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PB94-112216

1991,

/ J. P. DEBRAAL

RESOURCES

USDA/5B-866. TAXES ON U. S. AGRICULTURAL REAL ESTATE, 1980-
METHODS OF ESTIMATION. (STATISTICAL BULLETIN.)

ECONOMIC RESEARCH SERVICE, WASHINGTON, DC.

TECHNOLOGY DIV. SEP 93 38P



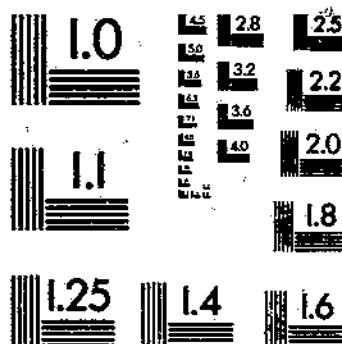
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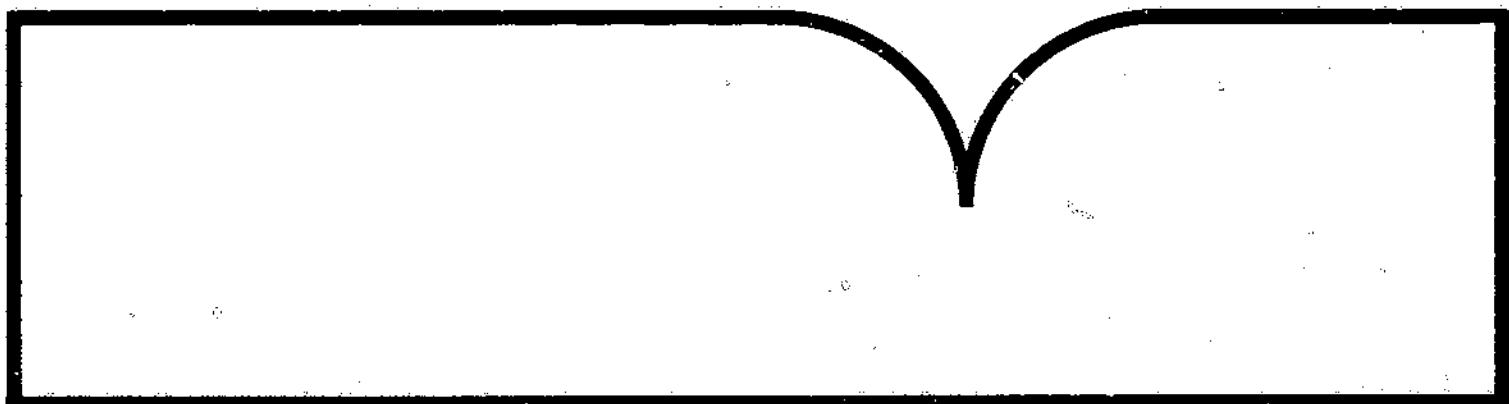


PB94-112216

Taxes on U.S. Agricultural Real Estate
1980-1991, and Methods of Estimation

(U.S.) Economic Research Service, Washington, DC

Sep 93



U.S. DEPARTMENT OF COMMERCE
National Technical Information Service

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REPORT DOCUMENTATION PAGE

**Form Approved
OMB No. 0704-0188**

Public reporting burden for this collection of information is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information including ways to reduce burden, to Washington Headquarters Services, Directorate for Information Operations and Reports, 1215 Jefferson Dz, 2, and to the Office of Management and Budget, Paperwork Reduction Project (0704-0188), Washington, DC 20503.

1. 	2. REPORT DATE	3. REPORT TYPE AND DATES COVERED	
PB94-112216	September 1993		
4. TITLE AND SUBTITLE Taxes on U.S. Agricultural Real Estate, 1890-1991, and Methods of Estimation		5. FUNDING NUMBERS	
6. AUTHOR(S) J. Peter DeBraal			
7. PERFORMING ORGANIZATION NAME(S) AND ADDRESS(ES) Resources and Technology Division Economic Research Service/USDA 1301 New York Ave., NW Washington, DC 20005-4788		8. PERFORMING ORGANIZATION REPORT NUMBER SB-866	
9. SPONSORING/MONITORING AGENCY NAME(S) AND ADDRESS(ES)		10. SPONSORING/MONITORING AGENCY REPORT NUMBER	
11. SUPPLEMENTARY NOTES			
12a. DISTRIBUTION/AVAILABILITY STATEMENT		12b. DISTRIBUTION CODE	
13. ABSTRACT (Maximum 200 words) This bulletin provides State-level estimates of agricultural real estate taxes since 1890. Estimates include average taxes per acre for 1890-1991, and total taxes and taxes per \$100 of full market value for 1909-91. The bulletin also explains the methods used by the U.S. Department of Agriculture for obtaining and estimating the data.			
14. SUBJECT TERMS Agricultural land, farmland, real estate taxes, property taxes		15. NUMBER OF PAGES 40	
16. PRICE CODE			
17. SECURITY CLASSIFICATION OF REPORT Unclass.	18. SECURITY CLASSIFICATION OF THIS PAGE Unclass.	19. SECURITY CLASSIFICATION OF ABSTRACT Unclass.	20. LIMITATION OF ABSTRACT



United States
Department of
Agriculture

Economic
Research
Service

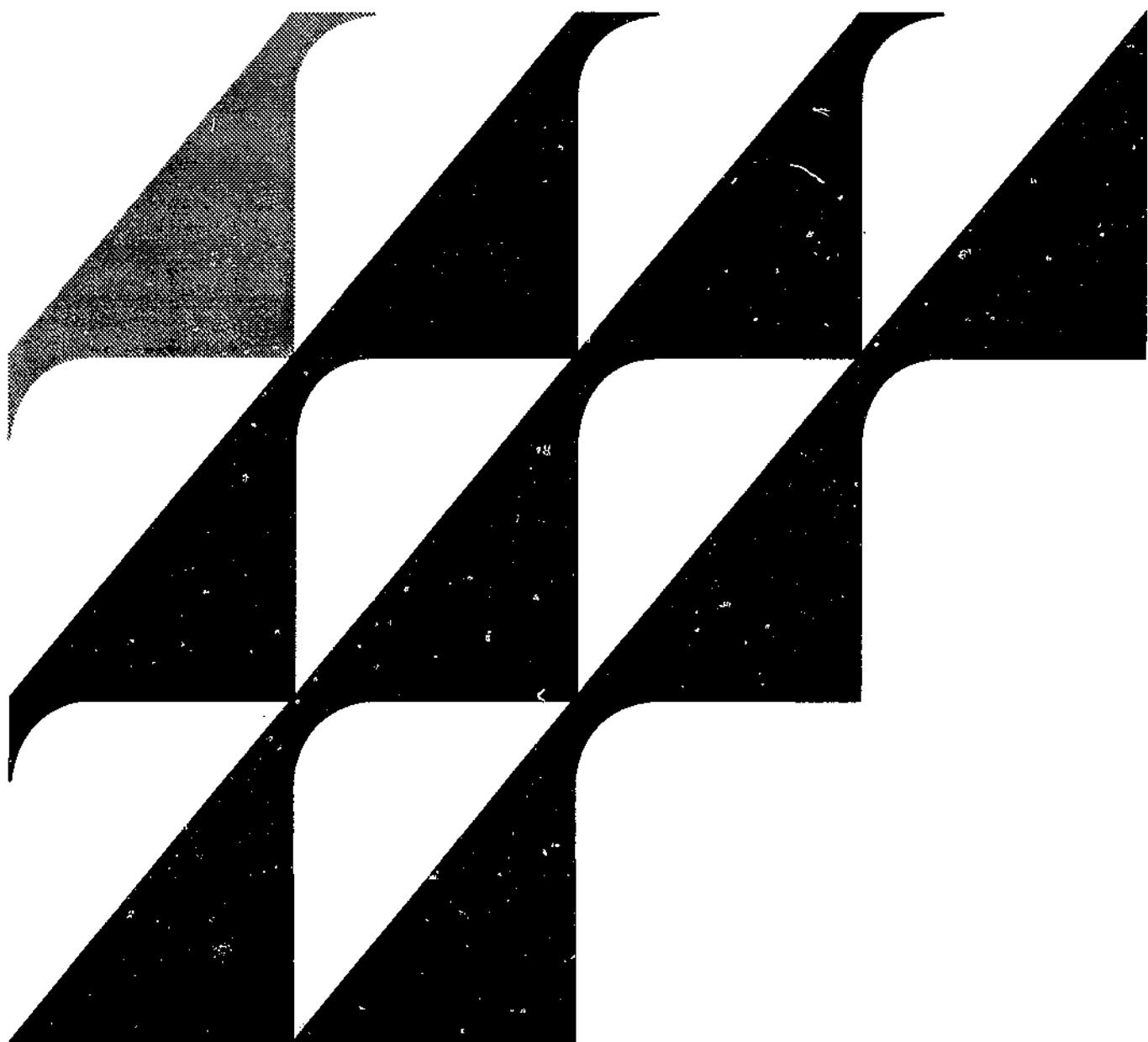
Statistical
Bulletin
Number 866

Taxes on U.S. Agricultural Real Estate, 1890-1991, and Methods of Estimation



PB94-112216

J. Peter DeBraal





PB94-112216

Taxes on U.S. Agricultural Real Estate, 1890-1991, and Methods of Estimation.
By J. Peter DeBraal. Resources and Technology Division, Economic Research
Service, U.S. Department of Agriculture. Statistical Bulletin Number 866.

Abstract

This bulletin provides State-level estimates of agricultural real estate taxes since 1890. Estimates include average taxes per acre for 1890-1991, and total taxes and taxes per \$100 of full market value for 1909-91. The bulletin also explains the methods used by the U.S. Department of Agriculture for obtaining and estimating the data.

Keywords: Agricultural land, farmland, real estate taxes, property taxes

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September 1993

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Summary

The average tax per acre levied on U.S. agricultural real estate rose from \$0.13 in 1890 to \$5.51 in 1991. From 1909 to 1991, total agricultural real estates taxes rose from \$163.2 million to \$4.77 billion, and taxes per \$100 of full market value rose from \$0.48 to \$0.80.

This report brings together State-level estimates of agricultural real estate taxes since 1890--average taxes per acre for 1890-1991, and total taxes and taxes per \$100 of full market value for 1909-91. There have been dramatic variations in the level of taxation among States. In 1890, for example, agricultural land in Oklahoma went untaxed whereas Massachusetts land was taxed at \$0.48 per acre. By 1991, New Mexico was the least taxed State (\$0.39 per acre of agricultural land) and Rhode Island the most (\$49.63). In 1991, the average tax per \$100 of full market value ranged from \$0.09 for Delaware to \$3.21 for Michigan.

Unlike income and sales taxes, which go mostly to State governments, 96 percent of revenues from property taxes go to local governments. Agricultural real estate taxes vary not only over time but also among States. Variations among States are partly due to the following:

(1) The degree to which States rely on real estate taxes as a source of local revenue. Although real estate taxes continue to increase, they declined from 31 percent of total State and local own-source revenue in 1972 to 22 percent in 1990.

(2) The extent to which States provide tax relief, such as use-value assessment, homestead and old-age exemptions, and veterans' preferences.

As of December 31, 1988, all States had use-value assessment laws, which are designed to tax farm and ranch lands in their current use and not at their market value. For example, farm or ranch land in a developing urban area would be taxed as farm or ranch land and not at the market value that the land might have for, say, residential development. These laws are designed not only to reduce agricultural real estate taxes but also to encourage the protection of farm and ranch land for such aesthetic reasons as open space.

(3) Taxpayer resistance.

Agricultural real estate taxes in California declined an estimated 52 percent from 1977 to 1978 as a result of Proposition 13.

Average tax per \$100 of full market value levied on agricultural real estate, 1991

State	Tax	Dollars
Highest taxed States:		
Michigan		3.21
Wisconsin		2.08
Arizona		2.04
New York		1.99
Nebraska		1.41
Lowest taxed States:		
Louisiana		0.28
West Virginia		0.21
New Mexico		0.17
Alabama		0.17
Delaware		0.09
U.S. average		0.80

* Data for Alaska not available.



PB94-112216

Taxes on U.S. Agricultural Real Estate, 1890-1991, and Methods of Estimation

J. Peter DeBraal

Introduction

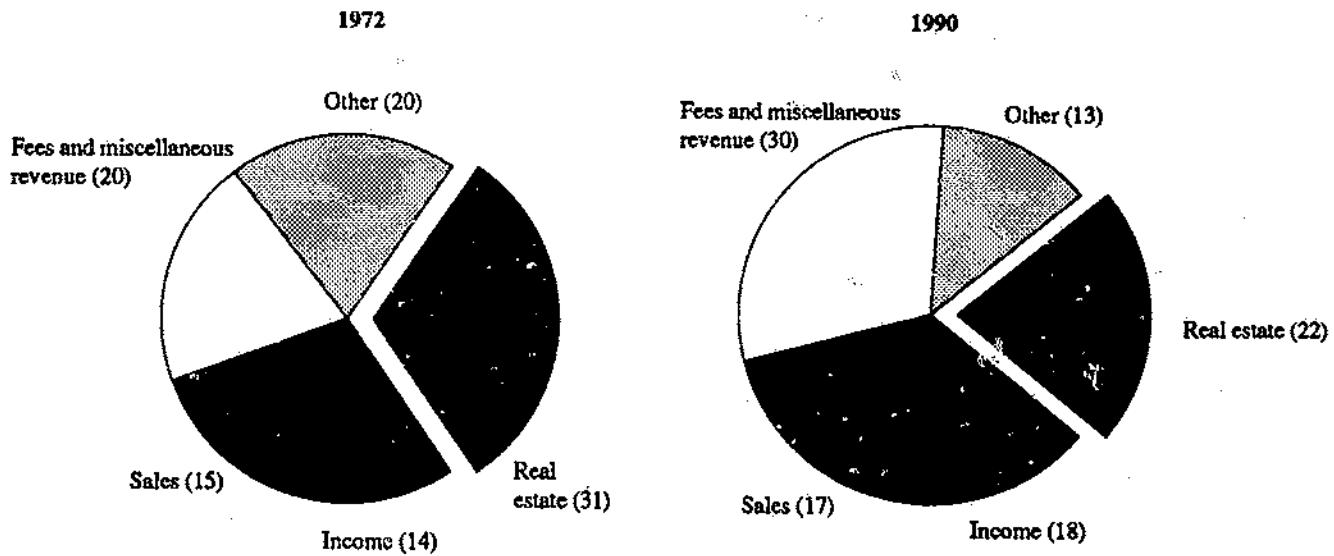
Real estate taxes, which affect property values and communities, are a mainstay of local government revenues. They are an important source of income to local governments for financing schools, police and fire protection, parks, and numerous maintenance and social programs.

Although real estate taxes continue to increase, they declined from 31 percent of total State and local own-source revenue in 1972 to 22 percent in 1990 (Federation of Tax Administrators, 1992). This decline compares with an increase in State and local

own-source revenue from income taxes (from 14 to 18 percent), sales taxes (from 15 to 17 percent), and fees and miscellaneous revenue (from 20 to 30 percent) for the same period. Other taxes (gross receipts and severance, alcohol, and tobacco taxes) declined from 20 to 13 percent (fig. 1).

Unlike income and sales taxes, which go mostly to State governments, 96 percent of revenues from property taxes go to local governments. Fees and miscellaneous revenues are more evenly split, with 57 percent going to local governments and the remaining 43 percent to the States.

Figure 1
Taxes as percentage of State and local own-source revenue



Background

Under the Agricultural Adjustment Act of 1938, the United States Department of Agriculture (USDA) collects agricultural real estate tax data, which are used as a component in USDA's prices-paid index for commodities and services, interest, taxes, and farm wages. Even before the Act, however, USDA prepared data on agricultural real estate taxes.

In 1922, the Bureau of Agricultural Economics (BAE), predecessor to the Economic Research Service (ERS), made a national estimate of real estate taxes paid by farmers and ranchers. It sent a questionnaire to crop reporters, and asked each to report farm or ranch acreage and the total real estate taxes paid in 1913-14 and 1921-22. BAE derived from the sample an average tax per acre for each of the States in each period. BAE obtained national figures by weighting the 1913-14 and the 1921-22 State figures by census land-in-farms figures for 1910 and 1920, respectively. BAE conducted subsequent studies from 1923 through 1927 and constructed an agricultural real estate tax data series for 1910-27.

In 1930, the Bureau of the Census published a detailed analysis of taxes levied on farm and ranch real estate for 1929. These data provided a benchmark for BAE's estimates and resulted in revisions to the previously published data. During 1934-36, BAE collected data on farm and ranch real estate taxes levied for the period 1890-1913, extending the agricultural real estate tax series back to 1890.

Since the early 1930's, there have been minor adjustments in the methods of computing these taxes and in refining the estimates. Generally, however, the procedures developed in the 1920's and 1930's have remained the same (Bird, 1956).

Taxes Levied

The tax data are estimates of all *ad valorem* taxes levied (the tax bill) by State and local governments on farm and ranch land and buildings after allowing for preferential assessments, old age, homestead, or veterans' exemptions, and so forth. Levies for

improvements such as drainage and irrigation (improvements based on benefits received rather than value itself) are excluded. The taxes estimated are on levies rather than taxes paid because of the possibility of tax delinquencies, which may take years to resolve. Over time, however, taxes levied and taxes paid are presumed to be about equal.

Source of Annual Data

Each year, ERS conducts a nationwide survey of tax assessing or collecting officials in approximately 4,200 taxing jurisdictions (generally counties, but towns in New England, Pennsylvania, and New Jersey, and parishes in Louisiana). The questionnaire asks officials to provide tax levy and acreage data for a randomly selected sample of 10 privately owned farm or ranch parcels in the jurisdiction for the current and preceding years. If there are fewer than 10 farm or ranch parcels in the jurisdiction, respondents are asked to provide information on all parcels in the jurisdiction (see box, "Other Sources of Agricultural Real Estate Tax Data").

Before 1989, ERS asked local officials to provide information on farms or ranches. Farms or ranches are economic units and may be composed of more than one parcel of land, the unit described by boundaries upon which taxes are levied. To gain more reporting accuracy, ERS abandoned farms and ranches as a reporting unit in favor of the farm or ranch parcel.

Computing Taxes per Acre

Taxes per acre are computed as follows:

- (1) Acres and taxes reported in the survey for all privately owned farm and ranch parcels within a State are grouped into the Census of Agriculture size categories (1-9 acres, 10-49 acres, and so forth) in each State for the current and preceding years.
- (2) A simple arithmetic average tax per acre for the survey data is computed for each size category, for each year, by dividing the total taxes levied by the total acres in each size category.

Other Sources of Agricultural Real Estate Tax Data

There are other sources of agricultural real estate tax data, such as the Census Bureau's 1987 Census of Agriculture, its 1987 Agricultural Economics and Land Ownership Survey (AELOS), and ERS's Farm Costs and Returns Survey. The AELOS data are comprehensive, but noticeably divergent from the agricultural real estate tax data. For 1988, AELOS reported total tax of \$4.8 billion, taxes per acre of \$6.98, and taxes per \$100 of market value of \$0.85. This compares with a total agricultural real estate tax of \$4.3 billion, taxes per acre of \$4.92, and taxes per \$100 of market value of \$0.77. These differences may be ascribed to the sources of information and the method of sampling.

The AELOS data are from a one-time sample of farm real estate taxes *paid* by landowners, whereas the agricultural real estate tax data are from an annual survey of all taxing jurisdictions in which the local taxing authority provides the taxes *levied* for a sample of parcels. Nevertheless, the two surveys are complementary. The agricultural real estate tax series provides trend data, whereas AELOS provides data for cross-sectional analysis for the year of the survey for such items as financing, type of owner, method of acquisition, size of holdings, and so forth. The other two sources of data on agricultural real estate tax are seriously limited in that they cover farm operators who cannot be expected to have reliable real estate tax information on land they do not own. In addition, the taxes reported from these sources are taxes paid, unlike the levied taxes reported in the agricultural real estate tax data, and they mix personal with real property taxes.

- (3) This average tax per acre is then multiplied by census estimates of privately owned farm or ranch acres in each size category to obtain the total taxes levied for each size category for both years.
- (4) Taxes levied for each size category are aggregated to obtain the total agricultural real estate taxes levied in each State for each of the 2 years.
- (5) This sum is then divided by the number of privately owned farm and ranch acres from census data for each State, producing an estimate of State-level taxes for the current and preceding year.
- (6) The current tax per acre is divided by the preceding year's tax per acre to obtain the annual percentage change in tax per acre for each State.
- (7) The annual percentage change is then multiplied by the tax per acre published in the tax series for the preceding year to obtain the estimated tax per acre for the current year.
- (8) The tax estimates for each State are totaled and divided by the Bureau of the Census' national

estimate of privately owned farm and ranch acres to obtain a national tax-per-acre figure.

Computing Total Taxes Levied and Taxes per \$100 of Full Market Value

Total taxes are obtained by multiplying the estimated tax per acre by the total acreage of privately owned land in farms and ranches in each State.

Estimates of taxes levied per \$100 of full market value are obtained by dividing the tax per acre by the value per acre from the ERS Agricultural Land Values Survey and multiplying the result by 100. The tax per acre for a given year is divided by the average value per acre for the preceding year. This value is used because in most States, the date of taxes levied most closely approximates the date of the ERS land value estimate for the preceding year. The average value per acre in each State is the amount reported in the Census of Agriculture for census years and estimated by ERS for intercensal years.

Benchmarking

Because the estimating procedure uses the number of privately owned acres in farms and ranches from the Census of Agriculture, agricultural real estate tax estimates are adjusted to incorporate shifts in acreage and value that occur over time. These adjustments are made every 5 years after the publication of a new Census of Agriculture.

Acreage data used to produce tables 1-3 have been adjusted through 1987, the year of the last published Census of Agriculture. During intercensal years, the number of acres in farms and ranches is based on the percentage change in these acres published by USDA's National Agricultural Statistics Service. Because the figures on acres in farms and ranches include public lands, which are not taxable, adjustments are also made to confine the data to privately owned acres that are subject to property taxes.

Variations Among States

The average tax per acre levied on agricultural real estate rose from \$0.13 in 1890 to \$5.51 in 1991. From 1909 to 1991, total taxes rose from \$163.2 million to \$4.77 billion, and taxes per \$100 of full market value rose from \$0.48 to \$0.80. Taxes per acre surpassed taxes per \$100 of full market value in 1957 (fig. 2).

