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IDAHO FARM REAL ESTATE TAX BURDEN 1954 TO 1978

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A. E. Extension Series No. 386

September 8, 1983



## Summary

Over the years Idaho farmers have voiced their displeasure towards the real estate tax burden placed upon them. This report shows the average real estate tax burden placed on Idaho farmers and how it has changed over the last twenty-four years. Various indexes and measures of ability to pay are used to show the average tax per acre and tax as a percent of net farm income, production costs, and gross farm income.

This report contains estimates for comparing the actual tax burden levied upon the Idaho farmer from 1954 through 1978. Analysis of the tax burden begins with a brief explanation of the mill levy used to assess the land tax and the factors which have induced change through the years. This is followed by categories of farm real estate tax burden: nominal tax per acre; tax per acre deflated by the consumer price index (CPI); tax per acre deflated by index of farm expenses (IFPR); as well as tax as a percentage of net farm income; a percentage of production expenses; and a percentage of gross farm income. Each of these categories is discussed concerning what they measure; how they were produced; the relevance to the farmer; and the trends these measures have taken through the last 24 years.

Measures of tax burden in this report indicate the Idaho farmer's relation to economic factors affecting his ability to pay. Idaho farmer's real estate tax burden grew slowly until 1964 and then stabilized over the remaining years of the period studied.

### Problem

Idaho farmers owning land have felt the pressure of ever increasing property taxes. However, has farm property tax burden really increased over the last twenty-four years? To answer this question, consider how the tax burden is measured.

### Purpose and Objective

The tax burden levied upon real farm property is specified by comparing several measures of tax burden over the years 1954 to 1978.

In this report, tax burden is defined as tax paid per acre and the ratio of taxes paid to the farmers ability to pay. The measures of tax burden used are: (a) nominal tax per acre, (b) tax per acre deflated by Consumer Price Index (CPI), (c) tax per acre deflated by the Index of Farm Prices Received (IFPR). Measures of ability to pay show taxes paid as: (a) percentage of gross farm income; (b) percentage of production expenses; and (c) percentage of net farm income. These measures show the real estate tax burden on Idaho farmers and also show how the tax burden has changed over the last twenty-four years.

### Methodology

Data was collected from various reference sources to show taxes paid, net income, gross income, and farm production expenses for intervals from 1954 through 1978. Value of farm products sold and net farm expenses were from the Censes of Agriculture for the years stated. Net farm income is the residual after net farm expenses are subtracted from value of farm products sold. Annual reports from the Idaho Tax Commission were the sources for acres in

farm land and total assessed value.<sup>1/</sup> Total taxes paid were estimated using the state average mill levys and total assessed value for property tax. The mill levy is simply a designated tax rate charged to every \$100 of assessed value. Mill levy times assessed value equals the total taxes due.

These formulas form the basis for the analysis of the land tax burden on farmers by using the following formulas:

1. Nominal tax per acre =  $\frac{\text{Total tax paid}}{\text{Total acres of farm land}}$
2. Tax per acre deflated by CPI =  $\frac{\text{Nominal tax per acre}}{\text{Consumer price index}}$
3. Tax per acre deflated by IFPR =  $\frac{\text{Nominal tax per acre}}{\text{Index of farm prices received}}$
5. Tax as percent of farm production expenses =  $\frac{\text{Total tax paid}}{\text{Net farm expense}}$
6. Tax as percent of net farm income =  $\frac{\text{Total taxes paid}}{\text{Net farm income}}$

These measures of farm tax burden show the actual burden placed upon the farmer each year in relation to economic factors that influence the farmer's ability to pay these taxes. Factors such as inflation, increased farm commodity prices, increased production costs, changes in land valuation, and changes in farm incomes all affect his ability to pay.

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<sup>1/</sup>Categories of real property-lands included were (1) investment irrigated agricultural land; (2) investment in non-irrigated agricultural lands; (3) investment meadow; (4) investment in dry grazing; (5) investment in dry grazing land. The categories for rural agricultural land were renamed between 1969 and 1974. All are from the annual reports of the Idaho Tax Commission.

Tax Per \$100 Assessed Value of Farm Land<sup>2/</sup>

Tax per \$100 assessed value of farm land is another way to state the mill levy used to assess land taxes on the farmer. The mill levy is a dollar tax rate charged against every \$100 of assessed value for farm land owned. An example of the mill rate can be demonstrated best by showing how it is used to raise money from farm property. A farmer owning a parcel of land with an assessed valuation of \$200,000 is taxed using the mill rate for that area, for example, \$.645 per every \$100 of assessed value of farm land owned. The owner in this example must pay \$.645 for every \$100 of assessed value of farm land, therefore, total taxes paid by the farmer for the land is computed by multiplying the mill rate (\$.645) times the assessed value of land parcels owned by the farmer or 2000 units at \$100 to attain \$1,290, the total taxes paid by the farmer.

$$\frac{\$200,000 \text{ value}}{100} \times \$.645 \text{ per } \$100 \text{ assessed valuation} = \$1,290 \text{ taxes due.}$$

The mill levy and assessed value are used to determine the amount of taxes paid by the farmer on his land. For this reason they are often thought of as factors influencing the tax burden placed on the farmer. It is known that if the mill levy is raised with assessed value held constant the taxes paid by the farmer will rise. Therefore, it is helpful to follow the trend the mill levy has taken over the last twenty-four years to judge the growth of the farm land tax burden. Figure 1 and Table 1 show how the average mill levy on farm

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<sup>2/</sup>As of 1980 assessed value and market value are synonymous terms in the state of Idaho when discussing property values for ad valorem taxes.

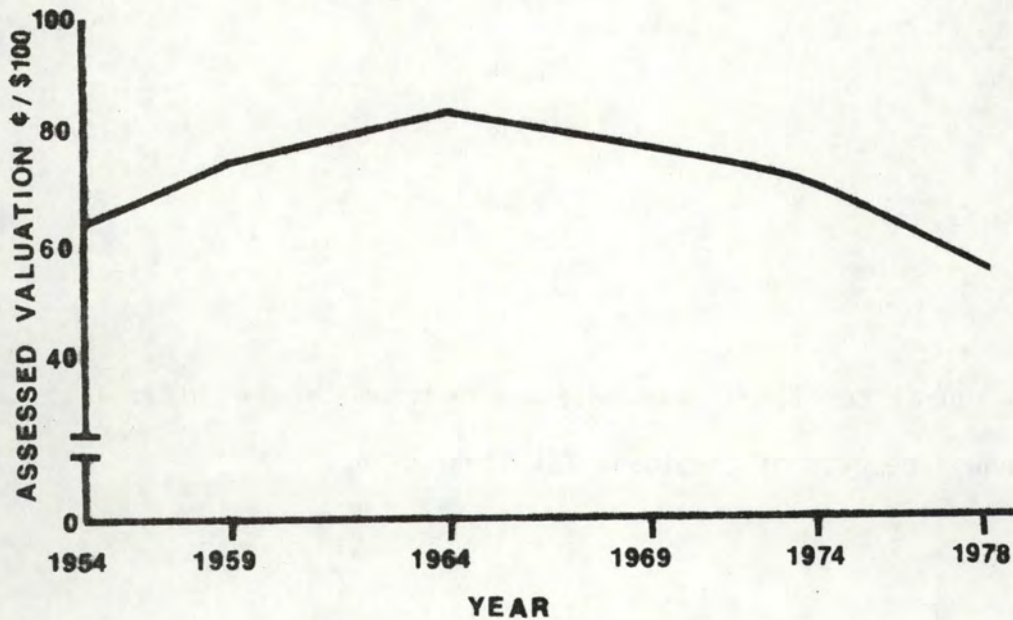


Figure 1. Average Mill Levy per \$100 Assessed Valuation

real estate has changed over the 1954 to 1978 period.

The mill levy increased 29 percent between 1954 and 1964, however, from 1964 to 1978 the mill levy declined 31 percent, resulting in a total net decrease of 12 percent between 1954 and 1978. In other words, the farm real estate tax burden (FRETB) was actually lower in 1978 than it was in 1954 if we measure the burden according to the trend the mill levy has taken.



Table 1. Average Mill Levy for Idaho<sup>1/</sup>

	<u>Mill Levy per \$100 Assessed Valuation</u>
1954	.648
1959	.746
1964	.834
1969	.772
1974	.738
1978	.572

<sup>1/</sup>Developed from annual certified levy sheets submitted to the Idaho Tax Commission and Annual reports of the Idaho Tax Commission.

The initial growth of the mill rate from 1954 to 1964 was very likely caused by the increasing need for growth in state revenues to provide better schooling in the state, to improve state roads and to build new highways. Beginning in 1968, the inventory tax was phased out and a sales tax was established to provide new revenue sources for funding education. Property tax assessed values increased as fast or faster than the general rate of inflation during the last years of the sample period. Therefore, local governments have been able to increase revenue without increasing mill levies. Finally Idaho state government's gradual shift to sales and income tax has reduced the dependence on property tax as a source of revenue.

#### Nominal Tax Per Acre

The nominal tax per acre is the total sum of taxes paid per acre of land in current dollars. Using the equation (1):

$$1. \text{ Nominal tax per acre} = \frac{\text{Total tax paid}}{\text{Total acres of farm land}}$$

This number is developed by dividing the total taxes paid by Idaho rural land owners by the total rural acres. (This measure is used to analyze the tax paid per acre of land and estimate if it has changed over the past quarter century.) Figure 2 shows the gradual rise in nominal taxes per acre from 1954 to 1978 and Table 2, Column 1 shows the numerical values. In 1954 the average nominal tax per acre paid by the Idaho farmer was sixty-eight cents per acre.<sup>3/</sup> This average tax per acre has grown over the last twenty-four

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<sup>3/</sup>Each county's average nominal tax per acre is shown in column 6 of Appendix tables 2, 3, 4, 5, 6, and 7.

