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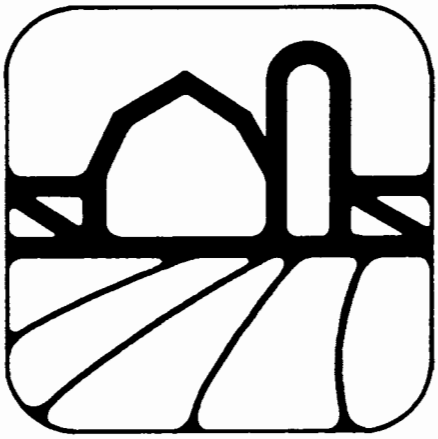
FARM REAL ESTATE TAXES

RECENT TRENDS AND DEVELOPMENTS *



*TAXES STILL RISING
*FARM VALUES RISING FASTER
*TAXES DECLINING AS PERCENT OF FARM INCOME

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ABSTRACT

Farm real estate taxes continue to mount as they have since 1942, showing a rise of 2.5 percent in 1973 over the year before. However, tax increases lag behind farm real estate value gains and actually declined as a percent of gross farm income as well as farm personal income. Laws assessing land on the basis of its value in agricultural uses rather than other potential uses—differential assessment—is one factor helping to mitigate earlier rapid annual rises in farm real estate taxes.

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

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Estimates in this report were derived from a nationwide survey conducted in the spring of 1973 by the Economic Research Service. The survey covered more than 32,000 sample farms. Cooperation of the more than 3,000 local tax officials who assisted in the collection of data for this report is gratefully acknowledged.

Washington, D.C. 20250

FARM REAL ESTATE TAXES
Recent Trends and Developments

by

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HIGHLIGHTS

Taxes levied on U.S. farm real estate (land and buildings) by State and local governments totaled $2.45 billion in 1973, an increase of 2.5 percent above 1972 (table 1).[1] This rise in farm real estate taxes continues a trend beginning in 1942.

In 1973, the U.S. average tax was $2.56 per acre, compared with $2.50 per acre in 1972. Market values of privately owned farm real estate outpaced the rise in farm taxes, however, which resulted in a decrease in the effective rate of tax from $1.06 per $100 of full value in 1972 to $0.96 in 1973 (fig. 1).

The index of farm real estate taxes per acre, a component of the parity index, also advanced from 142 in 1972 (1967=100) to 146 in 1973 (table 4).

[1]Post-1960 farm real estate tax data contained in this report are revised estimates. These data are based on work which (1) incorporated new post-1964 acreage weights based on the 1969 Census of Agriculture, and (2) incorporated post-1960 adjustments in tax figures based on the 1970 Survey of Agricultural Finance conducted by the Bureau of the Census. (For the 1970 Survey of Agricultural Finance tax figures see table 133, U.S. Bureau of the Census, *1969 Census of Agriculture, Farm Finance,* Volume I, Part II, Washington: U.S. Government Printing Office, 1974, p. 176.)

The figures are final through 1970. Slight revisions in the post-1970 tax data may become necessary in the future depending on the acreage size class results shown by the 1974 Census of Agriculture now being conducted.

