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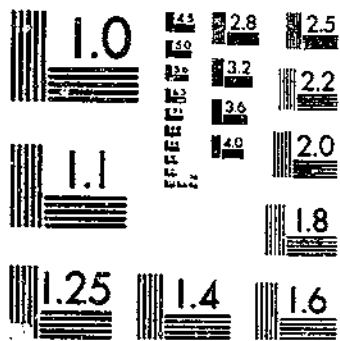
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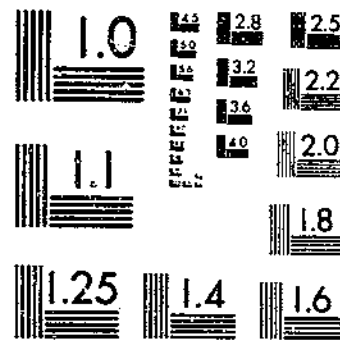
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SEP 5 30 (1975) USDA STATISTICAL BULLETINS UPDATE  
REVISED ESTIMATES OF TAXES LEVIED ON FARM REAL PROPERTY, 1960-73  
STAN J. H. COURTNEY, ED. 1 OF 1

# START



MICROCOPY RESOLUTION TEST CHART  
NATIONAL BUREAU OF STANDARDS-1963-A



MICROCOPY RESOLUTION TEST CHART  
NATIONAL BUREAU OF STANDARDS-1963-A

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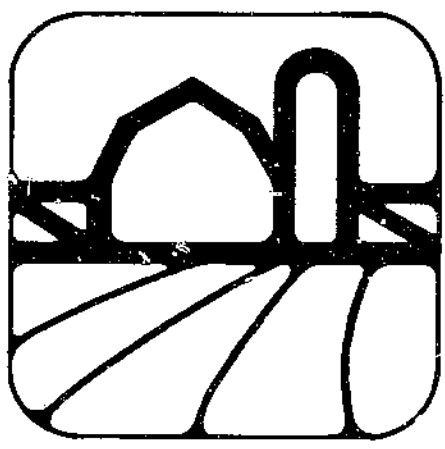
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# Revised Estimates of TAXES LEVIED ON FARM REAL PROPERTY, 1960-73

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### ABSTRACT

The link-relative estimating technique used in estimating the annual farm real estate tax could allow the series to drift into substantial error through time if some method were not employed to provide for necessary corrections. Thus, every 10 years, appropriate benchmark tax data are collected by the Bureau of the Census. The most recent benchmark tax data are from the 1970 Survey of Agricultural Finance, which was conducted early in 1971 to cover calendar year 1970. The post-1960 farm real estate tax data contained in this report are revised estimates based on the 1970 benchmark figures. They are based on work which (1) incorporated new post-1964 acreage weights based on the 1969 Census of Agriculture, and (2) incorporated post-1960 adjustments in tax figures based on the 1970 Survey of Agricultural Finance. This work necessitated a -5.75 percent adjustment in the 1970 U.S. tax per acre figure.

*Key Words:* Farm real estate taxes, Property taxes, Taxation, Agricultural taxation.

# REVISED ESTIMATES OF TAXES LEVIED ON FARM REAL PROPERTY, 1960-73

by

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The farm real estate tax series indicate by States the amount of property taxes levied on farm real estate.<sup>1</sup> These taxes include all ad valorem taxes imposed by State and local governments on farmland and improvements. Special assessments, presumably based on benefits received rather than value itself, are excluded so far as possible. Taxes levied, rather than taxes paid, are used because of differences between the tax year and the calendar year, and because of possible tax delinquency.

The series are published annually showing, by States and regions, (1) total amount of taxes levied on farm real estate, (2) amount of taxes levied per acre, (3) index numbers of amount per acre (1967=100), (4) amount per \$100 of full value, (5) taxes levied on farm real estate as a percentage of net and gross farm income, and (6) taxes levied on farm real estate as a percentage of total personal income of the farm population.

These tax data are used by a wide range of clientele. Most important, however, is that parity prices, as presently computed, are required by law to reflect tax payments per acre on farm real estate. Farm property taxes are entered into the parity ratio computations because of their importance as a farm production cost.

The first national estimates of farm property taxes levied were made by the former Bureau of Agricultural Economics (BAE) in 1922.<sup>2</sup> State estimates of total taxes and tax per acre for 1913-14 and 1921-22 were prepared from data collected from crop reporters. During 1923 to 1927, studies were completed allowing construction of a series showing farm property taxes

levied from 1910 through 1927. In 1934-36, BAE conducted a special project—Tax Delinquency on Rural Real Estate—which collected farm real estate tax data in the States from 1890 to 1913. This research permitted extension of the current series back to 1890. Since the early 1930's, there have been only minor adjustments in computational procedures used in estimating these taxes, but the method of collecting data has been changed. Tax data are now obtained from local officials instead of from crop reporters. Currently, questionnaires are received from over 3,000 local tax officials supplying data on approximately 32,000 sample farms.

The following method is now used in computing taxes per acre from sample farms. For each State, usable sample farms are grouped into various acreage size classes in each State for current and preceding years. For each size class, average tax per acre is calculated and then multiplied by the total estimated acreage in each size class to obtain total taxes levied on all sample farms in that size class. Taxes levied on each size class are added together to obtain the total taxes levied on the acreage in farms in each State for each of the 2 years. These amounts are then divided by the total acreage in farms to obtain the average sample farm tax per acre for the current and the preceding year. Annual percentage change in taxes levied for sample farms in each State is then determined by dividing the current tax per acre by the tax per acre for the preceding year. The resulting sample farm annual percentage change figure is multiplied by the tax per acre for all farms in the State used in the tax series of the preceding year to obtain the estimated tax per acre for the current year.

Use of such a year-to-year link-relative estimating technique can allow the series to drift into substantial error through time unless some method is employed to provide for necessary corrections. For data to verify the level of taxation as determined from field surveys, several property tax questions were included in questionnaires for the 1925 Census of Agriculture. These data were used to adjust previously published series.

<sup>1</sup> These estimates are published annually in *Farm Real Estate Taxes: Recent Trends and Developments*, RET Series, U.S. Department of Agriculture, Economic Research Service, Washington, D.C.

<sup>2</sup> For more information on the history, development, and procedures regarding the annual tax survey see Ronald Bird, "Farm Taxes," Chapter 4 in *Major Statistical Series of the U.S. Department of Agriculture: How They Are Constructed and Used*, Vol. 6, Land Values and Farm Finance, U.S. Dept. of Agr., Agr. Handbook No. 365, 1971.

Subsequent benchmark tax data were collected by the Bureau of the Census for 1929, 1939, 1949, and 1960.<sup>3</sup>

Most recent benchmark tax data are from the 1970 Survey of Agricultural Finance, conducted early in 1971 to cover calendar year 1970.<sup>4</sup> Post-1960 farm real estate tax data in this report are revised estimates based on

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<sup>3</sup>The 1950-60 revisions were reported in Thomas F. Stinson, Eleanor L. Courtney, and Ronald Bird, *Revised Estimates of Taxes Levied on Farm Real Property, 1950-67*, U.S. Department of Agriculture, Statistical Bulletin No. 441, 1969.

<sup>4</sup>U.S. Bureau of the Census, *1969 Census of Agriculture, Farm Finance*, Volume V, Part 11, (Washington: U.S. Government Printing Office, 1974).

1970 benchmark figures. Specifically, post-1960 data are based on work which (1) incorporated new post-1964 acreage weights based on the 1969 Census of Agriculture, and (2) incorporated post-1960 adjustments in tax figures based on the 1970 Survey of Agricultural Finance. This work required a 5.75 percent downward adjustment in the U.S. tax per acre figure for 1970. Interpolations were made for the 1960-70 period; figures are thus final through 1970. Future slight revisions in post-1970 tax data may become necessary, depending on the acreage size class results shown by the forthcoming 1974 Census of Agriculture and the next benchmark survey in about 1980.

