Washington. Various amounts of less than $70 million were invested in new irrigation capital by each of the remaining 15 States.[10]

If we consider the additions to irrigated acreage rather than additions to capital investment, the largest expansion from 1950 to 1959 was recorded in Texas, which experienced an increase of 2,524,104 irrigated acres. Next was Nebraska, with 1,201,667 newly irrigated acres. Third was California, with an increase of 957,246 acres for the 10-year period.[11]

2. PROPORTIONS OF CAPITAL OUTLAY BY ORGANIZATIONS

In the period 1940–50 various proportions of new capital outlays of irrigation organizations for irrigation in 17 Western States were accounted for by the following agencies and other organizations: [12]

	Percent
Mutual, unincorporated organizations	1. 1
Mutual, incorporated	6. 3
Commercial water suppliers	1. 6
Irrigation districts	8. 3
U.S. Bureau of Reclamation	79. 8
U.S. Bureau of Indian Affairs	2. 6
States	. 1
Cities	. 2

There are no comparable statistics showing the proportions of new capital outlays accounted for by various organizations from 1950 to 1959, except that for the 17 Western States and Louisiana the proportion of new capital outlays by the Bureau of Reclamation was 76.5 percent and for all other organizations was 23.5 percent.

3. MEANS OF FINANCING

Bureau of Reclamation irrigation projects have been financed by Federal appropriations, contributions, and advances by water users, by the reclamation fund, and other special funds. The reclamation fund is comprised of collections from Bureau of Reclamation project power revenues, royalties from oil leases, sale of public lands and timber, construction repayments from water users' organizations, and other miscellaneous collections within Bureau of Reclamation projects.

State projects are financed by sources such as appropriations from general tax revenues, bonds, and Federal grants.

For sources of finance cities, towns, and counties issue bonds to the public and also receive U.S. loans. In addition, they may receive nonreimbursable aid from the United States in the form of payments of up to one-half of the cost of certain irrigation system structures (such as dams), that are a part of Public Law 566 projects.

Irrigation districts may sell bonds, where this is allowed by State law. In some cases these bonds are purchased by the State. Irrigation districts sometimes tax local property owners in advance of new capital outlays. The more usual practice, however, is to tax property owners later, when the time comes to retire bonds. If eligible, districts may construct federally assisted Public Law 566 projects, as do cities and towns. In addition, irrigation districts

[10] 1959 Census of Agriculture, vol. III, pp. 69 and XXVI.
[11] 1959 Census of Agriculture, vol. III, pp. 8–27.
[12] 1950 Census of Agriculture, vol. III; p. 95.