Table 2. Per Acre Nominal Tax, Real Tax CPI Adjusted and Total Taxes paid  
1954 - 1978

	Nominal Tax Per Acre	Real Tax Per Acre <sup>1/</sup>	Real Tax Per Acre <sup>2/</sup>	Total Taxes Paid
1954	\$ .68	\$ .85	\$ .69	\$ 8,940,358
1959	\$ .84	\$ .96	\$ .91	\$10,527,234
1964	\$ .99	\$1.07	\$1.04	\$12,263,451
1969	\$1.13	\$1.03	\$1.06	\$13,816,795
1974	\$1.42	\$ .96	\$ .74	\$17,294,069
1978	\$1.55	\$ .71	\$ .74	\$18,871,990

<sup>1/</sup>Adjusted by the Consumer Price Index (CPI)

<sup>2/</sup>Adjusted by the Index of Farm Prices Received (IFPR)

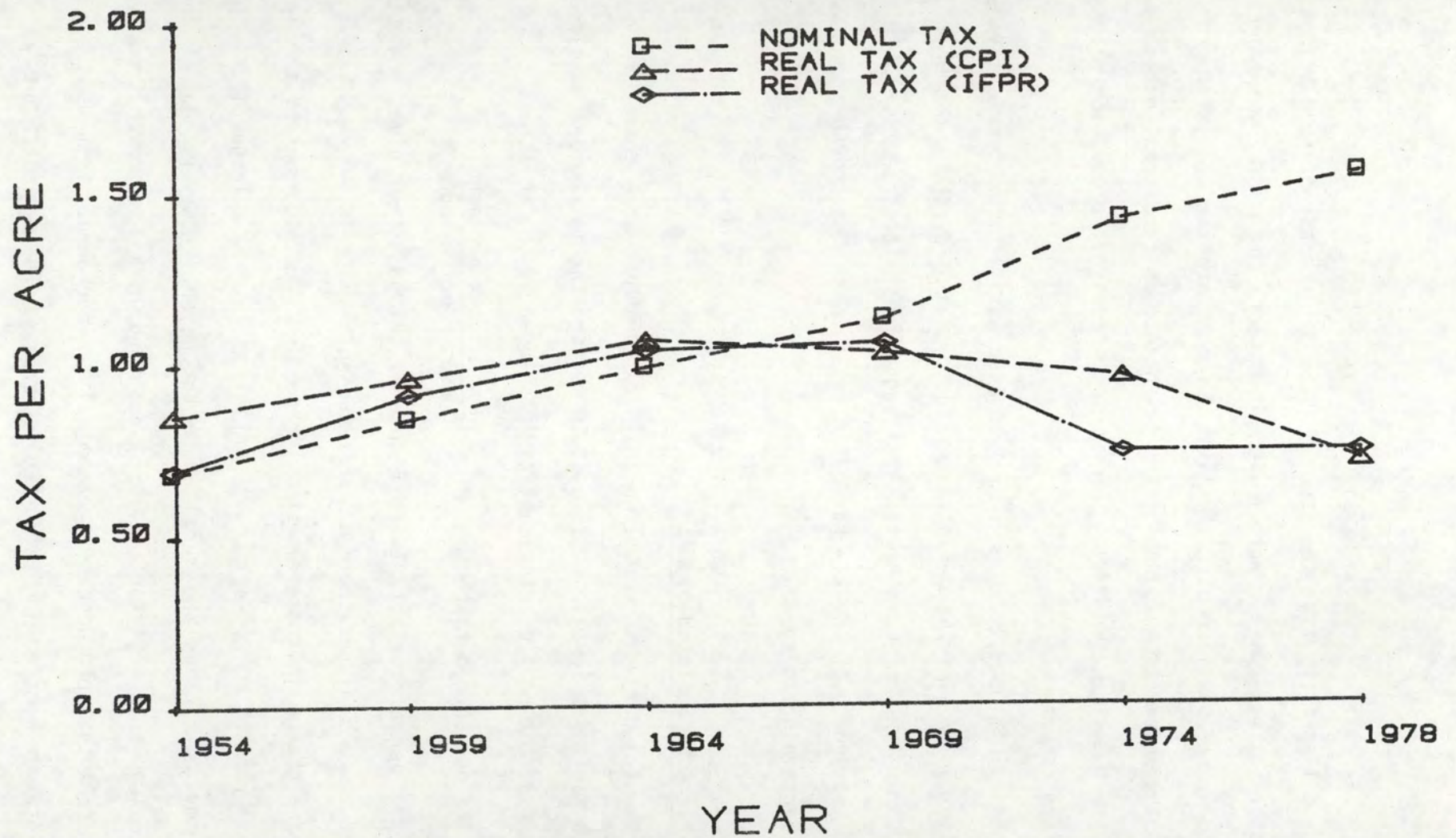


Figure 2. Nominal, Real (CPI adjusted), and Real (IFPR adjusted) Taxes Paid per Acre.

years to a dollar fifty-five per acre in 1978, an increase of nearly 130%. On the basis of nominal tax per acre alone, it appears the rural land owners tax burden has grown considerably. However, to complete the analysis we must consider other elements influencing the tax burden on rural real estate owners over the years such as inflation, farm prices received, production expenses, and the farm income.

The nominal tax per acre is also used as a basis for further analysis of the tax burden by applying deflationary factors such as the Consumer Price Index and the Index of Farm Prices Received. These factors are helpful in determining the growth of the tax burden in relation to the growth of costs and revenues pertaining to agriculture.

#### Real Tax Per Acre Deflated by CPI

The real tax per acre is the nominal tax paid per acre deflated by the consumer price index (CPI). It is used to measure the tax burden adjusted for inflation over the past quarter century. As shown by the equation:

$$2. \text{ Tax per acre deflated by CPI} = \frac{\text{Nominal tax per acre}}{\text{Consumer price index}}$$

The real tax per acre (Table 2 and Figure 2, CPI adjusted) gives a better picture of the actual growth of the tax burden because it also considers the inflationary change in consumer goods price that has occurred in the last twenty-four years. As is well known, inflation has had a large impact on the U.S. economy as well as the rural Idaho tax payer. However, use of the Consumer Price Index deflator (Table 3) resulted in a tax growth trend very different from that produced by the nominal tax per acre. From 1954 to 1964 the real tax per acre (CPI adjusted) increased 26 percent, but as

Table 3. "Consumer Price Index" and "Index of Farm Prices Received" for  
1954 - 1979

	Consumer Price Index (1967 = 100)	Index of Farm Prices Received (1967 = 100)
1954	80.5	99
1959	87.3	92
1964	92.9	95
1969	109.8	107
1974	147.7	192
1979	217.7	240

inflation skyrocketed in the late sixties and early seventies the real tax per acre was reduced producing a net decline in this tax burden measure of 14 percent over the twenty-four year span.<sup>4/</sup> This implies, as the annual inflation increased in the late 1960 and 1970s, adjustments in tax rate were slower than the overall price level change leaving a net affect of decreased real tax rate. Figure 2 shows a graphic presentation of the change in real tax rate and Table 2 shows the numerical values.

#### Tax Per Acre Deflated by (IFPR)

The average tax per acre deflated by the Index of Farm Prices Received (IFPR) is a measure of tax burden providing a comparison of the farm real estate tax growth to the growth of farm commodity prices. As shown by the equation:

$$3. \text{ Tax per acre deflated by IFPR} = \frac{\text{Nominal tax per acre}}{\text{Index of farm prices received}}$$

The relevancy of this measure of tax burden is that it deflates the nominal tax paid per acre in proportion to the increase in the prices received by farmers for the commodities they produce. Figure 2 also shows the real tax rate (IFPR adjusted) and Table 2 shows the numerical values. The real tax per acre adjusted by the IFPR rose approximately 50 percent between 1954 and 1969, however, the large increase in prices paid for farm products in the early seventies caused the total increase in the tax per acre deflated by (IFPR) to

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<sup>4/</sup>Each county's average (CPI adjusted) tax per acre is shown in column 7 of Appendix Tables 1, 2, 3, 4, 5, and 6.

have risen only 7% during 1954 to 1978.<sup>5/</sup> This indicates that, on the average, farm prices received rose faster than taxes paid over this period.

#### Tax as a Percentage of the Value of Farm Products Sold

Tax as a percentage of the value of farm products sold income measures the extent which the land taxes paid by owners compares with the amount of gross revenue produced by selling products from their land. As shown by the equation:<sup>6/</sup>

$$4. \text{ Tax as percent of value of farm products sold} = \frac{\text{Total tax paid}}{\text{Value farm products sold}}$$

Since farm land taxes are paid out of receipts, we can measure the farmers ability-to-pay by the ratio of taxes paid to value of farm products sold. Figure 3 shows taxes paid as a percent of value of farm products sold and Table 4 shows the numerical values. Relative to value of farm products sold, the farm real estate tax decreased almost 60 percent from 2.7 percent in 1954 to 1.1 percent in 1978. This suggests that gross farm revenue received by farmers has grown much faster than the land taxes paid.

#### Tax as a Percentage of Farm Production Expenses

Tax as a percentage of production expenses measures the extent the taxes paid by farmers compare to total production expenses that year. The equation

<sup>5/</sup>Each county's average (IFPR adjusted) tax per acre is shown in column 8 of Appendix Tables 1, 2, 3, 4, 5, and 6.

<sup>6/</sup>Appendix Tables 7, 8, 9, 10, 11, and 12 show value of Farm Products Sold which is used as Gross Farm Income.



Table 4. Taxes as a Percentage of Value of Farm Products Sold, Net Production Expenses and Net Farm Income 1954 to 1978.