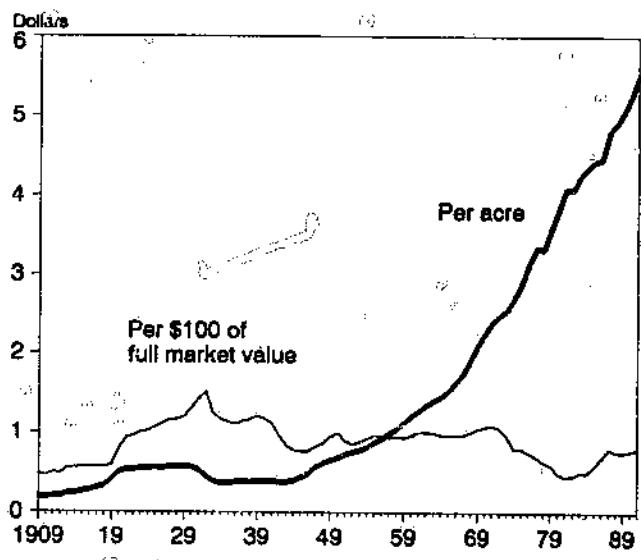
In addition to variations over time, there have been dramatic variations in level of taxation among States. For example, in 1890, Oklahoma acres were untaxed, whereas the tax per acre in Massachusetts was \$0.48. By 1991, New Mexico was the least taxed State (\$0.39 per acre) and Rhode Island the most (\$49.63). In 1991, the average tax per \$100 of full market value ranged from \$0.09 in Delaware to \$3.21 in Michigan.

Variations among States are partly due to (1) the degree to which States rely on real estate taxes as a source of local revenue; (2) the extent to which States provide tax relief, such as use-value assessment, homestead and old-age exemptions, and veterans' preferences; and (3) taxpayer resistance to increasing real estate taxes.

As of December 31, 1988, all States had use-value assessment laws, which are designed to tax farm and ranch lands in their current use and not at their market value. For example, farm or ranch land in a developing urban area would be taxed as farm or ranch land and not at the market value that the land might have for, say, residential development. These laws are designed not only to reduce agricultural real estate taxes but also to encourage the protection of farms and ranches for such aesthetic reasons as open space. These laws vary among jurisdictions; some laws provide for penalties for removal of land from agriculture (Aiken, 1990).

Some States have encountered taxpayer resistance to increases in real property taxation. California's much publicized Proposition 13, for example, "established a maximum combined tax rate of 1 per cent of the 1975 full cash value of property and limited the [annual] growth of property taxes to 2 per cent per year. Overall, it is estimated that in California, farm real estate taxes declined by 52 per cent from 1977 to 1978 as a result of Proposition 13" (Hrubovcak and Rountree, 1981). Because of such resistance, States and local governments have turned from real estate taxes to other sources of revenue such as increased sales, income, and miscellaneous taxes, and additional and higher user fees.

Figure 2
U.S. agricultural real estate taxes



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Table 1--Average tax per acre levied on agricultural real estate, by State, 1890-1991

State	1890	1891	1892	1893	1894	1895	1896	1897	1898	1899	1900
Dollars (nominal)											
Alabama	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.05	0.05	0.05	0.06
Alaska	--	--	--	--	--	--	--	--	--	--	--
Arizona	0.03	0.03	0.02	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
Arkansas	0.08	0.08	0.07	0.07	0.07	0.07	0.07	0.08	0.07	0.08	0.09
California	0.25	0.22	0.22	0.24	0.22	0.25	0.22	0.22	0.21	0.23	0.22
Colorado	0.08	0.08	0.07	0.07	0.06	0.06	0.07	0.06	0.06	0.06	0.05
Connecticut	0.35	0.34	0.32	0.33	0.33	0.38	0.38	0.36	0.37	0.36	0.37
Delaware	0.20	0.20	0.20	0.21	0.21	0.21	0.21	0.22	0.22	0.22	0.22
Florida	0.08	0.07	0.08	0.08	0.07	0.05	0.04	0.05	0.04	0.04	0.04
Georgia	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05
Hawaii	--	--	--	--	--	--	--	--	--	--	--
Idaho	0.04	0.05	0.05	0.06	0.06	0.09	0.08	0.09	0.08	0.09	0.08
Illinois	0.21	0.21	0.22	0.22	0.23	0.25	0.25	0.26	0.25	0.25	0.24
Indiana	0.25	0.30	0.29	0.31	0.31	0.30	0.31	0.32	0.32	0.31	0.29
Iowa	0.18	0.17	0.18	0.20	0.20	0.21	0.19	0.20	0.21	0.21	0.21
Kansas	0.11	0.12	0.12	0.12	0.12	0.12	0.12	0.11	0.11	0.11	0.11
Kentucky	0.08	0.09	0.10	0.10	0.10	0.10	0.10	0.12	0.12	0.12	0.11
Louisiana	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.11	0.11	0.11
Maine	0.19	0.22	0.19	0.20	0.22	0.21	0.23	0.21	0.22	0.20	0.20
Maryland	0.26	0.28	0.29	0.29	0.29	0.27	0.30	0.27	0.30	0.28	0.29
Massachusetts	0.48	0.48	0.51	0.53	0.54	0.56	0.59	0.60	0.63	0.62	0.62
Michigan	0.21	0.22	0.21	0.24	0.23	0.25	0.23	0.24	0.24	0.27	0.25
Minnesota	0.10	0.11	0.12	0.12	0.12	0.12	0.11	0.11	0.12	0.12	0.12
Mississippi	0.10	0.09	0.08	0.08	0.09	0.08	0.08	0.08	0.08	0.08	0.08
Missouri	0.08	0.08	0.08	0.08	0.09	0.09	0.09	0.09	0.08	0.09	0.09
Montana	0.03	0.03	0.03	0.03	0.04	0.05	0.04	0.04	0.04	0.04	0.04
Nebraska	0.08	0.08	0.09	0.09	0.09	0.09	0.09	0.08	0.08	0.08	0.08
Nevada	0.04	0.05	0.04	0.04	0.05	0.05	0.05	0.05	0.05	0.05	0.05
New Hampshire	0.30	0.30	0.28	0.29	0.25	0.26	0.27	0.30	0.27	0.28	0.28
New Jersey	0.47	0.46	0.46	0.47	0.49	0.51	0.53	0.56	0.56	0.60	0.60
New Mexico	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02
New York	0.26	0.24	0.25	0.25	0.26	0.27	0.26	0.25	0.25	0.26	0.25
North Carolina	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.04	0.04
North Dakota	0.09	0.10	0.09	0.09	0.10	0.10	0.09	0.08	0.08	0.08	0.09
Ohio	0.33	0.28	0.30	0.31	0.32	0.32	0.32	0.32	0.33	0.34	0.35
Oklahoma	0.00	0.12	0.11	0.11	0.11	0.11	0.10	0.11	0.10	0.10	0.10
Oregon	0.07	0.08	0.09	0.06	0.06	0.06	0.06	0.05	0.06	0.06	0.06
Pennsylvania	0.23	0.32	0.32	0.32	0.34	0.35	0.34	0.35	0.36	0.37	0.37
Rhode Island	0.28	0.29	0.30	0.31	0.31	0.31	0.32	0.32	0.34	0.36	0.36
South Carolina	0.07	0.07	0.07	0.08	0.08	0.08	0.08	0.09	0.09	0.09	0.09
South Dakota	0.06	0.06	0.06	0.07	0.06	0.07	0.06	0.06	0.06	0.06	0.06
Tennessee	0.11	0.11	0.10	0.11	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Texas	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
Utah	0.12	0.13	0.14	0.14	0.11	0.10	0.12	0.11	0.11	0.10	0.10
Vermont	0.11	0.10	0.10	0.12	0.12	0.12	0.13	0.15	0.15	0.15	0.14
Virginia	0.07	0.07	0.07	0.07	0.08	0.08	0.07	0.07	0.07	0.07	0.08
Washington	0.10	0.14	0.11	0.13	0.10	0.10	0.10	0.10	0.09	0.10	0.09
West Virginia	0.11	0.11	0.11	0.11	0.11	0.11	0.12	0.12	0.12	0.13	0.12
Wisconsin	0.12	0.14	0.15	0.14	0.14	0.15	0.15	0.17	0.16	0.16	0.16
Wyoming	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
United States	0.13	0.13	0.13	0.13	0.13	0.14	0.13	0.13	0.13	0.13	0.13

-- = Not available.

Continued--

Table 1--Average tax per acre levied on agricultural real estate, by State, 1890-1991--continued

State	1901	1902	1903	1904	1905	1906	1907	1908	1909	1910
Dollars (nominal)										
Alabama	0.06	0.06	0.06	0.06	0.06	0.07	0.07	0.08	0.08	0.08
Alaska	--	--	--	--	--	--	--	--	--	--
Arizona	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.04	0.05	0.06
Arkansas	0.09	0.10	0.10	0.10	0.11	0.11	0.12	0.12	0.13	0.13
California	0.23	0.22	0.27	0.27	0.28	0.28	0.29	0.30	0.33	0.32
Colorado	0.06	0.06	0.06	0.06	0.07	0.07	0.08	0.08	0.10	0.10
Connecticut	0.38	0.34	0.36	0.36	0.38	0.39	0.42	0.41	0.43	0.46
Delaware	0.22	0.22	0.22	0.22	0.22	0.22	0.23	0.23	0.24	0.24
Florida	0.04	0.05	0.05	0.05	0.07	0.07	0.08	0.08	0.08	0.09
Georgia	0.06	0.07	0.08	0.06	0.08	0.07	0.09	0.09	0.09	0.10
Hawaii	--	--	--	--	--	--	--	--	--	--
Idaho	0.10	0.10	0.10	0.10	0.11	0.10	0.11	0.14	0.16	0.17
Illinois	0.26	0.26	0.29	0.30	0.30	0.30	0.32	0.33	0.36	0.35
Indiana	0.32	0.33	0.38	0.37	0.39	0.39	0.42	0.43	0.47	0.48
Iowa	0.22	0.24	0.30	0.29	0.29	0.28	0.30	0.30	0.32	0.33
Kansas	0.11	0.12	0.13	0.13	0.14	0.14	0.15	0.16	0.17	0.17
Kentucky	0.11	0.12	0.12	0.12	0.13	0.13	0.13	0.14	0.15	0.15
Louisiana	0.12	0.12	0.13	0.13	0.15	0.14	0.15	0.15	0.13	0.14
Maine	0.21	0.21	0.21	0.23	0.22	0.23	0.25	0.24	0.26	0.27
Maryland	0.28	0.29	0.31	0.32	0.33	0.33	0.31	0.35	0.34	0.40
Massachusetts	0.62	0.62	0.66	0.64	0.68	0.69	0.69	0.75	0.76	0.78
Michigan	0.25	0.24	0.27	0.26	0.29	0.28	0.29	0.32	0.37	0.37
Minnesota	0.13	0.15	0.16	0.17	0.18	0.17	0.19	0.20	0.20	0.20
Mississippi	0.09	0.09	0.09	0.09	0.09	0.11	0.12	0.12	0.13	0.13
Missouri	0.10	0.10	0.10	0.10	0.10	0.10	0.11	0.11	0.13	0.13
Montana	0.05	0.04	0.04	0.04	0.04	0.04	0.04	0.05	0.06	0.06
Nebraska	0.08	0.08	0.09	0.11	0.11	0.11	0.12	0.14	0.14	0.15
Nevada	0.05	0.04	0.04	0.04	0.04	0.05	0.05	0.05	0.06	0.06
New Hampshire	0.27	0.28	0.28	0.27	0.29	0.31	0.31	0.30	0.33	0.29
New Jersey	0.63	0.66	0.66	0.68	0.67	0.61	0.60	0.61	0.68	0.69
New Mexico	0.02	0.02	0.01	0.01	0.01	0.01	0.02	0.01	0.02	0.02
New York	0.26	0.24	0.26	0.26	0.28	0.29	0.33	0.37	0.38	0.38
North Carolina	0.05	0.05	0.05	0.05	0.05	0.05	0.06	0.06	0.06	0.06
North Dakota	0.10	0.09	0.10	0.10	0.11	0.11	0.12	0.12	0.13	0.13
Ohio	0.36	0.33	0.35	0.37	0.38	0.40	0.41	0.43	0.44	0.45
Oklahoma	0.13	0.12	0.12	0.11	0.12	0.11	0.10	0.17	0.20	0.14
Oregon	0.07	0.08	0.08	0.08	0.08	0.09	0.08	0.10	0.11	0.13
Pennsylvania	0.37	0.39	0.41	0.43	0.44	0.45	0.44	0.47	0.49	0.47
Rhode Island	0.37	0.39	0.37	0.42	0.40	0.42	0.42	0.41	0.43	0.44
South Carolina	0.09	0.09	0.09	0.09	0.10	0.10	0.10	0.11	0.11	0.13
South Dakota	0.06	0.07	0.08	0.07	0.08	0.07	0.10	0.09	0.11	0.12
Tennessee	0.11	0.11	0.11	0.11	0.12	0.12	0.12	0.13	0.14	0.14
Texas	0.03	0.03	0.03	0.03	0.03	0.03	0.04	0.04	0.04	0.05
Utah	0.09	0.09	0.10	0.10	0.11	0.11	0.12	0.13	0.13	0.13
Vermont	0.14	0.14	0.15	0.16	0.16	0.16	0.17	0.18	0.19	0.20
Virginia	0.08	0.08	0.08	0.08	0.08	0.09	0.09	0.09	0.09	0.10
Washington	0.11	0.11	0.12	0.13	0.14	0.16	0.19	0.19	0.24	0.25
West Virginia	0.13	0.12	0.13	0.13	0.11	0.09	0.10	0.10	0.11	0.11
Wisconsin	0.19	0.20	0.19	0.20	0.21	0.21	0.26	0.27	0.28	0.29
Wyoming	0.01	0.01	0.02	0.02	0.02	0.02	0.02	0.03	0.02	0.03
United States	0.13	0.14	0.15	0.15	0.15	0.16	0.16	0.17	0.19	0.19

-- = Not available.

Continued--

Table 1--Average tax per acre levied on agricultural real estate, by State, 1890-1991--continued

State	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920
Dollars (nominal)										
Alabama	0.09	0.09	0.10	0.10	0.11	0.12	0.13	0.14	0.15	0.19
Alaska	--	--	--	--	--	--	--	--	--	--
Arizona	0.06	0.07	0.08	0.08	0.09	0.08	0.10	0.10	0.13	0.18
Arkansas	0.15	0.15	0.16	0.16	0.17	0.18	0.23	0.24	0.30	0.33
California	0.37	0.37	0.39	0.44	0.47	0.49	0.55	0.55	0.69	0.93
Colorado	0.11	0.11	0.12	0.13	0.13	0.13	0.16	0.17	0.22	0.27
Connecticut	0.47	0.52	0.53	0.57	0.61	0.64	0.71	0.76	0.95	1.08
Delaware	0.25	0.26	0.27	0.29	0.32	0.34	0.43	0.47	0.61	0.68
Florida	0.10	0.12	0.14	0.20	0.23	0.24	0.28	0.31	0.39	0.46
Georgia	0.11	0.12	0.13	0.15	0.15	0.16	0.17	0.20	0.23	0.28
Hawaii	--	--	--	--	--	--	--	--	--	--
Idaho	0.28	0.27	0.30	0.27	0.30	0.30	0.36	0.38	0.54	0.63
Illinois	0.38	0.40	0.49	0.46	0.52	0.61	0.68	0.65	0.81	0.99
Indiana	0.52	0.54	0.59	0.59	0.66	0.73	0.76	0.79	0.90	1.26
Iowa	0.39	0.41	0.56	0.56	0.60	0.64	0.74	0.76	0.94	1.10
Kansas	0.19	0.20	0.21	0.22	0.23	0.24	0.27	0.28	0.35	0.42
Kentucky	0.15	0.16	0.16	0.16	0.17	0.18	0.18	0.19	0.28	0.38
Louisiana	0.15	0.15	0.18	0.19	0.19	0.21	0.26	0.34	0.42	0.55
Maine	0.28	0.29	0.32	0.32	0.33	0.34	0.39	0.40	0.45	0.55
Maryland	0.39	0.37	0.38	0.41	0.42	0.47	0.48	0.58	0.60	0.72
Massachusetts	0.80	0.82	0.88	0.95	0.98	1.02	1.02	1.10	1.23	1.55
Michigan	0.41	0.47	0.54	0.55	0.63	0.65	0.74	0.80	1.07	1.23
Minnesota	0.22	0.24	0.30	0.34	0.35	0.39	0.46	0.48	0.64	0.76
Mississippi	0.13	0.14	0.16	0.17	0.16	0.18	0.25	0.31	0.37	0.50
Missouri	0.14	0.14	0.14	0.15	0.16	0.16	0.19	0.18	0.25	0.28
Montana	0.06	0.07	0.08	0.08	0.08	0.09	0.10	0.10	0.13	0.14
Nebraska	0.16	0.17	0.19	0.19	0.19	0.20	0.22	0.23	0.28	0.42
Nevada	0.06	0.06	0.08	0.11	0.11	0.11	0.13	0.14	0.17	0.21
New Hampshire	0.32	0.30	0.33	0.35	0.35	0.36	0.39	0.41	0.51	0.57
New Jersey	0.70	0.74	0.76	0.76	0.81	0.85	0.97	1.03	1.13	1.50
New Mexico	0.02	0.02	0.04	0.04	0.03	0.03	0.03	0.04	0.05	0.05
New York	0.40	0.44	0.45	0.48	0.53	0.54	0.63	0.64	0.72	0.87
North Carolina	0.09	0.09	0.10	0.10	0.12	0.12	0.14	0.15	0.20	0.34
North Dakota	0.14	0.14	0.15	0.17	0.20	0.21	0.21	0.25	0.43	0.44
Ohio	0.45	0.46	0.53	0.51	0.60	0.67	0.69	0.73	0.84	1.07
Oklahoma	0.20	0.20	0.20	0.17	0.23	0.21	0.24	0.25	0.37	0.38
Oregon	0.16	0.16	0.17	0.16	0.17	0.19	0.20	0.22	0.28	0.37
Pennsylvania	0.48	0.49	0.50	0.50	0.51	0.55	0.57	0.63	0.68	0.82
Rhode Island	0.44	0.48	0.48	0.49	0.54	0.55	0.59	0.64	0.70	0.81
South Carolina	0.13	0.13	0.14	0.15	0.15	0.15	0.17	0.24	0.28	0.35
South Dakota	0.12	0.13	0.15	0.15	0.17	0.18	0.22	0.26	0.35	0.45
Tennessee	0.14	0.14	0.15	0.16	0.17	0.18	0.21	0.23	0.26	0.40
Texas	0.06	0.06	0.08	0.08	0.09	0.09	0.11	0.12	0.15	0.16
Utah	0.15	0.16	0.18	0.20	0.20	0.22	0.25	0.25	0.34	0.47
Vermont	0.21	0.22	0.22	0.23	0.25	0.27	0.29	0.33	0.37	0.45
Virginia	0.12	0.12	0.12	0.13	0.13	0.16	0.17	0.18	0.20	0.23
Washington	0.28	0.29	0.34	0.32	0.32	0.33	0.38	0.42	0.53	0.67
West Virginia	0.11	0.11	0.13	0.14	0.17	0.18	0.20	0.20	0.28	0.31
Wisconsin	0.31	0.35	0.47	0.45	0.49	0.53	0.58	0.62	0.89	1.04
Wyoming	0.03	0.03	0.04	0.04	0.05	0.05	0.05	0.05	0.08	0.09
United States	0.21	0.21	0.24	0.24	0.26	0.28	0.31	0.33	0.41	0.51

-- = Not available.

