abbreviations *RR.* and *Ry.* following a name, and *SS, MS,* etc., preceding a name.

13.9. Use *lat.* and *long.* with figures.

13.10. Abbreviate, when followed by figures, the various parts of publications, as *article, part, section,* etc.

13.11.   Use, generally, such abbreviations and contractions as *98th Cong., 1st sess., H. Res. 5, H.J. Res. 21, S. Doc. 62, S. Rept. 410, Rev. Stat.,* etc.

13.12.   In columns containing names of persons, copy is followed as to abbreviations of given names.

13.13.   Periods are not used after abbreviations followed by leaders.

Bearoff

13.14.   An en space is used for all bearoffs.

13.15.   In a crowded table, when down rules are necessary, the bearoff may be reduced in figure columns.

13.16.   Fractions are set flush right to the bearoff of the allotted column width, and not aligned.

13.17.   Mathematical signs, parentheses, fractions, and brackets are set with a normal bearoff.

Boxheads

13.18.   Periods are omitted after all boxheads, but a dash is used after any boxhead which reads into the matter following.

13.19.   Boxheads run crosswise.

13.20.   Boxheads are set solid, even in leaded tables.

13.21.   Boxheads are centered horizontally and vertically.

Down-rule style (see Rule 13.3)

Sex and age	Employed boys and girls whose work records were obtained						
	Total		Time of year at beginning work [depth of this box does not influence the depth of box on left]				
			June to August		September to May		
	Number	Distri-bution (percent)	Number	Distri-bution (percent)	Number	Distri-bution (percent)	Not re-ported
Boys (12 to 14)............................	3,869	45.5	1,415	9.6	2,405	15.8	49

No-down-rule style (preferred)

TABLE 9.—*Mine production of gold, silver, copper, lead, and zinc in 2008*

Class of material	Short tons	Gold (fine ounces)	Silver (fine ounces)	Copper (pounds)	Lead (pounds)	Zinc (pounds)
	Concentrate shipped to smelters and recoverable metals					
Copper	220,346	763	70,357	14,242,346	9,950	6,260
Lead	3,931	392	48,326	72,500	5,044,750	290,980
Zinc	25,159	269	41,078	263,400	581,590	26,441,270
Total:						
2008..............................	249,436	1,424	159,756	14,578,246	5,636,290	26,738,510
2007..............................	367,430	1,789	432,122	10,622,155	13,544,875	11,923,060
	Crude material shipped to smelters					
Dry gold, dry gold-silver ore..........	134	52	2,839	2,200	....	....
Copper:						
Crude ore....................................	107,270	844	39,861	2,442,882	124,100	2,200
Slag..	421	10	165	285,421	....	....
Lead...	528	12	1,693	5,950	110,870	300
Mill cleanings (lead-zinc)..............	31	....	254	1,450	8,100	4,300
Total:						
2008..............................	125,749	919	45,444	30,375,754	249,710	6,890
2007..............................	166,184	1,042	47,176	41,601,845	497,125	26,940

13.22. In referring to quantity of things, the word *Number* in boxheads is spelled if possible.

13.23. Column numbers or letters in parentheses may be set under boxheads and are separated by one line space below the deepest head. (If alignment of parentheses is required within the table, use brackets in boxhead.) These column references align across the table. Units of quantity are set in parentheses within boxheads.

States	Department of Agriculture				Department of Commerce		
	Commodity Credit Corporation, value of commodities donated	Special school milk program[1]	Value of commodities distributed within States	Disaster loans, etc. (payments to assist States in furnishing hay in droughtstriken areas)	Civil Aeronautics Administration— Federal airport program— regular grants	Bureau of Public Roads: Highway construction	
						Regular grants[2]	Emergency grants[3]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Alabama	$4,730,154	$1,520,362	$7,970,875	....	$79,284	$1,176,401	$247,515
Alaska................	393,484	269,274	591,487	....	297,266	12,366,106	472,749
Arizona	4,545,983	823,136	6,512,639	....	127,749	9,317,853	....