Year	Tax as Percentage of		
	Value of Farm	Net Production	
	Products Sold	Expenses	Net Farm Income
1954	2.7	9.5	3.8
1959	2.4	6.3	3.9
1964	2.6	3.5	9.9
1969	2.1	2.5	13.3
1974	1.1	1.7	4.5
1978	1.1	1.7	3.7

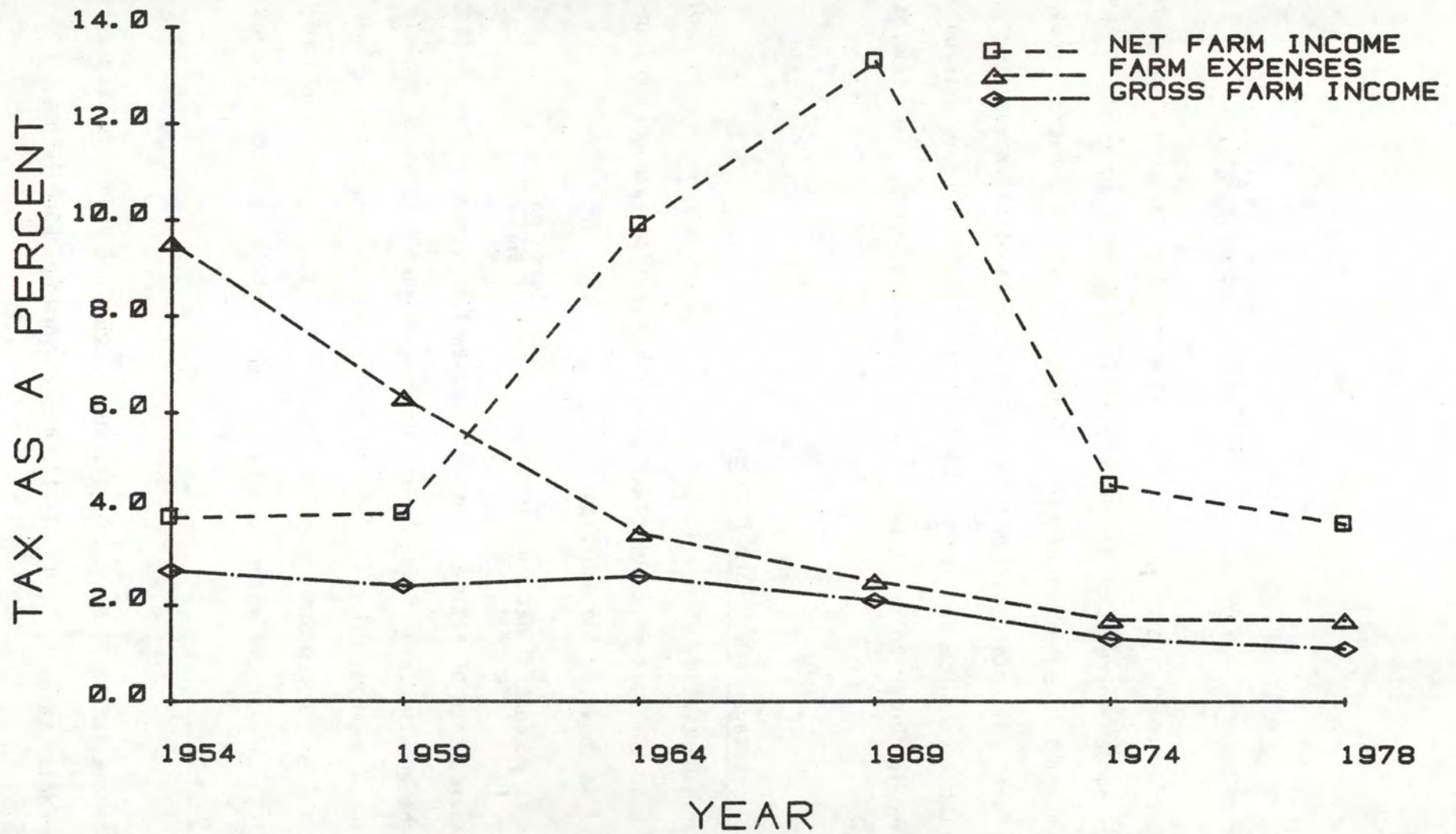


Figure 3. Tax as a percent of Idaho Net Farm Income, Farm Expenses and Gross Farm Income from 1954 through 1978.

shows:<sup>7/</sup>

$$5. \text{ Tax as percent of farm production expenses} = \frac{\text{Total tax paid}}{\text{Net farm expense}}$$

The ratio of property taxes to net farm expenses over the years shows the actual tax burden in relation to the growth of production expenses. Figure 3 shows taxes paid as a percent of farm expenses and Table 4 shows the numerical values. Farm real estate tax as a part of farm production expenses declined 82 percent between 1954 and 1978. The decline in this ratio is attributable to increase in the price of fertilizer, ag chemicals, seed, fuel, and other inputs.

#### Tax as a Percentage of Net Farm Income

Tax as a percentage of net income is a tax burden measure making a direct comparison to the farmers actual take home revenue after production expenses are paid. As shown by the equation:<sup>8/</sup>

$$6. \text{ Tax as percent of net farm income} = \frac{\text{Total taxes paid}}{\text{Net farm income}}$$

Tax as a percentage of net farm income compares the growth of real estate tax paid to the growth of the farmer's net income. Figure 3 shows taxes paid as a percentage of net farm income and Table 4 shows the numerical values. Relative to net farm income, the farm real estate tax increased 250 percent between 1954 and 1969, however, due to a large increase in incomes during the

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<sup>7/</sup>Appendix Tables 7, 8, 9, 10, 11, and 12 show Net Production Expenses.

<sup>8/</sup>Appendix Tables 7, 8, 9, 10, 11, and 12 show Net Farm Income.

early seventies a 2 percent decrease in this ratio occurred over the twenty-four year span.

#### SUMMARY AND CONCLUSION

Farm property taxes have increased steadily since 1954, however, the burden of farm property taxes on Idaho farmers has varied. Determining the amount and direction of changes in farm real estate tax burden depends upon the measures of ability-to-pay used. As shown by the Figures 1, 2, and 3, the tax burden measured as a percentage of net farm income, nominal tax per acre, real tax per acre deflated by the CPI, real tax per acre deflated by IFPR and the mill levy all rose from 1954 to a peak in the latter part of the sixties and early seventies. These measures declined and stabilized between 1970 and 1978. Tax as a percentage of production expenses and tax as a percentage of the value of farm products sold declined over the twenty-four year span. Using the measures provided in this report, we conclude that the farm real estate tax burden placed on the Idaho Farmer reached a peak around 1970 and has decreased significantly since then.

A second important aspect which this report has not dealt with is the change in the value of Idaho rural real estate assets over the same period. Certainly, the change in asset value is wealth to someone and is not considered in this analysis.

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Appendix Table 1  
1954 Assessed Value of Farm Land (Total per County and per Acre in County)

County	(1) Total Acres	(2) Total Assessed Value	(3) Average <sup>1/</sup> Assessed Value per Acre	(4) Mill Levy per \$100 Assessed Value	(5) Tax <sup>2/</sup> Revenue From Farm Land	(6) Nominal <sup>3/</sup> Tax per Acre	(7) Real <sup>4/</sup> Tax per Acre (CPI)	(8) Real <sup>5/</sup> Tax per Acre (IFPR)
Ada	277,747	4,952,000	17.83	6.4900	321,385	1.16	1.44	1.17
Adams	255,125	1,569,000	6.15	4.1300	64,800	.25	.31	.25
Bannock	336,227	2,444,000	7.27	5.9070	144,367	.43	.53	.43
Bear Lake	284,151	1,579,000	5.56	5.9070	93,272	.33	.41	.33
Benewah	299,547	1,238,000	4.13	5.9070	73,129	.24	.30	.24
Bingham	514,700	8,111,000	15.76	7.0100	568,581	1.10	1.37	1.11
Blaine	304,064	1,498,000	4.93	5.0500	75,649	.25	.31	.25
Boise	184,307	820,000	4.45	2.7800	22,796	.12	.15	.12
Bonner	416,329	1,373,000	3.30	6.4300	88,284	.21	.26	.21
Bonneville	473,477	9,414,000	19.88	6.0600	570,488	1.20	1.49	1.21
Boundary	80,757	1,338,000	16.57	7.9550	106,438	1.32	1.64	1.33
Butte	135,646	1,028,000	7.58	7.0000	71,960	.53	.66	.54
Camas	213,120	1,775,000	8.33	5.1500	91,413	.43	.53	.43
Canyon	246,902	9,098,000	36.84	6.4275	584,774	2.37	2.94	2.39
Caribou	371,245	2,893,000	7.93	4.6500	134,525	.36	.45	.36
Cassia	585,236	4,405,000	7.53	6.6000	290,730	.50	.62	.51
Clark	294,596	1,014,000	3.44	4.2900	43,501	.15	.19	.15
Clearwater	357,047	1,276,000	3.57	6.5400	83,450	.23	.29	.23
Custer	151,594	1,170,000	7.72	5.8900	68,913	.45	.56	.45
Elmore	379,851	1,314,000	3.46	6.0800	79,891	.21	.26	.21
Franklin	256,130	2,654,000	9.92	6.6700	177,022	.69	.86	.70
Fremont	347,201	3,597,000	10.36	5.9070	212,475	.61	.76	.61
Gem	188,459	2,031,000	10.78	5.9070	119,971	.64	.80	.65
Gooding	159,399	2,422,000	15.19	5.9070	143,068	.90	1.12	.91
Idaho	772,026	5,979,000	7.75	6.6600	398,201	.52	.65	.53
Jefferson	281,313	4,201,000	14.93	6.9500	291,970	1.04	1.29	1.05
Jerome	141,352	4,054,000	28.68	6.5500	265,537	1.88	2.34	1.90
Kootenai	443,575	2,045,000	4.61	8.2500	168,713	.38	.47	.38
Latah	311,640	6,938,000	22.26	6.5750	456,174	1.46	1.82	1.47
Lemhi	200,221	1,871,000	9.34	5.8300	109,079	.54	.67	.55

Appendix Table 1 (cont.)