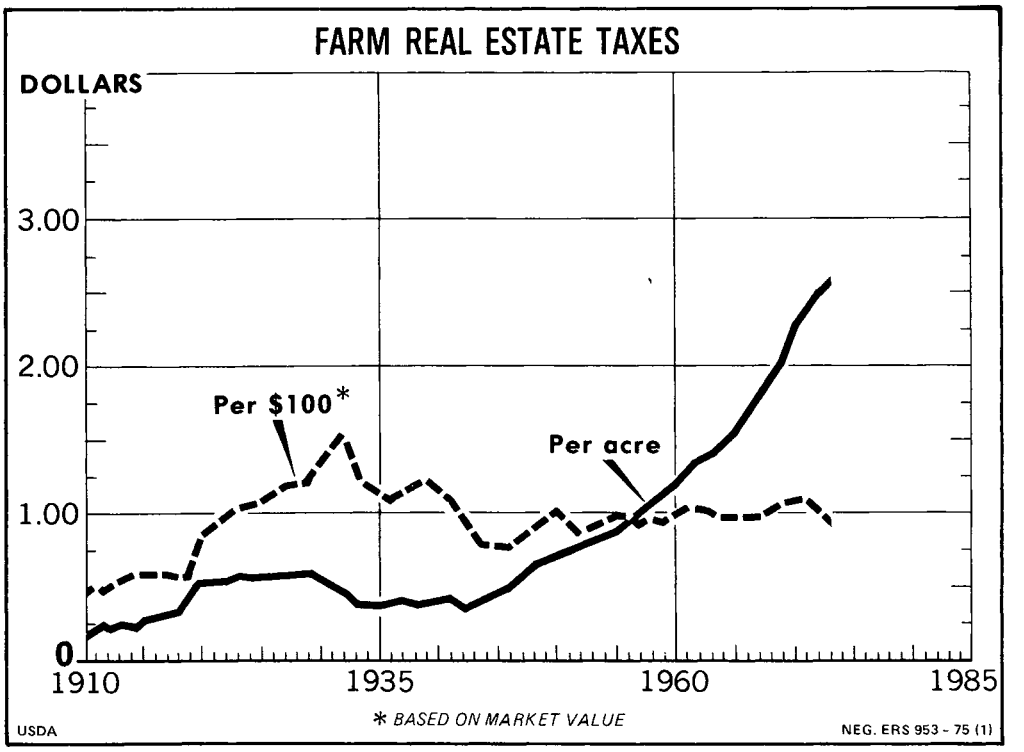

Figure 1

TAX GAINS OUTNUMBER LOSSES

Taxes per acre levied on farm real estate were higher in 1973 in 36 States (fig. 2 and table 3). This was down from 42 States showing increases the previous year (1971-72). The largest rise was in Rhode Island (15.6 percent), a result of considerable revaluation and equalization efforts there. Six additional States experienced increases of over 10 percent; 12 States showed percentage increases of 5 to 10 percent; and 17 had changes of less than 5 percent.

Decreases in taxes per acre occurred in 14 States with the largest decrease (23.1 percent) coming in Delaware. Declines of 5 to 10 percent were registered by Arizona, Louisiana, and Oregon. Five States showed decreases of 2 to 5 percent and another five experienced declines of less than 2 percent.

Rhode Island has the highest tax per acre in 1973 ($19.73). The tax per acre was more than $5 in 14 States, $2 to $5 in 12 States, $1 to $2 in 17 States, and less than $1 in 7 States. It was lowest in New Mexico ($0.27 per acre).

REAL ESTATE VALUES OUTGAIN TAXES

For 1972-73, the 2.5 percent increase in farm real estate taxes per acre was considerably less than the 12.8 percent gain in the value of farm real estate. As a result, taxes decreased from $1.06 per $100 of full value in 1972 to $0.96 in 1973, the lowest rate per $100 of value since 1959. Only in Florida and Rhode Island did taxes outpace market value of farm real estate (table 5).

TAXES DECLINE RELATIVE TO INCOME

Farm real estate taxes can be viewed both as a cost of production and as a tax levied on all property owners to finance local government services. Viewed either way, this tax declined between 1972 and 1973.

In terms of a production cost, real estate taxes are best compared with gross farm income. They declined from 3.4 percent of gross farm income in 1972 to 2.4 percent in 1973 (table 6). The ratio of tax to gross farm income in 1973 was highest in Rhode Island at 5.5 percent and lowest in Delaware at 0.4 percent.

A commonly accepted means of evaluating citizens' tax burdens is to express taxes as a proportion of personal income. In 1973, the farm population obtained an estimated $31.3 billion in income from farm sources and $19 billion from nonfarm sources, for a total personal income of $50.3 billion. Farm real estate taxes were 4.2 percent of personal income in 1973, compared with 6.1 percent in 1972 (table 7). However, this decrease should be evaluated against the fact that 1973 was a very good year for farmers' incomes.

The U.S. Department of Agriculture has published estimates of farm real estate taxes as a proportion of net income for a number of years (table 6). However, with an increasing proportion of the total income of