13.24. Leaders may be supplied in a column consisting entirely of symbols or years or dates or any combination of these.

Centerheads, flush entries, and subentries

13.25. Heads follow the style of the tables as to the use of figures and abbreviations.

13.26. Punctuation is omitted after centerheads. Flush entries and subentries over subordinate items are followed by a colon (single subentry to run in, preserving the colon), but a dash is used instead of a colon when the entry reads into the matter below.

25	Miscellaneous: Powerplant equipment	$245,040.37
26	Roads, railroads, and bridges	275,900.34
	Total	520,940.71

<div align="center">TRANSMISSION PLANT</div>

42	Structures and improvements	26,253.53
43	Station equipment	966,164.41
	Total	992,417.94

<div align="center">GENERAL PLANT</div>

General plant:	
Norris	753,248.97
Other	15,335.81
Total	768,584.78
Grand total	2,281,943.43

13.27. In reading columns if the centerhead clears the reading matter below by at least an em, the space is omitted; if it clears by less than an em, a space is used. If an overrun, rule, etc., in another column, or in the same column, creates a blank space above the head, the extra space is not added.

13.28. Units of quantity and years used as heads in reading and figure columns are set in italic with space above but no space below.

No-down-rule style (preferred)

The rules are used here to aid readability.

2007								
Oct. 1	35.6	15	Jan. 16	45.2	15	May 8	46.5	15
Oct. 31	45.0	15	Feb. 4	50.2	15	May 22	45.1	18
Nov. 14	40.9	18	Feb. 17	43.4	15	June 9	47.1	14
Dec. 24	41.7	15	Mar. 4	45.6	15	June 24	48.2	16
			Mar. 19	42.7	15	July 9	46.6	17
2008			Apr. 2	40.9	15	July 24	45.9	16
Jan. 3	43.9	15	Apr. 28	47.7	13	Aug. 6	46.5	16

Down-rule style (see Rule 13.3)

2007								
Oct. 1	35.6	15	Jan. 16	45.2	15	May 8	46.5	15
Oct. 31	45.0	15	Feb. 4	50.2	15	May 22	45.1	18
Nov. 14	40.9	18	Feb. 17	43.4	15	June 9	47.1	14
Dec. 24	41.7	15	Mar. 4	45.6	15	June 24	48.2	16
			Mar. 19	42.7	15	July 9	46.6	17
2008			Apr. 2	40.9	15	July 24	45.9	16
Jan. 3	43.9	15	Apr. 28	47.7	13	Aug. 6	46.5	16

Ciphers

13.29.   Where the first number in a column or under a cross rule is wholly a decimal, a cipher is added at the left of its decimal point. A cipher used alone in a money or other decimal column is placed in the unit row and is not followed by a period. The cipher repeats in mixed units before decimals unless the group totals.

January..............	+26.4	0	0	0	0	0	[1] +$0.7	27.1+	+40.4
February	+66.7	0	0	0	0	0	−.9	65.8+	+98.1
March	+143.1	+2.6	−7.5	0	0	0	+12.4	150.6	+224.1

13.30.   In columns containing both dollars and cents, ciphers will be supplied on right of decimal point in the absence of figures.

13.31.   Where column consists of single decimal, supply a cipher on the right unless the decimal is a cipher.

0.6
0
3.0
4.2
5.0

13.32.   Where column has mixed decimals of two or more places, do not supply ciphers but follow copy.

0.22453
1.263
4
2.60
3.4567
78
12.6
_____
102.14423

13.33.   Copy is followed in the use of the word *None* or a cipher to indicate *None* in figure columns. If neither one appears in the copy, leaders are inserted, unless a clear is specifically requested.

13.34. In columns of figures under the heading £ *s d,* if a whole number of pounds is given, one cipher is supplied under *s* and one under *d;* if only shillings are given, one cipher is supplied under *d*.

13.35. In columns of figures under *Ft In,* if only feet are given, supply cipher under *In;* if only inches are given, clear under *Ft;* if ciphers are used for *None,* place one cipher under both *Ft* and *In*.

13.36. In any column containing sums of money, the period and ciphers are omitted if the column consists entirely of whole dollars.