1954 Assessed Value of Farm Land (Total per County and per Acre in County)

County	(1) Total Acres	(2) Total Assessed Value	(3) Average <sup>1/</sup> Assessed Value per Acre	(4) Mill Levy per \$100 Assessed Value	(5) Tax <sup>2/</sup> Revenue From Farm Land	(6) Nominal <sup>3/</sup> Tax per Acre	(7) Real <sup>4/</sup> Tax per Acre (CPI)	(8) Real <sup>5/</sup> Tax per Acre (IFPR)
Lewis	240,312	4,493,000	18.70	6.4100	288,001	1.20	1.49	1.21
Lincoln	111,992	1,093,000	9.76	6.5100	71,154	.64	.80	.65
Madison	150,776	2,876,000	19.07	9.1600	263,442	1.75	2.17	1.77
Minidoka	118,205	2,954,000	24.99	7.2300	213,574	1.81	2.25	1.83
Nez Perce	442,844	5,561,000	12.56	7.6600	425,973	.96	1.19	.97
Oneida	323,819	2,456,000	7.58	5.9900	147,114	.45	.56	.45
Owyhee	388,107	2,710,000	6.98	7.0700	191,597	.49	.61	.49
Payette	160,851	2,485,000	15.45	6.7200	166,992	1.04	1.29	1.05
Power	382,970	2,386,000	6.23	5.9300	141,490	.37	.46	.37
Shoshone	244,939	523,000	2.14	6.4400	33,681	.14	.17	.14
Teton	157,202	1,383,000	8.80	6.9250	95,773	.61	.76	.62
Twin Falls	469,255	11,762,000	25.07	6.7400	792,759	1.69	2.10	1.71
Valley	94,289	943,000	10.00	4.9700	46,867	.50	.62	.51
Washington	500,341	2,314,000	4.62	6.1100	141,385	.28	.35	.35
State	13,250,237	138,040,000	10.42	6.4766	8,940,358	.68	.85	.69

<sup>1/</sup>Estimated average Mill Levy for Idaho applied.

<sup>2/</sup>Column 5 is calculated by multiplying column 2 times column 4.

<sup>3/</sup>Column 6 is calculated by dividing column 5 by column 1.

<sup>4/</sup>The CPI for 1954 was 80.5.

<sup>5/</sup>The IFPR for 1954 was 99.

Source: 10th Annual Report of Idaho Tax Commission.

Categories:

1. Irrigated agricultural land
2. Pump irrigated agricultural land
3. Sub-irrigated agricultural land
4. Irrigated grazing land
5. Non-irrigated agricultural land
6. Dry grazing land
7. Sub-irrigated grazing land

Appendix Table 2  
1959 Assessed Value of Farm Land (Total per County and per Acre in County)

County	(1) Total Acres	(2) Total Assessed Value	(3) Average <sup>1/</sup> Assessed Value per Acre	(4) Mill Levy per \$100 Assessed Value	(5) Tax <sup>2/</sup> Revenue From Farm Land	(6) Nominal <sup>3/</sup> Tax per Acre	(7) Real <sup>4/</sup> Tax per Acre (CPI)	(8) Real <sup>5/</sup> Tax per Acre (IFPR)
Ada	273,298	5,176,000	18.94	7.8214	404,836	1.48	1.70	1.61
Adams	184,188	1,208,000	6.55	5.9424	71,784	.39	.45	.42
Bannock	346,338	2,242,000	6.47	7.3136	163,971	.47	.54	.51
Bear Lake	286,277	1,341,000	4.68	6.3700	85,422	.30	.34	.33
Benewah	108,036	1,082,000	10.02	10.1390	109,704	1.02	1.17	1.11
Bingham	521,707	8,997,000	17.25	7.6000	683,772	1.31	1.50	1.42
Blaine	307,128	1,572,000	5.12	6.3700	100,136	.33	.38	.41
Boise	185,038	823,000	4.45	8.0000	65,840	.36	.41	.39
Bonner	131,315	980,000	7.46	8.2200	80,556	.61	.70	.66
Bonneville	476,552	9,786,000	20.54	7.7800	761,351	1.60	1.83	1.74
Boundary	181,236	1,531,000	8.45	8.0300	122,939	.68	.78	.74
Butte	139,076	1,260,000	9.06	3.8976	49,110	.35	.40	.38
Camas	218,774	1,798,000	8.22	5.3200	95,654	.44	.50	.48
Canyon	284,205	9,428,000	33.17	8.2736	780,035	2.74	3.14	2.98
Caribou	463,869	2,838,000	6.12	7.0912	201,248	.43	.49	.47
Cassia	616,280	5,076,000	8.24	4.1545	210,882	.34	.39	.37
Clark	299,109	1,027,000	3.43	5.6800	58,334	.20	.23	.22
Clearwater	67,441	777,000	11.52	8.7840	68,252	1.01	1.16	1.10
Custer	156,304	1,202,000	7.69	6.4460	77,481	.50	.57	.54
Elmore	400,239	1,336,000	3.34	5.7032	76,195	.19	.22	.21
Franklin	254,298	2,635,000	10.36	7.3500	193,673	.76	.87	.83
Fremont	351,828	3,636,000	10.33	7.6250	277,245	.79	.90	.86
Gem	189,575	2,047,000	10.80	7.1979	147,341	.78	.89	.85
Gooding	167,048	2,689,000	16.10	7.6154	204,778	1.23	1.41	1.37
Idaho	646,584	5,863,000	9.07	7.2080	422,605	.65	.74	.71
Jefferson	287,414	4,612,000	16.05	7.4000	341,288	1.19	1.36	1.29
Jerome	168,929	4,414,000	26.13	6.7600	298,386	1.77	2.03	1.92
Kootenai	432,571	2,050,000	4.74	9.6670	198,174	.46	.53	.50
Latah	318,501	6,605,000	20.74	7.9635	526,786	1.65	1.89	1.79
Lemhi	202,422	1,551,000	7.66	7.0150	108,803	.54	.62	.59



Appendix Table 2 (cont.)  
 1959 Assessed Value of Farm Land (Total per County and per Acre in County)

County	(1) Total Acres	(2) Total Assessed Value	(3) Average <sup>1/</sup> Assessed Value per Acre	(4) Mill Levy per \$100 Assessed Value	(5) Tax <sup>2/</sup> Revenue From Farm Land	(6) Nominal <sup>3/</sup> Tax per Acre	(7) Real <sup>4/</sup> Tax per Acre (CPI)	(8) Real <sup>5/</sup> Tax per Acre (IFPR)
Lewis	231,242	4,487,000	19.40	7.1000	318,577	1.38	1.58	1.50
Lincoln	110,653	1,182,000	10.68	7.3700	87,113	.79	.90	.86
Madison	153,150	2,931,000	19.14	9.1300	267,600	1.75	2.00	1.90
Minidoka	150,437	3,604,000	23.96	8.7200	314,269	2.09	2.39	2.27
Nez Perce	414,492	5,571,000	13.44	8.7000	484,677	1.17	1.34	1.27
Oneida	333,265	2,493,000	7.48	5.8860	146,738	.44	.50	.48
Owyhee	462,257	3,011,000	6.51	7.3600	221,610	.48	.55	.52
Payette	161,710	2,501,000	15.47	7.1200	178,071	1.10	1.26	1.20
Power	403,108	2,568,000	6.37	6.1700	158,446	.39	.45	.42
Shoshone	256,857	532,000	2.07	7.4655	39,716	.15	.17	.16
Teton	165,899	1,407,000	8.48	8.0750	112,912	.68	.78	.74
Twin Falls	479,475	11,970,000	24.96	8.1920	980,582	2.05	2.35	2.23
Valley	89,895	985,000	10.96	6.6000	65,010	.72	.82	.78
Washington	502,477	2,327,000	4.63	7.1050	165,333	.33	.38	.36
State	12,589,325	141,151,000	11.21	7.4581	10,527,234	.84	.96	.91

<sup>1/</sup>Column 5 is calculated by multiplying column 2 times column 4.

<sup>2/</sup>Column 6 is calculated by dividing column 5 by column 1.

<sup>3/</sup>The CPI for 1954 was 80.5.

<sup>4/</sup>The IFPR for 1954 was 99.

Source: 15th Annual Report of Idaho Tax Commission.

Categories:

1. Irrigated agricultural land
2. Pump irrigated agricultural land
3. Sub-irrigated agricultural land
4. Irrigated grazing land
5. Non-irrigated agricultural land
6. Dry grazing land
7. Sub-irrigated grazing land

Appendix Table 3  
1964 Assessed Value of Farm Land (Total per County and per Acre in County)