Continued--

Table 1--Average tax per acre levied on agricultural real estate, by State, 1890-1991--continued

State	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930
Dollars (nominal)										
Alabama	0.19	0.20	0.20	0.20	0.21	0.23	0.23	0.23	0.25	0.25
Alaska	--	--	--	--	--	--	--	--	--	--
Arizona	0.18	0.15	0.17	0.16	0.19	0.19	0.20	0.19	0.22	0.22
Arkansas	0.34	0.36	0.35	0.35	0.34	0.28	0.29	0.31	0.32	0.32
California	0.94	1.02	1.04	1.03	1.07	1.13	1.14	1.18	1.14	1.14
Colorado	0.29	0.29	0.28	0.27	0.28	0.29	0.30	0.29	0.29	0.28
Connecticut	1.12	1.20	1.23	1.28	1.36	1.42	1.47	1.46	1.59	1.63
Delaware	0.59	0.62	0.63	0.69	0.73	0.79	0.64	0.64	0.54	0.50
Florida	0.47	0.56	0.67	0.72	0.95	0.93	0.94	0.91	0.91	0.70
Georgia	0.28	0.28	0.27	0.28	0.29	0.30	0.29	0.30	0.30	0.30
Hawaii	--	--	--	--	--	--	--	--	--	--
Idaho	0.64	0.62	0.62	0.57	0.58	0.58	0.63	0.62	0.65	0.64
Illinois	1.05	1.06	1.02	1.08	1.15	1.13	1.12	1.11	1.15	1.16
Indiana	1.41	1.41	1.45	1.45	1.40	1.38	1.36	1.38	1.39	1.47
Iowa	1.20	1.26	1.25	1.23	1.15	1.14	1.14	1.15	1.22	1.24
Kansas	0.50	0.45	0.48	0.48	0.52	0.54	0.56	0.57	0.58	0.55
Kentucky	0.41	0.41	0.44	0.40	0.40	0.41	0.43	0.43	0.42	0.43
Louisiana	0.54	0.47	0.49	0.53	0.57	0.54	0.51	0.53	0.58	0.57
Maine	0.55	0.58	0.63	0.62	0.62	0.69	0.70	0.73	0.76	0.81
Maryland	0.71	0.76	0.81	0.85	0.88	0.89	0.90	0.92	0.91	0.93
Massachusetts	1.66	1.78	1.81	1.87	2.00	2.14	2.20	2.16	2.16	2.16
Michigan	1.32	1.31	1.29	1.24	1.26	1.27	1.35	1.35	1.38	1.34
Minnesota	0.79	0.77	0.84	0.75	0.78	0.80	0.81	0.85	0.86	0.87
Mississippi	0.47	0.51	0.55	0.59	0.59	0.57	0.59	0.67	0.67	0.63
Missouri	0.38	0.40	0.40	0.41	0.43	0.44	0.45	0.47	0.47	0.45
Montana	0.15	0.14	0.14	0.13	0.13	0.14	0.13	0.13	0.14	0.14
Nebraska	0.47	0.41	0.40	0.39	0.42	0.42	0.46	0.46	0.45	0.44
Nevada	0.22	0.23	0.22	0.21	0.22	0.22	0.21	0.20	0.17	0.15
New Hampshire	0.60	0.59	0.64	0.64	0.69	0.72	0.76	0.81	0.81	0.76
New Jersey	1.80	1.92	1.98	2.09	2.18	2.33	2.43	2.57	2.69	2.74
New Mexico	0.06	0.05	0.05	0.05	0.06	0.06	0.06	0.07	0.07	0.07
New York	0.88	0.90	0.98	1.02	1.04	1.06	1.07	1.07	1.01	1.04
North Carolina	0.41	0.40	0.48	0.50	0.55	0.58	0.63	0.64	0.60	0.59
North Dakota	0.45	0.43	0.38	0.38	0.37	0.37	0.39	0.39	0.38	0.38
Ohio	1.15	1.23	1.23	1.28	1.31	1.35	1.44	1.42	1.41	1.36
Oklahoma	0.40	0.41	0.44	0.44	0.42	0.39	0.44	0.43	0.46	0.47
Oregon	0.38	0.37	0.36	0.36	0.37	0.40	0.40	0.41	0.43	0.40
Pennsylvania	0.90	0.97	1.01	1.05	1.11	1.16	1.18	1.24	1.28	1.30
Rhode Island	0.88	0.92	0.97	0.99	1.03	1.16	1.23	1.26	1.32	1.35
South Carolina	0.36	0.33	0.32	0.38	0.39	0.39	0.40	0.41	0.43	0.40
South Dakota	0.41	0.41	0.43	0.43	0.44	0.44	0.44	0.45	0.46	0.44
Tennessee	0.45	0.44	0.46	0.48	0.43	0.46	0.46	0.46	0.47	0.47
Texas	0.16	0.17	0.18	0.19	0.20	0.20	0.20	0.22	0.22	0.23
Utah	0.48	0.44	0.47	0.44	0.46	0.50	0.52	0.54	0.52	0.52
Vermont	0.45	0.47	0.48	0.50	0.51	0.52	0.54	0.55	0.56	0.58
Virginia	0.29	0.30	0.31	0.33	0.34	0.34	0.33	0.34	0.34	0.34
Washington	0.68	0.68	0.65	0.61	0.61	0.61	0.63	0.67	0.68	0.71
West Virginia	0.33	0.38	0.43	0.42	0.43	0.44	0.45	0.45	0.49	0.46
Wisconsin	1.08	1.05	1.07	1.03	0.96	0.98	1.07	1.09	1.13	1.05
Wyoming	0.08	0.08	0.07	0.07	0.07	0.07	0.08	0.09	0.09	0.09
United States	0.54	0.54	0.55	0.55	0.56	0.56	0.57	0.58	0.58	0.57

-- = Not available.

Continued--

Table 1--Average tax per acre levied on agricultural real estate, by State, 1890-1991--continued

State	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940
Dollars (nominal)										
Alabama	0.25	0.23	0.21	0.21	0.21	0.22	0.21	0.20	0.20	0.20
Alaska	--	--	--	--	--	--	--	--	--	--
Arizona	0.22	0.20	0.15	0.14	0.14	0.13	0.12	0.13	0.15	0.13
Arkansas	0.32	0.30	0.29	0.29	0.28	0.29	0.29	0.29	0.29	0.28
California	1.07	0.95	0.66	0.64	0.63	0.67	0.79	0.80	0.82	0.83
Colorado	0.23	0.22	0.19	0.20	0.19	0.19	0.19	0.19	0.19	0.20
Connecticut	1.69	1.63	1.63	1.66	1.79	1.78	1.77	1.80	1.87	1.86
Delaware	0.48	0.43	0.41	0.38	0.36	0.34	0.33	0.31	0.29	0.33
Florida	0.62	0.59	0.58	0.58	0.39	0.33	0.32	0.32	0.31	0.32
Georgia	0.28	0.26	0.23	0.22	0.23	0.22	0.24	0.16	0.14	0.14
Hawaii	--	--	--	--	--	--	--	--	--	--
Idaho	0.54	0.54	0.50	0.48	0.45	0.42	0.46	0.40	0.46	0.45
Illinois	1.03	0.92	0.72	0.72	0.79	0.83	0.87	0.91	0.95	0.98
Indiana	1.44	1.03	0.64	0.64	0.69	0.71	0.69	0.69	0.76	0.76
Iowa	1.13	1.02	0.90	0.85	0.94	0.97	0.99	0.99	1.04	1.00
Kansas	0.52	0.40	0.36	0.36	0.37	0.39	0.40	0.39	0.39	0.36
Kentucky	0.42	0.39	0.34	0.28	0.30	0.29	0.29	0.30	0.32	0.32
Louisiana	0.53	0.49	0.49	0.46	0.45	0.39	0.39	0.37	0.33	0.31
Maine	0.80	0.76	0.68	0.75	0.75	0.78	0.80	0.82	0.83	0.84
Maryland	0.90	0.85	0.66	0.60	0.66	0.69	0.71	0.73	0.79	0.81
Massachusetts	2.24	2.29	2.26	2.44	2.61	2.61	2.63	2.67	2.75	2.70
Michigan	1.18	0.86	0.58	0.54	0.46	0.43	0.43	0.45	0.45	0.46
Minnesota	0.83	0.67	0.67	0.59	0.61	0.64	0.64	0.66	0.68	0.66
Mississippi	0.57	0.49	0.50	0.46	0.45	0.47	0.46	0.31	0.32	0.34
Missouri	0.41	0.36	0.32	0.32	0.32	0.32	0.32	0.32	0.32	0.32
Montana	0.13	0.13	0.13	0.11	0.11	0.10	0.11	0.11	0.11	0.11
Nebraska	0.41	0.35	0.29	0.28	0.29	0.29	0.32	0.32	0.31	0.30
Nevada	0.16	0.15	0.16	0.15	0.17	0.16	0.17	0.17	0.16	0.15
New Hampshire	0.79	0.70	0.69	0.71	0.81	0.85	0.86	0.89	0.89	0.88
New Jersey	2.54	2.38	2.12	2.01	2.03	2.03	2.15	2.19	2.31	2.31
New Mexico	0.07	0.06	0.06	0.04	0.05	0.04	0.05	0.04	0.05	0.04
New York	1.04	0.97	0.89	0.90	0.95	0.99	1.04	1.07	1.11	1.10
North Carolina	0.52	0.47	0.33	0.32	0.32	0.32	0.35	0.36	0.36	0.37
North Dakota	0.32	0.27	0.25	0.24	0.23	0.22	0.23	0.23	0.22	0.22
Ohio	1.15	1.02	0.91	0.68	0.65	0.64	0.65	0.66	0.68	0.69
Oklahoma	0.41	0.34	0.25	0.23	0.23	0.24	0.23	0.24	0.24	0.24
Oregon	0.32	0.33	0.33	0.32	0.32	0.32	0.32	0.33	0.33	0.33
Pennsylvania	1.27	1.22	1.09	1.01	0.97	0.98	0.98	0.97	0.97	0.98
Rhode Island	1.38	1.37	1.29	1.33	1.36	1.35	1.36	1.42	1.62	1.70
South Carolina	0.40	0.37	0.33	0.30	0.30	0.30	0.30	0.28	0.29	0.30
South Dakota	0.35	0.32	0.19	0.22	0.23	0.24	0.28	0.31	0.29	0.28
Tennessee	0.43	0.40	0.36	0.36	0.37	0.38	0.39	0.39	0.38	0.38
Texas	0.21	0.17	0.16	0.16	0.14	0.15	0.14	0.13	0.14	0.14
Utah	0.51	0.47	0.40	0.39	0.38	0.31	0.32	0.32	0.31	0.30
Vermont	0.57	0.52	0.46	0.43	0.45	0.48	0.50	0.51	0.53	0.54
Virginia	0.31	0.26	0.24	0.25	0.25	0.25	0.25	0.26	0.26	0.27
Washington	0.69	0.60	0.53	0.50	0.41	0.37	0.41	0.31	0.32	0.32
West Virginia	0.45	0.38	0.16	0.15	0.16	0.16	0.16	0.16	0.17	0.16
Wisconsin	0.86	0.73	0.71	0.69	0.75	0.76	0.80	0.81	0.78	0.78
Wyoming	0.10	0.08	0.07	0.07	0.06	0.06	0.06	0.06	0.06	0.06
United States	0.53	0.45	0.39	0.37	0.37	0.38	0.39	0.38	0.39	0.39

-- = Not available.

Continued--

Table 1--Average tax per acre levied on agricultural real estate, by State, 1890-1991--continued

State	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950
Dollars (nominal)										
Alabama	0.21	0.21	0.22	0.22	0.23	0.22	0.23	0.24	0.25	0.25
Alaska	--	--	--	--	--	--	--	--	--	--
Arizona	0.12	0.10	0.09	0.08	0.12	0.13	0.20	0.21	0.29	0.36
Arkansas	0.28	0.29	0.29	0.30	0.29	0.28	0.27	0.26	0.31	0.32
California	0.83	0.80	0.77	0.88	1.00	1.35	1.54	1.72	1.71	1.87
Colorado	0.20	0.20	0.20	0.21	0.23	0.26	0.30	0.32	0.34	0.35
Connecticut	1.88	1.85	1.86	1.96	2.21	2.49	2.70	2.90	3.13	3.20
Delaware	0.36	0.39	0.40	0.41	0.44	0.45	0.49	0.51	0.57	0.58
Florida	0.26	0.23	0.22	0.23	0.25	0.32	0.36	0.42	0.44	0.54
Georgia	0.15	0.15	0.16	0.16	0.19	0.25	0.26	0.29	0.31	0.32
Hawaii	--	--	--	--	--	--	--	--	--	--
Idaho	0.45	0.39	0.43	0.44	0.55	0.62	0.71	0.78	0.83	0.85
Illinois	0.98	0.99	0.99	1.04	1.10	1.41	1.51	1.84	1.96	2.08
Indiana	0.79	0.70	0.74	0.73	0.81	0.96	1.22	1.28	1.28	1.36
Iowa	1.01	0.97	1.01	1.05	1.21	1.30	1.49	1.66	1.80	1.92
Kansas	0.39	0.37	0.34	0.33	0.41	0.46	0.61	0.63	0.71	0.72
Kentucky	0.32	0.35	0.35	0.37	0.38	0.45	0.53	0.56	0.61	0.63
Louisiana	0.34	0.34	0.33	0.32	0.33	0.34	0.34	0.36	0.38	0.40
Maine	0.34	0.85	0.85	0.90	1.00	1.07	1.17	1.26	1.27	1.29
Maryland	0.82	0.79	0.78	0.81	0.84	0.89	1.04	1.09	1.16	1.18
Massachusetts	2.67	2.67	2.56	2.58	2.69	2.84	3.14	3.38	3.43	3.41
Michigan	0.46	0.45	0.47	0.48	0.52	0.59	0.62	0.68	0.72	0.80
Minnesota	0.67	0.68	0.68	0.74	0.85	0.94	1.15	1.22	1.32	1.30
Mississippi	0.34	0.34	0.33	0.33	0.37	0.34	0.35	0.40	0.40	0.37
Missouri	0.32	0.32	0.32	0.32	0.34	0.36	0.43	0.45	0.47	0.52
Montana	0.11	0.10	0.11	0.11	0.13	0.15	0.18	0.19	0.21	0.21
Nebraska	0.31	0.30	0.31	0.33	0.38	0.42	0.53	0.55	0.58	0.66
Nevada	0.14	0.14	0.13	0.14	0.14	0.14	0.15	0.16	0.17	0.17
New Hampshire	0.88	0.84	0.81	0.85	0.92	1.01	1.14	1.29	1.41	1.39
New Jersey	2.35	2.34	2.37	2.42	2.51	2.63	3.02	3.35	3.69	3.78
New Mexico	0.05	0.05	0.05	0.05	0.05	0.07	0.07	0.07	0.08	0.09
New York	1.11	1.08	1.06	1.05	1.10	1.19	1.41	1.51	1.57	1.69
North Carolina	0.38	0.38	0.38	0.39	0.40	0.41	0.45	0.48	0.50	0.51
North Dakota	0.20	0.18	0.20	0.20	0.25	0.20	0.30	0.33	0.43	0.43
Ohio	0.39	0.69	0.71	0.73	0.74	0.80	0.85	0.91	0.98	1.08
Oklahoma	0.24	0.24	0.23	0.23	0.25	0.25	0.33	0.35	0.36	0.36
Oregon	0.25	0.29	0.26	0.29	0.32	0.42	0.47	0.60	0.71	0.80
Pennsylvania	1.00	0.99	0.98	1.00	1.05	1.04	1.13	1.23	1.30	1.38
Rhode Island	1.74	1.79	1.80	1.84	1.90	1.92	2.05	2.06	2.32	2.46
South Carolina	0.31	0.30	0.27	0.27	0.26	0.26	0.28	0.31	0.34	0.38
South Dakota	0.28	0.26	0.25	0.27	0.32	0.34	0.41	0.42	0.46	0.46
Tennessee	0.40	0.39	0.39	0.40	0.41	0.43	0.45	0.43	0.46	0.47
Texas	0.15	0.15	0.14	0.15	0.15	0.16	0.21	0.19	0.25	0.26
Utah	0.30	0.27	0.27	0.27	0.33	0.33	0.43	0.45	0.48	0.47
Vermont	0.54	0.54	0.56	0.59	0.60	0.63	0.72	0.80	0.85	0.86
Virginia	0.27	0.28	0.28	0.28	0.29	0.30	0.35	0.40	0.44	0.46
Washington	0.31	0.31	0.31	0.32	0.40	0.45	0.54	0.62	0.66	0.62
West Virginia	0.16	0.17	0.17	0.17	0.17	0.18	0.19	0.20	0.22	0.23
Wisconsin	0.81	0.78	0.78	0.84	0.96	1.09	1.26	1.39	1.48	1.57
Wyoming	0.06	0.06	0.06	0.06	0.07	0.08	0.09	0.10	0.13	0.14
United States	0.39	0.38	0.38	0.40	0.44	0.49	0.57	0.62	0.66	0.69

-- = Not available.

Continued--

Table 1--Average tax per acre levied on agricultural real estate, by State, 1890-1991--continued

State	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960
Dollars (nominal)										
Alabama	0.26	0.26	0.26	0.26	0.27	0.27	0.28	0.28	0.28	0.30
Alaska	--	--	--	--	--	--	--	--	--	1.81
Arizona	0.36	0.37	0.41	0.42	0.42	0.40	0.48	0.55	0.57	0.59
Arkansas	0.36	0.38	0.39	0.40	0.43	0.46	0.48	0.56	0.67	0.73
California	1.93	2.08	2.15	2.25	2.49	2.69	2.79	3.00	3.40	3.95
Colorado	0.37	0.42	0.43	0.45	0.48	0.48	0.53	0.54	0.56	0.59
Connecticut	3.29	3.48	3.58	3.88	3.98	4.23	4.52	4.96	5.59	5.91
Delaware	0.61	0.66	0.67	0.77	0.78	0.84	0.93	1.05	1.08	1.07
Florida	0.57	0.63	0.68	0.76	0.80	0.89	1.03	1.14	1.21	1.42
Georgia	0.32	0.30	0.30	0.32	0.35	0.35	0.39	0.39	0.41	0.43
Hawaii	--	--	--	--	--	--	--	--	--	1.22
Idaho	0.94	0.95	0.94	0.98	1.03	1.03	1.05	1.12	1.19	1.21
Illinois	2.29	2.44	2.61	2.75	2.95	3.14	3.48	3.76	3.89	4.03
Indiana	1.46	1.49	1.57	1.58	1.77	1.87	1.99	2.11	2.31	2.42
Iowa	2.03	2.13	2.26	2.30	2.28	2.38	2.52	2.66	2.90	3.06
Kansas	0.77	0.77	0.80	0.85	0.92	0.91	0.98	1.03	1.09	1.16
Kentucky	0.66	0.66	0.66	0.69	0.69	0.70	0.71	0.72	0.75	0.74
Louisiana	0.41	0.43	0.46	0.49	0.51	0.55	0.59	0.63	0.63	0.67
Maine	1.35	1.35	1.39	1.40	1.47	1.55	1.67	1.73	1.81	1.94
Maryland	1.19	1.27	1.29	1.30	1.49	1.73	1.77	1.87	2.07	2.32
Massachusetts	3.61	3.68	3.68	3.78	3.98	4.42	4.88	5.26	5.57	6.38
Michigan	0.88	0.95	1.03	1.16	1.41	1.55	1.79	1.95	2.07	2.36
Minnesota	1.34	1.39	1.45	1.43	1.51	1.55	1.67	1.76	1.89	2.09
Mississippi	0.38	0.40	0.39	0.37	0.36	0.37	0.37	0.37	0.38	0.42
Missouri	0.56	0.61	0.64	0.67	0.77	0.83	0.87	0.93	1.00	1.09
Montana	0.22	0.24	0.23	0.24	0.25	0.26	0.27	0.28	0.30	0.31
Nebraska	0.62	0.60	0.72	0.73	0.82	0.87	0.93	0.94	0.99	1.11
Nevada	0.17	0.18	0.18	0.19	0.20	0.20	0.21	0.22	0.24	0.26
New Hampshire	1.43	1.49	1.47	1.53	1.54	1.67	1.77	1.89	2.04	2.13
New Jersey	4.03	4.25	4.37	4.90	4.95	5.81	6.98	7.39	7.96	9.23
New Mexico	0.09	0.10	0.10	0.10	0.11	0.12	0.13	0.13	0.14	0.15
New York	1.81	1.94	2.03	2.16	2.30	2.44	2.64	2.84	3.07	3.13
North Carolina	0.54	0.57	0.60	0.64	0.69	0.73	0.79	0.85	0.95	1.00
North Dakota	0.45	0.45	0.47	0.49	0.50	0.52	0.57	0.58	0.61	0.65
Ohio	1.17	1.29	1.36	1.46	1.56	1.66	1.78	1.87	2.02	2.21
Oklahoma	0.36	0.36	0.37	0.37	0.39	0.40	0.43	0.44	0.47	0.51
Oregon	0.84	0.89	0.94	1.03	1.14	1.24	1.26	1.32	1.43	1.54
Pennsylvania	1.44	1.49	1.54	1.58	1.62	1.76	1.87	2.01	2.16	2.39
Rhode Island	2.62	2.88	3.14	3.43	3.83	4.02	4.69	5.18	5.80	6.10
South Carolina	0.40	0.45	0.46	0.48	0.52	0.55	0.58	0.63	0.67	0.71
South Dakota	0.48	0.48	0.50	0.50	0.54	0.60	0.62	0.61	0.63	0.69
Tennessee	0.48	0.49	0.51	0.52	0.54	0.55	0.57	0.58	0.64	0.66
Texas	0.27	0.28	0.29	0.30	0.33	0.34	0.35	0.38	0.43	0.47
Utah	0.50	0.43	0.48	0.46	0.54	0.56	0.56	0.53	0.59	0.59
Vermont	0.91	0.94	0.98	0.98	1.02	1.11	1.20	1.27	1.34	1.42
Virginia	0.48	0.52	0.56	0.59	0.63	0.70	0.74	0.76	0.77	0.83
Washington	0.67	0.71	0.72	0.74	0.86	0.93	0.98	1.04	1.10	1.15
West Virginia	0.22	0.21	0.21	0.21	0.22	0.22	0.24	0.24	0.30	0.31
Wisconsin	1.62	1.73	1.79	1.87	1.96	2.03	2.15	2.24	2.38	2.50
Wyoming	0.14	0.15	0.15	0.15	0.16	0.17	0.17	0.17	0.19	0.19
United States	0.73	0.76	0.79	0.82	0.88	0.92	0.99	1.05	1.13	1.21

-- = Not available.