Continued heads

13.37. In continued lines an em dash is used between the head and the word *Continued*. No period is carried after a continued line.

13.38. Continued heads over tables will be worded exactly like the table heading. Notes above tables are repeated; footnote references are repeated in boxheads and in continued lines.

Dashes or rules

13.39. Rules are not carried in reading columns or columns consisting of serial or tracing numbers, but are carried through all figure columns.

13.40. Parallel rules are used to cut off figures from other figures below that are added or subtracted; also, generally, above a grand total.

Ditto (do.)

13.41. The abbreviation *do.* is used to indicate that the previous line is being repeated instead of repeating the line, verbatim, over and over. It is used in reading columns only, lowercased and preceded by leaders (6 periods) when there is matter in preceding column. If ditto marks are requested, closing quotes will be used.

13.42. Capitalize *Do.* in the first and last columns. These are indented 1 or 2 ems, depending on the length of the word being repeated, or the width of the column; the situation will determine as it is encountered.

13.43. In mixed columns made up of figure and reading-matter items, *do.* is used only under the latter items.

13.44. *Do.* is not used—

(1) In a figure or symbol column (tracing columns are figure columns);

(2) In the first line under a centerhead in the column in which the centerhead occurs;

(3) Under a line of leaders or a rule;

(4) Under an item italicized or set in boldface type for a specific reason (italic or boldface *do.* is never used; item is repeated);

(5) Under an abbreviated unit of quantity or other abbreviations; or

(6) Under words of three letters or less.

13.45. *Do.* is used, however, under a clear space and under the word *None* in a reading column.

13.46. *Do.* does not apply to a reference mark on the preceding item. The reference mark, if needed, is added to *do.*

13.47. Leaders are not used before *Do.* in the first column or before or after *Do.* in the last column.

13.48. In a first and/or last column 6 ems or less in width, a 1-em space is used before *Do.* In all other columns 6 ems or less in width, six periods are used. Bearoff is not included.

13.49. In a first and/or last column more than 6 ems in width, 2 ems of space are used before *Do.* In all other columns more than 6 ems in width, six periods are used. Bearoff space is not included. If the preceding line is indented, the indention of *Do.* is increased accordingly.

13.50. *Do.* under an indented item in an inside reading column, with or without matter in preceding column, is preceded by six periods which are indented to align with item above.

Dollar mark

13.51.   The dollar mark or any other money symbol is placed close to the figure; it is used only at the head of the table and under cross rules when the same unit of value applies to the entire column.

13.52.   In columns containing mixed amounts (as money, tons, gallons, etc.), the dollar mark, pound mark, peso mark, or other symbol, as required, is repeated before each sum of money.

13.53.   If several sums of money are grouped together, they are separated from the nonmoney group by a parallel rule, and the symbol is placed on the first figure of the separated group only.

	1958	1967
Water supply available (gallons)	4,000,000	3,000,000
Wheat production (bushels)	9,000,000	8,000,000
Operations:		
Water-dispatching operations	$442,496	$396,800
Malaria control	571,040	426,600
Plant protection	134,971	58,320
Total	1,148,507	881,720
Number of plants	642	525
Percent of budget	96.8	78.8

NOTE.—Preliminary figures.
Source: U.S. Department of Commerce, Bureau of the Census.

13.54.   In a double money column, dollar marks are used in the first group of figures only; en dashes are aligned.

$7–$9
10–12
314–316
1,014–1,016

13.55.   The dollar mark is omitted from a first item consisting of a cipher.

0	*but* $0.12
$300	13.43
500	15.07
700	23.18

13.56.   The dollar mark should be repeated in stub or reading columns.

0 to $0.99 ....
$1 to $24 ....
$25 to $49 ....
$50 to $74 ....

Figure columns

13.57. Figures align on the right, with an en space bearoff. There is no bearoff on leaders.

13.58. In a crowded table the bearoff may be reduced in figure columns only. It is preferable to retain the bearoff.

13.59. Figures in parentheses align.

13.60. In double rows of figures in a single column, connected by a dash, a plus, or minus sign, and in dates appearing in the form 9–4–08, the dashes or signs can be aligned.