Table 1 --Taxes levied on farm real estate: Total taxes by States, 1960-73 1/2

State and region	1960	1961	1962	1963	1964	1965	1966
<u>Million dollars</u>							
Maine	5.7	5.9	6.0	6.1	6.0	5.9	5.6
New Hampshire	2.3	2.4	2.4	2.4	2.4	2.3	2.5
Vermont	4.0	4.2	4.3	4.5	4.7	5.1	5.4
Massachusetts	6.8	6.9	6.8	6.7	6.8	7.0	6.8
Rhode Island	.3	.7	.7	.7	.7	.7	.8
Connecticut	5.0	5.2	5.3	5.5	5.6	5.7	6.0
Region I	24.6	25.3	25.6	25.9	26.3	26.8	27.1
New York	41.3	42.3	42.3	42.3	42.2	40.8	40.0
New Jersey	12.1	12.2	13.0	12.8	12.3	12.1	12.0
Puerto Rico	--	--	--	--	--	--	--
Virgin Islands	--	--	--	--	--	--	--
Region II	53.4	54.5	55.4	55.1	54.5	52.9	52.1
Pennsylvania	27.6	30.0	33.0	33.2	32.8	33.6	34.9
Delaware	.8	.8	.9	.9	.9	.9	.9
Maryland	7.9	8.2	8.6	9.2	10.0	10.6	11.1
District of Columbia	--	--	--	--	--	--	--
Virginia	10.7	11.0	11.3	11.6	12.0	12.1	12.6
West Virginia	1.8	1.9	2.0	2.1	2.1	2.2	2.3
Region III	48.7	51.9	55.9	56.9	57.9	59.4	61.9
North Carolina	15.6	16.5	16.8	18.0	18.5	19.0	19.3
South Carolina	6.3	6.3	6.5	6.4	6.5	6.7	6.9
Georgia	8.3	8.8	9.4	9.9	10.3	11.6	11.5
Florida	21.4	23.6	27.1	27.0	28.8	33.8	37.3
Kentucky	12.5	12.8	13.5	13.7	13.6	13.9	18.2
Tennessee	10.4	11.3	11.7	12.6	12.8	13.1	13.7
Alabama	4.9	5.2	5.4	5.5	5.7	5.8	5.9
Mississippi	7.7	8.4	9.0	9.7	10.9	11.8	12.4
Region IV	87.1	92.8	99.4	102.8	106.9	115.7	127.3
Ohio	40.3	42.5	44.7	46.9	49.8	50.9	54.5
Indiana	44.7	45.2	54.3	54.4	56.2	60.9	64.3
Illinois	121.8	125.2	128.6	131.9	138.3	144.5	155.1
Michigan	34.1	34.6	35.9	35.8	37.0	37.5	40.4
Wisconsin	52.1	55.3	55.0	56.4	58.1	60.3	63.4
Minnesota	64.3	68.1	71.8	74.7	75.1	79.3	81.5
Region V	357.3	370.8	390.3	400.2	414.5	433.4	459.3
Arkansas	11.9	12.5	13.0	13.6	14.3	15.1	15.7
Louisiana	6.9	7.1	7.6	8.1	8.5	9.2	9.6
Oklahoma	17.6	20.9	21.5	21.9	22.6	24.2	27.3
Texas	66.4	74.2	80.0	80.9	84.5	88.1	93.0
New Mexico	4.5	5.1	5.4	6.0	6.4	6.1	6.0
Region VI	107.3	119.8	127.5	130.5	136.4	142.7	151.6
Iowa	103.4	109.1	113.8	119.7	124.9	127.8	141.7
Missouri	35.7	37.8	38.6	40.0	40.8	42.5	43.8
Nebraska	51.6	55.0	56.1	60.6	61.0	73.1	81.4
Kansas	57.8	61.6	63.9	66.4	67.2	65.2	73.7
Region VII	248.4	263.5	272.3	286.8	293.8	308.6	340.7
Montana	16.6	17.2	18.0	21.3	21.2	23.4	23.0
North Dakota	25.7	27.4	29.1	30.1	31.6	34.2	35.0
South Dakota	26.9	27.1	28.3	29.4	29.7	31.7	31.8
Wyoming	4.8	5.3	5.6	6.1	6.5	7.0	7.2
Colorado	21.4	22.2	22.7	23.4	24.5	24.5	25.2
Utah	6.1	7.0	6.8	7.1	8.0	8.3	8.3
Region VIII	101.6	106.2	110.6	117.8	121.6	129.0	130.5
Nevada	1.9	2.0	2.1	2.3	2.6	2.8	2.9
Arizona	6.1	6.9	7.8	8.1	8.9	8.7	9.1
California	136.6	142.3	148.7	153.1	161.9	177.4	191.8
Hawaii	2.9	3.0	2.9	3.0	3.4	3.4	3.4
Guam	--	--	--	--	--	--	--
Region IX	147.5	154.2	161.6	166.6	176.7	192.3	207.2
Idaho	15.8	17.1	17.0	17.9	18.1	16.7	17.1
Oregon	30.9	32.4	33.9	33.6	36.3	34.2	33.2
Washington	20.3	22.2	22.7	23.0	23.5	23.6	25.7
Alaska	.1	.2	.2	.2	.2	.2	.2
Region X	67.1	71.8	73.8	74.6	78.1	74.8	76.3
United States	1,243.1	1,311.0	1,372.2	1,417.2	1,466.7	1,535.7	1,633.8

See footnote at end of table.



Table 1 -- Taxes levied on farm real estate: Total taxes by States, 1960-73 1/ -- Continued

State and region	1967	1968	1969	1970	1971	1972	1973
	Million dollars						
Maine .....	5.5	5.7	6.0	6.0	6.5	6.6	6.6
New Hampshire .....	2.6	2.7	2.9	3.0	3.3	3.1	3.2
Vermont .....	6.3	7.2	7.2	7.7	8.7	9.4	9.6
Massachusetts .....	7.0	7.6	8.2	8.7	9.7	10.1	11.1
Rhode Island .....	.8	.9	.9	1.0	1.1	1.1	1.3
Connecticut .....	6.2	6.8	7.2	7.4	7.8	8.3	8.1
Region I .....	28.5	30.9	32.4	33.8	37.0	38.8	40.0
New York .....	42.6	43.2	48.1	49.5	55.6	62.6	67.2
New Jersey .....	13.5	13.9	15.0	15.8	16.0	17.0	17.5
Puerto Rico .....	--	--	--	--	--	--	--
Virgin Islands .....	--	--	--	--	--	--	--
Region II .....	56.0	57.1	63.1	65.4	71.6	79.6	84.6
Pennsylvania .....	35.3	36.8	37.6	39.8	42.5	43.4	46.3
Delaware .....	1.2	1.1	1.0	1.5	1.5	1.5	1.1
Maryland .....	11.6	13.1	13.8	14.2	15.5	16.7	16.5
District of Columbia .....	--	--	--	--	--	--	--
Virginia .....	13.0	13.9	14.9	16.5	17.7	21.1	22.5
West Virginia .....	2.3	2.4	2.4	2.4	2.4	2.5	2.5
Region III .....	63.5	67.3	70.3	74.4	79.6	85.1	88.9
North Carolina .....	20.0	21.0	22.2	22.3	23.6	24.0	25.7
South Carolina .....	7.1	7.3	8.3	8.3	8.7	9.7	10.0
Georgia .....	17.0	19.4	21.0	21.4	22.3	26.2	29.2
Florida .....	39.5	38.9	41.5	40.9	42.8	44.6	50.2
Kentucky .....	19.7	20.7	21.1	22.3	22.8	23.9	24.9
Tennessee .....	14.7	17.0	20.8	23.5	25.8	27.1	27.0
Alabama .....	6.1	6.1	6.5	6.7	6.8	6.9	6.9
Mississippi .....	13.2	14.9	16.4	16.3	16.8	18.0	17.5
Region IV .....	137.4	145.4	157.7	161.7	169.5	180.3	191.4
Ohio .....	57.0	61.6	68.7	73.4	76.2	79.7	84.5
Indiana .....	71.9	77.3	84.5	95.2	99.8	103.4	106.2
Illinois .....	165.7	191.3	203.1	210.8	224.9	247.4	263.1
Michigan .....	43.0	47.5	52.1	55.4	63.8	69.4	78.6
Wisconsin .....	69.4	75.9	78.7	85.2	95.8	92.7	89.5
Minnesota .....	78.6	88.1	94.6	109.7	99.5	95.8	94.7
Region V .....	485.5	541.7	581.7	629.7	659.9	688.3	716.5
Arkansas .....	17.6	18.1	19.8	20.9	22.2	22.9	23.6
Louisiana .....	10.8	11.1	11.7	12.1	11.8	12.1	11.1
Oklahoma .....	28.4	31.2	31.7	32.7	33.8	42.8	43.2
Texas .....	99.3	104.9	109.8	123.8	135.3	141.5	149.8
New Mexico .....	6.3	7.0	7.2	7.9	8.1	8.1	8.6
Region VI .....	162.5	172.3	180.1	197.4	211.2	227.4	236.2
Iowa .....	139.2	153.6	183.4	196.7	195.0	187.7	185.9
Missouri .....	45.9	48.2	55.3	59.4	63.0	65.7	66.9
Nebraska .....	72.1	77.4	88.7	90.6	100.7	108.5	109.7
Kansas .....	83.9	93.3	99.2	97.3	100.5	99.0	96.0
Region VII .....	341.2	372.4	426.7	444.0	459.2	460.9	458.5
Montana .....	27.2	28.0	30.2	33.2	35.3	37.4	40.8
North Dakota .....	36.5	38.4	43.5	47.6	49.4	51.2	51.5
South Dakota .....	35.8	40.3	44.0	49.0	52.1	53.7	54.1
Wyoming .....	8.3	8.4	9.0	9.4	9.6	10.4	11.4
Colorado .....	26.4	27.7	28.5	30.7	32.9	33.3	31.8
Utah .....	8.6	8.6	8.9	9.2	9.2	8.9	10.2
Region VIII .....	142.6	151.4	164.3	179.0	198.6	194.9	199.7
Nevada .....	3.0	3.0	3.1	3.1	3.3	3.4	3.7
Arizona .....	10.2	15.5	15.1	15.9	16.4	18.9	17.5
California .....	214.6	238.1	260.3	277.2	301.7	307.7	307.8
Hawaii .....	3.1	3.2	3.1	3.5	4.1	4.1	4.3
Guam .....	--	--	--	--	--	--	--
Region IX .....	231.0	259.8	281.5	299.7	325.5	334.2	333.2
Idaho .....	17.7	17.4	17.9	18.9	21.0	21.8	23.6
Oregon .....	36.1	36.4	32.6	32.5	33.0	34.8	32.5
Washington .....	28.1	29.4	30.2	32.3	37.6	44.0	44.6
Alaska .....	.2	.3	.3	.3	.3	.2	.2
Region X .....	82.1	83.4	81.0	84.0	91.8	100.8	101.0
United States .....	1,730.5	1,881.8	2,038.8	2,169.1	2,294.1	2,390.5	2,450.1

1/ Totals may not add due to rounding.