Continued--

Table 1--Average tax per acre levied on agricultural real estate, by State, 1890-1991--continued

State	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970
Dollars (nominal)										
Alabama	0.32	0.34	0.35	0.37	0.39	0.41	0.43	0.44	0.47	0.49
Alaska	2.89	2.88	2.96	2.95	3.08	3.01	3.00	3.39	3.67	3.58
Arizona	0.65	0.72	0.73	0.78	0.78	0.81	0.93	1.43	1.41	1.50
Arkansas	0.76	0.79	0.82	0.87	0.92	0.97	1.10	1.14	1.26	1.35
California	4.12	4.30	4.42	4.67	5.20	5.72	6.51	7.35	8.18	8.87
Colorado	0.62	0.63	0.66	0.70	0.70	0.73	0.78	0.83	0.87	0.95
Connecticut	6.41	6.86	7.41	7.89	8.47	9.19	10.06	11.44	12.79	13.99
Delaware	1.14	1.19	1.20	1.20	1.27	1.32	1.70	1.61	2.37	2.23
Florida	1.56	1.79	1.77	1.88	2.25	2.53	2.73	2.73	2.97	2.98
Georgia	0.47	0.51	0.54	0.58	0.66	0.79	1.02	1.18	1.31	1.36
Hawaii	1.24	1.25	1.28	1.49	1.48	1.52	1.44	1.51	1.48	1.71
Idaho	1.31	1.30	1.38	1.40	1.32	1.36	1.43	1.43	1.49	1.60
Illinois	4.16	4.28	4.40	4.62	4.83	5.19	5.55	6.41	6.81	7.07
Indiana	2.47	2.99	3.02	3.14	3.41	3.62	4.06	4.38	4.81	5.43
Iowa	3.23	3.37	3.55	3.71	3.80	4.22	4.14	4.58	5.47	5.87
Kansas	1.23	1.28	1.32	1.34	1.30	1.48	1.69	1.89	2.01	1.98
Kentucky	0.77	0.81	0.84	0.84	0.86	1.13	1.23	1.29	1.32	1.40
Louisiana	0.69	0.74	0.79	0.82	0.89	0.95	1.08	1.12	1.19	1.25
Maine	2.04	2.16	2.29	2.33	2.43	2.45	2.55	2.80	3.17	3.44
Maryland	2.45	2.63	2.85	3.17	3.44	3.48	3.92	4.49	4.86	5.12
Massachusetts	6.79	7.00	7.24	7.77	8.30	8.42	9.02	10.27	11.53	12.83
Michigan	2.43	2.56	2.60	2.73	2.83	3.11	3.38	3.83	4.29	4.67
Minnesota	2.22	2.34	2.43	2.44	2.61	2.71	2.64	2.99	3.25	3.81
Mississippi	0.46	0.50	0.54	0.61	0.68	0.73	0.79	0.91	1.02	1.03
Missouri	1.15	1.18	1.22	1.25	1.30	1.35	1.41	1.49	1.71	1.84
Montana	0.32	0.34	0.40	0.40	0.44	0.44	0.52	0.53	0.58	0.64
Nebraska	1.19	1.21	1.31	1.32	1.60	1.79	1.59	1.72	1.99	2.04
Nevada	0.27	0.29	0.32	0.35	0.40	0.43	0.46	0.47	0.49	0.52
New Hampshire	2.33	2.49	2.61	2.69	2.79	3.13	3.51	3.92	4.46	4.95
New Jersey	9.62	10.62	10.78	10.81	10.81	10.92	12.49	13.14	14.40	15.56
New Mexico	0.16	0.17	0.19	0.20	0.19	0.19	0.20	0.22	0.23	0.25
New York	3.27	3.33	3.39	3.45	3.44	3.81	3.99	4.61	4.91	5.51
North Carolina	1.08	1.13	1.23	1.29	1.36	1.40	1.48	1.59	1.71	1.76
North Dakota	0.69	0.73	0.75	0.78	0.84	0.87	0.90	0.95	1.08	1.18
Ohio	2.35	2.50	2.64	2.84	2.91	3.14	3.29	3.58	4.01	4.31
Oklahoma	0.60	0.62	0.63	0.65	0.69	0.78	0.82	0.90	0.91	0.94
Oregon	1.62	1.70	1.68	1.83	1.77	1.77	1.99	2.07	1.92	1.98
Pennsylvania	2.64	2.96	3.04	3.06	3.23	3.46	3.62	3.90	4.12	4.51
Rhode Island	6.17	6.40	6.93	7.36	7.65	8.67	10.18	11.05	12.88	14.87
South Carolina	0.72	0.76	0.77	0.81	0.86	0.90	0.94	1.00	1.17	1.19
South Dakota	0.70	0.73	0.76	0.77	0.82	0.82	0.93	1.04	1.14	1.27
Tennessee	0.72	0.75	0.82	0.84	0.86	0.90	0.93	1.18	1.38	1.57
Texas	0.52	0.56	0.57	0.60	0.62	0.66	0.71	0.75	0.78	0.89
Utah	0.69	0.69	0.77	0.86	0.91	0.93	0.97	0.99	1.05	1.10
Vermont	1.54	1.60	1.72	1.89	2.11	2.34	2.86	3.42	3.60	4.04
Virginia	0.87	0.91	0.95	1.01	1.03	1.10	1.15	1.26	1.38	1.56
Washington	1.26	1.29	1.31	1.33	1.38	1.56	1.76	1.91	2.04	2.26
West Virginia	0.33	0.36	0.39	0.40	0.43	0.47	0.49	0.52	0.54	0.55
Wisconsin	2.67	2.67	2.76	2.86	3.02	3.24	3.61	4.02	4.27	4.72
Wyoming	0.20	0.22	0.23	0.25	0.27	0.27	0.32	0.33	0.35	0.37
United States	1.28	1.35	1.40	1.45	1.53	1.65	1.76	1.93	2.11	2.27

Continued--

Table 1--Average tax per acre levied on agricultural real estate, by State, 1890-1991--continued

State	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980
Dollars (nominal)										
Alabama	0.50	0.51	0.51	0.50	0.51	0.55	0.57	0.67	0.92	0.90
Alaska	3.34	2.78	3.02	3.57	4.08	4.22	5.22	5.42	5.17	--
Arizona	1.55	1.79	1.65	1.93	2.17	2.22	2.34	2.19	2.40	2.30
Arkansas	1.44	1.48	1.52	1.57	1.63	1.73	1.80	2.01	2.08	2.14
California	9.66	9.85	9.85	10.36	10.99	11.50	12.27	6.35	6.52	7.36
Colorado	1.02	1.03	0.98	1.04	1.18	1.20	1.26	1.25	1.34	1.40
Connecticut	14.60	15.57	15.21	15.53	16.21	17.07	18.01	18.33	18.54	19.51
Delaware	2.25	2.23	1.71	1.74	1.71	1.79	1.86	2.26	2.21	2.02
Florida	3.12	3.26	3.67	4.83	4.78	4.89	5.17	5.25	5.35	6.34
Georgia	1.42	1.67	1.86	2.33	2.50	2.63	2.96	3.12	3.15	3.46
Hawaii	2.02	2.02	2.08	2.34	2.67	2.40	2.41	2.69	2.93	3.46
Idaho	1.78	1.84	2.00	2.00	2.32	2.56	2.86	2.87	2.56	2.77
Illinois	7.54	8.30	8.82	9.10	9.34	10.15	10.96	11.75	12.61	13.09
Indiana	5.70	5.90	6.06	5.01	5.03	5.09	5.17	5.34	6.66	7.11
Iowa	5.82	5.61	5.55	5.67	6.40	7.57	8.02	8.39	8.96	9.83
Kansas	2.05	2.02	1.96	2.29	2.36	2.50	2.64	2.67	2.62	2.59
Kentucky	1.43	1.50	1.57	1.71	1.92	1.99	2.05	2.14	2.16	2.10
Louisiana	1.21	1.24	1.14	1.17	1.25	1.29	1.34	1.67	1.79	1.79
Maine	3.72	3.79	3.80	3.75	3.93	4.22	4.52	4.99	5.50	6.16
Maryland	5.59	6.00	5.94	5.77	6.18	6.48	6.55	6.33	6.53	6.78
Massachusetts	14.40	14.98	16.50	16.12	16.80	17.94	19.76	19.85	19.76	21.52
Michigan	5.38	5.85	6.63	7.43	8.51	9.90	11.24	12.92	14.71	17.75
Minnesota	3.46	3.33	3.29	3.57	3.79	4.32	3.72	4.15	4.56	4.66
Mississippi	1.06	1.14	1.11	1.13	1.15	1.26	1.31	1.31	1.34	1.60
Missouri	1.95	2.03	2.07	2.20	2.34	2.56	2.69	2.80	2.89	2.86
Montana	0.68	0.72	0.78	0.77	0.82	0.84	0.88	0.93	1.07	1.20
Nebraska	2.27	2.45	2.47	2.48	2.88	3.29	3.24	3.92	4.44	4.90
Nevada	0.55	0.56	0.61	0.70	0.74	0.80	0.78	0.80	0.52	0.63
New Hampshire	5.57	5.24	5.42	5.96	6.39	7.05	7.31	8.06	8.48	9.78
New Jersey	15.70	16.69	17.17	17.70	18.53	19.78	18.05	18.22	18.57	20.48
New Mexico	0.26	0.26	0.27	0.26	0.25	0.25	0.26	0.25	0.25	0.23
New York	6.20	6.65	6.65	7.54	8.43	9.05	10.78	11.19	12.56	13.69
North Carolina	1.87	1.90	2.03	2.16	2.43	2.68	2.84	2.95	3.43	3.83
North Dakota	1.22	1.27	1.27	1.32	1.50	1.58	1.74	1.78	1.85	1.99
Ohio	4.47	4.68	4.96	5.42	5.79	6.49	7.31	7.78	8.27	8.35
Oklahoma	0.98	1.23	1.25	1.28	1.27	1.29	1.34	1.41	1.52	1.56
Oregon	2.01	2.12	1.98	2.52	2.84	2.99	3.04	2.87	2.79	3.24
Pennsylvania	4.82	4.93	5.25	5.58	5.94	6.92	7.92	8.13	8.25	8.86
Rhode Island	15.94	17.07	19.73	20.60	20.13	22.30	24.12	25.85	28.10	30.84
South Carolina	1.26	1.39	1.44	1.57	1.70	1.71	1.84	1.93	2.00	2.12
South Dakota	1.35	1.39	1.40	1.49	1.65	1.67	1.94	2.12	2.37	2.54
Tennessee	1.72	1.81	1.80	1.93	2.12	2.35	2.46	2.58	2.90	3.22
Texas	0.97	1.01	1.07	1.04	1.12	1.23	1.34	1.38	1.45	1.47
Utah	1.10	1.06	1.21	1.36	1.44	1.60	1.58	1.59	1.63	1.71
Vermont	4.54	4.96	5.05	5.39	5.59	5.98	6.30	6.61	7.11	7.83
Virginia	1.67	1.99	2.12	2.40	2.45	2.80	3.01	3.33	3.48	3.83
Washington	2.63	3.08	3.12	3.12	3.15	3.39	3.72	4.05	4.15	3.55
West Virginia	0.55	0.57	0.58	0.62	0.63	0.71	0.73	0.75	0.77	0.78
Wisconsin	5.30	5.13	4.96	5.81	6.98	7.78	8.66	9.54	10.98	12.28
Wyoming	0.38	0.41	0.45	0.45	0.45	0.48	0.52	0.50	0.59	0.63
United States	2.40	2.50	2.56	2.70	2.90	3.14	3.34	3.33	3.57	3.83

-- = Not available.

Continued--

Table 1--Average tax per acre levied on agricultural real estate, by State, 1890-1991--continued

State	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
Dollars (nominal)											
Alabama	0.90	1.20	1.14	1.13	1.14	1.15	1.16	1.23	1.27	1.32	1.33
Alaska	--	--	--	--	--	--	--	--	--	--	--
Arizona	2.36	2.59	3.03	3.19	3.45	3.81	4.70	4.77	5.41	5.53	5.81
Arkansas	2.18	2.31	2.37	2.41	2.65	2.64	2.79	2.83	2.88	2.92	3.01
California	7.69	7.84	8.21	8.50	8.88	9.28	9.46	9.50	9.36	10.65	11.17
Colorado	1.45	1.50	1.77	2.02	2.06	1.96	1.99	2.09	2.29	2.38	2.84
Connecticut	20.07	21.53	22.55	23.39	24.48	26.50	23.88	25.86	24.76	26.08	26.71
Delaware	1.86	1.82	1.72	1.73	1.74	1.79	1.39	1.37	1.45	1.70	2.09
Florida	7.22	6.93	7.35	7.41	7.79	8.47	9.34	10.04	10.94	11.97	13.36
Georgia	3.80	3.84	4.07	4.15	4.29	4.41	4.57	4.93	5.31	5.54	6.05
Hawaii	4.21	4.13	11.07	11.26	10.89	10.70	10.88	12.74	14.65	17.63	21.48
Idaho	2.60	2.71	3.04	3.06	3.19	3.33	3.63	3.48	3.70	3.36	3.50
Illinois	14.22	13.94	13.83	13.67	13.48	13.49	17.38	16.69	15.94	15.24	14.19
Indiana	7.16	7.08	7.24	7.39	7.51	7.57	6.94	7.17	7.51	8.11	8.82
Iowa	10.29	8.59	8.78	9.22	9.41	9.65	10.56	10.24	11.21	10.94	10.89
Kansas	2.63	2.58	2.77	2.68	2.84	2.86	2.62	2.84	2.55	2.56	2.69
Kentucky	2.15	2.13	2.16	2.23	2.24	2.28	2.41	2.36	2.34	2.74	2.76
Louisiana	1.83	2.13	2.21	2.24	2.32	2.46	2.39	2.47	2.52	2.54	2.54
Maine	6.56	6.90	7.10	7.30	7.44	8.01	7.80	8.53	8.74	9.52	10.06
Maryland	7.13	7.45	7.97	8.33	8.62	8.86	8.93	9.37	9.81	10.01	10.60
Massachusetts	21.17	20.88	21.39	21.98	23.66	24.52	22.16	27.95	26.33	26.73	25.24
Michigan	20.94	22.84	23.83	24.65	25.30	25.41	30.31	30.94	32.31	33.18	34.85
Minnesota	5.24	5.83	6.32	6.43	5.99	5.52	6.04	5.86	6.12	6.49	6.86
Mississippi	1.63	1.63	1.65	1.88	1.92	1.87	1.85	1.93	2.10	2.12	2.31
Missouri	2.83	2.81	2.40	2.25	2.38	2.40	2.32	2.37	2.43	2.51	2.58
Montana	1.16	1.13	1.14	1.14	1.21	1.18	1.19	1.21	1.25	1.47	1.52
Nebraska	5.25	5.38	5.49	5.74	5.84	5.50	5.96	6.27	6.65	7.43	7.87
Nevada	0.42	0.47	0.52	0.55	0.56	0.57	0.57	0.66	0.68	0.53	0.69
New Hampshire	10.71	11.71	12.55	13.08	14.01	15.45	16.39	19.06	18.96	21.13	20.82
New Jersey	22.02	23.86	25.15	26.08	27.30	29.03	32.37	35.53	36.63	39.72	40.35
New Mexico	0.23	0.22	0.23	0.24	0.26	0.28	0.36	0.36	0.42	0.40	0.39
New York	15.23	16.10	17.00	17.24	17.37	18.18	16.04	17.14	18.30	19.11	20.51
North Carolina	4.14	4.28	4.56	4.69	4.91	5.05	5.33	5.62	5.82	6.09	6.92
North Dakota	1.98	2.12	2.15	2.29	2.31	2.34	2.06	2.07	2.13	2.27	2.29
Ohio	8.33	8.35	8.52	8.68	8.89	9.08	9.71	9.95	9.44	9.42	10.31
Oklahoma	1.55	1.62	1.63	1.64	1.64	1.63	1.83	1.81	1.83	1.86	2.04
Oregon	3.60	3.59	3.69	3.85	3.99	4.16	4.49	4.73	5.11	5.96	6.22
Pennsylvania	9.88	10.49	11.38	11.97	12.65	13.45	13.48	14.57	16.18	17.05	17.79
Rhode Island	33.88	35.85	39.83	41.15	43.41	44.96	42.41	44.95	48.23	48.22	49.63
South Carolina	2.32	2.37	2.46	2.46	2.59	2.83	2.79	3.06	3.20	3.38	3.66
South Dakota	2.59	2.53	2.72	2.83	2.80	2.85	2.77	2.85	2.83	2.86	3.35
Tennessee	3.35	3.39	3.52	3.60	3.72	3.84	3.97	4.06	3.98	4.18	4.41
Texas	1.53	1.61	1.72	1.75	1.81	1.90	2.41	2.39	2.51	2.60	2.80
Utah	1.80	1.92	2.04	2.01	2.02	2.06	1.69	1.72	1.67	1.62	1.62
Vermont	8.72	8.54	9.71	10.29	10.80	11.46	12.01	12.38	13.43	14.43	14.49
Virginia	4.15	4.31	4.48	4.67	4.80	5.04	5.16	5.83	6.48	7.19	7.29
Washington	3.61	3.69	3.85	4.09	4.22	4.32	4.69	4.69	4.73	5.02	5.00
West Virginia	0.87	0.91	0.93	0.93	0.93	0.95	0.99	1.01	1.06	1.18	1.32
Wisconsin	13.82	13.13	14.10	14.55	14.41	13.90	14.40	15.59	16.58	17.18	17.77
Wyoming	0.66	0.68	0.72	0.71	0.71	0.69	0.71	0.71	0.69	0.70	0.72
United States	4.08	4.08	4.26	4.36	4.44	4.47	4.82	4.92	5.06	5.27	5.51

-- = Not available.

Table 2--Total taxes levied on agricultural real estate, by State, 1909-1991

State	1909	1910	1911	1912	1913	1914	1915	1916	1917
Million dollars (nominal)									
Alabama	1.6	1.7	1.8	1.9	2.1	2.1	2.2	2.4	2.6
Alaska	--	--	--	--	--	--	--	--	--
Arizona	0.1	0.1	0.1	0.2	0.2	0.2	0.3	0.3	0.4
Arkansas	2.3	2.3	2.6	2.6	2.8	2.9	2.9	3.1	4.0
California	9.3	8.9	10.3	10.5	10.9	12.5	13.4	14.2	15.9
Colorado	1.3	1.4	1.7	1.8	2.0	2.3	2.5	2.6	3.4
Connecticut	0.9	1.0	1.0	1.1	1.1	1.2	1.2	1.3	1.4
Delaware	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.4
Florida	0.4	0.5	0.5	0.6	0.8	1.1	1.3	1.4	1.6
Georgia	2.5	2.8	3.0	3.1	3.3	3.9	4.0	4.1	4.5
Hawaii	--	--	--	--	--	--	--	--	--
Idaho	0.8	0.9	1.6	1.6	1.8	1.7	2.1	2.1	2.7
Illinois	11.8	11.3	12.4	13.1	15.9	14.9	16.9	19.7	21.8
Indiana	10.1	10.2	11.1	11.5	12.6	12.5	14.0	15.4	16.0
Iowa	11.0	11.3	13.3	13.9	18.9	18.9	20.4	21.7	24.8
Kansas	7.3	7.4	8.5	8.8	9.1	9.5	10.1	10.9	12.1
Kentucky	3.1	3.3	3.3	3.5	3.5	3.6	3.8	3.9	3.9
Louisiana	1.4	1.5	1.6	1.6	1.8	1.9	2.0	2.1	2.7
Maine	1.6	1.7	1.7	1.7	1.9	1.9	1.9	2.0	2.2
Maryland	1.7	2.0	2.0	1.9	1.9	2.0	2.0	2.3	2.3
Massachusetts	2.2	2.2	2.3	2.3	2.4	2.6	2.6	2.7	3.1
Michigan	7.0	7.0	7.8	8.9	10.3	10.4	12.0	12.3	14.1
Minnesota	5.4	5.7	6.2	6.8	8.6	9.9	10.2	11.3	13.5
Mississippi	2.4	2.4	2.4	2.6	3.1	3.1	3.0	3.4	4.6
Missouri	4.3	4.6	4.8	4.9	5.0	5.1	5.5	5.7	6.1
Montana	0.8	0.8	1.0	1.2	1.5	1.7	2.0	2.3	2.8
Nebraska	5.4	5.7	6.1	6.7	7.4	7.6	7.8	8.0	9.2
Nevada	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3
New Hampshire	1.1	0.9	1.0	0.9	1.0	1.0	1.0	1.0	1.1
New Jersey	1.8	1.8	1.8	1.9	1.9	1.9	2.0	2.0	2.3
New Mexico	0.2	0.2	0.2	0.3	0.6	0.6	0.5	0.5	0.7
New York	8.4	8.5	8.8	9.6	9.8	10.2	11.2	11.4	13.2
North Carolina	1.4	1.4	1.9	1.9	2.1	2.2	2.4	2.6	2.8
North Dakota	3.7	3.7	4.1	4.3	4.7	5.4	6.4	6.9	7.2
Ohio	10.7	10.9	10.9	11.0	12.6	12.2	14.2	16.0	16.4
Oklahoma	4.9	4.0	6.0	5.9	6.1	5.2	7.0	6.5	7.4
Oregon	1.3	1.6	1.9	1.9	2.2	2.1	2.2	2.5	2.6
Pennsylvania	9.2	8.7	8.9	9.0	9.2	9.2	9.3	10.0	10.3
Rhode Island	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2
South Carolina	1.5	1.8	1.8	1.8	1.9	1.9	1.9	1.9	2.2
South Dakota	2.9	3.0	3.3	3.5	4.4	4.5	5.0	5.6	7.1
Tennessee	2.5	2.7	2.9	2.8	2.9	3.1	3.3	3.5	4.1
Texas	5.1	5.4	6.5	6.6	8.9	8.9	10.4	10.2	12.1
Utah	0.5	0.5	0.5	0.6	0.7	0.8	0.8	1.0	1.1
Vermont	0.9	0.9	1.0	1.0	1.0	1.1	1.1	1.2	1.3
Virginia	1.8	1.9	2.2	2.3	2.4	2.4	2.5	3.0	3.1
Washington	2.7	3.0	3.4	3.5	4.2	4.0	4.0	4.2	4.9
West Virginia	1.1	1.1	1.1	1.1	1.3	1.4	1.6	1.7	1.9
Wisconsin	5.9	6.1	6.6	7.5	10.1	9.6	10.6	11.6	12.6
Wyoming	0.2	0.3	0.3	0.3	0.4	0.4	0.5	0.5	0.6
United States	163.2	165.7	182.7	191.2	218.0	222.2	243.0	260.0	291.7

-- * Not available.