13.61. Plus or minus signs at the left of figures are placed against the figures regardless of alignment; plus and minus signs at the right of figures are cleared.

13.62. Words and Roman numerals in figure columns are aligned on the right with the figures, without periods.

Median value of livestock	$224	$62	....
Median value of machinery	$54	Small	....
Median value of furniture	$211	$100	....
Possessing automobiles (percent)	25	17	....
Median age (years)	....	....	5.5
Median value	....	....	$144
Fraternal membership:			
Men	....	IV	486
Women	....	....	None

13.63. Figures (including decimal and common fractions) expressing mixed units of quantity (feet, dollars, etc.) and figures in parentheses are aligned on the right.

13.64. Decimal points are aligned except in columns containing numbers that refer to mixed units (such as pounds, dollars, and percentage) and have irregular decimals.

13.65. It is preferred that all columns in a table consisting entirely of figure columns be centered.

Footnotes and references

13.66. Footnotes to tables are numbered independently from footnotes to text unless requested by committee or department.

13.67. Superior figures are used for footnote references, beginning with 1 in each table.

13.68. If figures might lead to ambiguity (for example, in connection with a chemical formula), asterisks, daggers, or italic superior letters, etc., may be used.

13.69. When items carry several reference marks, the superior-figure reference precedes an asterisk, dagger, or similar character used for reference. These, in the same sequence, precede mathematical signs. A thin space is used to bear off an asterisk, dagger, or similar character.

13.70. Footnote references are repeated in boxheads or in continued lines over tables.

13.71. References to footnotes are numbered consecutively across the page from left to right.

13.72. Footnote references are placed at the right in reading columns and symbol columns, and at the left in figure columns (also at the left of such words as *None* in figure columns), and are separated by a thin space.

13.73. Two or more footnote references occurring together are separated by spaces, not commas.

13.74. In a figure column, a footnote reference standing alone is set in parentheses and flushed right. In a reading column, it is set at the left in parentheses and is followed by leaders, but in the last column it is followed by a period, as if it were a word. In a symbol column it is set at the left and cleared.

13.75. Numbered footnotes are placed immediately beneath the table. If a sign or letter reference in the heading of a table is to be followed, it is not changed to become the first numbered reference mark. The footnote to it precedes all other footnotes. The remaining footnotes in a table will follow this sequence: footnotes (numbers, letters, or symbols); NOTE.—; then Source:.

13.76. For better makeup or appearance, footnotes may be placed at the end of a lengthy table. A line reading "Footnotes at end of table." is supplied.

13.77. If the footnotes to both table and text fall together at the bottom of a page, the footnotes to the table are placed above the footnotes to the text, and the two groups are separated by a 50-point rule flush left; but if there are footnotes to the text and none to the table, the 50-point rule is retained.

13.78. Footnotes to cut-in and indented tables and tables in rules are set full measure, except when footnotes are short, they can be set in 1 em under indented table.

13.79. Footnotes are set as paragraphs, but two or more short footnotes should be combined into one line, separated by not less than 2 ems.

13.80. The footnotes and notes to tables are set solid.

13.81. Footnotes and notes to tables and boxheads are set the same size, but not smaller than 6 point, unless specified otherwise.

13.82. Footnotes to tables follow tabular style in the use of abbreviations, figures, etc.

13.83. In footnotes, numbers are expressed in figures, even at the beginning of a note or sentence.

13.84. If a footnote consists entirely or partly of a table or leaderwork, it should always be preceded by introductory matter carrying the reference number; if necessary, the copy preparer should add an introductory line, such as "[1] See the following table:".

13.85. An explanatory paragraph without specific reference but belonging to the table rather than to the text follows the footnotes, if any, and is separated from them or from the table by space.