Table 2 -- Taxes levied on farm real estate: Amount per acre, by States, 1960-73

State and region	1960	1961	1962	1963	1964	1965	1966
	Dollars						
Maine	1.94	2.04	2.16	2.29	2.33	2.43	2.45
New Hampshire	2.13	2.33	2.49	2.61	2.69	2.79	3.13
Vermont	1.42	1.54	1.60	1.72	1.89	2.11	2.34
Massachusetts	6.38	6.79	7.00	7.24	7.77	8.30	8.42
Rhode Island	6.10	6.17	6.40	6.93	7.36	7.65	8.67
Connecticut	5.91	6.41	6.86	7.41	7.89	8.47	9.19
Region I	2.76	2.94	3.08	3.25	3.43	3.67	3.89
New York	3.13	3.27	3.33	3.39	3.45	3.44	3.48
New Jersey	9.23	9.62	10.62	10.78	10.81	10.81	10.92
Puerto Rico	--	--	--	--	--	--	--
Virgin Islands	--	--	--	--	--	--	--
Region II	3.68	3.83	3.97	4.03	4.08	4.08	4.13
Pennsylvania	2.39	2.64	2.96	3.04	3.06	3.23	3.46
Delaware	1.07	1.14	1.19	1.20	1.20	1.27	1.32
Maryland	2.32	2.45	2.63	2.85	3.17	3.44	3.67
District of Columbia	--	--	--	--	--	--	--
Virginia	.83	.87	.91	.95	1.01	1.03	1.10
West Virginia	.31	.33	.36	.39	.40	.43	.47
Region III	1.42	1.54	1.68	1.75	1.82	1.91	2.04
North Carolina	1.00	1.08	1.13	1.23	1.29	1.36	1.40
South Carolina	.71	.72	.76	.77	.81	.86	.90
Georgia	.43	.47	.51	.54	.58	.66	.79
Florida	1.42	1.56	1.79	1.77	1.88	2.25	2.53
Kentucky	.74	.77	.81	.84	.84	.86	1.13
Tennessee	.66	.72	.75	.82	.84	.86	.90
Alabama	.30	.32	.34	.35	.37	.39	.41
Mississippi	.42	.46	.50	.54	.61	.68	.73
Region IV	.69	.75	.81	.85	.89	.98	1.09
Ohio	2.21	2.35	2.50	2.64	2.84	2.91	3.14
Indiana	2.42	2.47	2.99	3.02	3.14	3.41	3.62
Illinois	4.03	4.16	4.28	4.40	4.62	4.83	5.19
Michigan	2.36	2.43	2.56	2.60	2.73	2.83	3.11
Wisconsin	2.50	2.67	2.67	2.76	2.86	3.02	3.24
Minnesota	2.09	2.22	2.34	2.43	2.44	2.61	2.71
Region V	2.69	2.81	2.97	3.06	3.19	3.36	3.60
Arkansas	.73	.76	.79	.82	.87	.92	.97
Louisiana	.67	.69	.74	.79	.82	.89	.95
Oklahoma	.51	.60	.62	.63	.65	.69	.78
Texas	.47	.52	.56	.57	.60	.62	.66
New Mexico	.15	.16	.17	.19	.20	.19	.19
Region VI	.46	.51	.54	.55	.58	.61	.65
Iowa	3.06	3.23	3.37	3.55	3.71	3.80	4.22
Missouri	1.09	1.15	1.18	1.22	1.25	1.30	1.35
Nebraska	1.11	1.19	1.21	1.31	1.32	1.60	1.79
Kansas	1.16	1.23	1.28	1.32	1.34	1.30	1.48
Region VII	1.52	1.62	1.67	1.76	1.81	1.93	2.11
Montana	.31	.32	.34	.40	.40	.44	.44
North Dakota	.65	.69	.73	.75	.78	.84	.87
South Dakota	.69	.70	.73	.76	.77	.82	.82
Wyoming	.19	.20	.22	.23	.25	.27	.27
Colorado	.59	.62	.63	.66	.70	.70	.73
Utah	.59	.69	.69	.77	.86	.91	.93
Region VIII	.50	.52	.54	.58	.60	.64	.65
Nevada	.26	.27	.29	.32	.35	.40	.43
Arizona	.59	.65	.72	.73	.78	.78	.81
California	3.95	4.12	4.30	4.42	4.67	5.20	5.72
Hawaii	1.22	1.24	1.25	1.28	1.49	1.48	1.52
Guam	--	--	--	--	--	--	--
Region IX	2.70	2.81	2.93	3.01	3.18	3.52	3.86
Idaho	1.21	1.31	1.30	1.38	1.40	1.32	1.36
Oregon	1.54	1.62	1.70	1.68	1.83	1.77	1.77
Washington	1.15	1.26	1.29	1.31	1.33	1.38	1.56
Alaska	1.81	2.89	2.88	2.96	2.95	3.08	3.01
Region X	1.32	1.42	1.46	1.48	1.55	1.52	1.59
United States	1.21	1.28	1.35	1.40	1.45	1.53	1.65

Table 2 -- Taxes levied on farm real estate: Amount per acre, by States, 1960-73 -- Continued

State and region	1967	1968	1969	1970	1971	1972	1973
	Dollars						
Maine	2.55	2.80	3.17	3.44	3.72	3.79	3.80
New Hampshire	3.51	3.92	4.46	4.95	5.57	5.24	5.42
Vermont	2.86	3.42	3.60	4.04	4.54	4.96	5.05
Massachusetts	9.02	10.27	11.53	12.83	14.40	14.98	16.50
Rhode Island	10.18	11.05	12.88	14.87	15.94	17.07	19.73
Connecticut	10.06	11.44	12.79	13.99	14.60	15.57	15.21
Region I	4.33	4.95	5.50	6.11	6.70	7.01	7.25
New York	3.81	3.99	4.61	4.91	5.51	6.20	6.65
New Jersey	12.49	13.14	14.40	15.56	15.70	16.69	17.17
Puerto Rico	--	--	--	--	--	--	--
Virgin Islands	--	--	--	--	--	--	--
Region II	4.58	4.81	5.49	5.88	6.45	7.16	7.62
Pennsylvania	3.62	3.90	4.12	4.51	4.82	4.93	5.25
Delaware	1.70	1.61	2.37	2.23	2.25	2.23	1.71
Maryland	3.92	4.49	4.86	5.12	5.59	6.00	5.94
District of Columbia	--	--	--	--	--	--	--
Virginia	1.15	1.26	1.38	1.56	1.67	1.99	2.12
West Virginia	.49	.52	.54	.55	.55	.57	.58
Region III	2.15	2.34	2.52	2.74	2.93	3.13	3.27
North Carolina	1.48	1.59	1.71	1.76	1.87	1.90	2.03
South Carolina	.94	1.00	1.17	1.19	1.26	1.39	1.44
Georgia	1.02	1.18	1.31	1.36	1.42	1.67	1.86
Florida	2.73	2.73	2.97	2.98	3.12	3.26	3.67
Kentucky	1.21	1.29	1.32	1.40	1.43	1.50	1.57
Tennessee	.98	1.13	1.38	1.57	1.72	1.81	1.80
Alabama	.43	.44	.47	.49	.50	.51	.51
Mississippi	.79	.91	.92	1.03	1.06	1.14	1.11
Region IV	1.20	1.29	1.42	1.48	1.55	1.65	1.75
Ohio	3.29	3.58	4.01	4.31	4.47	4.68	4.96
Indiana	4.06	4.38	4.81	5.43	5.70	5.90	6.06
Illinois	5.55	6.41	6.81	7.07	7.54	8.30	8.82
Michigan	3.38	3.83	4.29	4.67	5.38	5.85	6.63
Wisconsin	3.61	4.02	4.27	4.72	5.30	5.13	4.96
Minnesota	2.64	2.99	3.25	3.81	3.46	3.33	3.29
Region V	3.84	4.32	4.68	5.12	5.36	5.59	5.82
Arkansas	1.10	1.14	1.26	1.35	1.44	1.48	1.52
Louisiana	1.08	1.12	1.19	1.25	1.21	1.24	1.14
Oklahoma	.82	.90	.91	.94	.98	1.23	1.25
Texas	.71	.75	.78	.89	.97	1.01	1.07
New Mexico	.20	.22	.23	.25	.26	.26	.27
Region VI	.70	.74	.78	.85	.91	.98	1.02
Iowa	4.14	4.58	5.47	5.87	5.82	5.61	5.55
Missouri	1.41	1.49	1.71	1.84	1.95	2.03	2.07
Nebraska	1.59	1.72	1.99	2.04	2.27	2.45	2.47
Kansas	1.69	1.89	2.01	1.98	2.05	2.02	1.96
Region VII	2.12	2.32	2.67	2.79	2.88	2.89	2.88
Montana	.52	.53	.58	.64	.68	.72	.78
North Dakota	.90	.95	1.08	1.18	1.22	1.27	1.27
South Dakota	.93	1.04	1.14	1.27	1.35	1.39	1.40
Wyoming	.32	.33	.35	.37	.38	.41	.45
Colorado	.78	.83	.87	.95	1.02	1.03	.98
Utah	.97	.99	1.05	1.10	1.10	1.06	1.21
Region VIII	.71	.76	.83	.91	.96	.99	1.01
Nevada	.46	.47	.49	.52	.55	.56	.61
Arizona	.93	1.43	1.41	1.50	1.55	1.79	1.65
California	6.51	7.35	8.18	8.87	9.66	9.85	9.85
Hawaii	1.44	1.51	1.48	1.71	2.02	2.02	2.08
Guam	--	--	--	--	--	--	--
Region IX	4.38	5.01	5.53	6.01	6.52	6.70	6.68
Idaho	1.43	1.43	1.49	1.60	1.78	1.84	2.00
Oregon	1.99	2.07	1.92	1.98	2.01	2.12	1.98
Washington	1.76	1.91	2.04	2.26	2.63	3.08	3.12
Alaska	3.00	3.39	3.67	3.58	3.34	2.78	3.02
Region X	1.76	1.84	1.84	1.97	2.16	2.37	2.37
United States	1.76	1.93	2.11	2.27	2.40	2.50	2.56