Continued--

Table 2--Total taxes levied on agricultural real estate, by State, 1909-1991

State	1918	1919	1920	1921	1922	1923	1924	1925	1926
Million dollars (nominal)									
Alabama	2.8	3.0	3.7	3.6	3.6	3.5	3.5	3.5	3.9
Alaska	--	--	--	--	--	--	--	--	--
Arizona	0.5	0.7	1.1	1.2	1.2	1.5	1.6	2.1	2.1
Arkansas	4.2	5.2	5.8	5.9	6.0	5.7	5.5	5.3	4.4
California	16.0	20.2	27.2	27.1	29.1	29.5	28.8	29.4	31.7
Colorado	3.7	5.2	6.6	7.0	7.0	6.9	6.5	6.7	7.3
Connecticut	1.5	1.8	2.0	2.1	2.3	2.3	2.4	2.5	2.5
Delaware	0.5	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7
Florida	1.8	2.3	2.8	2.8	3.3	4.0	4.3	5.5	5.3
Georgia	5.1	5.8	7.1	6.8	6.7	6.4	6.3	6.3	6.5
Hawaii	--	--	--	--	--	--	--	--	--
Idaho	2.9	4.4	5.3	5.3	5.2	5.1	4.7	4.7	4.9
Illinois	20.8	26.0	31.7	33.4	33.3	32.0	33.5	35.3	34.8
Indiana	16.7	18.9	26.5	29.4	29.0	29.6	29.1	28.0	27.4
Iowa	25.6	31.6	36.8	40.2	42.0	41.8	41.0	38.4	38.2
Kansas	12.7	15.7	19.2	22.3	19.9	21.3	20.9	22.6	23.8
Kentucky	4.1	6.1	8.2	8.7	8.7	9.0	8.1	8.0	8.2
Louisiana	3.5	4.2	5.5	5.3	4.5	4.5	4.8	5.0	4.8
Maine	2.2	2.5	3.0	3.0	3.1	3.3	3.2	3.2	3.5
Maryland	2.8	2.9	3.4	3.3	3.5	3.7	3.8	3.9	3.9
Massachusetts	2.8	3.1	3.9	4.1	4.3	4.4	4.5	4.7	4.9
Michigan	15.3	20.4	23.4	24.9	24.4	23.8	22.5	22.7	22.6
Minnesota	14.2	19.2	23.2	24.0	23.1	25.4	22.6	23.6	24.3
Mississippi	5.6	6.8	9.0	8.3	8.9	9.3	9.7	9.4	9.3
Missouri	6.7	8.6	9.9	13.2	13.4	13.5	13.4	13.9	14.4
Montana	3.2	4.2	5.1	5.3	4.8	4.6	4.5	4.3	4.8
Nebraska	9.4	11.6	17.6	20.0	17.3	16.9	16.5	17.8	17.7
Nevada	0.4	0.4	0.5	0.6	0.7	0.7	0.8	0.9	0.9
New Hampshire	1.1	1.4	1.5	1.5	1.5	1.5	1.5	1.6	1.6
New Jersey	2.4	2.6	3.4	4.0	4.1	4.1	4.2	4.2	4.4
New Mexico	0.8	1.1	1.3	1.5	1.3	1.2	1.5	1.7	1.7
New York	13.4	15.0	18.0	17.9	18.1	19.5	19.9	20.1	20.1
North Carolina	3.1	4.0	6.7	8.0	7.8	9.2	9.5	10.3	10.7
North Dakota	8.6	15.1	15.8	16.1	15.4	13.5	13.1	12.8	13.1
Ohio	17.3	19.8	25.2	26.7	28.2	28.0	28.8	29.0	29.9
Oklahoma	7.8	11.6	12.3	12.6	13.0	13.9	13.7	12.9	12.4
Oregon	2.9	3.7	5.0	5.2	5.1	5.0	5.1	5.3	5.8
Pennsylvania	11.3	12.0	14.5	15.6	16.6	17.0	17.4	18.0	18.7
Rhode Island	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.4
South Carolina	3.0	3.5	4.4	4.3	3.8	3.7	4.2	4.1	4.1
South Dakota	8.6	11.6	15.5	13.7	13.7	14.0	13.7	14.2	14.2
Tennessee	4.5	5.0	7.7	8.6	8.3	8.5	8.7	7.7	8.2
Texas	13.5	17.5	17.9	18.7	19.6	20.2	21.2	22.1	22.3
Utah	1.2	1.7	2.4	2.6	2.2	2.3	2.2	2.3	2.5
Vermont	1.4	1.6	1.9	1.9	1.9	2.0	2.0	2.0	2.1
Virginia	3.5	3.7	4.3	5.2	5.4	6.2	5.8	5.8	5.9
Washington	5.4	6.9	8.9	8.9	8.8	8.4	7.8	7.7	7.7
West Virginia	1.9	2.7	3.0	3.1	3.6	3.9	3.8	3.9	3.9
Wisconsin	13.7	19.6	23.1	23.8	23.2	23.5	22.6	20.9	21.5
Wyoming	0.6	0.9	1.1	1.1	1.2	1.2	1.2	1.3	1.5
United States	311.3	393.1	483.0	509.7	509.1	516.4	511.4	516.8	525.6

--- = Not available.

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Table 2--Total taxes levied on agricultural real estate, by State, 1909-1991

State	1927	1928	1929	1930	1931	1932	1933	1934	1935
Million dollars (nominal)									
Alabama	4.0	4.0	4.3	4.4	4.5	4.2	4.0	4.1	4.2
Alaska	--	--	--	--	--	--	--	--	--
Arizona	2.2	2.0	2.4	2.3	2.4	2.3	1.8	1.9	1.9
Arkansas	4.6	4.9	5.0	5.1	5.3	5.0	5.0	5.0	5.1
California	32.8	34.5	34.1	34.6	32.6	28.8	20.2	19.2	19.2
Colorado	7.7	7.9	8.2	8.2	6.8	6.4	5.7	5.9	5.6
Connecticut	2.5	2.4	2.5	2.4	2.7	2.8	3.0	3.3	3.7
Delaware	0.6	0.6	0.5	0.5	0.4	0.4	0.4	0.4	0.3
Florida	5.2	4.9	4.7	3.5	3.3	3.2	3.3	3.4	2.4
Georgia	6.4	6.6	6.7	6.6	6.5	6.0	5.6	5.4	5.7
Hawaii	--	--	--	--	--	--	--	--	--
Idaho	5.5	5.5	5.9	6.0	5.2	5.2	4.8	4.7	4.4
Illinois	34.3	34.1	35.3	35.5	31.7	28.6	22.6	22.6	25.1
Indiana	26.9	27.4	27.4	29.0	28.5	20.6	13.0	13.0	14.2
Iowa	38.2	38.8	41.3	42.3	38.5	34.9	30.9	29.1	32.4
Kansas	25.2	26.1	26.7	25.8	24.7	19.1	17.0	17.4	17.9
Kentucky	8.5	8.5	8.4	8.5	8.5	7.8	6.9	5.8	6.1
Louisiana	4.6	4.9	5.4	5.4	5.0	4.8	4.9	4.7	4.7
Maine	3.4	3.5	3.6	3.8	3.7	3.5	3.2	3.5	3.5
Maryland	3.9	4.0	4.0	4.0	3.9	3.7	2.9	2.6	2.9
Massachusetts	4.9	4.6	4.5	4.3	4.6	4.8	4.8	5.3	5.7
Michigan	23.8	23.5	23.9	22.9	20.6	15.1	10.4	9.8	8.4
Minnesota	24.6	25.8	26.5	27.0	26.1	21.2	21.5	19.0	19.9
Mississippi	9.8	11.2	11.5	10.9	10.2	8.9	9.4	8.7	8.8
Missouri	15.0	15.5	15.8	15.2	14.0	12.5	11.0	11.1	11.1
Montana	4.9	5.2	5.9	6.3	6.1	5.9	5.8	5.3	5.4
Nebraska	19.9	20.2	20.0	19.7	18.7	16.0	13.2	12.8	13.7
Nevada	0.9	0.8	0.7	0.6	0.6	0.6	0.6	0.6	0.6
New Hampshire	1.6	1.7	1.6	1.5	1.6	1.4	1.4	1.5	1.7
New Jersey	4.5	4.7	4.8	4.8	4.5	4.3	3.9	3.8	3.9
New Mexico	1.8	2.0	2.1	2.2	2.3	2.1	1.9	1.5	1.6
New York	20.1	19.8	18.4	18.7	18.8	17.8	16.4	16.8	17.7
North Carolina	11.6	11.7	10.9	10.7	9.5	8.9	6.3	6.3	6.4
North Dakota	14.0	14.3	14.3	14.5	12.5	10.5	9.6	9.3	8.9
Ohio	33.1	30.9	30.5	29.3	25.1	22.4	20.2	15.3	14.9
Oklahoma	14.1	14.2	15.3	15.8	14.1	11.7	8.7	8.0	8.1
Oregon	6.1	6.3	6.9	6.7	5.4	5.5	5.6	5.5	5.6
Pennsylvania	18.8	19.5	19.9	19.9	19.6	18.9	17.1	15.9	15.4
Rhode Island	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4
South Carolina	4.3	4.3	4.5	4.2	4.3	4.2	3.8	3.6	3.6
South Dakota	14.6	15.3	16.1	16.2	12.8	11.7	7.2	8.3	8.6
Tennessee	8.3	8.3	8.4	8.5	7.8	7.3	6.8	6.8	7.1
Texas	23.6	25.6	27.2	29.2	27.0	22.2	21.6	21.3	19.8
Utah	2.7	2.9	2.9	2.9	2.9	2.8	2.4	2.4	2.4
Vermont	2.1	2.1	2.2	2.3	2.2	2.1	1.9	1.7	1.8
Virginia	5.6	5.7	5.7	5.6	5.3	4.4	4.2	4.3	4.4
Washington	8.2	8.8	9.1	9.6	9.5	8.4	7.5	7.2	6.1
West Virginia	4.0	4.0	4.3	4.0	4.0	3.4	1.4	1.4	1.5
Wisconsin	23.4	23.8	24.7	23.0	19.2	16.4	16.2	16.0	17.7
Wyoming	1.7	1.9	2.0	2.2	2.4	2.1	1.9	1.9	1.6
United States	544.7	555.6	567.5	566.8	526.1	461.2	398.4	383.8	392.3

-- = Not available.

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Table 2--Total taxes levied on agricultural real estate, by State, 1936-1944

State	1936	1937	1938	1939	1940	1941	1942	1943	1944
Million dollars (nominal)									
Alabama	4.2	4.0	3.9	3.9	3.9	4.0	4.1	4.1	4.2
Alaska	--	--	--	--	--	--	--	--	--
Arizona	1.8	1.7	1.7	2.0	1.7	1.6	1.3	1.2	1.0
Arkansas	5.2	5.1	5.1	5.2	5.1	5.1	5.1	5.2	5.2
California	20.4	24.1	24.4	25.1	25.2	25.9	25.5	25.1	29.4
Colorado	5.7	5.8	5.9	6.0	6.2	6.5	6.3	6.5	6.9
Connecticut	3.5	3.3	3.1	3.0	2.8	2.9	2.9	2.9	3.1
Delaware	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4
Florida	2.1	2.2	2.4	2.4	2.6	2.4	2.4	2.4	2.7
Georgia	5.5	6.0	3.8	3.4	3.5	3.5	3.6	3.7	3.9
Hawaii	--	--	--	--	--	--	--	--	--
Idaho	4.2	4.6	4.1	4.8	4.7	4.7	4.2	4.7	5.0
Illinois	26.0	27.4	28.5	29.7	30.4	30.6	30.8	31.1	32.7
Indiana	14.6	13.9	13.8	15.2	15.1	15.7	13.9	14.6	14.5
Iowa	33.3	33.9	33.9	35.7	34.0	34.5	33.3	34.7	36.0
Kansas	18.6	19.2	18.6	18.9	17.6	19.0	17.8	16.3	16.0
Kentucky	5.9	6.0	6.2	6.5	6.5	6.5	6.9	7.0	7.4
Louisiana	4.1	4.0	3.8	3.3	3.1	3.4	3.4	3.3	3.2
Maine	3.6	3.6	3.6	3.6	3.6	3.6	3.7	3.8	4.1
Maryland	3.0	3.0	3.1	3.3	3.4	3.4	3.3	3.3	3.4
Massachusetts	5.6	5.5	5.4	5.5	5.2	5.2	5.3	5.2	5.3
Michigan	7.9	7.9	8.2	8.2	8.3	8.3	8.2	8.5	8.9
Minnesota	20.9	21.0	21.5	22.1	21.6	22.0	22.4	22.4	24.4
Mississippi	9.2	9.0	6.0	6.1	6.5	6.5	6.5	6.4	6.5
Missouri	11.2	11.1	11.0	11.3	11.0	11.1	11.2	11.3	11.4
Montana	4.9	5.2	5.1	5.1	5.2	5.2	4.9	5.1	5.3
Nebraska	13.6	14.9	15.3	14.8	14.3	14.5	14.0	14.3	15.4
Nevada	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7
New Hampshire	1.7	1.7	1.7	1.7	1.6	1.6	1.6	1.6	1.7
New Jersey	3.9	4.1	4.1	4.4	4.3	4.4	4.3	4.3	4.4
New Mexico	1.5	1.5	1.4	1.4	1.3	1.4	1.5	1.5	1.5
New York	18.2	18.8	19.0	19.4	18.8	19.1	18.8	18.4	18.4
North Carolina	6.3	6.9	6.9	6.8	6.9	7.1	7.1	7.2	7.2
North Dakota	8.6	8.9	8.7	8.6	8.4	7.5	6.7	7.6	7.5
Ohio	14.6	14.6	14.8	15.0	15.0	15.1	15.2	15.5	15.9
Oklahoma	8.3	8.0	8.5	8.5	8.4	8.4	8.1	7.8	8.0
Oregon	5.6	5.7	5.9	6.0	5.9	4.5	5.4	4.5	5.4
Pennsylvania	15.3	15.0	14.6	14.4	14.4	14.7	14.7	14.6	15.0
Rhode Island	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5
South Carolina	3.6	3.6	3.3	3.3	3.4	3.4	3.4	3.0	3.0
South Dakota	8.8	10.0	10.8	10.1	9.6	9.4	8.7	8.7	9.3
Tennessee	7.2	7.3	7.3	7.1	7.1	7.3	7.2	7.1	7.1
Texas	20.1	18.8	18.6	19.5	19.0	20.0	20.1	19.4	20.3
Utah	2.0	2.1	2.2	2.2	2.2	2.3	2.2	2.2	2.3
Vermont	1.9	1.9	1.9	2.0	2.0	2.0	2.0	2.1	2.3
Virginia	4.4	4.4	4.3	4.3	4.4	4.5	4.5	4.5	4.7
Washington	5.4	6.1	4.7	4.8	4.8	4.8	4.8	4.8	5.0
West Virginia	1.5	1.5	1.5	1.5	1.5	1.4	1.5	1.5	1.5
Wisconsin	17.8	18.6	18.7	17.9	17.9	18.6	18.1	18.2	19.6
Wyoming	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.7	1.8
United States	394.4	404.8	400.4	406.8	401.1	406.7	399.5	400.2	418.9

-- = Not available.

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Table 2--Total taxes levied on agricultural real estate, by State, 1945-1953

State	1945	1946	1947	1948	1949	1950	1951	1952	1953
Million dollars (nominal)									
Alabama	4.3	4.3	4.5	4.8	5.0	5.3	5.4	5.3	5.4
Alaska	--	--	--	--	--	--	--	--	--
Arizona	1.6	1.7	2.6	2.8	3.7	4.5	4.7	5.1	6.0
Arkansas	5.0	4.9	4.8	4.8	5.7	6.0	6.7	6.9	7.0
California	34.2	46.3	53.3	59.8	59.7	65.2	67.6	73.1	75.9
Colorado	7.8	8.7	10.1	111.0	11.6	12.1	12.9	14.7	15.1
Connecticut	3.5	3.8	3.9	4.0	4.1	4.0	4.0	4.2	4.2
Delaware	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.6
Florida	3.3	4.4	5.1	6.2	6.9	8.7	9.4	10.5	11.8
Georgia	4.4	6.1	6.3	7.2	7.9	8.3	8.1	7.5	7.4
Hawaii	--	--	--	--	--	--	--	--	--
Idaho	6.2	7.1	8.1	9.0	9.7	9.9	11.3	11.7	11.8
Illinois	34.6	44.5	48.3	57.4	60.7	64.2	70.3	74.6	79.5
Indiana	16.1	18.9	24.0	25.1	25.1	26.6	28.5	28.9	30.2
Iowa	41.6	44.5	51.0	56.9	61.8	65.7	69.3	72.6	77.0
Kansas	20.1	22.3	29.6	30.8	34.2	34.8	37.7	37.6	39.7
Kentucky	7.4	8.8	10.3	11.0	11.7	12.2	12.5	12.4	12.1
Louisiana	3.3	3.4	3.6	3.9	4.2	4.4	4.6	4.8	5.1
Maine	4.6	4.8	5.2	5.5	5.4	5.4	5.5	5.3	5.2
Maryland	3.5	3.7	4.3	4.5	4.7	4.8	4.7	5.0	5.1
Massachusetts	5.6	5.6	6.0	6.1	5.9	5.6	5.7	5.6	5.4
Michigan	9.6	10.7	11.1	11.9	12.6	13.7	14.9	16.0	17.0
Minnesota	28.0	30.8	37.8	40.0	43.2	42.7	43.8	45.0	46.7
Mississippi	7.2	6.7	7.0	8.1	8.1	7.6	7.7	8.2	8.0
Missouri	11.8	12.8	15.1	15.8	16.6	18.2	19.4	21.2	21.8
Montana	6.4	7.3	9.0	9.5	10.2	10.6	11.4	12.3	12.1
Nebraska	17.5	19.7	24.8	25.7	26.7	29.6	28.7	27.7	33.2
Nevada	0.7	0.7	0.8	0.9	1.0	1.0	1.1	1.2	1.2
New Hampshire	1.9	2.0	2.1	2.4	2.5	2.4	2.3	2.3	2.2
New Jersey	4.5	4.7	5.3	5.9	6.4	6.5	6.9	7.2	7.3
New Mexico	1.6	1.9	2.1	2.2	2.5	2.8	2.9	3.2	3.4
New York	19.3	20.5	23.8	25.1	25.6	27.0	28.4	30.0	30.9
North Carolina	7.5	7.8	8.4	9.1	9.5	9.9	10.3	10.6	11.1
North Dakota	9.5	7.8	11.8	13.0	16.9	17.0	17.7	17.9	18.7
Ohio	16.1	17.2	18.3	19.4	20.7	22.6	24.1	26.3	27.4
Oklahoma	8.5	8.7	11.2	12.1	12.4	12.6	12.4	12.5	12.7
Oregon	6.1	8.1	9.1	11.6	13.8	15.4	16.3	17.3	18.3
Pennsylvania	15.7	15.4	16.5	17.7	18.5	19.3	19.8	20.2	20.6
Rhode Island	0.5	0.5	0.5	0.4	0.5	0.5	0.5	0.5	0.5
South Carolina	2.9	2.9	3.2	3.5	3.9	4.5	4.6	5.1	5.1
South Dakota	10.9	11.7	14.6	15.3	17.3	17.9	18.5	18.7	19.4
Tennessee	7.3	7.7	8.1	7.9	8.5	8.7	8.8	8.9	9.1
Texas	21.6	22.4	29.1	27.2	35.5	37.2	38.1	39.9	41.4
Utah	3.0	3.0	4.0	4.1	4.4	4.3	4.7	4.1	4.7
Vermont	2.4	2.4	2.7	2.9	3.1	3.0	3.2	3.2	3.3
Virginia	4.7	4.8	5.6	6.4	6.8	7.2	7.4	7.8	8.4
Washington	6.2	7.0	8.6	9.9	10.6	9.9	10.5	11.2	11.3
West Virginia	1.5	1.5	1.6	1.6	1.8	1.9	1.8	1.7	1.6
Wisconsin	22.5	25.5	29.5	32.4	34.5	36.5	37.3	39.5	40.6
Wyoming	1.9	2.1	2.4	2.8	3.5	3.7	4.0	4.2	4.3
United States	464.8	518.7	605.4	656.0	706.2	742.4	776.7	810.4	846.9

-- = Not available.

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Table 2--Total taxes levied on agricultural real estate, by State, 1909-1991

State	1954	1955	1956	1957	1958	1959	1960	1961	1962
Million dollars (nominal)									
Alabama	5.4	5.3	5.2	5.1	4.9	4.7	4.9	5.2	5.4
Alaska	--	--	--	--	--	0.1	0.2	0.2	
Arizona	6.6	6.1	5.4	5.9	6.1	5.8	6.1	6.9	7.8
Arkansas	7.1	7.6	7.9	8.1	9.4	11.0	11.9	12.5	13.0
California	79.7	87.8	94.5	97.5	104.1	117.4	136.6	142.3	148.7
Colorado	15.8	16.8	17.1	19.0	19.6	20.5	21.4	22.2	22.7
Connecticut	4.4	4.3	4.3	4.4	4.6	4.9	5.0	5.2	5.3
Delaware	0.6	0.6	0.7	0.7	0.8	0.8	0.8	0.8	0.9
Florida	13.3	13.6	14.8	16.6	17.6	18.1	21.4	23.6	27.1
Georgia	7.7	8.0	7.9	8.3	8.0	8.0	8.3	8.8	9.4
Hawaii	--	--	--	--	--	2.9	3.0	2.9	
Idaho	12.6	13.2	13.4	13.7	14.7	15.7	15.8	17.1	17.0
Illinois	83.2	89.2	95.0	105.2	113.6	117.8	121.8	125.2	128.6
Indiana	30.4	33.7	35.4	37.4	39.5	42.9	44.7	45.2	54.3
Iowa	78.4	77.2	80.5	85.4	90.0	97.8	103.4	109.1	113.8
Kansas	42.5	46.0	45.2	49.0	51.2	54.5	57.8	61.6	63.9
Kentucky	12.3	12.3	12.3	12.3	12.4	12.7	12.5	12.8	13.5
Louisiana	5.4	5.6	5.9	6.3	6.6	6.4	6.9	7.1	7.6
Maine	5.0	5.1	5.3	5.5	5.5	5.5	5.7	5.9	6.0
Maryland	5.1	5.7	6.4	6.4	6.6	7.1	7.9	8.2	8.6
Massachusetts	5.3	5.4	5.7	6.0	6.2	6.2	6.8	6.9	6.8
Michigan	19.1	22.6	24.3	27.6	29.4	30.4	34.1	34.6	35.9
Minnesota	46.0	48.0	48.8	52.1	52.8	57.9	64.3	68.1	71.8
Mississippi	7.6	7.1	7.2	7.2	6.9	7.0	7.7	8.4	9.0
Missouri	22.9	26.0	27.8	29.1	30.8	32.9	35.7	37.8	38.6
Montana	12.9	13.2	14.0	14.3	15.2	16.3	16.6	17.2	18.0
Nebraska	33.6	37.9	40.2	43.0	43.8	46.1	51.6	55.0	56.1
Nevada	1.3	1.4	1.4	1.5	1.6	1.8	1.9	2.0	2.1
New Hampshire	2.2	2.1	2.2	2.2	2.2	2.3	2.3	2.4	2.4
New Jersey	8.1	7.9	8.9	10.3	10.5	10.8	12.1	12.2	13.0
New Mexico	3.5	3.7	3.8	4.0	4.0	4.2	4.5	5.1	5.4
New York	32.4	33.8	35.0	37.1	39.0	41.2	41.3	42.3	42.3
North Carolina	11.5	12.2	12.7	13.3	13.9	15.0	15.6	16.5	16.8
North Dakota	19.7	20.1	20.7	22.5	22.8	24.2	25.7	27.4	29.1
Ohio	29.1	30.6	32.0	33.8	35.0	37.3	40.3	42.5	44.7
Oklahoma	12.6	13.5	13.9	14.7	15.3	16.3	17.6	20.9	21.5
Oregon	20.1	22.4	24.5	25.2	26.4	28.8	30.9	32.4	33.9
Pennsylvania	20.7	20.8	22.1	23.0	24.2	25.4	27.6	30.0	33.0
Rhode Island	0.5	0.6	0.6	0.7	0.7	0.8	0.8	0.7	0.7
South Carolina	5.3	5.5	5.6	5.8	6.0	6.1	6.3	6.3	6.5
South Dakota	19.5	21.2	23.5	24.1	23.7	24.4	26.9	27.1	28.3
Tennessee	9.2	9.3	9.3	9.5	9.5	10.2	10.4	11.3	11.7
Texas	43.2	46.6	47.9	49.6	54.4	61.4	66.4	74.2	80.0
Utah	4.6	5.4	5.8	5.8	5.6	6.3	6.1	7.0	6.8
Vermont	3.2	3.3	3.5	3.7	3.8	3.9	4.0	4.2	4.3
Virginia	8.7	9.1	9.8	10.1	10.2	10.1	10.7	11.0	11.3
Washington	11.7	13.8	15.4	16.5	17.9	19.3	20.3	22.2	22.7
West Virginia	1.6	1.5	1.5	1.5	1.5	1.8	1.8	1.9	2.0
Wisconsin	42.0	43.5	44.4	46.3	47.5	49.8	52.1	55.3	55.0
Wyoming	4.4	4.5	4.6	4.6	4.6	4.7	4.8	5.3	5.6
United States	878.4	931.2	974.2	1,032.1	1,080.7	1,154.7	1,243.1	1,311.0	1,372.2

-- = Not available.