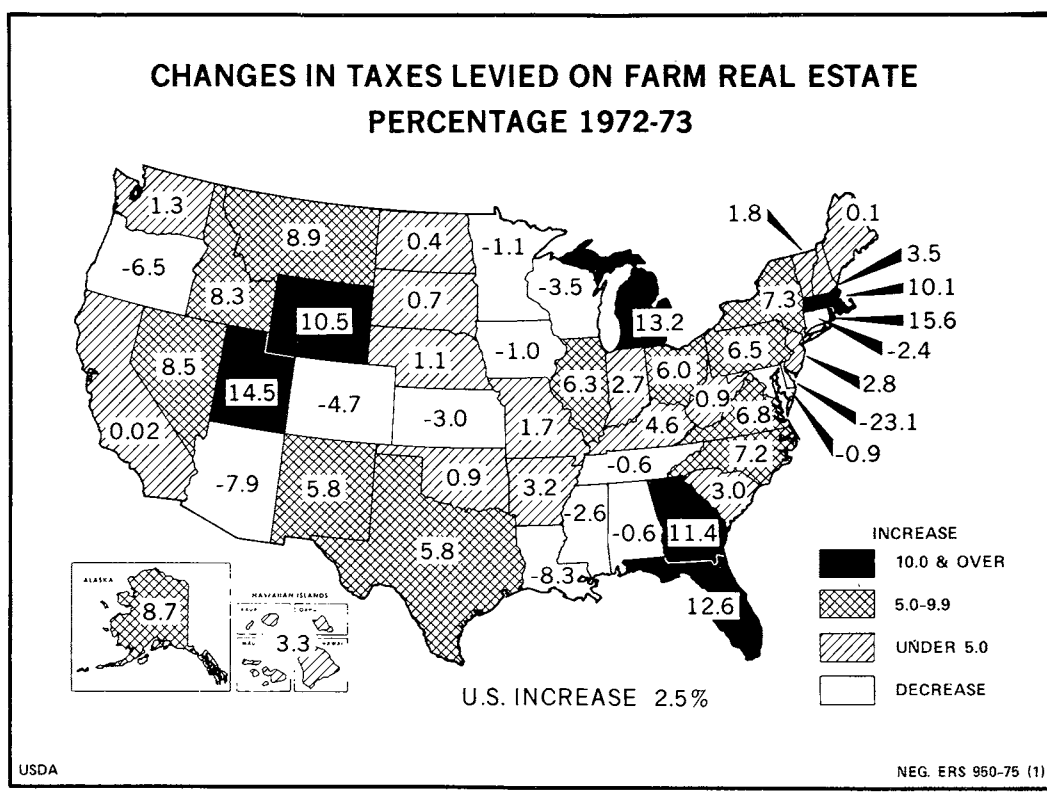

Figure 2

farm people coming from nonfarm sources, comparisons with net farm income are becoming less useful.

SEVERAL FACTORS INFLUENCE TAX TRENDS

Several factors are mitigating earlier rapid annual rises in farm real estate taxes. Most of these have become more important in the last 3 or 4 years. An increasingly significant factor is differential assessment laws.

Such laws calling for assessment of farmland on the basis of its value in agricultural uses rather than other potential uses have been adopted in over half the States. These commonly have been passed for one or two major reasons: (1) a belief that the normal property tax discriminates against farmers and (2) a desire to influence land use and encourage preservation of land for farming or other patterns of open space. Differential assessment laws vary among States, making it increasingly difficult to classify them into a few broad types. In general, however, they can be classified as preferential assessment, deferred tax, or restrictive agreement laws.

Preferential assessment laws typically provide for assessment of farmland only according to its value in its current agricultural use and not its value in any other potential use. There are no restrictions on future land use.

Under the *deferred tax law*, eligible lands are assessed on their value in agricultural use, just as under preferential assessment. But when any land assessed under this law passes into nonagricultural uses, a "rollback" tax, equal to the amount of tax savings, is collected. This rollback tax is usually levied for the year in which land use changes and for several preceding years.

The *restrictive agreement* approach provides for voluntary agreements between the State or local government and the landowner. The landowner agrees to keep his land in farming or other specified uses for a given number of years. In return, the State or local government grants use value assessment of its land.[2]

Most States' differential assessment laws fit one of these three categories. Recently, however, some States have enacted or amended laws so that they fit into more than one classification.

The impact of differential assessment laws and practices varies greatly by State and locality. While this approach may sometimes be controversial, there is little doubt that it has an important impact on total taxes collected. For example, consider the case of the California Land Conservation Act of 1964. By 1970-71, the California State Board of Equalization estimated that 24.5 percent of the nearly 35 million acres of privately owned land in the State was enrolled for the purpose of receiving favorable assessment under this law. The loss in tax base that same year was estimated to be $475 million at the 25-percent assessment level.[3] A later report estimated the annual tax loss at over $45 million.[4]

Recent changes in the field of education may also be easing demands on the property tax. Public school enrollment has been declining nationally since the 1971-72 school year. Total public school enrollment in grades 1 through 12 stood at 43.9 million in 1971-72. By the 1973-74 school year, the enrollment was 42.4 million (down 3.5 percent).[5] Grade school enrollment (grades 1 through 8) declined from 30 million in the 1970-71 school year to 28.2 million in 1973-74 (down 6 percent). In many rural areas, enrollments have been on the downtrend for a much longer time than this and more recent declines in many localities have been even sharper than the national average.

The result is a lessening demand for teachers and public school expenditures in general. Local schools account for approximately 42 percent of all direct general expenditures by local governments.[6] About 83 percent of all local governmental tax revenue is derived from the property tax. Much of this tax goes in support of local schools. Thus, any decline in the demands imposed to support local schools is likely to decrease the pressure on the local property tax as a source of revenue. Indeed, the percentage of direct general expenditures by local governments accounted for by local schools has gone from 45.3 percent in fiscal 1965 to 42.4 percent in fiscal 1973. During the same period, the share of local tax revenue derived from the property tax dropped from 87 to 82.9 percent. Moreover, the rate of increase in local school expenditures has been declining. For example, they grew 15.2 percent between fiscal 1968 and fiscal 1969; but, in the next 4 years, the annual rate of increase was 11.0, 11.5, 9.3, and 6.9 percent.