County	(1) Total Acres	(2) Total Assessed Value	(3) Average <sup>1/</sup> Assessed Value per Acre	(4) Mill Levy per \$100 Assessed Value	(5) Tax <sup>2/</sup> Revenue From Farm Land	(6) Nominal <sup>3/</sup> Tax per Acre	(7) Real <sup>4/</sup> Tax per Acre (CPI)	(8) Real <sup>5/</sup> Tax per Acre (IFPR)
Ada	279,167	5,081,000	18.20	8.7440	444,283	1.59	1.71	1.67
Adams	183,758	1,205,000	6.56	6.5790	79,277	.43	.46	.45
Bannock	345,192	2,196,000	6.36	9.4768	208,111	.60	.65	.63
Bear Lake	287,890	1,603,000	5.57	7.1000	113,813	.40	.43	.42
Benewah	116,629	1,168,000	10.01	9.7184	113,511	.97	1.04	1.02
Bingham	542,700	9,389,000	17.30	9.5100	882,894	1.63	1.75	1.72
Blaine	303,220	1,925,000	6.35	6.9650	134,076	.44	.47	.46
Boise	147,840	749,000	5.07	9.8600	73,851	.50	.54	.53
Bonner	121,999	964,000	7.90	8.4100	81,072	.66	.71	.69
Bonneville	486,211	9,852,000	20.26	8.7100	858,109	1.76	1.89	1.85
Boundary	181,638	1,543,000	8.49	7.8538	121,184	.67	.72	.71
Butte	146,299	1,163,000	9.95	7.6041	88,436	.60	.65	.63
Camas	215,209	1,821,000	8.46	5.5500	101,066	.47	.51	.49
Canyon	308,696	11,052,000	35.80	8.9049	984,170	3.19	3.43	3.36
Caribou	402,074	2,859,000	7.11	8.4351	241,160	.43	.46	.45
Cassia	631,272	5,891,000	9.33	4.5376	267,310	.42	.45	.44
Clark	300,289	1,022,000	3.40	6.7100	68,576	.23	.25	.24
Clearwater	67,872	802,000	11.82	9.3371	74,884	1.10	1.18	1.16
Custer	158,689	1,264,000	7.97	7.4716	94,441	.60	.65	.63
Elmore	372,859	1,378,000	3.70	7.8645	108,373	.29	.31	.31
Franklin	257,080	2,653,000	10.31	9.2800	246,198	.96	1.03	1.01
Fremont	342,795	3,628,000	10.58	7.9939	290,019	.85	.91	.89
Gem	190,878	2,167,000	11.35	8.6183	186,759	.98	1.05	1.03
Gooding	169,713	2,629,000	15.49	7.5788	199,247	1.17	1.26	1.33
Idaho	646,633	5,889,000	9.11	7.6000	447,564	.69	.74	.73
Jefferson	288,581	4,981,000	17.26	7.7000	383,537	1.33	1.43	1.40
Jerome	193,777	4,911,000	25.23	7.4611	366,415	1.89	2.03	1.99
Kootenai	139,004	1,768,000	12.72	9.8130	173,494	1.25	1.35	1.32
Latah	323,318	6,628,000	20.50	8.8550	586,909	1.82	1.96	1.92
Lemhi	204,372	1,884,000	9.22	8.1330	153,226	.75	.81	.79

Appendix Table 3 (cont.)  
1964 Assessed Value of Farm Land (Total per County and per Acre in County)

County	(1) Total Acres	(2) Total Assessed Value	(3) Average <sup>1/</sup> Assessed Value per Acre	(4) Mill Levy per \$100 Assessed Value	(5) Tax <sup>2/</sup> Revenue From Farm Land	(6) Nominal <sup>3/</sup> Tax per Acre	(7) Real <sup>4/</sup> Tax per Acre (CPI)	(8) Real <sup>5/</sup> Tax per Acre (IFPR)
Lewis	217,819	4,702,000	21.59	8.2000	385,564	1.77	1.91	1.86
Lincoln	133,161	1,296,000	9.73	8.2720	107,205	.81	.87	.85
Madison	171,732	3,210,000	18.69	10.5190	337,660	1.97	2.12	2.07
Minidoka	197,629	4,603,000	23.29	8.9971	414,137	2.10	2.26	2.21
Nez Perce	422,654	5,600,000	13.25	9.8550	551,880	1.31	1.41	1.38
Oneida	336,655	2,523,000	7.49	8.2330	207,719	.62	.67	.65
Owyhee	478,149	2,694,000	5.63	9.1410	246,259	.52	.56	.55
Payette	164,057	2,548,000	15.53	9.0260	229,982	1.40	1.51	1.47
Power	402,270	2,435,000	6.05	7.7000	187,495	.47	.51	.49
Shoshone	253,151	545,000	2.15	8.7850	47,878	.19	.20	.20
Teton	155,412	1,324,000	8.52	9.1250	120,815	.78	.84	.82
Twin Falls	493,623	12,133,000	24.58	8.4500	1,025,239	2.08	2.24	2.19
Valley	90,623	904,000	10.03	7.2500	65,540	.72	.78	.76
Washington	482,874	2,375,000	4.92	6.9100	164,113	.34	.37	.36
State	12,338,353	146,957,000	11.91	8.3449	12,263,451	.99	1.07	1.04

<sup>1/</sup>Column 5 is calculated by multiplying column 2 times column 4.

<sup>2/</sup>Column 6 is calculated by dividing column 5 by column 1.

<sup>3/</sup>The CPI for 1954 was 80.5.

<sup>4/</sup>The IFPR for 1954 was 99.

Source: 20th Annual Report of Idaho Tax Commission.

Categories:

1. Irrigated agricultural land
2. Pump irrigated agricultural land
3. Sub-irrigated agricultural land
4. Irrigated grazing land
5. Non-irrigated agricultural land
6. Dry grazing land
7. Sub-irrigated grazing land

Appendix Table 4  
1969 Assessed Value of Farm Land (Total per County and per Acre in County)

County	(1) Total Acres	(2) Total Assessed Value	(3) Average <sup>1/</sup> Assessed Value per Acre	(4) Mill Levy per \$100 Assessed Value	(5) Tax <sup>2/</sup> Revenue From Farm Land	(6) Nominal <sup>3/</sup> Tax per Acre	(7) Real <sup>4/</sup> Tax per Acre (CPI)	(8) Real <sup>5/</sup> Tax per Acre (IFPR)
Ada	273,230	6,023,000	22.04	9.2716	558,428	2.04	1.86	1.91
Adams	183,676	1,359,000	7.40	5.1323	69,747	.38	.35	.36
Bannock	345,897	2,565,000	7.42	9.1750	235,339	.68	.62	.64
Bear Lake	288,945	1,729,000	5.98	7.2100	124,661	.43	.39	.40
Benewah	104,538	1,465,000	14.01	9.2111	134,943	1.29	1.17	1.21
Bingham	431,792	12,004,000	27.80	7.5289	903,769	2.09	1.90	1.95
Blaine	302,025	2,130,000	7.65	6.3771	135,832	.45	.41	.42
Boise	151,917	787,000	5.18	5.3304	41,950	.28	.26	.26
Bonner	118,765	1,029,000	8.66	8.0220	82,546	.70	.64	.65
Bonneville	511,558	9,839,000	19.23	7.7910	766,556	1.50	1.37	1.40
Boundary	94,244	1,721,000	18.26	8.5573	147,271	1.56	1.42	1.46
Butte	155,103	1,544,000	9.95	7.6668	118,375	.76	.69	.71
Camas	216,185	1,830,000	8.46	5.9200	108,336	.50	.46	.47
Canyon	306,013	13,082,000	42.75	8.3833	1,096,703	3.58	3.26	3.35
Caribou	411,291	4,692,000	11.40	7.7900	365,507	.89	.81	.83
Cassia	644,831	7,814,000	12.12	7.5163	587,324	.91	.83	.85
Clark	297,831	1,140,000	3.83	6.5240	74,374	.25	.23	.23
Clearwater	71,223	1,162,000	16.31	8.1024	94,150	1.32	1.20	1.23
Custer	158,855	1,512,000	9.52	6.1982	93,717	.59	.54	.44
Elmore	378,861	2,175,000	5.74	6.6863	145,427	.38	.35	.36
Franklin	257,769	3,303,000	12.81	8.3800	276,791	1.07	.97	1.00
Fremont	342,928	4,503,000	13.13	7.8000	351,234	1.02	.93	.95
Gem	190,901	2,562,000	13.42	7.5261	192,819	1.01	.92	.94
Gooding	172,310	3,285,000	19.06	6.3627	209,015	1.21	1.10	1.13
Idaho	630,046	6,902,000	10.95	7.3480	507,159	.81	.74	.76
Jefferson	295,630	6,383,000	21.59	7.2500	462,768	1.57	1.43	1.47
Jerome	208,568	6,714,000	32.19	6.6118	443,916	2.13	1.94	1.99
Kootenai	137,305	2,132,000	15.53	9.9600	212,347	1.55	1.41	1.45
Latah	312,967	7,194,000	22.99	8.7544	629,792	2.01	1.83	1.71
Lemhi	213,336	2,002,000	9.38	6.2415	124,955	.59	.54	.55

Appendix Table 4 (cont.)  
 1969 Assessed Value of Farm Land (Total per County and per Acre in County)

County	(1) Total Acres	(2) Total Assessed Value	(3) Average <sup>1/</sup> Assessed Value per Acre	(4) Mill Levy per \$100 Assessed Value	(5) Tax <sup>2/</sup> Revenue From Farm Land	(6) Nominal <sup>3/</sup> Tax per Acre	(7) Real <sup>4/</sup> Tax per Acre (CPI)	(8) Real <sup>5/</sup> Tax per Acre (IFPR)
Lewis	217,410	5,032,000	23.15	7.3530	370,003	1.70	1.55	1.59
Lincoln	144,134	1,646,000	11.42	7.3600	121,146	.84	.77	.79
Madison	174,226	4,088,000	23.46	8.1268	332,224	1.91	1.74	1.79
Minidoka	207,068	5,643,000	27.25	8.9870	507,136	2.45	2.23	2.29
Nez Perce	444,849	6,217,000	13.97	8.8182	548,227	1.23	1.12	1.15
Oneida	335,420	3,093,000	9.22	8.3500	258,266	.77	.70	.72
Owyhee	500,728	5,431,000	10.85	7.3380	398,527	.80	.73	.75
Payette	166,181	2,856,000	17.19	6.9836	199,452	1.20	1.09	1.12
Power	404,224	3,777,000	9.34	6.3800	240,973	.60	.55	.56
Shoshone	35,504	165,000	4.65	7.6036	12,546	.35	.32	.33
Teton	160,978	1,722,000	10.70	7.9510	136,916	.85	.77	.79
Twin Falls	493,618	14,117,000	28.60	7.8203	1,103,992	2.24	2.04	2.09
Valley	90,750	1,029,000	11.34	5.9200	60,917	.67	.61	.63
Washington	502,912	3,457,000	6.87	6.6948	231,439	.46	.42	.43
State	12,209,085	178,885,000	14.65	7.7238	13,816,795	1.13	1.03	1.06

<sup>1/</sup>Column 5 is calculated by multiplying column 2 times column 4.

<sup>2/</sup>Column 6 is calculated by dividing column 5 by column 1.

<sup>3/</sup>The CPI for 1954 was 80.5.