Continued--

Table 2--Total taxes levied on agricultural real estate, by State, 1963-1971

State	1963	1964	1965	1966	1967	1968	1969	1970	1971
Million dollars (nominal)									
Alabama	5.5	5.7	5.8	5.9	6.1	6.1	6.5	6.7	6.8
Alaska	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3
Arizona	8.1	8.9	8.7	9.1	10.2	15.5	15.1	15.9	16.4
Arkansas	13.6	14.3	15.1	15.7	17.6	18.1	19.8	20.9	22.2
California	153.1	161.9	177.4	191.8	214.6	238.1	260.3	277.2	301.7
Colorado	23.4	24.5	24.5	25.2	26.4	27.7	28.5	30.7	32.9
Connecticut	5.5	5.6	5.7	6.0	6.2	6.8	7.2	7.4	7.8
Delaware	0.9	0.9	0.9	0.9	1.2	1.1	1.6	1.5	1.5
Florida	27.0	28.8	33.8	37.3	39.5	38.9	41.5	40.9	42.8
Georgia	9.9	10.3	11.6	13.5	17.0	19.4	21.0	21.4	22.3
Hawaii	3.0	3.4	3.4	3.4	3.1	3.2	3.1	3.5	4.1
Idaho	17.9	18.1	16.7	17.1	17.7	17.4	17.9	18.9	21.0
Illinois	131.9	138.3	144.5	155.1	165.7	191.3	203.1	210.8	224.9
Indiana	54.4	56.2	60.9	64.3	71.9	77.3	84.5	95.2	99.8
Iowa	119.7	124.9	127.8	141.7	139.2	153.6	183.4	196.7	195.0
Kansas	66.4	67.2	65.2	73.7	83.9	93.3	99.2	97.3	100.5
Kentucky	13.7	13.6	13.9	18.2	19.7	20.7	21.1	22.3	22.8
Louisiana	8.1	8.5	9.2	9.6	10.8	11.1	11.7	12.1	11.8
Maine	6.1	6.0	5.9	5.6	5.5	5.7	6.0	6.0	6.5
Maryland	9.2	10.0	10.6	11.1	11.6	13.1	13.8	14.2	15.5
Massachusetts	6.7	6.8	7.0	6.8	7.0	7.6	8.2	8.7	9.7
Michigan	35.8	37.0	37.5	40.4	43.0	47.5	52.1	55.4	63.8
Minnesota	74.7	75.1	79.3	81.5	78.6	88.1	94.6	109.7	99.5
Mississippi	9.7	10.9	11.8	12.4	13.2	14.9	16.4	16.3	16.8
Missouri	40.0	40.8	42.5	43.8	45.9	48.2	55.3	59.4	63.0
Montana	21.3	21.2	23.4	23.0	27.2	28.0	30.2	33.2	35.3
Nebraska	60.6	61.0	73.1	81.4	72.1	77.4	88.7	90.6	100.7
Nevada	2.3	2.6	2.8	2.9	3.0	3.0	3.1	3.1	3.3
New Hampshire	2.4	2.4	2.3	2.5	2.6	2.7	2.9	3.0	3.3
New Jersey	12.8	12.3	12.1	12.0	13.5	13.9	15.0	15.8	16.0
New Mexico	6.0	6.4	6.1	6.0	6.3	7.0	7.2	7.9	8.1
New York	42.3	42.2	40.8	40.0	42.6	43.2	48.1	49.5	55.6
North Carolina	18.0	18.5	19.0	19.3	20.0	21.0	22.2	22.3	23.6
North Dakota	30.1	31.6	34.2	35.0	36.5	38.4	43.5	47.6	49.4
Ohio	46.9	49.8	50.9	54.5	57.0	61.6	68.7	73.4	76.2
Oklahoma	21.9	22.6	24.2	27.3	28.4	31.2	31.7	32.7	33.8
Oregon	33.6	36.3	34.2	33.2	36.1	36.4	32.6	32.5	33.0
Pennsylvania	33.2	32.8	33.6	34.9	35.3	36.8	37.6	39.8	42.5
Rhode Island	0.7	0.7	0.7	0.8	0.8	0.9	0.9	1.0	1.1
South Carolina	6.4	6.5	6.7	6.9	7.1	7.3	8.3	8.3	8.7
South Dakota	29.4	29.7	31.7	31.8	35.8	40.3	44.0	49.0	52.1
Tennessee	12.6	12.8	13.1	13.7	14.7	17.0	20.8	23.5	25.8
Texas	80.9	84.5	88.1	93.0	99.3	104.9	109.8	123.8	135.3
Utah	7.4	8.0	8.3	8.3	8.6	8.6	8.9	9.2	9.2
Vermont	4.5	4.7	5.1	5.4	6.3	7.2	7.2	7.7	8.7
Virginia	11.6	12.0	12.1	12.6	13.0	13.9	14.9	16.5	17.7
Washington	23.0	23.5	23.6	25.7	28.1	29.4	30.2	32.3	37.6
West Virginia	2.1	2.1	2.2	2.3	2.3	2.4	2.4	2.4	2.4
Wisconsin	56.4	58.1	60.3	63.4	69.4	75.9	78.7	85.2	95.8
Wyoming	6.1	6.5	7.0	7.2	8.3	8.4	9.0	9.4	9.6

United States 1,417.2 1,466.7 1,535.7 1,633.8 1,730.5 1,881.8 2,038.8 2,169.1 2,294.1

Continued--

Table 2--Total taxes levied on agricultural real estate, by State, 1909-1991

State	1972	1973	1974	1975	1976	1977	1978	1979	1980
Million dollars (nominal)									
Alabama	6.9	6.9	7.3	6.0	6.4	6.6	7.5	10.3	9.9
Alaska	0.2	0.2	0.7	0.4	0.4	0.5	0.5	0.5	--
Arizona	18.9	17.5	20.8	22.5	23.0	24.1	22.5	24.6	22.7
Arkansas	22.9	23.6	26.9	23.7	25.1	25.6	28.6	29.3	30.9
California	307.7	307.8	327.7	327.6	337.8	354.9	181.0	183.0	203.4
Colorado	33.3	31.8	37.0	37.5	38.1	39.9	39.2	41.7	43.4
Connecticut	8.3	8.1	8.2	7.0	7.2	7.3	7.4	7.4	7.8
Delaware	1.5	1.1	1.2	1.1	1.1	1.1	1.3	1.3	1.2
Florida	44.6	50.2	68.5	61.6	62.6	66.1	66.7	67.5	78.4
Georgia	26.2	29.2	39.4	34.5	36.3	41.4	44.5	45.4	49.0
Hawaii	4.1	4.3	5.4	5.6	5.0	5.1	5.8	6.2	7.3
Idaho	21.8	23.6	25.9	27.3	30.2	33.5	33.6	30.1	32.9
Illinois	247.4	263.1	264.9	270.9	294.4	316.7	338.6	363.3	376.6
Indiana	103.4	106.2	87.5	84.1	84.6	86.0	88.8	110.7	117.7
Iowa	187.7	185.9	193.9	211.0	249.5	264.2	275.6	294.6	310.2
Kansas	99.0	96.0	113.5	112.6	119.1	125.5	126.2	123.9	122.1
Kentucky	23.9	24.9	27.6	27.6	28.4	29.1	30.4	30.4	29.4
Louisiana	12.1	11.1	13.7	11.3	11.6	11.9	15.0	15.8	15.7
Maine	6.6	6.6	6.4	6.0	6.4	6.9	7.7	8.5	9.4
Maryland	16.7	16.5	16.9	16.1	18.8	16.9	16.3	16.7	17.7
Massachusetts	10.1	11.1	11.0	9.9	10.6	11.5	11.3	11.3	12.4
Michigan	69.4	78.6	91.1	91.9	105.9	118.2	130.9	146.3	177.8
Minnesota	95.8	94.7	108.8	104.4	119.0	102.6	114.3	125.7	127.4
Mississippi	18.0	17.5	19.1	16.1	17.4	17.9	17.6	17.9	20.8
Missouri	65.7	66.9	71.7	69.5	76.0	79.5	83.0	85.7	84.8
Montana	37.4	40.8	39.7	41.5	42.4	44.3	46.9	53.8	63.6
Nebraska	108.5	109.7	115.5	128.6	146.9	144.8	175.2	123.9	218.0
Nevada	3.4	3.7	3.0	4.5	4.9	4.7	4.9	3.2	3.8
New Hampshire	3.1	3.2	3.2	3.2	3.6	3.8	4.2	4.4	5.0
New Jersey	17.0	17.5	17.9	17.5	18.6	16.9	17.0	17.4	19.4
New Mexico	8.1	8.6	8.2	9.4	9.4	9.6	9.5	9.4	7.3
New York	62.6	67.2	84.0	79.0	82.4	96.2	99.9	110.0	118.5
North Carolina	24.0	25.7	30.1	27.2	29.7	31.6	32.7	37.7	41.5
North Dakota	51.2	51.5	51.3	60.3	63.5	70.1	71.7	74.3	79.4
Ohio	79.7	84.5	93.8	90.3	100.6	112.6	119.1	125.8	127.3
Oklahoma	42.8	43.2	45.9	40.3	40.9	42.0	44.0	47.6	48.7
Oregon	34.8	32.5	45.3	47.0	49.3	50.0	47.2	45.6	52.7
Pennsylvania	43.4	46.3	54.8	48.2	54.3	60.9	61.8	62.7	68.3
Rhode Island	1.1	1.3	1.3	1.0	1.1	1.4	1.5	1.6	1.8
South Carolina	9.7	10.0	12.2	10.4	10.5	11.1	11.5	11.7	12.2
South Dakota	53.7	54.1	57.2	63.9	64.6	75.2	81.9	91.7	97.9
Tennessee	27.1	27.0	29.6	27.6	30.5	31.8	33.1	36.8	40.6
Texas	141.5	149.8	144.3	146.9	161.0	175.0	179.6	188.1	191.8
Utah	8.9	10.2	13.7	10.9	12.1	11.9	12.0	12.2	12.9
Vermont	9.4	9.6	10.0	9.3	9.9	10.2	10.6	11.3	12.5
Virginia	21.1	22.5	26.5	23.6	26.4	27.9	30.5	31.5	34.6
Washington	44.0	44.6	41.3	42.0	45.2	49.3	54.1	55.4	47.2
West Virginia	2.5	2.5	3.0	2.2	2.5	2.5	2.6	2.6	2.7
Wisconsin	92.7	89.5	113.5	122.7	135.4	149.0	163.4	187.1	209.1
Wyoming	10.4	11.4	11.5	11.2	11.9	12.9	12.4	14.6	15.5

United States 2,390.5 2,450.1 2,651.8 2,654.9 2,880.5 3,038.7 3,021.6 3,232.5 3,441.9

-- = Not available.

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Table 2--Total taxes levied on agricultural real estate, by State, 1989-1991

State	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
Million dollars (nominal)											
Alabama	9.6	12.6	11.5	11.2	11.1	10.6	10.5	11.0	11.4	11.3	11.2
Alaska	--	--	--	--	--	--	--	--	--	--	--
Arizona	22.5	23.9	27.6	28.3	30.0	32.6	40.7	40.7	45.5	46.5	48.9
Arkansas	31.3	33.5	34.7	35.3	38.8	37.9	39.5	40.0	40.6	40.5	41.8
California	216.4	222.5	234.8	245.2	258.6	239.5	247.0	245.8	240.0	268.7	277.2
Colorado	45.1	45.9	53.4	61.0	62.1	58.7	59.3	61.6	67.1	68.8	81.3
Connecticut	8.3	8.8	9.5	9.6	10.1	10.3	9.3	10.1	9.7	9.7	10.0
Delaware	1.1	1.1	1.1	1.1	1.0	1.0	0.8	0.8	0.8	0.9	1.2
Florida	86.6	80.3	83.2	82.4	85.7	92.4	101.4	107.2	113.7	121.1	130.2
Georgia	52.5	50.5	51.0	49.9	50.2	49.4	48.7	52.6	54.8	56.8	60.0
Hawaii	8.8	8.7	21.7	22.0	21.2	20.9	21.2	21.8	25.0	30.0	36.5
Idaho	30.6	32.2	36.2	36.3	37.7	38.6	41.1	39.2	41.7	37.9	39.0
Illinois	408.9	398.9	395.6	390.6	384.8	384.7	494.3	474.7	451.8	431.9	402.1
Indiana	119.3	119.0	120.3	120.9	122.9	124.0	111.8	117.0	122.5	131.4	140.3
Iowa	335.8	278.0	282.8	294.8	299.7	305.9	333.2	323.2	353.6	345.1	343.7
Kansas	124.3	121.6	130.8	125.1	132.1	132.8	121.6	131.7	118.1	118.8	124.6
Kentucky	30.1	29.5	30.1	31.1	31.2	31.8	33.6	32.7	32.2	37.5	37.7
Louisiana	16.0	18.6	18.9	19.1	19.6	20.4	19.0	19.2	19.6	19.3	19.1
Maine	9.8	10.0	10.1	10.3	10.1	10.8	10.4	11.4	11.6	12.7	13.1
Maryland	19.1	19.6	20.7	21.6	21.5	21.4	21.2	21.3	21.9	21.8	23.1
Massachusetts	12.1	11.6	11.8	12.4	13.5	14.2	13.1	16.2	15.3	15.5	14.7
Michigan	212.6	232.9	243.9	253.4	261.1	261.3	311.3	314.9	325.8	334.6	351.4
Minnesota	144.5	160.2	173.1	175.2	162.2	146.7	159.9	155.2	162.1	171.9	181.8
Mississippi	20.6	20.1	19.6	21.8	21.8	20.3	19.4	19.8	21.3	20.9	22.5
Missouri	84.0	83.1	71.3	66.3	69.8	70.1	67.5	68.6	70.3	72.5	74.4
Montana	64.2	66.2	69.6	72.4	78.7	80.8	84.1	85.3	88.3	103.4	106.5
Nebraska	233.7	238.5	242.8	252.0	256.6	241.3	261.2	274.4	290.8	325.2	344.2
Nevada	2.4	2.7	2.9	3.1	3.0	3.1	3.0	3.5	3.6	2.8	3.7
New Hampshire	5.2	5.4	5.7	5.9	6.1	6.5	6.7	8.0	7.9	8.7	8.4
New Jersey	21.3	23.4	24.5	25.2	25.9	26.7	28.4	30.5	31.4	33.7	34.6
New Mexico	7.0	7.1	7.3	7.4	7.8	8.4	10.9	10.9	12.9	12.3	11.8
New York	136.8	142.8	151.7	153.3	150.6	151.6	134.2	141.7	147.6	154.3	163.6
North Carolina	43.4	43.1	45.0	45.9	46.6	47.6	50.0	51.7	52.0	52.7	59.4
North Dakota	78.2	83.2	84.0	89.4	89.1	89.3	77.4	77.6	79.8	84.9	85.5
Ohio	127.2	127.1	128.9	130.7	134.0	137.2	144.9	148.5	142.6	142.3	155.7
Oklahoma	48.0	49.9	50.4	49.7	49.6	49.2	55.3	54.7	55.4	56.2	61.8
Oregon	58.4	58.7	60.3	62.9	65.1	67.3	72.7	76.2	82.3	95.9	100.2
Pennsylvania	76.4	81.1	87.7	93.0	99.1	103.7	104.9	112.0	123.0	128.0	133.5
Rhode Island	2.1	2.2	2.4	2.3	2.5	2.6	2.4	2.6	2.8	2.7	2.7
South Carolina	13.1	12.9	13.0	12.6	13.0	13.9	13.1	14.4	15.1	15.6	16.9
South Dakota	98.7	95.8	102.7	106.5	105.1	106.6	102.7	105.6	104.8	106.0	124.1
Tennessee	41.9	41.9	43.6	44.5	46.0	45.9	46.1	47.1	46.2	47.8	50.4
Texas	199.0	210.2	224.5	229.6	235.3	244.8	307.9	304.6	320.3	331.2	354.1
Utah	13.5	14.4	15.2	14.9	14.2	14.3	11.9	12.1	11.7	11.4	11.4
Vermont	14.2	13.0	14.7	15.5	15.2	16.1	16.8	17.2	18.7	20.0	20.7
Virginia	37.5	38.5	40.0	41.1	41.7	43.6	44.5	50.2	55.3	60.6	60.8
Washington	48.4	49.4	50.9	53.2	54.7	55.5	60.2	60.2	60.8	64.5	64.2
West Virginia	3.2	3.3	3.3	3.1	3.0	3.2	3.3	3.4	3.5	3.9	4.4
Wisconsin	236.6	224.7	238.2	243.9	238.0	229.3	238.3	258.0	272.7	282.8	290.8
Wyoming	16.2	16.7	17.7	17.1	17.0	16.4	16.7	16.8	16.2	16.5	17.1

United States 3,678.2 3,678.4 3,823.9 3,905.3 3,961.4 3,948.6 4,233.5 4,304.2 4,422.4 4,589.8 4,772.3

-- = Not available.

Table 3--Average tax per \$100 of full market value levied on agricultural real estate,
by State, 1909-91

State	1909	1910	1911	1912	1913	1914	1915	1916	1917
Dollars (nominal)									
Alabama	0.58	0.56	0.61	0.60	0.64	0.66	0.73	0.75	0.65
Alaska	--	--	--	--	--	--	--	--	--
Arizona	0.13	0.16	0.17	0.21	0.25	0.28	0.34	0.31	0.37
Arkansas	0.73	0.72	0.82	0.79	0.84	0.89	0.82	0.72	0.80
California	0.64	0.57	0.61	0.57	0.56	0.62	0.64	0.59	0.64
Colorado	0.33	0.34	0.37	0.36	0.42	0.49	0.46	0.46	0.56
Connecticut	0.68	0.71	0.70	0.75	0.75	0.81	0.85	0.82	0.85
Delaware	0.45	0.45	0.47	0.49	0.53	0.56	0.60	0.59	0.69
Florida	0.36	0.38	0.40	0.47	0.51	0.79	0.85	0.84	0.85
Georgia	0.51	0.55	0.59	0.61	0.66	0.82	0.72	0.68	0.64
Hawaii	--	--	--	--	--	--	--	--	--
Idaho	0.34	0.37	0.61	0.59	0.68	0.64	0.70	0.62	0.67
Illinois	0.33	0.31	0.33	0.34	0.40	0.38	0.42	0.46	0.48
Indiana	0.63	0.62	0.66	0.67	0.72	0.73	0.75	0.80	0.75
Iowa	0.33	0.33	0.37	0.38	0.50	0.46	0.44	0.45	0.48
Kansas	0.42	0.41	0.45	0.48	0.51	0.51	0.51	0.50	0.53
Kentucky	0.49	0.51	0.50	0.52	0.51	0.52	0.50	0.47	0.41
Louisiana	0.57	0.59	0.61	0.59	0.74	0.81	0.74	0.77	0.75
Maine	1.03	1.06	1.08	1.09	1.26	1.28	1.29	1.18	1.29
Maryland	0.71	0.82	0.78	0.72	0.72	0.78	0.77	0.80	0.75
Massachusetts	1.13	1.13	1.14	1.15	1.21	1.36	1.37	1.30	1.26
Michigan	0.78	0.76	0.83	0.94	1.04	1.05	1.14	1.09	1.12
Minnesota	0.44	0.42	0.44	0.46	0.54	0.61	0.55	0.55	0.58
Mississippi	0.72	0.70	0.68	0.70	0.80	0.89	0.72	0.75	0.96
Missouri	0.26	0.25	0.27	0.26	0.25	0.27	0.28	0.26	0.27
Montana	0.32	0.32	0.31	0.36	0.41	0.42	0.45	0.49	0.52
Nebraska	0.30	0.31	0.33	0.34	0.38	0.38	0.37	0.37	0.35
Nevada	0.41	0.38	0.36	0.33	0.42	0.57	0.58	0.58	0.63
New Hampshire	1.26	1.08	1.16	1.05	1.18	1.24	1.29	1.27	1.29
New Jersey	0.82	0.81	0.80	0.84	0.84	0.88	0.91	0.90	0.99
New Mexico	0.20	0.21	0.22	0.22	0.48	0.49	0.40	0.37	0.37
New York	0.71	0.70	0.73	0.80	0.82	0.89	0.96	0.93	1.04
North Carolina	0.30	0.28	0.40	0.39	0.41	0.42	0.44	0.39	0.38
North Dakota	0.45	0.44	0.47	0.46	0.48	0.55	0.61	0.61	0.59
Ohio	0.64	0.64	0.63	0.63	0.72	0.66	0.74	0.78	0.73
Oklahoma	0.78	0.54	0.76	0.74	0.75	0.68	0.84	0.71	0.71
Oregon	0.28	0.33	0.40	0.39	0.40	0.40	0.42	0.46	0.46
Pennsylvania	0.88	0.83	0.85	0.86	0.87	0.89	0.88	0.87	0.88
Rhode Island	0.68	0.70	0.70	0.75	0.76	0.76	0.82	0.79	0.81
South Carolina	0.45	0.51	0.49	0.50	0.52	0.59	0.56	0.50	0.50
South Dakota	0.28	0.30	0.29	0.31	0.35	0.36	0.38	0.38	0.43
Tennessee	0.54	0.56	0.54	0.52	0.54	0.60	0.58	0.56	0.55
Texas	0.24	0.29	0.33	0.32	0.40	0.41	0.46	0.42	0.44
Utah	0.38	0.38	0.44	0.47	0.56	0.64	0.61	0.62	0.68
Vermont	0.79	0.82	0.85	0.89	0.91	0.90	0.88	0.86	0.88
Virginia	0.33	0.36	0.42	0.41	0.40	0.45	0.38	0.44	0.41
Washington	0.49	0.50	0.55	0.56	0.64	0.63	0.62	0.58	0.64
West Virginia	0.42	0.41	0.40	0.38	0.44	0.49	0.58	0.57	0.58
Wisconsin	0.49	0.50	0.52	0.58	0.76	0.72	0.71	0.73	0.74
Wyoming	0.18	0.26	0.26	0.25	0.34	0.33	0.46	0.45	0.36
United States	0.48	0.47	0.50	0.49	0.55	0.56	0.57	0.57	0.58

-- = Not available.