Another factor which may have served to lessen somewhat the dependence of local public schools on the property tax is recent court decisions. In August 1971, the California Supreme Court ruled in the case of *Serrano vs. Priest*, that the State's public school financing system, with its substantial dependence on

[2]For greater detail concerning differential assessment see Thomas F. Hady and Ann Gordon Sibold, *State Programs for the Differential Assessment of Farm and Open Space Land*, U.S. Department of Agriculture, Economic Research Service, Agricultural Economics Report No. 256, April 1974, 65 pp.

[3]California State Board of Equalization, *Annual Report 1970-71*, Sacramento, pp. 7, 19.

[4]California State Board of Equalization, *Annual Report 1972-73*, Sacramento, p. 25.

[5]Enrollment data are from "School Enrollment in the United States: March 1973," *Population Characteristics*, Current Population Reports, Series P-20 No. 261, U.S. Bureau of the Census, March 1974, table 1, p. 3.

[6]Data in this paragraph were derived from recent issues of the annual U.S. Bureau of the Census, *Governmental Finances* series.

local property taxes and resultant wide disparities in school revenue, discriminates against the poor because it makes the quality of a child's education a function of the wealth of his parents and neighbors. The court concluded that such a system cannot withstand constitutional challenge and must fall before the equal protection clause (14th Amendment) of the U.S. Constitution. Similar cases were soon filed in over 30 States and one case from Texas (*Rodriguez vs. San Antonio Independent School District*) was appealed to the U.S. Supreme Court. On March 21, 1973, the U.S. Supreme Court ruled against the *Rodriguez* case by a 5 to 4 vote, thus apparently blunting this new thrust and nullifying most of the lawsuits. Despite this fact, however, there is some evidence that the *Serrano* and related cases with their attendant atmosphere and publicity helped spur a number of State legislatures to take over more of the local school financing burden than they might otherwise have. Such increased State aid to local schools means an increased reliance on State (nonproperty) taxes and a decreased dependence on the local property tax to finance schools.

Federal revenue sharing also may have had some impact on local property tax rates. Revenue sharing funds cannot be used to finance local schools and these broadly based funds have largely been used to replace narrower categorical Federal grant programs. But the use of Federal revenue sharing monies may mean that local governments are using Federal dollars to forestall required tax increases or even reduce local taxes, including the property tax.

FUTURE PROSPECTS

The future rate of increase in farm real estate taxes is uncertain. Increased demand for funds to finance local schools appears to have been dampened somewhat by the factors outlined above. However, the demand for other local governmental services continues to expand. There is an effort to switch to nonproperty revenue sources and higher levels of government for funds in a number of cases, but the property tax is likely to remain the most important revenue source for local governments.

Perhaps the most important unknown to influence future property tax levels is inflation. Continued high rates of inflation could cause the farm real estate tax to resume a rapid rate of increase nationally, even though in its absence other factors would dictate a much more moderate rise.

Table 1--Taxes levied on farm real estate: Total, amount per acre, and amount per $100 of full value, United States, 1890-1973

Year	Total taxes	Taxes per acre	Tax per $100 of value	Year	Total taxes	Taxes per acre	Tax per $100 of value
	Million dollars	- - Dollars - -			Million dollars	- - Dollars - -	
1890	81.9	0.13	---	1935	392.3	0.37	1.14
1891	84.2	.13	---	1936	394.4	.38	1.11
1892	87.1	.13	---	1937	404.8	.39	1.15
1893	91.5	.13	---	1938	400.4	.38	1.17
1894	93.3	.13	---	1939	406.8	.39	1.21
1895	97.6	.14	---	1940	401.1	.39	1.18
1896	96.9	.13	---	1941	406.7	.39	1.12
1897	101.0	.13	---	1942	399.5	.38	.97
1898	101.5	.13	---	1943	400.2	.38	.84
1899	105.1	.13	---	1944	418.9	.40	.79
1900	105.6	.13	---	1945	464.8	.44	.77
1901	110.5	.13	---	1946	518.7	.49	.77
1902	113.1	.14	---	1947	605.4	.57	.83
1903	123.0	.15	---	1948	656.0	.62	.87
1904	125.4	.15	---	1949	706.2	.66	.95
1905	130.3	.15	---	1950	742.4	.69	1.00
1906	132.0	.16	---	1951	776.7	.73	.91
1907	140.7	.16	---	1952	810.4	.76	.86
1908	150.0	.17	---	1953	846.9	.79	.89
1909	163.2	.19	0.48	1954	878.4	.82	.93
1910	165.7	.19	.47	1955	931.2	.88	.96
1911	182.7	.21	.50	1956	974.2	.92	.96
1912	191.2	.21	.49	1957	1,032.1	.99	.94
1913	218.0	.24	.55	1958	1,080.7	1.05	.95
1914	222.2	.24	.56	1959	1,154.7	1.13	.94
1915	243.0	.26	.57	1960 1/	1,243.1	1.21	.97
1916	260.0	.28	.57	1961	1,311.0	1.28	1.01
1917	291.7	.31	.58	1962	1,372.2	1.35	1.01
1918	311.3	.33	.57	1963	1,417.2	1.40	1.00
1919	393.1	.41	.59	1964	1,466.7	1.45	.98
1920	483.0	.51	.79	1965	1,535.7	1.53	.98
1921	509.7	.54	.94	1966	1,633.8	1.65	.98
1922	509.1	.54	.96	1967	1,730.5	1.76	.98
1923	516.4	.55	1.01	1968	1,881.8	1.93	1.01
1924	511.4	.55	1.03	1969	2,038.8	2.11	1.05
1925	516.8	.56	1.07	1970	2,169.1	2.27	1.08
1926	525.6	.56	1.12	1971	2,294.1	2.40	1.10
1927	544.7	.57	1.16	1972	2,390.5	2.50	1.06
1928	555.6	.58	1.17	1973	2,450.1	2.56	0.96
1929	567.5	.58	1.20				
1930	566.8	.57	1.31				
1931	526.1	.53	1.43				
1932	461.2	.45	1.52				
1933	398.4	.39	1.25				
1934	383.8	.37	1.17				