<sup>4/</sup>The IFPR for 1954 was 99.

Source: 25th Annual Report of Idaho Tax Commission.

Categories:

1. Irrigated agricultural land
2. Pump irrigated agricultural land
3. Sub-irrigated agricultural land
4. Irrigated grazing land
5. Non-irrigated agricultural land
6. Dry grazing land
7. Sub-irrigated grazing land

Appendix Table 5  
1974 Assessed Value of Farm Land (Total per County and per Acre in County)

County	(1) Total Acres	(2) Total Assessed Value	(3) Average <sup>1/</sup> Assessed Value per Acre	(4) Mill Levy per \$100 Assessed Value	(5) Tax <sup>2/</sup> Revenue From Farm Land	(6) Nominal <sup>3/</sup> Tax per Acre	(7) Real <sup>4/</sup> Tax per Acre (CPI)	(8) Real <sup>5/</sup> Tax per Acre (IFPR)
Ada	275,647	7,494,000	27.18	9.6920	726,318	2.63	1.78	1.37
Adams	177,221	2,089,000	11.79	5.7391	119,889	.68	.46	.36
Bannock	335,781	2,777,000	8.27	8.1102	225,220	.67	.45	.35
Bear Lake	285,588	3,071,000	10.75	6.3200	194,087	.68	.46	.36
Benewah	117,830	2,084,000	17.59	8.9370	186,247	1.58	1.07	.82
Bingham	566,690	17,191,000	30.34	7.7842	1,338,182	2.36	1.60	1.23
Blaine	196,534	2,299,000	11.70	6.2737	1,144,232	.73	.49	.38
Boise	151,464	926,000	6.11	5.1026	47,250	.31	.21	.16
Bonner	250,755	946,000	3.77	8.4200	79,653	.32	.22	.17
Bonneville	508,592	11,537,000	22.68	6.4280	741,598	1.46	.99	.76
Boundary	99,859	2,294,000	22.97	7.1360	163,700	1.64	1.11	.85
Butte	156,314	1,751,000	11.20	7.0493	123,433	.79	.53	.41
Camas	216,551	2,300,000	10.62	5.9300	136,390	.63	.43	.33
Canyon	295,893	15,130,000	51.13	8.2296	1,245,138	4.21	2.85	2.19
Caribou	477,100	7,305,000	15.31	6.3300	462,407	.97	.66	.51
Cassia	658,406	15,055,000	22.87	8.1102	1,220,991	1.85	1.25	.96
Clark	319,567	1,570,000	4.91	7.3600	115,552	.36	.24	.19
Clearwater	67,243	1,359,000	20.21	7.9800	108,448	1.61	1.09	.84
Custer	164,543	2,457,000	14.93	5.7985	142,469	.87	.59	.45
Elmore	395,831	3,178,000	8.03	6.2132	197,455	.50	.34	.26
Franklin	260,731	3,801,000	14.58	8.5654	325,571	1.25	.85	.65
Fremont	361,020	5,016,000	13.89	6.9500	348,612	.97	.66	.51
Gem	189,769	2,771,000	14.60	6.0586	167,884	.88	.60	.46
Gooding	170,614	4,196,000	24.59	7.2985	306,245	1.79	1.21	.93
Idaho	609,059	8,284,000	13.60	5.4134	448,446	.49	.33	.26
Jefferson	301,799	8,256,000	27.36	6.3500	524,256	1.74	1.18	.91
Jerome	211,831	8,350,000	39.42	6.4320	537,072	2.54	1.72	1.32
Kootenai	128,706	3,295,000	25.60	8.2100	270,520	2.10	1.42	1.09
Latah	317,768	8,698,000	27.37	8.8260	767,685	2.42	1.64	1.26
Lemhi	204,232	2,067,000	10.12	6.0175	124,382	.61	.41	.32

Appendix Table 5 (cont.)  
1974 Assessed Value of Farm Land (Total per County and per Acre in County)

County	(1) Total Acres	(2) Total Assessed Value	(3) Average <sup>1/</sup> Assessed Value per Acre	(4) Mill Levy per \$100 Assessed Value	(5) Tax <sup>2/</sup> Revenue From Farm Land	(6) Nominal <sup>3/</sup> Tax per Acre	(7) Real <sup>4/</sup> Tax per Acre (CPI)	(8) Real <sup>5/</sup> Tax per Acre (IFPR)
Lewis	199,136	6,729,000	33.79	7.2125	485,329	2.44	1.65	1.27
Lincoln	145,986	2,391,000	16.38	6.8980	164,931	1.13	.77	.59
Madison	175,535	4,658,000	26.54	9.5279	443,810	2.53	1.71	1.32
Minidoka	206,334	6,641,000	32.19	8.5180	565,680	2.74	1.86	1.43
Nez Perce	401,625	8,299,000	20.66	7.3851	612,889	1.53	1.04	.80
Oneida	329,526	5,077,000	15.41	6.2700	318,328	.97	.66	.51
Owyhee	714,848	7,066,000	9.88	7.4310	525,074	.73	.49	.38
Payette	170,133	4,215,000	24.77	6.6648	280,921	1.65	1.13	.86
Power	401,623	7,109,000	17.70	6.3400	450,711	1.12	.76	.58
Shoshone	24,949	274,000	10.98	7.5593	20,712	.83	.56	.43
Teton	177,910	2,029,000	11.40	8.7050	176,624	.99	.67	.52
Twin Falls	524,323	15,876,000	30.28	8.2002	1,301,864	2.48	1.68	1.29
Valley	108,666	1,383,000	12.73	6.5860	91,084	.84	.57	.44
Washington	502,131	4,978,000	9.91	6.3636	316,780	.63	.43	.33
State	12,194,715	234,272,000	19.21	7.3821	17,294,069	1.42	.96	.74

<sup>1/</sup>Column 5 is calculated by multiplying column 2 times column 4.

<sup>2/</sup>Column 6 is calculated by dividing column 5 by column 1.

<sup>3/</sup>The CPI for 1954 was 80.5.

<sup>4/</sup>The IFPR for 1954 was 99.

Source: 30th Annual Report of Idaho Tax Commission.

Categories:

1. Irrigated agricultural land
2. Irrigated grazing land
3. Non-irrigated agricultural land
4. Meadow
5. Dry grazing land

Appendix Table 6  
1978 Assessed Value of Farm Land (Total per County and per Acre in County)

County	(1) Total Acres	(2) Total Assessed Value	(3) Average <sup>1/</sup> Assessed Value per Acre	(4) Mill Levy per \$100 Assessed Value	(5) Tax <sup>2/</sup> Revenue From Farm Land	(6) Nominal <sup>3/</sup> Tax per Acre	(7) Real <sup>4/</sup> Tax per Acre (CPI)	(8) Real <sup>5/</sup> Tax per Acre (IFPR)
Ada	232,114	10,063,000	43.35	5.4633	549,772	2.37	.0108	.0113
Adams	184,166	2,334,000	12.67	3.944	92,053	.50	.0022	.0024
Bannock	365,704	5,659,000	15.47	6.7406	381,451	1.04	.0047	.0050
Bear Lake	285,328	3,381,000	11.85	7.7100	260,675	.91	.0041	.0043
Benewah	114,472	2,197,000	19.19	7.1233	156,499	1.37	.0062	.0065
Bingham	564,425	19,066,000	33.78	6.6984	1,277,177	2.26	.0103	.0108
Blaine	294,258	2,825,000	9.60	4.8172	136,086	.46	.0021	.0022
Boise	154,404	1,203,000	7.79	3.3410	40,192	.26	.0011	.0012
Bonner	74,683	2,212,000	29.62	2.3930	52,933	.71	.0033	.0034
Bonneville	482,300	14,746,000	30.57	6.7664	997,773	2.07	.0095	.0099
Boundary	73,779	2,355,000	31.92	5.7904	136,364	1.85	.0085	.0088
Butte	158,502	4,746,000	29.94	4.2922	203,708	1.29	.0059	.0061
Camas	216,497	2,422,000	11.19	3.6795	89,117	.41	.0018	.0020
Canyon	289,511	17,293,000	59.73	6.5939	1,140,283	3.94	.0181	.0188
Caribou	446,086	8,277,000	18.55	5.6292	522,221	1.17	.0054	.0056
Cassia	679,672	19,000,000	27.95	5.4569	1,036,811	1.53	.0070	.0073
Clark	299,081	2,032,000	6.79	6.3740	129,520	.43	.0020	.0020
Clearwater	68,758	2,206,000	32.08	4.7764	105,367	1.53	.0070	.0073
Custer	163,372	2,525,000	15.46	4.3048	108,696	.67	.0031	.0032
Elmore	406,154	6,447,000	15.87	3.4148	220,152	.54	.0025	.0026
Franklin	260,316	7,639,000	29.35	6.2734	479,225	1.84	.0085	.0088
Fremont	349,334	11,475,000	32.85	6.4570	740,941	2.21	.0102	.0105
Gem	188,518	3,162,000	16.77	5.2540	166,131	.88	.0040	.0042
Gooding	168,555	6,507,000	38.60	6.9039	499,237	2.96	.0136	.0141
Idaho	607,579	10,948,000	18.02	3.3790	369,933	.61	.0028	.0029
Jefferson	300,774	13,558,000	45.08	4.3080	584,079	1.94	.0089	.0092
Jerome	211,052	9,833,000	46.59	5.2797	519,153	2.46	.0113	.0117
Kootenai	133,513	4,479,000	33.55	3.0740	137,684	1.03	.0047	.0050
Latah	317,397	13,569,000	42.75	7.0184	952,327	3.00	.0138	.0143
Lemhi	204,357	16,725,000	81.84	5.0855	850,550	4.16	.0191	.0198



Appendix Table 6 (cont.)  
1978 Assessed Value of Farm Land (Total per County and per Acre in County)