Continued--

Table 3--Average tax per \$100 of full market value levied on agricultural real estate,
by State, 1909-91 --Continued

State	1918	1919	1920	1921	1922	1923	1924	1925	1926
Dollars (nominal)									
Alabama	0.63	0.54	0.82	0.90	0.88	0.87	0.81	0.81	0.91
Alaska	--	--	--	--	--	--	--	--	--
Arizona	0.36	0.44	0.71	0.83	0.83	1.06	1.23	1.35	1.30
Arkansas	0.73	0.70	0.91	0.98	1.03	1.04	1.01	1.01	0.83
California	0.62	0.66	0.86	0.86	0.92	0.93	0.90	0.94	0.98
Colorado	0.56	0.62	0.81	0.92	1.00	1.10	1.10	1.20	1.26
Connecticut	0.86	0.95	1.08	1.05	1.13	1.12	1.16	1.15	1.12
Delaware	0.73	0.89	1.04	0.95	0.96	1.04	1.04	1.05	1.14
Florida	0.83	0.84	0.86	0.91	0.95	0.96	0.88	0.88	1.06
Georgia	0.57	0.51	0.79	0.99	1.05	0.99	1.05	1.09	1.20
Hawaii	--	--	--	--	--	--	--	--	--
Idaho	0.64	0.78	0.98	1.19	1.20	1.26	1.24	1.34	1.29
Illinois	0.42	0.43	0.55	0.71	0.73	0.74	0.79	0.88	0.96
Indiana	0.74	0.71	1.08	1.49	1.52	1.63	1.70	1.73	1.85
Iowa	0.44	0.41	0.52	0.69	0.75	0.80	0.83	0.81	0.86
Kansas	0.51	0.56	0.68	0.92	0.83	0.94	0.96	1.06	1.10
Kentucky	0.37	0.46	0.73	0.90	0.92	1.03	0.94	0.92	0.96
Louisiana	0.90	0.89	1.41	1.59	1.31	1.41	1.44	1.44	1.38
Maine	1.21	1.20	1.54	1.55	1.55	1.67	1.62	1.57	1.74
Maryland	0.86	0.74	0.99	0.97	1.03	1.08	1.10	1.12	1.15
Massachusetts	1.30	1.24	1.59	1.66	1.75	1.75	1.74	1.76	1.85
Michigan	1.19	1.42	1.62	1.76	1.75	1.78	1.74	1.81	1.84
Minnesota	0.56	0.59	0.70	0.83	0.86	0.98	0.94	1.00	1.09
Mississippi	1.01	0.85	1.69	1.58	1.75	1.99	2.06	1.99	1.96
Missouri	0.26	0.28	0.34	0.54	0.58	0.63	0.67	0.75	0.80
Montana	0.49	0.59	0.75	0.88	0.89	0.94	0.97	1.03	1.08
Nebraska	0.32	0.32	0.52	0.67	0.60	0.64	0.65	0.70	0.72
Nevada	0.58	0.60	0.84	0.96	1.12	1.17	1.26	1.37	1.33
New Hampshire	1.31	1.48	1.64	1.60	1.71	1.80	1.67	1.76	1.84
New Jersey	1.03	1.04	1.30	1.60	1.70	1.59	1.54	1.46	1.50
New Mexico	0.48	0.55	0.64	0.85	0.75	0.77	0.80	1.00	0.92
New York	1.04	1.04	1.33	1.36	1.34	1.44	1.44	1.46	1.48
North Carolina	0.35	0.37	0.71	1.00	0.81	0.96	1.00	1.09	1.18
North Dakota	0.67	1.05	1.11	1.18	1.22	1.22	1.28	1.30	1.39
Ohio	0.76	0.74	1.11	1.26	1.34	1.34	1.46	1.53	1.65
Oklahoma	0.69	0.87	0.92	1.12	1.20	1.36	1.30	1.22	1.12
Oregon	0.48	0.56	0.73	0.80	0.82	0.81	0.83	0.90	0.95
Pennsylvania	0.94	0.90	1.14	1.33	1.40	1.44	1.46	1.49	1.54
Rhode Island	0.85	0.88	0.99	1.07	1.11	1.12	1.10	1.06	1.09
South Carolina	0.52	0.43	0.66	1.01	0.88	0.78	0.88	0.96	1.07
South Dakota	0.45	0.49	0.66	0.71	0.82	0.93	0.96	1.05	1.17
Tennessee	0.52	0.50	0.89	1.07	0.97	1.05	1.13	1.02	1.11
Texas	0.46	0.46	0.55	0.64	0.70	0.69	0.68	0.70	0.72
Utah	0.59	0.70	1.19	1.24	1.13	1.22	1.14	1.19	1.26
Vermont	0.98	0.98	1.17	1.19	1.32	1.36	1.43	1.42	1.44
Virginia	0.37	0.36	0.43	0.61	0.56	0.59	0.64	0.68	0.70
Washington	0.69	0.76	1.01	1.10	1.15	1.11	1.06	1.07	1.04
West Virginia	0.53	0.65	0.77	0.90	0.97	1.08	1.06	1.10	1.16
Wisconsin	0.75	0.90	1.04	1.16	1.14	1.19	1.18	1.14	1.20
Wyoming	0.30	0.40	0.55	0.55	0.64	0.63	0.76	0.84	0.89
United States	0.57	0.59	0.79	0.94	0.96	1.01	1.03	1.07	1.12

-- = Not available.

Continued--

Table 3--Average tax per \$100 of full market value levied on agricultural real estate,
by State, 1909-91 --Continued

State	1927	1928	1929	1930	1931	1932	1933	1934	1935
Dollars (nominal)									
Alabama	0.87	0.84	0.86	0.98	1.20	1.29	1.10	1.01	0.99
Alaska	--	--	--	--	--	--	--	--	--
Arizona	1.27	1.12	1.27	1.33	1.42	1.39	1.13	1.22	1.14
Arkansas	0.86	0.90	0.93	1.12	1.31	1.58	1.41	1.33	1.23
California	1.01	1.04	1.02	1.10	1.24	1.47	1.03	0.93	0.86
Colorado	1.30	1.30	1.34	1.43	1.56	1.87	1.71	1.75	1.59
Connecticut	1.08	1.02	1.05	1.08	1.17	1.21	1.23	1.25	1.32
Delaware	0.90	0.88	0.72	0.68	0.75	0.80	0.76	0.70	0.64
Florida	1.10	1.08	1.10	0.89	0.91	1.00	1.01	1.07	0.77
Georgia	1.14	1.16	1.16	1.27	1.53	1.70	1.37	1.19	1.22
Hawaii	--	--	--	--	--	--	--	--	--
Idaho	1.37	1.36	1.46	1.64	1.69	2.14	1.92	1.72	1.51
Illinois	0.98	0.98	1.04	1.20	1.30	1.41	1.05	1.00	1.06
Indiana	1.87	1.89	1.94	2.27	2.67	2.15	1.28	1.19	1.19
Iowa	0.88	0.90	0.98	1.14	1.27	1.57	1.29	1.16	1.19
Kansas	1.15	1.17	1.20	1.24	1.36	1.32	1.15	1.16	1.17
Kentucky	1.02	1.00	0.96	1.08	1.27	1.41	1.22	0.95	0.98
Louisiana	1.27	1.25	1.29	1.40	1.51	1.63	1.55	1.97	1.37
Maine	1.73	1.80	1.81	1.97	2.14	2.39	2.19	2.43	2.45
Maryland	1.15	1.16	1.13	1.16	1.28	1.44	1.11	1.01	1.06
Massachusetts	1.82	1.72	1.66	1.68	1.88	2.06	2.05	2.25	2.42
Michigan	1.96	1.96	2.04	2.08	2.19	1.90	1.26	1.17	0.97
Minnesota	1.14	1.20	1.25	1.45	1.64	1.64	1.57	1.37	1.39
Mississippi	1.97	2.15	2.06	2.10	2.29	2.45	2.32	1.96	1.94
Missouri	0.83	0.86	0.89	0.98	1.06	1.14	0.96	0.96	0.94
Montana	1.01	1.02	1.18	1.36	1.63	1.91	1.86	1.64	1.56
Nebraska	0.80	0.80	0.81	0.85	0.94	1.01	0.82	0.81	0.87
Nevada	1.31	1.23	1.09	1.02	1.20	1.49	1.58	1.42	1.67
New Hampshire	1.93	2.06	2.06	1.95	2.18	2.13	2.12	2.18	2.47
New Jersey	1.52	1.55	1.58	1.67	1.64	1.67	1.53	1.49	1.51
New Mexico	0.97	1.04	1.04	1.12	1.43	1.52	1.32	0.98	0.97
New York	1.49	1.47	1.38	1.52	1.61	1.70	1.56	1.57	1.64
North Carolina	1.29	1.34	1.28	1.48	1.53	1.84	1.10	0.98	0.91
North Dakota	1.49	1.53	1.54	1.70	1.71	1.59	1.42	1.39	1.31
Ohio	1.79	1.76	1.79	1.89	1.87	1.97	1.64	1.18	1.05
Oklahoma	1.24	1.20	1.25	1.39	1.40	1.52	1.05	0.95	0.91
Oregon	0.99	1.02	1.15	1.17	1.18	1.52	1.57	1.45	1.38
Pennsylvania	1.54	1.59	1.63	1.75	1.82	2.12	1.93	1.73	1.61
Rhode Island	1.09	1.07	1.07	1.10	1.10	2.42	1.16	1.19	1.20
South Carolina	1.09	1.09	1.18	1.26	1.56	1.85	1.38	1.15	1.09
South Dakota	1.19	1.24	1.30	1.41	1.36	1.48	0.93	1.11	1.16
Tennessee	1.12	1.12	1.13	1.23	1.34	1.50	1.29	1.19	1.14
Texas	0.72	0.78	0.77	0.92	1.04	0.97	0.89	0.84	0.76
Utah	1.27	1.31	1.33	1.54	1.76	2.00	1.72	1.70	1.67
Vermont	1.49	1.49	1.49	1.58	1.68	1.71	1.54	1.41	1.48
Virginia	0.67	0.67	0.67	0.75	0.82	0.76	0.70	0.67	0.65
Washington	1.09	1.20	1.20	1.44	1.74	1.86	1.52	1.36	1.09
West Virginia	1.17	1.16	1.26	1.26	1.48	1.39	0.55	0.53	0.53
Wisconsin	1.32	1.36	1.43	1.49	1.39	1.33	1.32	1.27	1.37
Wyoming	0.95	0.97	1.02	1.12	1.53	1.72	1.49	1.45	1.11
United States	1.16	1.17	1.20	1.31	1.43	1.52	1.25	1.17	1.14

-- = Not available.

Continued--

Table 3--Average tax per \$100 of full market value levied on agricultural real estate,
by State, 1909-91 --Continued

State	1936	1937	1938	1939	1940	1941	1942	1943	1944
Dollars (nominal)									
Alabama	1.01	0.92	0.93	0.95	0.93	0.91	0.86	0.75	0.67
Alaska	--	--	--	--	--	--	--	--	--
Arizona	1.06	1.05	1.16	1.53	1.11	0.88	0.56	0.41	0.30
Arkansas	1.24	1.15	1.15	1.13	1.07	0.99	0.91	0.82	0.71
California	0.83	0.99	1.10	1.16	1.15	1.04	0.86	0.67	0.64
Colorado	1.50	1.51	1.53	1.57	1.53	1.43	1.22	1.04	0.95
Connecticut	1.30	1.31	1.34	1.38	1.30	1.24	1.19	1.09	1.08
Delaware	0.58	0.53	0.50	0.48	0.51	0.53	0.51	0.51	0.47
Florida	0.67	0.70	0.77	0.78	0.82	0.62	0.50	0.42	0.38
Georgia	1.10	1.22	0.78	0.69	0.66	0.66	0.61	0.53	0.51
Hawaii	--	--	--	--	--	--	--	--	--
Idaho	1.26	1.42	1.25	1.41	1.34	1.21	0.91	0.83	0.76
Illinois	1.04	1.07	1.14	1.17	1.18	1.19	1.00	0.88	0.86
Indiana	1.17	1.09	1.11	1.20	1.18	1.22	0.87	0.81	0.73
Iowa	1.22	1.24	1.26	1.33	1.26	1.20	1.07	0.96	0.94
Kansas	1.17	1.22	1.22	1.33	1.23	1.29	1.07	0.87	0.74
Kentucky	0.86	0.83	0.83	0.84	0.84	0.77	0.74	0.69	0.64
Louisiana	1.17	1.09	1.07	0.92	0.86	0.87	0.72	0.65	0.58
Maine	2.51	2.66	2.80	2.83	2.87	2.65	2.50	2.10	2.08
Maryland	1.07	1.06	1.11	1.21	1.20	1.14	1.00	0.89	0.87
Massachusetts	2.39	2.39	2.44	2.52	2.41	2.30	2.20	1.87	1.72
Michigan	0.85	0.84	0.88	0.89	0.90	0.90	0.74	0.67	0.65
Minnesota	1.42	1.42	1.49	1.53	1.49	1.45	1.34	1.22	1.28
Mississippi	1.96	1.80	1.22	1.28	1.32	1.34	1.10	0.99	0.88
Missouri	0.95	0.97	1.01	1.02	0.98	0.90	0.82	0.75	0.68
Montana	1.39	1.51	1.46	1.45	1.42	1.27	1.02	0.92	0.84
Nebraska	0.90	1.05	1.17	1.31	1.35	1.25	1.09	0.91	0.88
Nevada	1.34	1.42	1.39	1.24	1.14	1.07	0.93	0.74	0.72
New Hampshire	2.51	2.56	2.62	2.58	2.41	2.26	1.99	1.70	1.57
New Jersey	1.54	1.67	1.75	1.90	1.70	1.55	1.39	1.32	1.22
New Mexico	0.91	0.87	0.81	0.79	0.70	0.63	0.56	0.42	0.36
New York	1.72	1.82	1.91	2.01	1.99	1.98	1.76	1.68	1.56
North Carolina	0.85	0.90	0.92	0.92	0.95	0.88	0.83	0.69	0.60
North Dakota	1.31	1.43	1.59	1.74	1.70	1.41	1.17	1.09	0.97
Ohio	0.99	1.02	1.02	1.03	1.01	0.93	0.85	0.76	0.72
Oklahoma	0.96	0.91	1.00	1.01	0.98	0.93	0.82	0.73	0.68
Oregon	1.23	1.22	1.28	1.26	1.15	0.80	0.84	0.57	0.60
Pennsylvania	1.63	1.62	1.64	1.64	1.65	1.58	1.44	1.18	1.21
Rhode Island	1.17	1.18	1.22	1.37	1.38	1.31	1.31	1.16	1.11
South Carolina	1.09	1.03	0.94	0.95	0.94	0.88	0.80	0.59	0.49
South Dakota	1.22	1.57	1.93	2.03	1.98	1.82	1.49	1.18	1.18
Tennessee	1.13	1.14	1.13	1.07	1.03	0.99	0.90	0.79	0.74
Texas	0.76	0.71	0.72	0.75	0.71	0.67	0.62	0.50	0.45
Utah	1.35	1.46	1.48	1.48	1.31	1.18	1.00	0.86	0.78
Vermont	1.57	1.65	1.71	1.74	1.76	1.77	1.61	1.52	1.46
Virginia	0.61	0.62	0.63	0.63	0.65	0.64	0.59	0.53	0.47
Washington	0.89	1.01	0.79	0.82	0.80	0.69	0.61	0.49	0.47
West Virginia	0.53	0.52	0.53	0.55	0.50	0.49	0.44	0.40	0.39
Wisconsin	1.32	1.42	1.50	1.50	1.54	1.60	1.37	1.24	1.24
Wyoming	1.01	1.02	1.06	1.01	0.94	0.87	0.72	0.67	0.63
United States	1.11	1.15	1.17	1.21	1.18	1.12	0.97	0.84	0.79

-- = Not available.

Continued--

Table 3--Average tax per \$100 of full market value levied on agricultural real estate,
by State, 1909-91 --Continued

State	1945	1946	1947	1948	1949	1950	1951	1952	1953
Dollars (nominal)									
Alabama	0.60	0.49	0.49	0.47	0.51	0.52	0.49	0.44	0.43
Alaska	--	--	--	--	--	--	--	--	--
Arizona	0.38	0.37	0.53	0.55	0.76	0.94	0.79	0.73	0.75
Arkansas	0.65	0.53	0.46	0.42	0.51	0.53	0.50	0.49	0.49
California	0.62	0.77	0.89	1.04	1.06	1.16	1.01	0.94	0.93
Colorado	0.89	0.83	0.88	0.91	0.99	1.02	0.92	0.95	1.00
Connecticut	1.08	1.06	1.10	1.16	1.26	1.29	1.22	1.24	1.24
Delaware	0.45	0.40	0.43	0.43	0.50	0.51	0.51	0.52	0.48
Florida	0.36	0.49	0.62	0.75	0.78	0.94	0.83	0.77	0.78
Georgia	0.54	0.61	0.60	0.62	0.72	0.75	0.67	0.54	0.51
Hawaii	--	--	--	--	--	--	--	--	--
Idaho	0.86	0.88	0.93	1.01	1.07	1.09	1.04	0.99	0.95
Illinois	0.82	0.93	0.95	1.08	1.12	1.19	1.12	1.10	1.16
Indiana	0.70	0.76	0.90	0.92	0.93	0.99	0.89	0.82	0.84
Iowa	0.97	0.94	0.97	1.05	1.12	1.20	1.08	1.07	1.17
Kansas	0.86	0.83	0.94	0.95	1.07	1.09	1.06	0.96	0.99
Kentucky	0.56	0.57	0.67	0.67	0.75	0.78	0.72	0.65	0.67
Louisiana	0.54	0.46	0.47	0.43	0.47	0.48	0.48	0.46	0.45
Maine	2.09	2.05	2.16	2.16	2.35	2.38	2.10	2.06	2.23
Maryland	0.81	0.72	0.82	0.84	0.93	0.95	0.83	0.79	0.78
Massachusetts	1.65	1.66	1.69	1.72	1.81	1.80	1.73	1.66	1.62
Michigan	0.61	0.60	0.62	0.67	0.73	0.81	0.77	0.78	0.80
Minnesota	1.31	1.30	1.46	1.48	1.56	1.54	1.37	1.30	1.33
Mississippi	0.82	0.70	0.65	0.72	0.72	0.67	0.58	0.56	0.53
Missouri	0.63	0.62	0.72	0.71	0.75	0.82	0.75	0.74	0.76
Montana	0.89	0.87	1.00	0.99	1.11	1.14	0.98	0.94	0.88
Nebraska	0.89	0.88	0.94	0.88	0.98	1.09	0.93	0.79	0.95
Nevada	0.64	0.63	0.67	0.80	0.86	0.88	0.76	0.71	0.71
New Hampshire	1.55	1.49	1.56	1.71	1.94	1.90	1.84	1.81	1.70
New Jersey	1.12	1.00	1.11	1.15	1.26	1.29	1.30	1.21	1.15
New Mexico	0.33	0.37	0.34	0.35	0.39	0.44	0.37	0.36	0.37
New York	1.49	1.41	1.62	1.62	1.72	1.84	1.85	1.78	1.85
North Carolina	0.53	0.47	0.48	0.49	0.51	0.52	0.50	0.46	0.47
North Dakota	1.12	0.84	1.04	1.08	1.44	1.45	1.39	1.23	1.23
Ohio	0.64	0.61	0.63	0.64	0.72	0.79	0.72	0.72	0.77
Oklahoma	0.62	0.58	0.68	0.64	0.68	0.69	0.58	0.55	0.59
Oregon	0.57	0.69	0.73	0.95	1.14	1.27	1.16	1.15	1.15
Pennsylvania	1.19	1.07	1.08	1.10	1.21	1.28	1.17	1.10	1.14
Rhode Island	1.02	0.91	0.91	0.87	1.00	1.06	0.97	0.98	1.01
South Carolina	0.45	0.40	0.40	0.40	0.49	0.55	0.52	0.55	0.54
South Dakota	1.28	1.19	1.22	1.18	1.31	1.32	1.25	1.11	1.15
Tennessee	0.62	0.60	0.59	0.55	0.60	0.61	0.56	0.52	0.54
Texas	0.43	0.40	0.44	0.41	0.53	0.56	0.48	0.45	0.47
Utah	0.84	0.74	0.91	0.91	0.95	0.93	0.90	0.71	0.80
Vermont	1.33	1.22	1.33	1.36	1.53	1.55	1.54	1.49	1.53
Virginia	0.41	0.38	0.44	0.47	0.53	0.56	0.52	0.50	0.53
Washington	0.50	0.52	0.59	0.68	0.73	0.68	0.62	0.61	0.58
West Virginia	0.34	0.31	0.30	0.30	0.37	0.38	0.34	0.31	0.31
Wisconsin	1.30	1.31	1.42	1.50	1.68	1.78	1.64	1.65	1.67
Wyoming	0.57	0.56	0.56	0.67	0.88	0.91	0.82	0.80	0.83
United States	0.77	0.77	0.83	0.87	0.95	1.00	0.91	0.86	0.89

-- = Not available.