1/ Starting with 1960 includes Alaska and Hawaii.

Table 2--Total taxes levied on farm real estate, by States, selected years, 1930-73 1/

State and region	1930	1940	1945	1950	1955	1960	1965	1970	1972	1973
	Million dollars									
Maine	3.8	3.5	4.6	5.4	5.1	5.7	5.9	6.0	6.6	6.6
New Hampshire	1.5	1.6	1.9	2.4	2.1	2.3	2.3	3.0	3.1	3.2
Vermont	2.3	2.0	2.3	3.0	3.3	4.0	5.1	7.7	9.4	9.6
Massachusetts	4.3	5.2	5.6	5.6	5.4	6.8	7.0	8.7	10.1	11.1
Rhode Island	.4	.4	.5	.5	.6	.8	.7	1.0	1.1	1.3
Connecticut	2.5	2.8	3.5	4.0	4.3	5.0	5.7	7.4	8.3	8.1
Region I	14.7	15.5	18.4	20.9	20.8	24.6	26.8	33.8	38.8	40.0
New York	18.7	18.8	19.3	27.0	33.8	41.3	40.8	49.5	62.6	67.2
New Jersey	4.8	4.3	4.5	6.5	7.9	12.1	12.1	15.8	17.0	17.5
Region II	23.5	23.1	23.8	33.5	41.7	53.4	52.9	65.4	79.6	84.6
Pennsylvania	19.9	14.4	15.7	19.3	20.8	27.6	33.6	39.8	43.4	46.3
Delaware	.4	.3	.4	.5	.6	.8	.9	1.5	1.5	1.1
Maryland	4.0	3.4	3.5	4.8	5.7	7.9	10.6	14.2	16.7	16.5
Virginia	5.6	4.4	4.7	7.2	9.1	10.7	12.1	16.5	21.1	22.5
West Virginia	4.0	1.4	1.5	1.9	1.5	1.8	2.2	2.4	2.5	2.5
Region III	34.0	23.9	25.7	33.6	37.7	48.7	59.4	74.4	85.1	88.9
North Carolina	10.7	6.9	7.5	9.9	12.2	15.6	19.0	22.3	24.0	25.7
South Carolina	4.2	3.4	2.9	4.5	5.5	6.3	6.7	8.3	9.7	10.0
Georgia	6.6	3.4	4.4	8.3	8.0	8.3	11.6	21.4	26.2	29.2
Florida	3.5	2.6	3.3	8.7	13.6	21.4	33.8	40.9	44.6	50.2
Kentucky	8.5	6.5	7.4	12.2	12.3	12.5	13.9	22.3	23.9	24.9
Tennessee	8.5	7.1	7.3	8.7	9.3	10.4	13.1	23.5	27.1	27.0
Alabama	4.5	3.9	4.3	5.3	5.3	4.9	5.8	6.7	6.9	6.9
Mississippi	10.8	6.6	7.2	7.6	7.1	7.7	11.8	16.3	18.0	17.5
Region IV	57.3	40.3	44.3	65.0	73.4	87.1	115.7	161.7	180.3	191.4
Ohio	29.3	15.0	16.1	22.6	30.6	40.3	50.9	73.4	79.7	84.5
Indiana	28.9	15.1	16.1	26.6	33.7	44.7	60.9	95.2	103.4	106.2
Illinois	35.5	30.4	34.6	64.2	89.2	121.8	144.5	210.8	247.4	263.1
Michigan	22.9	8.3	9.6	13.7	22.6	34.1	37.5	55.4	69.4	78.6
Wisconsin	23.0	17.8	22.5	36.5	43.5	52.1	60.3	85.2	92.7	89.5
Minnesota	27.0	21.6	28.1	42.7	48.0	64.3	79.3	109.7	95.8	94.7
Region V	166.6	108.2	127.0	206.3	267.7	357.3	433.4	629.7	688.3	716.5
Arkansas	5.1	5.1	5.0	6.0	7.6	11.9	15.1	20.9	22.9	23.6
Louisiana	5.4	3.1	3.3	4.4	5.6	6.9	9.2	12.1	12.1	11.1
Oklahoma	15.8	8.4	8.5	12.6	13.5	17.6	24.2	32.7	42.8	43.2
Texas	29.2	19.0	21.6	37.2	46.6	66.4	88.1	123.8	141.5	149.8
New Mexico	2.2	1.3	1.6	2.8	3.7	4.5	6.1	7.9	8.1	8.6
Region VI	57.7	36.9	39.9	63.1	76.9	107.3	142.7	197.4	227.4	236.2
Iowa	42.3	34.0	41.6	65.7	77.2	103.4	127.8	196.7	187.7	185.9
Missouri	15.2	11.0	11.8	18.2	26.0	35.7	42.5	59.4	65.7	66.9
Nebraska	19.7	14.3	17.5	29.6	37.9	51.6	73.1	90.6	108.5	109.7
Kansas	25.8	17.6	20.1	34.8	46.0	57.8	65.2	97.3	99.0	96.0
Region VII	103.0	76.9	91.0	148.3	187.1	248.4	308.6	444.0	460.9	458.5
Montana	6.2	5.2	6.4	10.6	13.2	16.6	23.4	33.2	37.4	40.8
North Dakota	14.5	8.4	9.5	17.0	20.1	25.7	34.2	47.6	51.2	51.5
South Dakota	16.2	9.6	10.9	17.9	21.2	26.9	31.7	49.0	53.7	54.1
Wyoming	2.2	1.6	1.9	3.7	4.5	4.8	7.0	9.4	10.4	11.4
Colorado	8.2	6.2	7.8	12.1	16.8	21.4	24.5	30.7	33.3	31.8
Utah	2.9	2.2	3.0	4.3	5.4	6.1	8.3	9.2	8.9	10.2
Region VIII	50.1	33.3	39.5	65.7	81.2	101.6	129.0	179.0	194.9	199.7