County	(1) Total Acres	(2) Total Assessed Value	(3) Average <sup>1/</sup> Assessed Value per Acre	(4) Mill Levy per \$100 Assessed Value	(5) Tax <sup>2/</sup> Revenue From Farm Land	(6) Nominal <sup>3/</sup> Tax per Acre	(7) Real <sup>4/</sup> Tax per Acre (CPI)	(8) Real <sup>5/</sup> Tax per Acre (IFPR)
Lewis	214,005	8,085,000	37.77	6.0707	490,816	2.29	.0105	.0109
Lincoln	151,896	2,929,000	19.28	5.0755	148,661	.98	.0045	.0047
Madison	173,454	11,145,000	64.25	5.9478	662,882	3.82	.0175	.0182
Minidoka	205,031	7,925,000	38.65	5.1810	410,594	2.00	.0092	.0095
Nez Perce	405,456	8,974,000	22.01	7.4960	668,943	1.65	.0076	.0079
Oneida	320,721	5,466,000	17.04	8.1456	445,238	1.39	.0060	.0066
Owyhee	531,576	8,559,000	16.10	5.3830	460,731	.87	.0040	.0041
Payette	167,063	5,311,000	31.79	5.1298	272,444	1.63	.0075	.0078
Power	568,608	12,026,000	21.15	6.2666	753,621	1.33	.0061	.0063
Shoshone	18,079	299,000	16.54	3.8398	11,481	.64	.0029	.0030
Teton	168,036	3,629,000	21.60	3.8188	138,584	.82	.0038	.0039
Twin Falls	519,697	19,621,000	37.75	5.7165	1,127,634	2.16	.0100	.0103
Valley	103,375	1,601,000	15.49	4.0710	65,177	.63	.0029	.0030
Washington	503,639	5,387,000	10.70	5.2930	285,134	.57	.0026	.0027
State	12,153,681	329,791,000	27.14	5.7224	18,871,990	1.55	.7100	.7400

<sup>1/</sup>Column 5 is calculated by multiplying column 2 times column 4.

<sup>2/</sup>Column 6 is calculated by dividing column 5 by column 1.

<sup>3/</sup>The CPI for 1954 was 80.5.

<sup>4/</sup>The IFPR for 1954 was 99.

Source: 34th Annual Report of Idaho Tax Commission.

Categories:

1. Irrigated agricultural land
2. Irrigated grazing land
3. Non-irrigated agricultural land
4. Meadow
5. Dry grazing land

Appendix Table 7  
 1954 Idaho Value of Farm Products Sold, Net Production  
 Expenses and Net Farm Income.

County	Value of Farm Products Sold	Net Production Expenses	Net Farm Income
Ada	11,619,000	3,511,000	8,108,000
Adams	2,121,000	689,000	1,432,000
Bear Lake	3,164,000	1,095,000	5,208,000
Benewah	2,585,000	646,000	1,939,000
Bingham	21,744,000	5,607,000	16,137,000
Blaine	3,847,000	1,361,000	2,486,000
Boise	601,000	204,000	397,000
Bonner	1,871,000	853,000	1,018,000
Bonneville	16,181,000	4,426,000	11,755,000
Boundary	2,406,000	636,000	1,770,000
Butte	2,568,000	684,000	1,934,000
Camas	1,814,000	406,000	1,408,000
Canyon	32,072,000	10,997,000	21,075,000
Caribou	6,353,000	1,154,000	5,199,000
Cassia	13,893,000	5,090,000	8,803,000
Clark	1,020,000	492,000	528,000
Clearwater	1,308,000	342,000	966,000
Custer	2,100,000	693,000	1,407,000
Elmore	3,629,000	1,519,000	2,110,000
Franklin	5,989,000	3,794,000	2,195,000
Fremont	10,100,000	3,100,000	8,000,000
Gem	6,279,000	1,713,000	4,566,000
Gooding	8,683,000	2,628,000	6,055,000
Idaho	9,639,000	2,015,000	7,624,000
Jefferson	9,992,000	3,192,000	6,800,000
Jerome	15,782,000	3,541,000	12,241,000
Kootenai	4,326,000	1,689,000	2,637,000
Latah	11,043,000	1,830,000	9,213,000
Lemhi	3,047,000	1,095,000	1,952,000

Appendix Table 7 (cont.)  
 1954 Idaho Value of Farm Products Sold, Net Production  
 Expenses and Net Farm Income.

County	Value of Farm Products Sold	Net Production Expenses	Net Farm Income
Lewis	6,713,000	923,000	5,790,000
Lincoln	3,983,000	1,127,000	2,856,000
Madison	8,609,000	2,671,000	5,938,000
Minidoka	12,262,000	2,059,000	10,203,000
Nez Perce	9,907,000	2,113,000	7,794,000
Oneida	4,254,000	999,000	3,255,000
Owyhee	8,063,000	2,412,000	5,651,000
Payette	7,425,000	2,313,000	5,113,000
Power	5,911,000	1,059,000	4,852,000
Shoshone	208,000	96,000	112,000
Teton	2,894,000	678,000	2,216,000
Twin Falls	32,372,000	9,119,000	23,253,000
Valley	1,373,000	510,000	863,000
Washington	5,822,000	1,911,000	3,911,000
State	332,126,000	94,086,000	238,040,000

Source: 1954 Census of Agriculture.

Appendix Table 8  
 1959 Idaho Value of Farm Products Sold, Net Production  
 Expenses and Net Farm Income.

County	Value of Farm Products Sold	Net Production Expenses	Net Farm Income
Ada	16,267,000	8,414,000	7,853,000
Adams	2,733,000	1,288,000	1,445,000
Bannock	9,152,000	1,534,000	2,682,000
Bear Lake	4,216,000	1,534,000	2,682,000
Benewah	2,405,000	504,000	1,901,000
Bingham	34,858,000	11,754,000	23,104,000
Blaine	4,510,000	2,238,000	2,272,000
Boise	818,000	448,000	370,000
Bonner	2,189,000	1,807,000	1,382,000
Bonneville	20,643,000	6,419,000	14,224,000
Boundary	2,815,000	902,000	1,913,000
Butte	3,084,000	1,224,000	1,860,000
Camas	1,886,000	610,000	1,276,000
Canyon	47,505,000	22,725,000	24,780,000
Caribou	7,488,000	2,771,000	4,717,000
Cassia	22,189,000	8,452,000	13,737,000
Clark	1,168,000	690,000	478,000
Clearwater	1,127,000	360,000	767,000
Custer	2,842,000	1,082,000	1,760,000
Elmore	4,222,000	2,487,000	1,735,000
Franklin	7,664,000	2,931,000	4,733,000
Fremont	11,656,000	4,290,000	7,366,000
Gem	7,901,000	3,541,000	4,360,000
Gooding	10,200,000	5,375,000	4,825,000
Idaho	9,470,000	3,299,000	6,171,000
Jefferson	16,077,000	4,247,000	11,830,000
Jerome	20,510,000	7,167,000	13,343,000
Kootenai	4,752,000	1,933,000	2,819,000
Latah	8,876,000	2,212,000	7,664,000
Lemhi	4,815,000	1,827,000	2,988,000

Appendix Table 8 (cont.)  
 1959 Idaho Value of Farm Products Sold, Net Production  
 Expenses and Net Farm Income.

County	Value of Farm Products Sold	Net Production Expenses	Net Farm Income
Lewis	6,255,000	1,368,000	4,887,000
Lincoln	4,956,000	1,597,000	3,359,000
Madison	10,518,000	3,325,000	7,193,000
Minidoka	23,442,000	6,856,000	16,586,000
Nez Perce	10,162,000	2,297,000	7,865,000
Oneida	5,342,000	1,613,000	3,729,000
Owyhee	10,073,000	3,998,000	6,075,000
Payette	8,915,000	3,714,000	5,201,000
Power	7,453,000	2,010,000	5,443,000
Shoshone	172,000	62,000	110,000
Teton	3,452,000	1,142,000	2,310,000
Twin Falls	41,759,000	15,643,000	26,116,000
Valley	1,578,000	719,000	859,000
Washington	8,268,000	3,618,000	4,650,000
State	438,384,000	167,725,000	270,659,000

Source: 1959 Census of Agriculture.

Appendix Table 9  
 1964 Idaho Value of Farm Products Sold, Net Production  
 Expenses and Net Farm Income.

County	Value of Farm Products Sold	Net Production Expenses	Net Farm Income
Ada	16,674,000	17,526,000	(852,000)
Adams	2,212,000	1,990,000	222,000
Bannock	7,176,000	4,986,000	2,190,000
Bear Lake	3,612,000	2,036,000	1,576,000
Benewah	2,772,000	1,360,000	1,412,000
Bingham	36,533,000	21,406,000	15,127,000
Blaine	3,717,000	3,085,000	632,000
Boise	669,000	539,000	140,000
Bonner	2,309,000	2,163,000	146,000
Bonneville	23,918,000	13,368,000	10,550,000
Boundary	2,469,000	1,527,000	942,000
Butte	3,173,000	1,847,000	13,260,000
Camas	1,938,000	1,096,000	842,000
Canyon	57,325,000	53,441,000	3,884,000
Caribou	8,428,000	4,570,000	3,858,000
Cassia	32,816,000	29,771,000	3,045,000
Clark	1,471,000	1,446,000	25,000
Clearwater	1,346,000	751,000	595,000
Custer	2,999,000	2,144,000	855,000
Elmore	8,630,000	7,317,000	1,313,000
Franklin	8,109,000	5,637,000	2,472,000
Fremont	14,113,000	12,359,000	1,754,000
Gem	8,375,000	8,287,000	88,000
Gooding	12,254,000	12,180,000	74,000
Idaho	9,548,000	5,709,000	3,839,000
Jefferson	18,372,000	10,820,000	7,552,000
Jerome	21,803,000	17,928,000	3,875,000
Kootenai	4,559,000	3,499,000	1,060,000
Latah	11,618,000	4,424,000	7,194,000
Lemhi	3,988,000	2,468,000	1,520,000

(Appendix Table 9 (cont.)  
 1964 Idaho Value of Farm Products Sold, Net Production  
 Expenses and Net Farm Income.