Continued--

Table 3--Average tax per \$100 of full market value levied on agricultural real estate,
by State, 1909-91 --Continued

State	1954	1955	1956	1957	1958	1959	1960	1961	1962
Dollars (nominal)									
Alabama	0.47	0.45	0.41	0.39	0.37	0.33	0.33	0.34	0.35
Alaska	--	--	--	--	--	--	1.02	1.55	1.47
Arizona	0.78	0.69	0.58	0.60	0.60	0.54	0.55	0.65	0.80
Arkansas	0.53	0.55	0.54	0.53	0.58	0.67	0.64	0.64	0.61
California	0.98	1.02	1.01	0.95	0.93	0.96	1.04	1.02	1.03
Colorado	1.05	1.11	1.10	1.15	1.10	1.07	1.06	1.08	1.00
Connecticut	1.36	1.35	1.36	1.30	1.29	1.33	1.33	1.40	1.42
Delaware	0.51	0.49	0.51	0.51	0.51	0.48	0.44	0.45	0.44
Florida	0.76	0.74	0.71	0.69	0.64	0.59	0.66	0.69	0.75
Georgia	0.54	0.57	0.54	0.53	0.48	0.45	0.43	0.46	0.44
Hawaii	--	--	--	--	--	--	0.72	0.70	0.67
Idaho	1.02	1.01	0.97	0.97	0.98	0.98	0.96	1.02	0.96
Illinois	1.20	1.26	1.26	1.27	1.33	1.25	1.28	1.36	1.36
Indiana	0.86	0.89	0.89	0.87	0.87	0.90	0.92	0.97	1.13
Iowa	1.20	1.12	1.14	1.14	1.15	1.17	1.19	1.33	1.34
Kansas	1.09	1.14	1.08	1.13	1.10	1.12	1.23	1.21	1.20
Kentucky	0.72	0.71	0.70	0.64	0.61	0.58	0.54	0.54	0.54
Louisiana	0.45	0.45	0.46	0.45	0.43	0.38	0.39	0.40	0.41
Maine	2.23	2.45	2.49	2.53	2.40	2.27	2.30	2.28	2.33
Maryland	0.74	0.84	0.86	0.80	0.75	0.77	0.80	0.79	0.78
Massachusetts	1.71	1.78	1.94	1.95	1.95	1.89	2.03	2.08	2.08
Michigan	0.90	1.03	1.05	1.11	1.15	1.10	1.21	1.22	1.24
Minnesota	1.38	1.39	1.30	1.29	1.23	1.24	1.35	1.47	1.50
Mississippi	0.51	0.48	0.43	0.39	0.37	0.37	0.40	0.42	0.42
Missouri	0.85	0.94	0.95	0.93	0.91	0.91	0.95	0.96	0.93
Montana	0.93	0.92	0.90	0.87	0.87	0.85	0.82	0.83	0.82
Nebraska	1.02	1.10	1.17	1.26	1.17	1.14	1.22	1.30	1.26
Nevada	0.69	0.70	0.67	0.67	0.64	0.65	0.66	0.67	0.69
New Hampshire	1.79	1.77	1.90	1.97	2.03	2.05	2.04	2.21	2.20
New Jersey	1.29	1.18	1.37	1.53	1.53	1.57	1.75	1.74	1.87
New Mexico	0.37	0.38	0.41	0.45	0.45	0.47	0.48	0.48	0.47
New York	2.06	2.06	2.11	2.10	2.17	2.15	2.16	2.25	2.17
North Carolina	0.51	0.53	0.53	0.52	0.51	0.53	0.54	0.55	0.53
North Dakota	1.32	1.35	1.32	1.31	1.21	1.16	1.18	1.22	1.24
Ohio	0.81	0.82	0.81	0.75	0.80	0.83	0.89	0.95	0.97
Oklahoma	0.61	0.59	0.59	0.61	0.60	0.58	0.58	0.68	0.64
Oregon	1.28	1.36	1.45	1.45	1.49	1.57	1.68	1.74	1.76
Pennsylvania	1.16	1.16	1.17	1.17	1.18	1.21	1.27	1.38	1.49
Rhode Island	1.05	1.13	1.22	1.38	1.47	1.57	1.61	1.57	1.56
South Carolina	0.56	0.58	0.56	0.55	0.55	0.53	0.52	0.52	0.51
South Dakota	1.18	1.24	1.35	1.32	1.20	1.12	1.22	1.22	1.21
Tennessee	0.59	0.57	0.55	0.54	0.52	0.51	0.50	0.52	0.52
Texas	0.49	0.52	0.52	0.49	0.55	0.57	0.55	0.59	0.60
Utah	0.86	0.95	0.98	0.93	0.86	0.91	0.86	0.95	0.91
Vermont	1.60	1.70	1.78	1.83	1.80	1.76	1.76	1.84	1.80
Virginia	0.58	0.58	0.61	0.61	0.60	0.57	0.60	0.59	0.57
Washington	0.61	0.68	0.73	0.75	0.78	0.82	0.84	0.90	0.91
West Virginia	0.32	0.32	0.32	0.33	0.33	0.39	0.41	0.44	0.45
Wisconsin	1.85	1.94	1.89	1.86	1.83	1.82	1.88	1.94	1.86
Wyoming	0.88	0.93	0.91	0.87	0.78	0.73	0.72	0.75	0.74
United States	0.93	0.96	0.96	0.94	0.95	0.94	0.97	1.01	1.01

-- = Not available.

Continued--

Table 3--Average tax per \$100 of full market value levied on agricultural real estate,
by State, 1969-91 --Continued

State	1963	1964	1965	1966	1967	1968	1969	1970	1971
Dollars (nominal)									
Alabama	0.33	0.32	0.30	0.29	0.27	0.26	0.25	0.25	0.22
Alaska	1.43	1.36	1.45	1.45	1.47	1.69	1.85	1.83	1.64
Arizona	0.88	0.79	0.73	0.70	0.75	1.07	0.99	1.00	0.95
Arkansas	0.57	0.52	0.50	0.48	0.53	0.51	0.51	0.52	0.56
California	1.03	1.01	1.11	1.20	1.35	1.50	1.65	1.76	1.93
Colorado	0.97	0.98	0.93	0.91	0.92	0.93	0.92	0.96	0.95
Connecticut	1.50	1.49	1.49	1.46	1.42	1.44	1.48	1.52	1.42
Delaware	0.42	0.40	0.39	0.37	0.42	0.37	0.52	0.45	0.40
Florida	0.69	0.68	0.78	0.86	0.93	0.89	0.93	0.84	0.83
Georgia	0.47	0.45	0.47	0.51	0.59	0.64	0.61	0.58	0.55
Hawaii	0.66	0.73	0.68	0.65	0.58	0.57	0.53	0.58	0.66
Idaho	0.98	0.96	0.85	0.84	0.83	0.79	0.79	0.81	0.84
Illinois	1.32	1.33	1.30	1.24	1.24	1.36	1.38	1.44	1.54
Indiana	1.09	1.05	1.07	1.00	1.03	1.06	1.15	1.34	1.34
Iowa	1.39	1.40	1.36	1.36	1.20	1.26	1.43	1.50	1.49
Kansas	1.19	1.16	1.06	1.10	1.17	1.21	1.25	1.25	1.27
Kentucky	0.51	0.48	0.46	0.58	0.58	0.56	0.56	0.55	0.53
Louisiana	0.41	0.38	0.38	0.37	0.39	0.38	0.39	0.39	0.34
Maine	2.33	2.42	2.42	2.26	2.12	2.08	2.11	2.14	2.03
Maryland	0.79	0.80	0.78	0.77	0.77	0.83	0.84	0.80	0.80
Massachusetts	2.02	2.08	2.11	2.00	2.01	2.15	2.24	2.27	2.31
Michigan	1.20	1.20	1.20	1.23	1.23	1.30	1.36	1.43	1.62
Minnesota	1.54	1.49	1.56	1.54	1.41	1.49	1.51	1.69	1.50
Mississippi	0.43	0.44	0.44	0.42	0.43	0.45	0.46	0.44	0.44
Missouri	0.92	0.86	0.84	0.80	0.76	0.74	0.79	0.82	0.83
Montana	0.95	0.91	0.94	0.87	0.97	0.95	0.98	1.03	1.05
Nebraska	1.33	1.25	1.40	1.46	1.22	1.23	1.34	1.31	1.43
Nevada	0.74	0.78	0.85	0.82	0.82	0.80	0.79	0.79	0.72
New Hampshire	2.28	2.15	2.06	2.02	2.05	2.02	2.04	2.07	1.94
New Jersey	1.86	1.73	1.61	1.47	1.60	1.51	1.49	1.42	1.34
New Mexico	0.48	0.47	0.44	0.43	0.45	0.49	0.49	0.53	0.51
New York	2.11	2.02	1.87	1.80	1.80	1.75	1.84	1.80	1.89
North Carolina	0.55	0.53	0.53	0.51	0.51	0.51	0.51	0.53	0.49
North Dakota	1.21	1.19	1.19	1.14	1.11	1.09	1.17	1.21	1.23
Ohio	1.00	0.99	0.97	0.98	0.95	0.98	1.06	1.08	1.08
Oklahoma	0.59	0.56	0.56	0.58	0.57	0.58	0.56	0.54	0.53
Oregon	1.61	1.66	1.50	1.40	1.48	1.45	1.27	1.24	1.15
Pennsylvania	1.46	1.41	1.38	1.37	1.33	1.33	1.26	1.21	1.21
Rhode Island	1.55	1.56	1.55	1.64	1.76	1.75	1.88	2.03	1.97
South Carolina	0.50	0.49	0.48	0.47	0.45	0.44	0.45	0.46	0.44
South Dakota	1.17	1.11	1.13	1.07	1.15	1.24	1.30	1.38	1.44
Tennessee	0.52	0.50	0.48	0.46	0.46	0.49	0.55	0.59	0.62
Texas	0.57	0.56	0.55	0.55	0.55	0.56	0.55	0.59	0.62
Utah	0.96	1.03	1.03	1.00	1.00	0.98	0.99	1.00	0.90
Vermont	1.88	1.84	1.79	1.73	1.87	1.95	1.81	1.81	1.78
Virginia	0.58	0.57	0.54	0.52	0.50	0.51	0.53	0.54	0.54
Washington	0.88	0.87	0.82	0.84	0.88	0.88	0.88	0.91	1.06
West Virginia	0.47	0.46	0.47	0.48	0.48	0.45	0.42	0.41	0.37
Wisconsin	1.93	1.91	1.95	1.96	1.98	2.08	2.00	2.03	2.06
Wyoming	0.77	0.75	0.76	0.74	0.81	0.79	0.80	0.80	0.80
United States	1.00	0.98	0.98	0.98	0.98	1.01	1.05	1.08	1.10

Continued--

Table 3--Average tax per \$100 of full market value levied on agricultural real estate,
by State, 1909-91 --Continued

State	1972	1973	1974	1975	1976	1977	1978	1979	1980
Dollars (nominal)									
Alabama	0.21	0.18	0.15	0.14	0.14	0.13	0.15	0.18	0.11
Alaska	1.27	1.21	1.15	1.21	1.10	1.17	1.10	0.92	--
Arizona	0.98	0.85	0.82	0.95	0.95	0.93	0.84	1.13	0.42
Arkansas	0.51	0.47	0.42	0.39	0.37	0.35	0.35	0.30	0.22
California	1.91	1.88	1.73	1.63	1.66	1.76	0.80	0.67	0.49
Colorado	0.85	0.69	0.57	0.51	0.53	0.48	0.44	0.39	0.35
Connecticut	1.35	1.16	1.00	1.06	1.04	1.01	0.93	0.86	0.82
Delaware	0.39	0.26	0.20	0.18	0.16	0.14	0.15	0.13	0.11
Florida	0.82	0.92	0.83	0.70	0.67	0.67	0.63	0.58	0.46
Georgia	0.56	0.55	0.52	0.53	0.55	0.58	0.55	0.52	0.40
Hawaii	0.61	0.55	0.50	0.52	0.41	0.36	0.47	0.35	0.33
Idaho	0.80	0.76	0.60	0.62	0.62	0.62	0.58	0.47	0.38
Illinois	1.57	1.50	1.15	1.10	0.96	0.77	0.74	0.71	0.64
Indiana	1.34	1.18	0.80	0.70	0.58	0.46	0.41	0.44	0.36
Iowa	1.34	1.15	0.87	0.89	0.84	0.66	0.66	0.61	0.53
Kansas	1.15	0.96	0.86	0.80	0.76	0.70	0.70	0.60	0.43
Kentucky	0.50	0.47	0.43	0.45	0.39	0.34	0.32	0.27	0.22
Louisiana	0.32	0.28	0.24	0.24	0.24	0.23	0.25	0.23	0.13
Maine	1.84	1.62	1.36	1.15	1.14	1.13	1.13	1.13	1.08
Maryland	0.80	0.67	0.55	0.58	0.51	0.48	0.40	0.36	0.29
Massachusetts	2.13	2.06	1.72	1.75	1.73	1.76	1.60	1.48	1.38
Michigan	1.60	1.53	1.48	1.54	1.64	1.47	1.50	1.54	1.59
Minnesota	1.37	1.20	1.01	0.88	0.83	0.57	0.57	0.53	0.42
Mississippi	0.47	0.41	0.33	0.30	0.33	0.33	0.28	0.26	0.20
Missouri	0.79	0.72	0.58	0.59	0.57	0.51	0.47	0.43	0.31
Montana	1.04	1.00	0.77	0.71	0.62	0.56	0.54	0.56	0.50
Nebraska	1.41	1.25	1.00	1.01	0.92	0.80	1.01	0.96	0.75
Nevada	0.64	0.59	0.57	0.87	0.85	0.83	0.76	0.46	0.18
New Hampshire	1.62	1.47	1.38	1.35	1.07	1.11	1.11	1.06	0.97
New Jersey	1.22	1.07	0.84	1.03	0.99	0.90	0.89	0.84	0.74
New Mexico	0.49	0.47	0.36	0.30	0.29	0.27	0.25	0.23	0.10
New York	1.80	1.71	1.46	1.65	1.65	1.86	1.90	1.95	1.93
North Carolina	0.47	0.42	0.37	0.41	0.42	0.42	0.42	0.42	0.31
North Dakota	1.24	1.11	0.84	0.74	0.67	0.77	0.63	0.58	0.47
Ohio	1.07	0.98	0.85	0.82	0.76	0.65	0.62	0.55	0.48
Oklahoma	0.62	0.55	0.46	0.42	0.38	0.36	0.34	0.33	0.25
Oregon	1.08	0.92	1.03	1.07	1.07	1.03	0.90	0.80	0.54
Pennsylvania	1.15	1.01	0.83	0.81	0.85	0.81	0.74	0.66	0.64
Rhode Island	1.88	1.90	1.69	1.34	1.37	1.37	1.33	1.32	1.24
South Carolina	0.41	0.38	0.31	0.36	0.35	0.35	0.36	0.34	0.24
South Dakota	1.44	1.33	1.06	1.04	0.94	0.91	0.84	0.83	0.81
Tennessee	0.58	0.50	0.43	0.45	0.47	0.45	0.42	0.43	0.34
Texas	0.59	0.55	0.43	0.46	0.46	0.47	0.43	0.41	0.32
Utah	0.77	0.82	0.79	0.61	0.60	0.54	0.51	0.49	0.25
Vermont	1.72	1.54	1.40	1.21	1.20	1.16	1.11	1.08	1.12
Virginia	0.56	0.52	0.45	0.44	0.45	0.45	0.45	0.40	0.38
Washington	1.19	1.09	0.98	0.81	0.72	0.68	0.69	0.63	0.43
West Virginia	0.33	0.28	0.23	0.21	0.19	0.18	0.19	0.16	0.11
Wisconsin	1.85	1.47	1.45	1.61	1.59	1.48	1.38	1.36	1.17
Wyoming	0.76	0.74	0.60	0.50	0.45	0.45	0.42	0.43	0.37
United States	1.06	0.96	0.80	0.80	0.76	0.70	0.64	0.60	0.49

-- = Not available.

Continued--

Table 3--Average tax per \$100 of full market value levied on agricultural real estate,
by State, 1989-91 --Continued

State	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
Dollars (nominal)											
Alabama	0.10	0.13	0.14	0.13	0.14	0.14	0.15	0.15	0.16	0.16	0.17
Alaska	--	--	--	--	--	--	--	--	--	--	--
Arizona	0.51	0.63	0.79	0.89	1.08	1.36	1.57	1.71	1.97	2.10	2.04
Arkansas	0.20	0.19	0.22	0.23	0.27	0.34	0.39	0.37	0.37	0.40	0.39
California	0.41	0.38	0.40	0.41	0.47	0.52	0.61	0.60	0.57	0.63	0.63
Colorado	0.32	0.32	0.34	0.36	0.39	0.45	0.45	0.57	0.62	0.66	0.69
Connecticut	0.81	0.85	0.89	0.88	0.82	0.78	0.67	0.62	0.56	0.59	0.63
Delaware	0.10	0.12	0.09	0.10	0.10	0.11	0.08	0.08	0.07	0.08	0.09
Florida	0.46	0.46	0.44	0.43	0.47	0.44	0.58	0.56	0.58	0.57	0.63
Georgia	0.40	0.45	0.43	0.44	0.48	0.51	0.51	0.54	0.53	0.55	0.61
Hawaii	0.36	0.37	0.75	0.75	0.76	0.76	0.72	0.66	0.63	0.59	0.59
Idaho	0.34	0.35	0.37	0.38	0.44	0.53	0.66	0.61	0.62	0.51	0.53
Illinois	0.63	0.67	0.68	0.67	0.91	1.04	1.51	1.32	1.15	1.10	0.99
Indiana	0.31	0.33	0.35	0.33	0.47	0.61	0.65	0.62	0.60	0.65	0.69
Iowa	0.51	0.45	0.48	0.56	0.82	1.08	1.34	1.08	1.02	0.99	0.94
Kansas	0.40	0.38	0.38	0.35	0.51	0.65	0.70	0.69	0.59	0.55	0.58
Kentucky	0.21	0.20	0.20	0.20	0.23	0.23	0.27	0.26	0.26	0.28	0.29
Louisiana	0.10	0.11	0.13	0.13	0.14	0.13	0.26	0.26	0.26	0.28	0.28
Maine	1.11	1.14	1.08	1.07	0.99	0.94	0.88	0.89	0.86	0.55	1.03
Maryland	0.27	0.29	0.36	0.35	0.37	0.43	0.44	0.41	0.40	0.41	0.48
Massachusetts	1.29	1.22	1.08	1.05	1.00	0.89	0.74	0.79	0.70	0.71	0.70
Michigan	1.62	1.79	1.77	1.79	2.13	2.38	3.23	3.19	3.29	3.30	3.21
Minnesota	0.38	0.42	0.44	0.48	0.58	0.74	1.03	0.84	0.82	0.81	0.79
Mississippi	0.15	0.16	0.18	0.19	0.22	0.23	0.27	0.28	0.30	0.29	0.31
Missouri	0.28	0.29	0.25	0.22	0.32	0.36	0.38	0.37	0.36	0.37	0.37
Montana	0.44	0.40	0.37	0.34	0.44	0.48	0.59	0.59	0.60	0.62	0.62
Nebraska	0.60	0.70	0.57	0.68	1.05	1.24	1.49	1.37	1.27	1.35	1.41
Nevada	0.11	0.12	0.17	0.18	0.21	0.26	0.24	0.29	0.29	0.27	0.32
New Hampshire	0.99	1.03	1.03	1.11	0.94	0.91	0.89	0.90	0.85	0.94	0.97
New Jersey	0.80	0.86	0.92	0.97	0.96	0.97	0.87	0.90	0.81	0.86	0.82
New Mexico	0.09	0.09	0.10	0.10	0.12	0.16	0.23	0.20	0.22	0.21	0.17
New York	2.02	2.03	2.06	2.02	2.12	2.17	1.67	1.73	1.79	1.96	1.99
North Carolina	0.29	0.30	0.32	0.30	0.35	0.39	0.42	0.44	0.44	0.48	0.56
North Dakota	0.44	0.45	0.44	0.47	0.58	0.67	0.68	0.65	0.65	0.67	0.62
Ohio	0.45	0.52	0.50	0.51	0.69	0.78	0.89	0.83	0.75	0.78	0.85
Oklahoma	0.22	0.21	0.21	0.20	0.26	0.31	0.39	0.38	0.35	0.37	0.42
Oregon	0.54	0.52	0.46	0.49	0.61	0.71	0.83	0.87	0.96	1.04	1.07
Pennsylvania	0.71	0.83	0.80	0.79	0.91	1.02	0.88	0.92	0.86	0.94	1.01
Rhode Island	1.32	1.37	1.56	1.56	1.49	1.38	1.25	0.95	0.96	0.96	1.03
South Carolina	0.25	0.26	0.26	0.27	0.29	0.33	0.35	0.35	0.34	0.37	0.39
South Dakota	0.74	0.69	0.57	0.59	0.82	0.99	1.16	1.06	0.97	0.87	0.96
Tennessee	0.33	0.36	0.36	0.36	0.40	0.41	0.42	0.41	0.40	0.42	0.45
Texas	0.29	0.26	0.29	0.25	0.24	0.30	0.44	0.44	0.49	0.52	0.58
Utah	0.26	0.28	0.32	0.32	0.36	0.40	0.37	0.41	0.40	0.42	0.40
Vermont	1.20	1.15	1.22	1.24	1.17	1.10	1.08	1.10	1.13	1.21	1.30
Virginia	0.38	0.40	0.39	0.41	0.43	0.42	0.45	0.49	0.49	0.47	0.56
Washington	0.38	0.38	0.38	0.39	0.43	0.51	0.62	0.63	0.62	0.64	0.63
West Virginia	0.12	0.11	0.13	0.14	0.17	0.17	0.19	0.15	0.15	0.19	0.21
Wisconsin	1.10	1.00	0.96	1.02	1.29	1.53	1.85	1.89	1.96	2.14	2.08
Wyoming	0.37	0.39	0.38	0.39	0.44	0.51	0.54	0.48	0.48	0.47	0.47
United States	0.46	0.47	0.51	0.49	0.58	0.68	0.80	0.77	0.76	0.78	0.80

-- * Not available.

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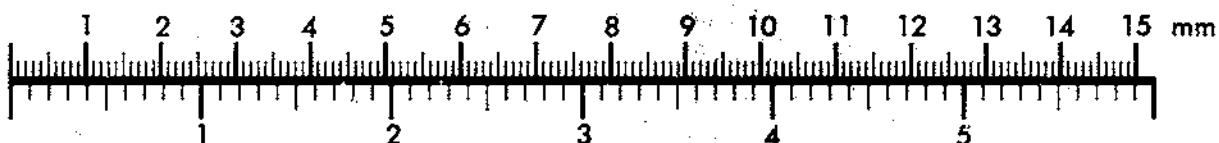
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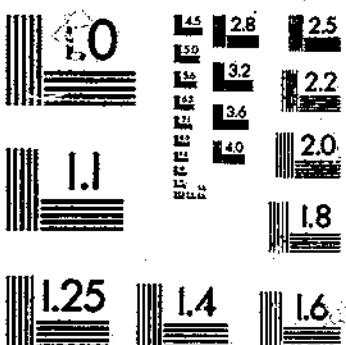
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