Continued

Table 2--Total taxes levied on farm real estate, by States, selected years, 1930-73 1/--Continued

	1930	1940	1945	1950	1955	1960	1965	1970	1972	1973
	Million dollars									
Nevada	0.6	0.6	0.7	1.0	1.4	1.9	2.8	3.1	3.4	3.7
Arizona	2.3	1.7	1.6	4.5	6.1	6.1	8.7	15.9	18.9	17.5
California	34.6	25.2	34.2	65.2	87.8	136.6	177.4	277.2	307.7	307.8
Hawaii	---	---	---	---	---	2.9	3.4	3.5	4.1	4.3
Region IX	37.5	27.5	36.6	70.8	95.3	147.5	192.3	299.7	334.2	333.2
Idaho	6.0	4.7	6.2	9.9	13.2	15.8	16.7	18.9	21.8	23.6
Oregon	6.7	5.9	6.1	15.4	22.4	30.9	34.2	32.5	34.8	32.5
Washington	9.6	4.9	6.2	9.9	13.8	20.3	23.6	32.3	44.0	44.6
Alaska	---	---	---	---	---	.1	.2	.3	.2	.2
Region X	22.3	15.4	18.6	35.2	49.4	67.1	74.8	84.0	100.8	101.0
United States	566.8	401.1	464.8	742.4	931.2	1,243.1	1,535.7	2,169.1	2,390.5	2,450.1

1/ Totals may not add due to rounding.

Table 3--Taxes levied on farm real estate: Amount per acre, by States, average 1909-13, selected years, 1930-73