Table 3 -- Taxes levied on farm real estate: Index numbers of amount per acre, by States, 1960-73

State and region	1960	1961	1962	1963	1964	1965	1966
	(1967=100)						
Maine	76	80	85	90	91	95	96
New Hampshire	61	66	71	74	77	80	89
Vermont	50	54	56	60	66	74	82
Massachusetts	71	75	78	80	86	92	93
Rhode Island	60	61	63	68	72	75	85
Connecticut	59	64	68	74	78	84	91
Region I	64	68	71	75	79	85	90
New York	82	86	87	89	91	90	91
New Jersey	74	77	85	86	87	87	87
Puerto Rico	--	--	--	--	--	--	--
Virgin Islands	--	--	--	--	--	--	--
Region II	80	84	87	88	89	89	90
Pennsylvania	66	73	82	84	85	89	96
Delaware	63	67	70	71	71	75	78
Maryland	59	63	67	73	81	88	93
District of Columbia	--	--	--	--	--	--	--
Virginia	72	76	79	82	87	89	95
West Virginia	63	68	73	79	82	87	95
Region III	66	71	78	81	84	89	95
North Carolina	68	73	76	83	87	91	95
South Carolina	75	76	81	82	86	91	95
Georgia	42	46	50	54	57	65	78
Florida	52	57	66	65	69	82	93
Kentucky	61	63	66	68	68	70	92
Tennessee	67	74	77	84	86	88	93
Alabama	71	76	80	83	88	91	95
Mississippi	54	59	64	69	78	86	92
Region IV	58	62	67	71	74	82	91
Ohio	67	71	76	80	86	88	95
Indiana	60	61	74	74	77	84	89
Illinois	73	75	77	79	83	87	94
Michigan	70	72	76	77	81	84	92
Wisconsin	69	74	74	76	79	84	90
Minnesota	79	84	88	92	92	99	103
Region V	70	73	77	80	83	88	94
Arkansas	66	69	72	75	79	84	88
Louisiana	62	64	69	73	76	83	88
Oklahoma	62	74	76	77	79	85	96
Texas	66	74	80	81	85	88	93
New Mexico	74	83	86	94	100	95	94
Region VI	66	73	78	80	83	87	93
Iowa	74	78	81	86	89	92	102
Missouri	77	82	83	86	88	92	95
Nebraska	70	74	76	82	83	100	112
Kansas	68	73	76	78	79	77	88
Region VII	72	76	79	83	85	90	100
Montana	60	62	65	77	77	85	84
North Dakota	72	76	80	83	86	93	96
South Dakota	75	75	79	82	83	88	89
Wyoming	59	64	68	73	77	83	86
Colorado	76	79	81	85	89	90	94
Utah	61	71	72	80	89	94	96
Region VIII	70	73	76	81	84	89	91
Nevada	56	60	64	71	78	88	94
Arizona	63	70	77	78	84	83	87
California	61	63	66	68	72	80	88
Hawaii	85	86	87	89	103	103	106
Guam	--	--	--	--	--	--	--
Region IX	62	64	67	69	73	80	88
Idaho	84	91	91	96	98	92	95
Oregon	77	81	85	85	92	89	89
Washington	66	72	73	74	76	79	88
Alaska	60	96	96	99	98	103	100
Region X	75	80	83	84	88	86	90
United States	69	73	77	79	82	87	94

Table 3 -- Taxes levied on farm real estate: Index numbers of amount per acre, by States, 1960-73 -- Continued

State and region	1967	1968	1969	1970	1971	1972	1973
	(1967=100)						
Maine	100	110	124	135	146	149	149
New Hampshire	100	112	127	141	159	149	155
Vermont	100	119	126	141	159	173	176
Massachusetts	100	114	128	142	160	166	183
Rhode Island	100	109	126	146	157	168	194
Connecticut	100	114	127	139	145	155	151
Region I	100	114	127	141	155	162	167
New York	100	105	121	129	144	165	174
New Jersey	100	105	115	125	126	134	137
Puerto Rico	100	--	--	--	--	--	--
Vermont	100	--	--	--	--	--	--
Region II	100	105	120	128	141	156	166
Pennsylvania	100	108	114	125	133	136	145
Delaware	100	95	139	131	132	131	101
Maryland	100	115	124	130	142	153	151
District of Columbia	100	--	--	--	--	--	--
Virginia	100	109	119	135	145	172	184
West Virginia	100	106	109	113	113	117	118
Region III	100	109	117	127	136	145	152
North Carolina	100	108	116	119	126	128	137
South Carolina	100	106	124	127	133	148	152
Georgia	100	117	129	134	140	164	183
Florida	100	100	109	109	114	119	134
Kentucky	100	106	108	114	117	122	128
Tennessee	100	116	142	161	177	186	185
Alabama	100	102	110	116	117	119	118
Mississippi	100	115	129	131	135	144	140
Region IV	100	108	118	123	129	138	146
Ohio	100	109	122	131	136	142	151
Indiana	100	108	118	134	140	145	149
Illinois	100	116	123	127	136	150	159
Michigan	100	113	127	138	159	173	196
Wisconsin	100	111	118	131	147	142	137
Minnesota	100	113	123	144	131	126	125
Region V	100	113	122	133	140	146	152
Arkansas	100	104	115	122	130	134	139
Louisiana	100	104	110	115	112	115	105
Oklahoma	100	110	112	116	120	151	153
Texas	100	106	111	125	137	163	152
New Mexico	100	112	114	127	129	130	138
Region VI	100	106	112	123	131	141	147
Iowa	100	110	132	142	141	135	134
Missouri	100	105	121	130	138	144	146
Nebraska	100	108	125	128	142	153	155
Kansas	100	112	119	127	121	119	116
Region VII	100	110	126	131	136	137	136
Montana	100	103	112	123	131	139	152
North Dakota	100	105	119	130	135	140	141
South Dakota	100	113	123	137	146	150	152
Wyoming	100	102	109	115	118	127	140
Colorado	100	107	111	121	130	132	126
Utah	100	102	108	113	114	109	125
Region VIII	100	107	116	127	134	139	142
Nevada	100	103	108	114	121	124	135
Arizona	100	153	151	161	166	193	177
California	100	113	126	136	148	151	151
Hawaii	100	105	103	119	141	140	145
Guam	100	--	--	--	--	--	--
Region IX	100	115	126	137	149	153	153
Idaho	100	100	104	112	124	129	140
Oregon	100	104	97	100	101	107	100
Washington	100	108	116	129	150	175	177
Alaska	100	113	122	119	111	93	101
Region X	100	105	105	112	122	134	135
United States	100	110	120	129	136	142	146

Table 4 --Taxes levied on farm real estate: Index numbers of amount per acre, by States, 1960-73

State and region	1960	1961	1962	1963	1964	1965	1966
	(1909-13=100)						
Maine	684	721	764	808	823	857	866
New Hampshire	675	739	790	829	854	886	993
Vermont	687	743	774	832	913	1,023	1,131
Massachusetts	789	841	867	897	962	1,027	1,043
Rhode Island	1,341	1,354	1,405	1,523	1,816	1,679	1,904
Connecticut	1,223	1,326	1,420	1,531	1,632	1,753	1,900
Region I	741	791	828	873	920	986	1,046
New York	758	791	807	822	836	834	843
New Jersey	1,283	1,337	1,477	1,499	1,504	1,502	1,518
Puerto Rico	--	--	--	--	--	--	--
Virgin Islands	--	--	--	--	--	--	--
Region II	830	864	895	909	920	919	930
Pennsylvania	490	542	608	623	629	663	710
Delaware	428	458	480	484	484	512	532
Maryland	614	651	697	756	841	912	972
District of Columbia	--	--	--	--	--	--	--
Virginia	757	796	831	866	917	936	1,000
Near Virginia	265	287	310	335	346	369	403
Region III	528	574	629	654	679	714	763
North Carolina	1,267	1,371	1,427	1,558	1,634	1,716	1,774
South Carolina	545	556	587	598	626	661	692
Georgia	392	424	462	496	525	605	720
Florida	1,314	1,444	1,657	1,639	1,744	2,081	2,341
Kentucky	493	511	540	557	556	571	752
Tennessee	475	517	543	591	604	622	651
Alabama	341	367	388	400	423	440	457
Mississippi	309	339	367	397	447	494	530
Region IV	589	636	690	722	761	836	933
Ohio	473	503	535	566	608	624	672
Indiana	465	474	572	578	602	654	694
Illinois	1,013	1,044	1,075	1,105	1,161	1,214	1,304
Michigan	545	561	593	601	631	654	719
Wisconsin	734	783	783	809	837	885	949
Minnesota	900	953	1,004	1,044	1,049	1,120	1,164
Region V	686	716	758	781	813	858	918
Arkansas	498	520	539	565	594	633	664
Louisiana	446	461	495	527	552	597	635
Oklahoma	270	319	326	333	342	367	415
Texas	816	913	985	998	1,044	1,090	1,153
New Mexico	690	768	796	868	923	884	869
Region VI	514	573	608	622	648	681	726
Iowa	758	800	835	879	917	939	1,043
Missouri	794	842	860	893	912	952	984
Nebraska	696	744	760	823	829	1,001	1,120
Kansas	614	655	678	704	712	693	787
Region VII	700	744	769	810	831	875	970
Montana	478	498	521	620	619	683	676
North Dakota	457	485	513	528	552	597	612
South Dakota	546	551	577	599	605	646	648
Wyoming	569	613	651	704	740	798	824
Colorado	534	558	573	597	630	637	665
Utah	391	458	458	511	570	602	613
Region VIII	445	466	486	518	536	571	581
Nevada	407	435	463	509	561	639	678
Arizona	938	1,031	1,145	1,156	1,235	1,234	1,294
California	1,114	1,160	1,211	1,246	1,316	1,466	1,613
Hawaii	--	--	--	--	--	--	--
Guam	--	--	--	--	--	--	--
Region IX	858	893	932	956	1,009	1,118	1,225
Idaho	512	555	554	585	595	559	579
Oregon	1,052	1,105	1,161	1,152	1,248	1,212	1,213
Washington	410	448	458	464	473	491	553
Alaska	--	--	--	--	--	--	--
Region X	604	647	666	675	707	695	729
United States	586	620	651	675	700	740	795