Fractions

13.86. All fractions are set flush right to the bearoff.

Total length	40¾	41	0.42	43	44	0.455	46	47	48	½ in.
Sleeve length	10⅝	10	10	10	11	11	11	11	11	1 in.
Armhole length	8⅝	8½	9	9½	9½	10	10½	10½	11	1 in.
Sleeve cuff length (if cuff is used).	5½	5½	5½	5$\frac{7}{12}$	5½	5$\frac{7}{12}$	5½	5½	5½	Maximum.
Neck opening	26½	26	27$\frac{17}{32}$	28$\frac{15}{32}$	28	29$\frac{17}{32}$	30	30	31	2 in.
Waist:										
7, 8, 9, 10 cut	23½	24	25½	27$\frac{15}{32}$	28	29½	31	32	33½	6 pct.
11, 12, 14 cut	22½	23½	25	26½	27½	29	30½	31½	33	6 pct.

13.87.   Fractions standing alone are expressed in figures, even at the beginning of a line, but should be spelled out at the beginning of a footnote.

Headnotes

13.88.   Headnotes should be set lowercase, but not smaller than 6 point, bracketed, and period omitted at end, even if the statement is a complete sentence; but periods should not be omitted internally if required by sentence structure.

13.89.   Headnotes are repeated under continued heads but the word *Continued* is not added to the headnote.

Indentions and overruns

Subentries

13.90.   The indention of subentries is determined by the width of the stub or reading column. Subentries in columns more than 15 ems wide are indented in 2-em units; in columns 15 ems or less, with short entry lines and few overruns, 2-em indentions are also used. All overruns are indented 1 em more.

13.91.   Subentries in columns of 15 ems or less are indented in 1-em units. Overruns are indented 1 additional em space.

Total, mean, and average lines

13.92.   All total (also mean and average) lines are indented 3 ems. In very narrow stub columns, total lines may be reduced to 1- or 2-em indentions, depending on length of line.

13.93.   Where overrun of item above conflicts, the total line is indented 1 em more. Runovers of total lines are also indented 1 additional em space.

13.94.   It is not necessary to maintain uniform indention of the word *Total* throughout the same table. The word *Total* is supplied when not in copy.

Wide stub column—subentries 2 ems	Total, all banks	National banks	Non-national banks	Building associations
ASSETS				
Loans and discounts:				
Loans to banks	$74,518	$1,267,493	$947,289	$135,619
Commercial and industrial loans	2,753,456	450,916	211,597	18,949
Total (total lines generally indent 3 ems)	2,827,974	718,409	1,158,886	154,568
Real estate loans:				
Secured by farmland	12,532	29,854	186,228	19,044
Secured by residential property other than rural and farm	1,011,856	167,765	1,554,084	3,172,837
Total (indent 1 em more to avoid conflict with line above)	1,024,388	194,619	1,740,312	3,191,881
Securities:				
U.S. Government obligations:				
Direct obligations:				
U.S. savings bonds	1,149,764	3,285,721	2,361,796	23,506
Nonmarketable bonds (including investment series A–1965)	242,500	490,677	732,689	167,735
Total (indent 1 em more than runover above)	1,392,264	3,776,398	3,094,485	191,241

Italic

13.95. Names of vessels and aircraft (except in columns consisting entirely of such names), titles of legal cases (except *v.* for *versus*), and certain scientific terms are set in italic. The word "Total" and headings in the column do not affect the application of this rule. In gothic typefaces without italic, quotes are allowed.

13.96. Set "See" and "See also" in roman.

Leaders

13.97. Leaders run across the entire table except that they are omitted from a last reading column.

13.98. The style of leadering is guided by two rules: (1) Tables with a single reading column leader from the bottom line, or (2) tables with any combination of more than one reading or symbol column leader from the top line.

13.99. If leadering from the top line, overruns end with a period.

13.100. A column of dates is regarded as a reading column only if leaders are added; in all other cases it is treated as a figure column.

13.101. In tables with tracing figures on left and right of page, leader from top line.

Numerals in tables

13.102. Figures, ordinals, and fractions are used in all parts of a table, except fractions that will be spelled out at the beginning of a footnote.

Parallel and divide tables are discouraged

13.103. Parallel tables are set in pairs of pages; beginning on a left-hand page and running across to facing right-hand page, leader from the top line.