County	Value of Farm Products Sold	Net Production Expenses	Net Farm Income
Lewis	7,269,000	2,368,000	4,901,000
Lincoln	5,064,000	4,104,000	960,000
Madison	12,531,000	6,424,000	6,107,000
Minidoka	24,433,000	15,982,000	8,451,000
Nez Perce	10,564,000	5,501,000	5,063,000
Oneida	4,884,000	2,519,000	2,285,000
Owyhee	11,153,000	9,507,000	1,646,000
Payette	10,285,000	9,759,000	275,000
Power	10,034,000	4,287,000	5,747,000
Shoshone	156,000	150,000	6,000
Teton	3,475,000	2,456,000	1,019,000
Twin Falls	36,379,000	29,889,000	6,490,000
Valley	1,341,000	1,219,000	122,000
Washington	7,739,000	4,676,000	3,063,000
State	478,181,000	354,777,000	123,404,000

Source: 1964 Census of Agriculture.

Appendix Table 10  
 1969 Idaho Value of Farm Products Sold, Net Production  
 Expenses and Net Farm Income.

County	Value of Farm Products Sold	Net Production Expenses	Net Farm Income
Ada	23,824,000	20,253,000	3,571,000
Adams	2,928,000	2,291,000	637,000
Bannock	10,273,000	8,578,000	1,695,000
Bear Lake	5,473,000	4,166,000	1,307,000
Benewah	3,478,000	2,378,000	1,100,000
Bingham	47,391,000	40,640,000	7,351,000
Blaine	5,796,000	5,382,000	414,000
Boise	849,000	876,000	(27,000)
Bonner	3,226,000	2,911,000	315,000
Bonneville	27,519,000	22,371,000	5,145,000
Boundary	3,265,000	2,216,000	1,049,000
Butte	5,214,000	4,369,000	905,000
Camas	2,395,000	2,318,000	77,000
Canyon	76,635,000	64,670,000	11,965,000
Caribou	11,550,000	8,860,000	2,690,000
Cassia	35,243,000	30,081,000	5,162,000
Clark	2,414,000	1,925,000	489,000
Clearwater	1,650,000	1,276,000	374,000
Custer	4,154,000	3,491,000	660,000
Elmore	24,632,000	23,096,000	1,536,000
Franklin	11,107,000	9,229,000	1,878,000
Fremont	13,264,000	9,767,000	3,497,000
Gem	9,778,000	8,779,000	999,000
Gooding	17,572,000	16,045,000	1,527,000
Idaho	12,567,000	9,722,000	2,845,000
Jefferson	19,938,000	17,009,000	2,929,000
Jerome	28,768,000	24,061,000	4,707,000
Kootenai	5,800,000	5,049,000	751,000
Latah	11,613,000	8,539,000	3,074,000
Lemhi	5,604,000	4,289,000	1,315,000



Appendix Table 10 (cont.)  
 1969 Idaho Value of Farm Products Sold, Net Production  
 Expenses and Net Farm Income.

County	Value of Farm Products Sold	Net Production Expenses	Net Farm Income
Lewis	7,380,000	4,880,000	2,500,000
Lincoln	6,955,000	6,015,000	940,000
Madison	15,002,000	11,387,000	3,615,000
Minidoka	47,092,000	44,320,000	2,772,000
Nez Perce	11,325,000	9,109,000	2,216,000
Oneida	5,525,000	4,521,000	1,004,000
Owyhee	15,807,000	13,608,000	2,199,000
Payette	21,154,000	18,693,000	2,461,000
Power	19,941,000	16,723,000	3,218,000
Shoshone	244,000	221,000	23,000
Teton	4,684,000	3,649,000	1,035,000
Twin Falls	47,110,000	37,256,000	9,854,000
Valley	2,267,000	1,866,000	401,000
Washington	11,094,000	9,086,000	2,008,000
State	644,571,000	545,319,000	104,252,000

Source: 1969 Census of Agriculture.

Appendix Table 11  
 1974 Idaho Value of Farm Products Sold, Net Production  
 Expenses and Net Farm Income.

County	Value of Farm Products Sold	Net Production Expenses	Net Farm Income
Ada	34,576,000	27,546,000	7,030,000
Adams	2,758,000	3,055,000	297,000
Bannock	14,240,000	11,319,000	2,921,000
Bear Lake	9,101,000	7,441,000	4,471,000
Benewah	8,598,000	4,779,000	3,819,000
Bingham	101,602,000	75,797,000	25,805,000
Blaine	9,293,000	8,057,000	1,236,000
Boise	949,000	779,000	170,000
Bonner	4,330,000	3,838,000	492,000
Bonneville	58,425,000	37,319,000	21,106,000
Boundary	6,039,000	4,019,000	2,020,000
Butte	8,075,000	6,477,000	1,507,000
Camas	5,812,000	4,197,000	1,615,000
Canyon	157,153,000	124,760,000	32,393,000
Caribou	25,410,000	17,617,000	7,793,000
Cassia	99,170,000	70,326,000	28,844,000
Clark	7,406,000	4,556,000	2,850,000
Clearwater	4,342,000	2,639,000	1,703,000
Custer	4,977,000	4,539,000	438,000
Elmore	45,988,000	37,920,000	8,068,000
Franklin	23,280,000	16,882,000	6,398,000
Fremont	33,081,000	23,748,000	9,333,000
Gem	11,309,000	9,417,000	1,892,000
Gooding	45,525,000	37,237,000	8,288,000
Idaho	27,764,000	17,069,000	10,695,000
Jefferson	41,959,000	29,875,000	12,084,000
Jerome	63,743,000	41,777,000	21,966,000
Kootenai	14,261,000	10,273,000	3,988,000
Latah	34,217,000	18,086,000	16,131,000
Lemhi	6,457,000	5,957,000	500,000

Appendix Table 11 (cont.)  
 1974 Idaho Value of Farm Products Sold, Net Production  
 Expenses and Net Farm Income.

County	Value of Farm Products Sold	Net Production Expenses	Net Farm Income
Lewis	19,124,000	9,055,000	10,069,000
Lincoln	14,621,000	11,733,000	2,888,000
Madison	41,477,000	24,278,000	17,199,000
Minidoka	93,162,000	75,261,000	17,901,000
Nez Perce	34,606,000	19,354,000	15,147,000
Oneida	10,907,000	7,714,000	3,193,000
Owyhee	39,205,000	30,831,000	8,374,000
Payette	24,494,000	18,552,000	5,942,000
Power	53,655,000	39,257,000	14,398,000
Shoshone	319,000	259,000	60,000
Teton	9,864,000	6,742,000	3,122,000
Twin Falls	109,565,000	66,836,000	42,729,000
Valley	3,444,000	2,545,000	899,000
Washington	16,924,000	13,854,000	3,070,000
State	1,381,209,000	993,575,000	387,634,000

Source: 1974 Census of Agriculture.

Appendix Table 12  
 1978 Idaho Value of Farm Products Sold, Net Production  
 Expenses and Net Farm Income.

County	Value of Farm Products Sold	Net Production Expenses	Net Farm Income
Ada	57,940,000	49,816,000	8,124,000
Adams	7,178,000	5,314,000	1,864,000
Bannock	18,385,000	12,739,000	5,646,000
Bear Lake	12,074,000	8,202,000	3,872,000
Benewah	9,667,000	5,043,000	4,624,000
Bingham	132,731,000	92,335,000	40,396,000
Blaine	15,383,000	10,494,000	4,889,000
Boise	957,000	645,000	312,000
Bonner	5,114,000	4,443,000	983,000
Bonneville	57,773,000	35,201,000	22,572,000
Boundary	7,658,000	3,976,000	3,682,000
Butte	13,417,000	8,172,000	5,245,000
Camas	7,455,000	4,937,000	2,518,000
Canyon	179,306,000	129,086,000	50,220,000
Caribou	26,118,000	17,514,000	8,604,000
Cassia	103,954,000	64,364,000	39,364,000
Clark	10,051,000	6,999,000	3,052,000
Clearwater	3,646,000	1,558,000	2,088,000
Custer	9,193,000	6,467,000	2,726,000
Elmore	82,924,000	70,583,000	12,341,000
Franklin	29,106,000	20,931,000	8,175,000
Fremont	42,512,000	27,550,000	14,962,000
Gem	16,810,000	8,971,000	7,839,000
Gooding	63,369,000	46,278,000	17,691,000
Idaho	25,808,000	15,596,000	10,212,000
Jefferson	55,723,000	37,289,000	32,746,000
Jerome	70,035,000	49,068,000	20,967,000
Kootenai	15,447,000	10,090,000	5,357,000
Latah	26,945,000	16,247,000	10,698,000
Lemhi	10,774,000	8,547,000	2,227,000

Appendix Table 12 (cont.)  
 1978 Idaho Value of Farm Products Sold, Net Production  
 Expenses and Net Farm Income.

County	Value of Farm Products Sold	Net Production Expenses	Net Farm Income
Lewis	13,958,000	7,428,000	6,530,000
Lincoln	37,297,000	29,020,000	8,277,000
Madison	35,888,000	22,490,000	13,398,000
Minidoka	89,710,000	62,559,000	27,151,000
Nez Perce	28,217,000	14,797,000	13,420,000
Oneida	12,660,000	7,122,000	5,538,000
Owyhee	43,260,000	29,329,000	13,931,000
Payette	34,723,000	27,339,000	7,384,000
Power	52,065,000	30,645,000	21,420,000
Shoshone	116,000	110,000	6,000
Teton	15,775,000	9,151,000	6,629,000
Twin Falls	115,683,000	78,903,000	36,780,000
Valley	5,778,000	3,817,000	1,961,000
Washington	31,120,000	21,288,000	9,832,000
State	1,642,958,000	1,133,324,000	509,634,000

Source: 1978 Census of Agriculture.