Table 4.—Taxes levied on farm real estate: Index numbers of amount per acre, by States, 1960-73 — Continued

State and region	1967	1968	1969	1970	1971	1972	1973
	(1969=100)						
Maine	903	991	1,120	1,215	1,314	1,341	1,342
New Hampshire	1,113	1,244	1,416	1,572	1,768	1,663	1,721
Vermont	1,385	1,653	1,740	1,956	2,197	2,399	2,441
Massachusetts	1,116	1,271	1,427	1,588	1,783	1,855	2,043
Rhode Island	2,236	2,427	2,828	3,266	3,501	3,748	4,334
Connecticut	2,082	2,368	2,645	2,895	3,021	3,222	3,146
Region I	1,162	1,328	1,477	1,641	1,800	1,883	1,946
New York	924	968	1,116	1,189	1,335	1,502	1,612
New Jersey	1,736	1,828	2,003	2,164	2,183	2,321	2,387
Puerto Rico	—	—	—	—	—	—	—
Virgin Islands	—	—	—	—	—	—	—
Region II	1,032	1,084	1,238	1,326	1,452	1,614	1,716
Pennsylvania	742	800	845	927	988	1,011	1,077
Delaware	685	648	953	897	903	896	689
Maryland	1,040	1,191	1,290	1,357	1,481	1,589	1,575
District of Columbia	—	—	—	—	—	—	—
Virginia	1,051	1,145	1,253	1,418	1,524	1,809	1,931
West Virginia	423	447	464	479	479	494	498
Region III	804	874	939	1,022	1,094	1,169	1,221
North Carolina	1,875	2,016	2,167	2,227	2,363	2,400	2,571
South Carolina	729	770	902	922	973	1,077	1,109
Georgia	925	1,078	1,190	1,239	1,291	1,519	1,691
Florida	2,526	2,531	2,749	2,760	2,892	3,014	3,395
Kentucky	815	859	878	931	951	996	1,041
Tennessee	703	814	997	1,135	1,241	1,307	1,300
Alabama	482	491	528	558	564	574	571
Mississippi	574	662	743	753	773	828	806
Region IV	1,022	1,099	1,211	1,261	1,323	1,407	1,493
Ohio	706	767	860	923	959	1,003	1,064
Indiana	779	839	921	1,042	1,092	1,131	1,162
Illinois	1,393	1,610	1,710	1,776	1,894	2,084	2,216
Michigan	782	885	993	1,081	1,244	1,354	1,533
Wisconsin	1,059	1,180	1,252	1,383	1,555	1,506	1,453
Minnesota	1,135	1,287	1,397	1,640	1,488	1,431	1,416
Region V	979	1,102	1,195	1,366	1,368	1,427	1,486
Arkansas	754	783	866	922	983	1,012	1,044
Louisiana	722	748	793	833	810	830	761
Oklahoma	433	475	484	501	517	655	661
Texas	1,234	1,307	1,370	1,549	1,692	1,770	1,873
New Mexico	927	1,035	1,060	1,177	1,198	1,208	1,278
Region VI	781	831	871	958	1,025	1,104	1,147
Iowa	1,025	1,133	1,354	1,454	1,441	1,387	1,374
Missouri	1,033	1,085	1,248	1,342	1,423	1,485	1,511
Nebraska	999	1,079	1,245	1,279	1,422	1,532	1,549
Kansas	898	1,002	1,070	1,053	1,008	1,071	1,039
Region VII	974	1,067	1,227	1,281	1,325	1,330	1,323
Montana	800	826	896	987	1,051	1,114	1,213
North Dakota	639	672	761	833	864	897	901
South Dakota	731	824	901	1,002	1,067	1,099	1,107
Wyoming	963	982	1,054	1,111	1,134	1,220	1,348
Colorado	706	752	787	858	920	932	888
Utah	641	655	693	726	728	702	803
Region VIII	639	681	742	813	857	886	907
Nevada	722	747	778	820	871	896	972
Arizona	1,479	2,268	2,237	2,388	2,461	2,848	2,624
California	1,836	2,072	2,306	2,502	2,723	2,777	2,777
Hawaii	—	—	—	—	—	—	—
Guam	—	—	—	—	—	—	—
Region IX	1,391	1,593	1,759	1,909	2,073	2,128	2,122
Idaho	607	607	633	678	754	783	848
Oregon	1,359	1,416	1,312	1,353	1,373	1,450	1,356
Washington	625	678	723	804	935	1,095	1,109
Alaska	—	—	—	—	—	—	—
Region X	806	844	844	901	986	1,082	1,084
United States	849	932	1,020	1,095	1,158	1,207	1,237

Table 5 --Taxes levied on farm real estate: Amount per \$100 of full value, by States, 1960-73

State and region	1960	1961	1962	1963	1964	1965	1966
	Dollars						
Maine .....	2.30	2.28	2.33	2.33	2.42	2.42	2.26
New Hampshire .....	2.04	2.21	2.20	2.28	2.15	2.06	2.02
Vermont .....	1.76	1.84	1.80	1.88	1.84	1.79	1.73
Massachusetts .....	2.03	2.08	2.08	2.02	2.08	2.11	2.00
Rhode Island .....	1.81	1.57	1.56	1.55	1.56	1.55	1.64
Connecticut .....	1.33	1.40	1.42	1.50	1.49	1.49	1.46
Region I .....	1.82	1.88	1.89	1.92	1.92	1.91	1.83
New York .....	2.16	2.25	2.17	2.11	2.02	1.87	1.80
New Jersey .....	1.75	1.74	1.87	1.86	1.73	1.61	1.47
Puerto Rico .....	--	--	--	--	--	--	--
Virgin Islands .....	--	--	--	--	--	--	--
Region II .....	2.05	2.11	2.09	2.05	1.94	1.80	1.71
Pennsylvania .....	1.27	1.38	1.49	1.46	1.41	1.38	1.37
Delaware .....	.44	.45	.44	.42	.40	.39	.37
Maryland .....	.80	.79	.78	.79	.80	.78	.77
District of Columbia .....	--	--	--	--	--	--	--
Virginia .....	.60	.59	.57	.58	.57	.54	.52
West Virginia .....	.41	.44	.45	.47	.46	.47	.48
Region III .....	.87	.91	.94	.93	.91	.88	.87
North Carolina .....	.54	.55	.53	.55	.53	.53	.51
South Carolina .....	.52	.52	.51	.50	.49	.48	.47
Georgia .....	.43	.46	.44	.47	.45	.47	.51
Florida .....	.66	.69	.75	.69	.68	.78	.86
Kentucky .....	.54	.54	.54	.51	.48	.46	.58
Tennessee .....	.50	.52	.52	.52	.50	.48	.46
Alabama .....	.33	.34	.35	.33	.32	.30	.29
Mississippi .....	.40	.42	.42	.43	.44	.44	.42
Region IV .....	.51	.53	.53	.53	.51	.52	.54
Ohio .....	.89	.95	.97	1.00	.99	.97	.98
Indiana .....	.92	.97	1.13	1.09	1.05	1.07	1.00
Illinois .....	1.28	1.36	1.36	1.32	1.33	1.30	1.24
Michigan .....	1.21	1.22	1.24	1.20	1.20	1.20	1.23
Wisconsin .....	1.88	1.94	1.86	1.93	1.91	1.95	1.96
Minnesota .....	1.35	1.47	1.50	1.54	1.49	1.56	1.54
Region V .....	1.22	1.29	1.32	1.32	1.30	1.30	1.26
Arkansas .....	.64	.64	.61	.57	.52	.50	.48
Louisiana .....	.39	.40	.41	.41	.38	.38	.37
Oklahoma .....	.58	.68	.64	.59	.56	.56	.58
Texas .....	.55	.59	.60	.57	.56	.55	.55
New Mexico .....	.48	.48	.47	.48	.47	.44	.43
Region VI .....	.54	.58	.58	.55	.54	.53	.52
Iowa .....	1.19	1.33	1.34	1.39	1.40	1.36	1.36
Missouri .....	.95	.96	.93	.92	.86	.84	.80
Nebraska .....	1.22	1.30	1.26	1.33	1.25	1.40	1.46
Kansas .....	1.23	1.21	1.20	1.19	1.16	1.06	1.10
Region VII .....	1.15	1.23	1.22	1.24	1.21	1.19	1.21
Montana .....	.82	.83	.82	.95	.91	.94	.87
North Dakota .....	1.18	1.22	1.24	1.21	1.19	1.19	1.14
South Dakota .....	1.22	1.22	1.21	1.17	1.11	1.13	1.07
Wyoming .....	.72	.75	.74	.77	.75	.76	.74
Colorado .....	1.06	1.08	1.00	.97	.98	.93	.91
Utah .....	.85	.95	.91	.96	1.03	1.03	1.00
Region VIII .....	1.04	1.06	1.04	1.05	1.03	1.03	.99
Nevada .....	.66	.67	.69	.74	.78	.83	.82
Arizona .....	.55	.65	.80	.88	.79	.73	.70
California .....	1.04	1.02	1.03	1.03	1.01	1.11	1.20
Hawaii .....	.72	.70	.67	.66	.73	.68	.65
Guam .....	--	--	--	--	--	--	--
Region IX .....	.99	.98	1.00	1.00	.99	1.07	1.14
Idaho .....	.96	1.02	.96	.98	.96	.85	.84
Oregon .....	1.68	1.74	1.76	1.61	1.66	1.50	1.40
Washington .....	.84	.90	.91	.88	.87	.82	.84
Alaska .....	1.02	1.55	1.47	1.43	1.36	1.45	1.45
Region X .....	1.13	1.19	1.19	1.14	1.15	1.05	1.02
United States .....	.97	1.01	1.01	1.00	.98	.98	.98