13.104. Heads and headnotes center across the pair of pages, with 2-em hanging indention for three or more lines when combined measure exceeds 30 picas in width. Two-line heads are set across the pair of pages. A single-line head or headnote is divided evenly, each part set flush right and left, respectively. Words are not divided between pages.

13.105. Boxheads and horizontal rules align across both pages.

13.106. Boxheads are not divided but are repeated, with *Continued* added.

13.107. Tracing figures are carried through from the outside columns of both pages and are set to "leader from the top line."

13.108. In divide tables that are made up parallel, with stub column repeated, the head and headnote repeat on each succeeding page, with *Continued* added to the head only.

13.109. Tables with tracing figures or stub, or both, repeating on the left of odd pages, are divide tables and not parallel tables. Over such tables the heads are repeated, with *Continued* added.

Reading columns

13.110. Figures or combinations of figures and letters used to form a reading column align on left and are followed by leaders. *Do.* is not used under such items.

13.111. The en dash is not to be used for *to* in a reading column; if both occur, change to *to* throughout.

13.112. Cut-in items following a colon are indented 2 ems.

13.113. A single entry under a colon line should be run in; retain the colon.

13.114. Numerical terms, including numbered streets, avenues, etc., are expressed in figures, even at the beginning of an item.

Symbol columns

13.115. A column consisting entirely of letters, letters and figures, symbols, or signs, or any combination of these, is called a symbol column. It should be set flush left and cleared, except when it takes the place of the stub, it should then be leadered. No closing period is used when such column is the last column. Blank lines in a last column are cleared. *Do.* is not used in a symbol column.

Symbol	Typical commercial designation	Army product symbol	Filing order symbol	General description	Specification symbol
GM(2)	Gasoline and diesel engine oil, SAE10 and SAE10W grades.	OR10	A	Fuel, grease, chassis, or soap base.	G.&D.
CG	Ball and roller bearing grease.	4l–X–59	N	Extreme pressure	BR
CW[1]	Wheel-bearing grease............	OE20[2]	X	......do	WBG[3]
	Grease not typified	....	....	Further tests being conducted.	
G090	Universal gear lubricant	S.&T.	B	Water-pump grease ...	80D

13.116. Columns composed of both symbols and figures are treated as figure columns and are set flush right. In case of blank lines in a last column, leaders will be used as in figure columns.

Symbol or catalog number	Typical commercial designation	Symbol or product number	Symbol or filing order symbol	General description	Symbol or specification number
WBD	Chassis grease, cup grease, under pressure.	961	A	Especially adapted to very cold climates.	1359
14L88	Water-pump bearing grease	SWA	352	Under moderate pressure...	....
5190	Exposed gear chain lubricant	12L	N	High-speed use.....................	AE10
	E.P. hypoid lubricant	863	X	For experimental use only..	NXL
376	Special grade for marine use	....	468	Free flowing in any weather	749

Tables without rules

13.117. It is preferable to set all tables alike; that is, without either down rules or cross rules and with roman boxheads. When so indicated on copy, by ordering agency, tabular matter may be set without rules, with italic boxheads.

13.118. Column heads over figure columns in 6- or 8-point leaderwork are set in 6-point italic.

13.119. Horizontal rules (spanner) used between a spread or upper level column heading carried over two or more lower level column headings are set continuous and without break, from left to right, between the two levels of such headings.