State and region	Average 1909-13	1930	1940	1945	1950	1955	1960	1965	1970	1972	1973
	Dollars										
Maine	0.28	0.81	0.84	1.00	1.29	1.47	1.94	2.43	3.44	3.79	3.80
New Hampshire	.31	.76	.88	.92	1.39	1.54	2.13	2.79	4.95	5.24	5.42
Vermont	.21	.58	.54	.60	.86	1.02	1.42	2.11	4.04	4.96	5.05
Massachusetts	.81	2.16	2.70	2.69	3.41	3.98	6.38	8.30	12.83	14.98	16.50
Rhode Island	.46	1.35	1.70	1.90	2.46	3.83	6.10	7.65	14.87	17.07	19.73
Connecticut	.48	1.63	1.86	2.21	3.20	3.98	5.91	8.47	13.99	15.57	15.21
Region I	.37	1.03	1.16	1.27	1.67	1.95	2.76	3.67	6.11	7.01	7.25
New York	.41	1.04	1.10	1.10	1.69	2.30	3.13	3.44	4.91	6.20	6.65
New Jersey	.72	2.74	2.31	2.51	3.78	4.95	9.23	10.81	15.56	16.69	17.17
Region II	.44	1.19	1.21	1.23	1.89	2.56	3.68	4.08	5.88	7.16	7.62
Pennsylvania	.49	1.30	.98	1.05	1.38	1.62	2.39	3.23	4.51	4.93	5.25
Delaware	.25	.50	.33	.44	.58	.78	1.07	1.27	2.23	2.23	1.71
Maryland	.38	.93	.81	.84	1.18	1.49	2.32	3.44	5.12	6.00	5.94
Virginia	.11	.34	.27	.29	.46	.63	.83	1.03	1.56	1.99	2.12
West Virginia	.12	.46	.16	.17	.23	.22	.31	.43	.55	.57	.58
Region III	.27	.74	.53	.57	.79	.97	1.42	1.91	2.74	3.13	3.27
North Carolina	.08	.59	.37	.40	.51	.69	1.00	1.36	1.76	1.90	2.03
South Carolina	.13	.40	.30	.26	.38	.52	.71	.86	1.19	1.39	1.44
Georgia	.11	.30	.14	.19	.32	.35	.43	.66	1.36	1.67	1.86
Florida	.11	.70	.32	.25	.54	.80	1.42	2.25	2.98	3.26	3.67
Kentucky	.15	.43	.32	.38	.63	.69	.74	.86	1.40	1.50	1.57
Tennessee	.14	.47	.38	.41	.46	.54	.66	.86	1.57	1.81	1.80
Alabama	.09	.25	.20	.23	.25	.27	.30	.39	.49	.51	.51
Mississippi	.14	.63	.34	.37	.37	.36	.42	.68	1.03	1.14	1.11
Region IV	.12	.45	.29	.31	.43	.51	.69	.98	1.48	1.65	1.75
Ohio	.47	1.36	.69	.74	1.08	1.56	2.21	2.91	4.31	4.68	4.96
Indiana	.52	1.47	.76	.81	1.36	1.77	2.42	3.41	5.43	5.90	6.06
Illinois	.40	1.16	.98	1.10	2.08	2.95	4.03	4.83	7.07	8.30	8.82
Michigan	.43	1.34	.46	.52	.80	1.41	2.36	2.83	4.67	5.85	6.63
Wisconsin	.34	1.05	.78	.96	1.57	1.96	2.50	3.02	4.72	5.13	4.96
Minnesota	.23	.87	.66	.85	1.30	1.51	2.09	2.61	3.81	3.33	3.29
Region V	.39	1.18	.74	.86	1.43	1.93	2.69	3.36	5.12	5.59	5.82
Arkansas	.15	.32	.28	.29	.32	.43	.73	.92	1.35	1.48	1.52
Louisiana	.15	.57	.31	.33	.40	.51	.67	.89	1.25	1.24	1.14
Oklahoma	.19	.47	.24	.25	.36	.39	.51	.69	.94	1.23	1.25
Texas	.06	.23	.14	.15	.26	.33	.47	.62	.89	1.01	1.07
New Mexico	.02	.07	.04	.05	.09	.11	.15	.19	.25	.26	.27
Region VI	.09	.27	.16	.17	.26	.32	.46	.61	.85	.98	1.02
Iowa	.40	1.24	1.00	1.21	1.92	2.28	3.06	3.80	5.87	5.61	5.55
Missouri	.14	.45	.32	.34	.52	.77	1.09	1.30	1.84	2.03	2.07
Nebraska	.16	.44	.30	.38	.64	.82	1.11	1.60	2.04	2.45	2.47
Kansas	.19	.55	.36	.41	.72	.92	1.16	1.30	1.98	2.02	1.96
Region VII	.22	.65	.47	.55	.90	1.14	1.52	1.90	2.79	2.89	2.88
Montana	.06	.14	.11	.13	.21	.25	.31	.44	.64	.72	.78
North Dakota	.14	.38	.22	.25	.43	.50	.65	.84	1.18	1.27	1.27
South Dakota	.13	.44	.28	.32	.46	.54	.69	.82	1.27	1.39	1.40
Wyoming	.03	.09	.06	.07	.14	.16	.19	.27	.37	.41	.45
Colorado	.11	.28	.20	.23	.35	.48	.59	.70	.95	1.03	.98
Utah	.15	.52	.30	.33	.47	.54	.59	.91	1.10	1.06	1.21
Region VIII	.11	.28	.18	.21	.33	.39	.50	.64	.91	.99	1.01

Continued

Table 3--Taxes levied on farm real estate: Amount per acre, by States, average 1909-13, selected years, 1930-73--Continued