Table 5 -- Taxes levied on farm real estate: Amount per \$100 of full value, by States, 1960-73 -- Continued

State and region	1967	1968	1969	1970	1971	1972	1973
	Dollars						
Maine	2.12	2.08	2.11	2.14	2.03	1.84	1.62
New Hampshire	2.05	2.02	2.04	2.07	1.94	1.62	1.47
Vermont	1.87	1.95	1.81	1.81	1.78	1.72	1.54
Massachusetts	2.01	2.15	2.24	2.27	2.31	2.13	2.06
Rhode Island	1.76	1.75	1.88	2.03	1.97	1.88	1.90
Connecticut	1.42	1.44	1.48	1.52	1.42	1.35	1.16
Region I	1.83	1.87	1.98	1.91	1.85	1.72	1.56
New York	1.80	1.75	1.34	1.80	1.89	1.80	1.71
New Jersey	1.60	1.51	1.49	1.42	1.34	1.22	1.07
Puerto Rico	--	--	--	--	--	--	--
Virgin Islands	--	--	--	--	--	--	--
Region II	1.75	1.68	1.74	1.69	1.73	1.64	1.52
Pennsylvania	1.33	1.33	1.26	1.21	1.21	1.15	1.01
Delaware	.42	.37	.52	.45	.40	.39	.26
Maryland	.77	.83	.84	.80	.80	.80	.67
District of Columbia	--	--	--	--	--	--	--
Virginia	.50	.51	.53	.54	.54	.56	.52
West Virginia	.48	.45	.42	.41	.37	.33	.28
Region III	.84	.85	.85	.83	.82	.79	.70
North Carolina	.51	.51	.51	.53	.49	.47	.42
South Carolina	.45	.44	.45	.46	.44	.41	.38
Georgia	.59	.64	.61	.58	.55	.56	.55
Florida	.93	.89	.93	.84	.83	.82	.92
Kentucky	.58	.56	.56	.55	.53	.50	.47
Tennessee	.46	.49	.55	.59	.62	.58	.50
Alabama	.27	.26	.25	.25	.22	.21	.18
Mississippi	.43	.45	.46	.44	.44	.47	.41
Region IV	.56	.56	.57	.56	.54	.53	.50
Ohio	.95	.98	1.06	1.08	1.08	1.07	.98
Indiana	1.03	1.06	1.15	1.34	1.34	1.34	1.18
Illinois	1.24	1.36	1.38	1.44	1.54	1.57	1.50
Michigan	1.23	1.30	1.36	1.43	1.62	1.60	1.53
Wisconsin	1.98	2.08	2.00	2.03	2.06	1.85	1.47
Minnesota	1.41	1.49	1.51	1.69	1.50	1.37	1.20
Region V	1.25	1.33	1.37	1.46	1.49	1.46	1.32
Arkansas	.53	.51	.51	.52	.56	.51	.47
Louisiana	.39	.38	.39	.39	.34	.32	.28
Oklahoma	.57	.58	.56	.54	.53	.62	.55
Texas	.55	.56	.55	.59	.62	.59	.55
New Mexico	.45	.49	.49	.53	.51	.49	.47
Region VI	.53	.54	.53	.56	.57	.56	.51
Iowa	1.20	1.26	1.43	1.50	1.49	1.34	1.15
Missouri	.76	.74	.79	.82	.83	.79	.72
Nebraska	1.22	1.23	1.34	1.31	1.43	1.41	1.25
Kansas	1.17	1.21	1.25	1.25	1.27	1.15	.96
Region VII	1.11	1.14	1.24	1.27	1.29	1.19	1.04
Montana	.97	.95	.98	1.03	1.05	1.04	1.00
North Dakota	1.11	1.09	1.17	1.21	1.23	1.24	1.11
South Dakota	1.15	1.24	1.30	1.38	1.44	1.44	1.33
Wyoming	.81	.79	.80	.80	.80	.76	.74
Colorado	.92	.93	.92	.96	.95	.85	.69
Utah	1.00	.98	.99	1.00	.90	.77	.82
Region VIII	1.02	1.03	1.07	1.12	1.13	1.09	.99
Nevada	.82	.80	.79	.79	.72	.64	.59
Arizona	.75	1.07	.99	1.00	.95	.98	.85
California	1.35	1.50	1.65	1.76	1.93	1.91	1.88
Hawaii	.58	.57	.53	.58	.66	.61	.55
Guam	--	--	--	--	--	--	--
Region IX	1.27	1.42	1.54	1.63	1.77	1.74	1.68
Idaho	.83	.79	.79	.81	.84	.80	.76
Oregon	1.48	1.45	1.27	1.24	1.15	1.08	.92
Washington	.88	.88	.88	.91	1.06	1.19	1.09
Alaska	1.47	1.69	1.85	1.83	1.64	1.27	1.21
Region X	1.05	1.04	.98	.99	1.03	1.04	.94
United States	.98	1.01	1.05	1.08	1.10	1.06	.96

Table 6—Taxes levied on farm real estate as a percentage of net and gross farm income, by States, 1960-73 1/2

State and region	1960		1961		1962		1963	
	Net farm income	Gross farm income	Net farm income	Gross farm income	Net farm income	Gross farm income	Net farm income	Gross farm income
	Percent							
Maine	6.7	2.4	12.3	2.9	12.7	2.9	14.9	3.0
New Hampshire	15.4	3.4	17.1	3.6	19.2	3.7	22.4	3.9
Vermont	9.2	2.7	9.6	2.9	11.7	3.2	13.7	3.3
Massachusetts	12.7	3.7	14.1	4.1	13.6	4.0	13.5	3.9
Rhode Island	12.1	3.3	11.9	3.1	10.4	3.1	11.9	3.1
Connecticut	10.5	3.0	12.9	3.3	12.9	3.4	12.3	3.4
Region I	9.7	3.0	12.6	3.3	13.2	3.4	14.0	3.4
New York	12.5	4.1	12.1	4.2	15.8	4.4	13.4	4.1
New Jersey	10.6	3.7	11.1	3.9	13.3	4.3	14.3	4.4
Puerto Rico	—	—	—	—	—	—	—	—
Virgin Islands	—	—	—	—	—	—	—	—
Region II	12.0	4.0	11.9	4.1	15.2	4.4	13.6	4.2
Pennsylvania	9.0	2.8	9.3	3.1	14.4	3.7	12.8	3.6
Delaware	2.3	.6	2.7	.7	2.8	.8	3.6	.7
Maryland	8.7	2.4	9.3	2.5	10.4	2.6	14.6	2.9
District of Columbia	—	—	—	—	—	—	—	—
Virginia	5.2	1.8	5.2	1.8	5.2	1.8	9.5	2.2
West Virginia	4.2	1.2	5.5	1.3	7.8	1.5	10.8	1.6
Region III	7.1	2.2	7.5	2.4	9.5	2.7	11.7	2.8
North Carolina	2.6	1.3	2.6	1.3	2.7	1.3	3.0	1.3
South Carolina	3.9	1.5	3.4	1.4	3.6	1.4	3.4	1.4
Georgia	2.9	.9	2.9	1.0	3.3	1.0	2.7	1.0
Florida	6.3	2.5	6.0	2.5	6.8	2.7	7.5	2.8
Kentucky	3.9	1.8	3.3	1.6	3.4	1.6	3.4	1.6
Tennessee	4.4	1.7	4.0	1.7	4.5	1.7	4.5	1.7
Alabama	2.2	.8	2.4	.8	2.7	.8	2.2	.8
Mississippi	3.0	1.1	2.6	1.1	3.2	1.2	2.3	1.0
Region IV	3.6	1.4	3.4	1.4	3.8	1.5	3.6	1.4
Ohio	10.5	3.3	9.6	3.4	11.4	3.6	12.1	3.7
Indiana	10.0	3.4	8.0	3.3	9.8	3.8	9.5	3.7
Illinois	14.6	5.7	12.3	5.3	12.4	5.2	12.2	5.2
Michigan	12.8	3.9	11.0	3.7	12.3	4.0	11.8	3.8
Wisconsin	11.7	4.2	11.1	4.2	11.2	4.1	13.3	4.4
Minnesota	10.5	3.9	10.4	4.0	12.7	4.3	10.2	4.0
Region V	12.0	4.2	10.6	4.1	11.7	4.3	11.4	4.3
Arkansas	4.4	1.6	3.7	1.5	4.3	1.5	4.4	1.5
Louisiana	3.8	1.5	3.4	1.4	3.7	1.5	3.0	1.3
Oklahoma	5.0	2.2	6.8	2.6	8.6	2.8	9.5	2.8
Texas	7.3	2.6	7.0	2.6	8.6	2.8	9.8	2.9
New Mexico	7.6	1.7	6.5	1.7	7.9	1.8	8.6	1.9
Region VI	6.0	2.2	6.0	2.2	7.2	2.4	7.7	2.4
Iowa	11.3	4.0	10.3	3.9	10.4	3.9	9.7	3.8
Missouri	8.0	2.8	7.6	2.8	7.6	2.8	8.2	2.8
Nebraska	11.7	3.9	14.9	4.1	13.4	3.7	13.4	3.9
Kansas	10.6	4.1	11.1	4.0	11.8	4.1	12.5	4.2
Region VII	10.6	3.8	10.6	3.8	10.3	3.7	10.8	3.7
Montana	10.6	3.8	16.0	4.5	6.6	3.1	10.0	4.0
North Dakota	10.0	3.9	23.1	5.2	5.8	3.1	8.9	3.9
South Dakota	9.4	3.5	12.8	3.8	8.6	3.3	11.0	3.5
Wyoming	12.2	2.7	12.4	3.0	11.2	2.9	13.0	3.0
Colorado	10.0	3.0	11.2	3.1	11.0	3.0	15.3	3.1
Utah	14.4	3.4	20.9	6.0	12.9	3.4	17.9	3.8
Region VIII	10.2	3.5	16.9	3.9	8.0	3.1	11.1	3.6
Nevada	21.6	3.6	24.1	4.0	12.6	3.7	18.9	3.9
Arizona	4.7	1.3	4.4	1.3	4.9	1.4	5.2	1.5
California	11.7	4.0	13.5	4.1	13.1	4.0	14.2	4.1
Hawaii	5.8	1.7	5.9	1.7	5.3	1.5	4.3	1.4
Guam	—	—	—	—	—	—	—	—
Region IX	10.8	3.6	12.1	3.7	11.9	3.6	12.7	3.7
Idaho	8.8	3.4	10.1	3.6	9.4	3.4	9.7	3.4
Oregon	21.4	6.5	24.8	6.7	25.1	6.6	28.5	6.5
Washington	8.7	3.1	10.4	3.4	9.3	3.2	9.6	3.2
Alaska	5.9	1.9	14.3	3.3	20.0	3.8	7.7	4.2
Region X	12.0	4.2	13.9	4.4	13.2	4.3	13.8	4.2
United States	9.0	3.2	9.0	3.2	9.3	3.2	9.6	3.3