TABLE 9.—*Changes in fixed assets and related allowances*

| | *Balance June 30, 2008 (table 9–a)* | *Investment* | | *Operations* | | |
		Current additions	*Adjustments*	*Transfers*	*Retirements*	*Balance June 30, 2008*
Supporting and general facilities:						
Transportation and utilities:						
Panama Railroad......	$12,123,197	$306	....	($539)	($284,358)	$11,838,606
Motor Transporta-tion Division	2,242,999	122,597	....	2,143	(147,561)	2,220,178
Steamship line...........	13,653,989	10,247	....	....	....	13,664,236
Power system.............	19,364,373	366,311	....	(342)	(290,174)	19,440,168
Communication system.....................	2,739,012	151,819	($113,261)	....	(26,100)	2,751,470
Water system and hydroelectric facilities..................	10,590,820	104,039	....	1,661	(48,920)	10,647,600
Total, trans-portation and utilities ..	60,714,390	755,319	(113,261)	2,923	(797,113)	60,562,258
Employee service and facilities:						
Commissary Division	7,012,701	105,952	(130,891)	21,777	(36,418)	6,973,121
Service centers....................	3,684,670	29,086	....	530	(230,276)	3,484,010
Housing Division...............	35,729,465	(10,336)	....	(485,548)	(937,916)	34,295,665
Total employee service and facilities...............	46,426,836	124,702	(130,891)	(463,241)	(1,204,610)	44,752,796
Grand total	107,141,236	880,021	(244,152)	(466,164)	(2,001,723)	105,315,054

13.120. More than one figure column, also illustrating use of dollar mark, rule, bearoff, etc.

For property purchased from—

Central Pipeline Distributing Co.:

Capital stock issued recorded amount		$75,000	
Undetermined consideration recorded		341	
Pan American Bonded Pipeline Co.: Recorded money outlay		3,476	
M.J. Mitchell: Recorded money outlay		730	

R. Lacy, Inc., and Lynch Refining Co.:

Recorded money outlay	$157,000		
Note issued	100,000		
Subtotal	257,000		
Less value of oil in lines and salvaged construction material	26,555	230,445	$309,992
For construction, improvements, and replacements, recorded money outlay		522	
For construction work in progress, recorded money outlay		933,605	
Total		1,244,119	

	Quantity (million cubic feet)	Value at point of consumption
Use:		
Residential	34,842	$21,218,778
Commercial	14,404	5,257,468
Industrial:		
Field (drilling, pumping, etc.)	144,052	10,419,000
All other industrial:		
Fuel for petroleum refineries	96,702	....
Other, including electric utility plants	346,704	61,440,000
Total	636,704	98,335,246

		Estimated	
	2004	2008	Change
General account:			
Receipts	$64,800	$69,800	+$5,000
Expenditures	(70,300)	(67,100)	(-3,200)
Net improvement, 2008 over 2004			1,800
Deduct 2004 deficit			1,500
Net surplus, estimated for 2008			300

[In U.S.-dollar equivalent]

Balance with the Treasury Department July 1, 2008..		$165,367,704.85
Receipts:		
Collections	$564,944,502.99	
Return from agency accounts of currencies advanced for liquid- ation of obligations incurred prior to July 1, 2007........................	4,450,577.07	
Total receipts...		569,395,080.06
Total available...		734,762,784.91

Units of quantity

13.121. Units of quantity in stub columns are set in lowercase in plural form and placed in parentheses.

Coke (short tons)	4,468,437	[1] 25,526,646	5,080,403	[2] 29,519,871
Diatomite...	([123])	([1])	([1])	([123])
Emery (pounds)	765	6,828	1,046	9,349
Feldspar (crude) (long tons)......................................	([1])	([1])	([1])	([1])
Ferroalloys (short tons)...............................	183,465	[2] 18,388,766	259,303	[2] 30,719,756

13.122. Units of quantity and other words as headings over figure columns are used at the beginning of a table or at the head of a continued page or continued column in a double-up table.

13.123. Over figure columns, units of quantity and other words used as headings, and the abbreviations *a.m.* and *p.m.*, if not included in the boxheads, are set in italic and are placed immediately above the figures, without periods other than abbreviating periods. In congressional work (gothic), or at any time when italic is not available, these units should be placed in the boxheads in parentheses. Any well-known abbreviation will be used to save an overrun, but if one unit of quantity is abbreviated, all in the same table will be abbreviated. If units change in a column, the new units are set in italic with space above and no space below. The space is placed both above and below only when there is no italic available.

Quoted tabular work

13.124. When a table is part of quoted matter, quotation marks will open on each centerhead and each footnote paragraph, and, if table is end of quoted matter, quotation marks close at end of footnotes. If there are no footnotes and the table is the end of the quotation, quotation marks close at end of last item.