See footnotes at end of table.

Table 6 — Taxes levied on farm real estate as a percentage of net and gross farm income, by States, 1960-73 1/2 — Continued

State and region	1964		1965		1966		1967	
	Net farm income	Gross farm income	Net farm income	Gross farm income	Net farm income	Gross farm income	Net farm income	Gross farm income
	Percent							
Maine	7.9	2.5	5.2	2.1	6.3	2.1	15.9	2.5
New Hampshire	20.9	4.0	15.2	3.7	14.3	3.8	24.5	4.3
Vermont	12.2	3.4	13.7	3.7	10.8	3.5	16.6	4.3
Massachusetts	12.5	4.0	11.9	4.0	10.5	3.8	15.5	4.3
Rhode Island	10.4	3.1	9.9	3.1	10.1	3.4	16.3	3.8
Connecticut	13.2	3.5	11.3	3.4	10.5	3.4	14.6	3.8
Region I	11.9	3.3	9.5	3.2	9.4	3.1	16.2	3.7
New York	14.2	4.1	11.8	3.8	9.6	3.5	11.8	3.8
New Jersey	15.4	4.5	12.8	4.2	12.0	4.1	15.2	4.8
Puerto Rico	—	—	—	—	—	—	—	—
Virgin Islands	—	—	—	—	—	—	—	—
Region II	14.5	4.2	12.0	3.9	10.1	3.6	12.5	4.0
Pennsylvania	12.5	3.5	12.0	3.5	12.8	3.6	10.1	3.2
Delaware	3.7	.7	2.6	.7	3.5	.7	3.7	.8
Maryland	12.2	2.9	10.9	2.9	14.1	3.0	12.2	3.0
District of Columbia	—	—	—	—	—	—	—	—
Virginia	5.8	1.9	6.1	1.9	8.1	2.1	6.7	2.0
West Virginia	11.5	1.6	11.2	1.7	22.3	1.8	10.6	1.7
Region III	9.8	2.7	9.4	2.7	11.4	2.8	9.2	2.6
North Carolina	3.0	1.3	3.6	1.4	3.2	1.3	3.4	1.3
South Carolina	3.6	1.4	3.6	1.4	3.4	1.4	3.5	1.3
Georgia	3.5	1.0	3.3	1.1	3.7	1.1	4.8	1.4
Florida	7.6	2.7	11.3	3.2	13.9	3.4	14.8	3.3
Kentucky	4.5	1.7	3.6	1.6	4.6	1.9	4.9	2.0
Tennessee	5.2	1.8	4.7	1.7	5.1	1.7	6.2	1.9
Alabama	2.6	.8	2.4	.8	2.7	.7	3.4	.8
Mississippi	3.1	1.2	3.4	1.3	3.5	1.3	3.4	1.3
Region IV	4.1	1.5	4.4	1.6	4.7	1.6	5.2	1.7
Ohio	13.6	4.0	11.6	3.8	9.0	3.5	13.8	4.0
Indiana	13.6	4.3	8.8	3.8	10.2	3.9	12.7	4.3
Illinois	14.7	5.8	11.4	5.2	11.7	5.1	12.7	5.4
Michigan	12.4	3.9	13.5	4.0	11.5	3.9	15.8	4.3
Wisconsin	12.6	4.4	11.2	4.2	9.5	3.9	12.8	4.4
Minnesota	14.3	4.5	10.3	4.1	9.3	3.8	10.0	3.7
Region V	13.8	4.7	10.9	4.7	10.3	4.1	12.5	4.5
Arkansas	4.0	1.4	5.0	1.5	3.6	1.4	5.2	1.6
Louisiana	3.8	1.5	4.6	1.6	3.7	1.5	3.7	1.5
Oklahoma	10.0	2.8	7.4	2.5	8.5	2.7	9.1	2.8
Texas	11.8	3.1	9.6	2.9	9.6	2.8	12.8	3.1
New Mexico	13.7	2.4	10.7	2.0	7.0	1.6	8.9	1.6
Region VI	8.7	2.6	7.9	2.4	7.3	2.3	9.1	2.5
Iowa	10.5	4.1	8.2	3.6	8.4	3.5	10.0	3.6
Missouri	10.4	3.0	7.0	2.7	8.9	2.8	10.2	2.8
Nebraska	16.1	4.3	12.8	4.3	11.4	4.0	12.7	3.7
Kansas	15.4	4.7	12.0	4.0	12.5	4.1	16.8	4.7
Region VII	12.3	4.0	9.4	3.6	9.8	3.6	11.7	3.7
Montana	12.8	4.4	11.6	4.3	9.4	3.7	14.0	4.5
North Dakota	11.8	4.4	8.2	3.8	9.3	3.9	11.1	4.1
South Dakota	16.4	4.0	10.1	3.5	8.7	3.1	11.3	3.5
Wyoming	25.7	3.5	21.0	3.5	16.1	3.2	17.0	3.3
Colorado	15.5	3.3	11.3	2.8	12.3	2.7	17.6	2.7
Utah	25.6	4.5	17.3	4.2	15.9	3.9	13.5	3.8
Region VIII	14.7	4.0	10.5	3.6	10.2	3.3	13.0	3.6
Nevada	81.9	5.2	65.1	4.9	24.2	4.3	52.7	4.3
Arizona	6.9	1.7	6.2	1.6	7.8	1.6	7.4	1.7
California	13.0	4.1	15.9	4.4	15.7	4.5	20.1	5.0
Hawaii	8.4	1.7	9.3	2.7	9.2	1.6	19.4	1.5
Guam	—	—	—	—	—	—	—	—
Region IX	22.5	3.8	14.9	4.0	15.0	4.0	18.8	4.5
Idaho	12.0	3.6	6.8	2.7	8.5	2.9	7.9	2.8
Oregon	36.4	7.2	27.9	6.4	21.2	5.6	25.1	5.9
Washington	11.5	3.3	10.0	3.1	7.9	2.9	9.3	3.2
Alaska	22.2	3.8	40.0	3.9	22.2	3.8	39.2	3.9
Region X	17.2	4.5	12.3	3.9	11.2	3.7	12.3	3.9
United States	10.9	3.5	9.5	3.0	9.4	3.2	11.1	3.4

See footnotes at end of table.

Table 6 --Taxes levied on farm real estate as a percentage of net and gross farm income, by States, 1960-73 1/2 -- Continued

State and region	1968		1969		1970		1971	
	Net farm income	Gross farm income	Net farm income	Gross farm income	Net farm income	Gross farm income	Net farm income	Gross farm income
	Percent							
Maine	14.9	2.6	10.5	2.4	10.6	2.3	12.6	2.6
New Hampshire	21.4	4.5	20.1	4.7	21.6	4.9	23.6	5.2
Vermont	16.8	4.8	16.7	4.4	16.3	4.4	17.4	4.7
Massachusetts	14.1	4.5	17.4	4.8	18.5	5.0	22.2	5.6
Rhode Island	14.3	4.3	14.3	4.3	13.3	4.5	17.2	5.3
Connecticut	13.2	4.0	15.0	4.2	13.9	4.1	15.9	4.3
Region I	15.0	3.9	15.0	3.9	15.0	3.9	17.2	4.2
New York	12.2	3.8	13.4	4.0	15.4	4.0	18.5	4.4
New Jersey	16.4	5.1	18.6	5.4	22.7	5.8	24.6	5.9
Puerto Rico	---	---	---	---	---	---	---	---
Virgin Islands	---	---	---	---	---	---	---	---
Region II	13.0	4.1	14.4	4.2	16.7	4.4	19.6	4.7
Pennsylvania	12.2	3.6	11.6	3.3	12.1	3.3	15.1	3.6
Delaware	4.0	.8	3.1	.9	5.2	1.0	4.7	1.0
Maryland	14.8	2.4	11.6	3.1	13.2	3.1	19.7	3.5
District of Columbia	---	---	---	---	---	---	---	---
Virginia	8.3	2.2	8.2	2.2	8.8	2.3	11.4	2.5
West Virginia	18.3	1.9	17.6	1.8	33.8	1.8	40.0	1.8
Region III	11.3	2.9	10.2	2.7	11.3	2.8	14.4	3.0
North Carolina	4.2	1.4	3.2	1.3	3.4	1.3	3.8	1.4
South Carolina	4.8	1.5	5.0	1.6	5.1	1.5	5.4	1.5
Georgia	6.2	1.6	5.7	1.6	6.2	1.5	5.4	1.5
Florida	14.3	3.0	8.0	2.9	9.5	2.9	7.6	2.8
Kentucky	5.1	2.1	4.4	1.9	5.0	2.5	4.8	1.9
Tennessee	7.1	2.1	7.9	2.4	8.7	2.1	9.3	2.7
Alabama	3.0	.7	2.6	.7	2.9	.7	2.5	.7
Mississippi	4.0	1.4	4.8	1.6	4.2	1.4	3.9	1.4
Region IV	5.9	1.8	5.1	1.8	5.5	1.8	5.3	1.8
Ohio	12.5	4.0	15.1	4.3	15.4	4.4	16.6	4.4
Indiana	14.1	4.7	11.8	4.5	17.8	5.4	13.1	4.8
Illinois	17.8	6.6	15.5	6.2	19.6	6.9	17.5	6.7
Michigan	16.9	4.6	16.8	4.7	18.6	4.9	25.4	5.6
Wisconsin	12.5	4.5	13.2	4.5	14.1	4.7	14.4	4.9
Minnesota	10.6	4.1	11.0	4.1	10.4	4.3	10.6	3.9
Region V	14.1	4.9	13.7	4.9	15.6	5.3	15.1	5.2
Arkansas	4.9	1.4	5.2	1.6	4.5	1.5	5.0	1.6
Louisiana	3.5	1.5	4.9	1.7	4.2	1.6	3.7	1.4
Oklahoma	12.0	3.0	10.0	2.7	8.6	2.5	10.1	2.4
Texas	11.1	3.0	11.8	2.9	10.5	3.0	14.3	3.2
New Mexico	8.3	1.7	9.1	1.5	7.7	1.5	8.2	1.5
Region VI	8.7	2.5	9.3	2.4	8.2	2.4	8.9	2.5
Iowa	10.9	3.9	10.9	4.3	11.6	4.4	13.2	4.4
Missouri	8.8	2.7	11.3	3.2	10.6	3.1	10.3	3.1
Nebraska	15.1	3.9	12.0	3.8	13.8	3.8	14.6	4.0
Kansas	18.4	5.1	16.5	4.6	13.2	4.1	11.9	3.8
Region VII	12.5	3.9	12.2	4.1	12.2	4.0	12.7	3.9
Montana	13.9	4.5	11.7	4.3	10.9	4.3	13.7	4.6
North Dakota	12.3	4.3	10.4	4.2	14.9	5.0	10.8	4.3
South Dakota	12.0	3.8	12.9	4.0	14.2	4.2	14.2	4.2
Wyoming	24.5	3.3	21.5	3.4	19.9	3.3	19.4	3.1
Colorado	13.2	2.7	10.8	2.3	10.0	2.2	10.1	2.1
Utah	13.5	3.8	13.1	3.7	13.0	3.6	12.7	3.5
Region VIII	13.1	3.7	11.8	3.6	12.8	3.7	12.3	3.6
Nevada	48.4	4.2	12.4	3.3	13.0	3.3	13.3	3.2
Arizona	8.7	2.3	7.8	2.0	10.1	2.2	6.7	2.0
California	19.0	5.1	20.5	5.5	24.0	5.7	23.4	5.6
Hawaii	12.0	1.4	5.8	1.4	6.1	1.5	5.9	1.7
Guam	---	---	---	---	---	---	---	---
Region IX	17.7	4.6	18.3	4.8	21.5	5.1	20.8	5.0
Idaho	8.2	2.7	6.3	2.4	6.5	2.4	7.4	2.6
Oregon	28.9	6.1	20.4	5.0	24.0	4.9	26.5	4.9
Washington	10.1	3.3	8.9	3.1	12.7	3.4	11.9	3.7
Alaska	21.4	5.7	33.3	6.3	21.4	5.4	30.0	5.6
Region X	13.2	3.9	10.3	3.4	12.3	3.5	12.7	3.6
United States	12.0	3.6	11.4	3.6	12.2	3.7	12.5	3.7

See footnotes at end of table.

Table 6 — Taxes levied on farm real estate as a percentage of net and gross farm income, by States, 1960-73 1/ -- Continued

State and region	1972		1973	
	Net farm income 1	Gross farm income 2	Net farm income 1	Gross farm income 2
	Percent			
Maine	11.7	2.6	4.1	1.6
New Hampshire	18.3	4.6	14.4	3.9
Vermont	18.4	5.0	15.5	4.2
Massachusetts	25.5	5.8	21.4	5.2
Rhode Island	14.3	4.9	18.8	5.5
Connecticut	20.6	4.6	14.4	3.6
Region I	18.3	4.4	11.1	3.4
New York	25.6	5.1	17.7	4.3
New Jersey	12.0	6.4	16.7	5.0
Puerto Rico	--	--	--	--
Virgin Islands	--	--	--	--
Region II	26.7	5.3	17.5	4.4
Pennsylvania	12.7	3.4	13.4	3.1
Delaware	3.1	.9	1.0	.4
Maryland	14.5	3.5	7.8	2.5
District of Columbia	--	--	--	--
Virginia	9.2	2.6	5.7	2.1
West Virginia	19.7	1.7	8.6	1.3
Region III	12.4	3.0	8.2	2.4
North Carolina	3.1	1.3	2.0	.9
South Carolina	4.7	1.5	2.9	1.1
Georgia	6.1	1.7	3.6	1.3
Florida	7.5	2.7	6.2	2.4
Kentucky	4.2	1.8	3.8	1.6
Tennessee	8.3	2.6	5.4	1.9
Alabama	2.2	.6	1.3	.5
Mississippi	3.7	1.4	2.2	1.0
Region IV	4.9	1.7	3.3	1.3
Ohio	13.8	4.2	8.9	3.5
Indiana	14.0	4.9	5.9	3.0
Illinois	14.9	6.4	7.6	4.3
Michigan	17.6	5.3	13.8	4.8
Wisconsin	11.6	4.5	9.7	3.5
Minnesota	8.3	3.1	3.4	1.9
Region V	13.2	4.9	6.9	3.4
Arkansas	4.1	1.4	1.8	.9
Louisiana	4.1	1.4	1.6	.8
Oklahoma	9.9	2.6	5.2	1.8
Texas	11.1	2.7	5.2	1.9
New Mexico	8.0	1.2	5.2	1.0
Region VI	8.6	2.3	4.0	1.6
Iowa	8.4	3.4	4.3	2.3
Missouri	8.3	2.8	4.2	1.9
Nebraska	10.8	3.3	6.1	2.4
Kansas	8.5	2.9	4.5	2.0
Region VII	8.9	3.2	4.7	2.2
Montana	8.3	3.8	6.2	3.2
North Dakota	7.2	1.6	3.1	2.1
South Dakota	9.2	3.5	5.3	2.5
Wyoming	11.8	2.8	11.5	2.7
Colorado	9.0	1.8	5.7	1.4
Utah	10.2	3.2	7.2	2.7
Region VIII	8.5	3.0	4.9	2.2
Nevada	10.2	2.8	6.6	2.2
Arizona	9.8	2.0	6.7	1.5
California	19.0	5.2	11.5	4.0
Hawaii	5.5	1.6	5.7	1.5
Guam	--	--	--	--
Region IX	17.3	4.6	10.9	3.5
Idaho	5.8	2.3	4.3	1.9
Oregon	17.8	4.6	8.1	3.0
Washington	9.3	3.6	5.6	2.6
Alaska	28.6	3.7	13.3	3.3
Region X	9.8	3.4	5.8	2.5
United States	10.3	3.4	5.7	2.4

1/ Net farm income before deduction of farm real estate taxes. Includes net rent paid to non-operator landlords.  
 2/ Net income negative.

UNITED STATES DEPARTMENT OF AGRICULTURE  
WASHINGTON, D.C. 20250

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