State and region	Average 1909-13	1930	1940	1945	1950	1955	1960	1965	1970	1972	1973
	Dollars										
Nevada	0.06	0.15	0.15	0.14	0.17	0.20	0.26	0.40	0.52	0.56	.61
Arizona	.06	.22	.13	.12	.36	.42	.59	.78	1.50	1.79	1.65
California	.35	1.14	.83	1.00	1.87	2.49	3.95	5.20	8.87	9.85	9.85
Hawaii	---	---	---	---	---	---	1.22	1.48	1.71	2.02	2.08
Region IX	.31	.83	.58	.68	1.33	1.68	2.70	3.52	6.01	6.70	6.68
Idaho	.24	.64	.45	.55	.85	1.03	1.21	1.32	1.60	1.84	2.00
Oregon	.15	.40	.33	.32	.80	1.14	1.54	1.77	1.98	2.12	1.98
Washington	.28	.71	.32	.40	.62	.86	1.15	1.38	2.26	3.08	3.12
Alaska	---	---	---	---	---	---	1.81	3.08	3.58	2.78	3.02
Region X	.22	.56	.35	.40	.75	1.02	1.32	1.52	1.97	2.37	2.37
United States	.21	.57	.39	.44	.69	.88	1.21	1.53	2.27	2.50	2.56

Table 4--Taxes levied on farm real estate: Index numbers of amount per acre, by States, selected years, 1930-73
(1967 = 100)

State and region	1930	1940	1945	1950	1955	1960	1965	1970	1972	1973
Maine	32	33	39	51	58	76	95	135	149	149
New Hampshire	22	25	26	40	44	61	80	141	149	155
Vermont	20	19	21	30	36	50	74	141	173	176
Massachusetts	24	30	30	38	44	71	92	142	166	183
Rhode Island	13	17	19	24	38	60	75	146	168	194
Connecticut	16	18	22	32	40	59	84	139	155	151
Region I	24	27	29	39	45	64	85	141	162	167
New York	27	29	29	44	60	82	90	129	163	174
New Jersey	22	18	20	30	40	74	87	125	134	137
Region II	26	26	27	41	56	80	89	128	156	166
Pennsylvania	36	27	29	38	45	66	89	125	136	145
Delaware	29	19	26	34	46	63	75	131	131	101
Maryland	24	21	21	30	38	59	88	130	153	151
Virginia	30	23	25	40	55	72	89	135	172	184
West Virginia	94	33	35	47	45	63	87	113	117	118
Region III	34	25	27	37	45	66	89	127	145	152
North Carolina	40	25	27	34	47	68	91	119	128	137
South Carolina	43	32	28	40	55	75	91	127	148	152
Georgia	29	14	19	31	34	42	65	134	164	183
Florida	26	12	9	20	29	52	82	109	119	134
Kentucky	35	26	31	51	56	61	70	114	122	128
Tennessee	48	39	42	47	55	67	88	161	186	185
Alabama	58	47	53	58	63	71	91	116	119	118
Mississippi	80	43	47	47	46	54	86	131	144	140
Region IV	38	24	26	36	43	58	82	123	138	146
Ohio	41	21	22	33	47	67	88	131	142	151
Indiana	36	19	20	33	44	60	84	134	145	149
Illinois	21	18	20	37	53	73	87	127	150	159
Michigan	40	14	15	24	42	70	84	138	173	196
Wisconsin	29	22	27	43	54	69	84	131	142	137
Minnesota	33	25	32	49	57	79	99	144	126	125
Region V	31	19	22	37	50	70	88	133	146	152
Arkansas	29	25	26	29	39	66	84	122	134	139
Louisiana	53	29	31	37	47	62	83	115	115	105
Oklahoma	57	29	30	44	48	62	85	116	151	153
Texas	32	20	21	26	46	66	88	125	143	152
New Mexico	35	20	25	45	55	74	95	127	130	138
Region VI	39	23	24	37	46	66	87	123	141	147
Iowa	30	24	29	46	55	74	92	142	135	134
Missouri	32	23	24	37	55	77	92	130	144	146
Nebraska	28	19	24	40	52	70	100	128	153	155
Kansas	33	21	24	43	54	68	77	117	119	116
Region VII	31	22	26	42	54	72	90	131	137	136
Montana	27	21	25	40	48	60	85	123	139	152
North Dakota	42	24	28	48	56	72	93	130	140	141
South Dakota	47	30	34	49	58	75	88	137	150	152
Wyoming	28	19	22	44	50	59	83	115	127	140
Colorado	36	26	29	45	62	76	90	121	132	126
Utah	54	31	34	48	56	61	94	113	109	125
Region VIII	39	25	30	46	55	70	89	127	139	142

Continued

Table 4--Taxes levied on farm real estate: Index numbers of amount per acre, by States, selected years, 1930-73--Continued
(1967 = 100)

State and region	1930	1940	1945	1950	1955	1960	1965	1970	1972	1973
Nevada	33	33	30	37	43	56	88	114	124	135
Arizona	24	14	13	39	45	63	83	161	193	177
California	18	13	15	29	38	61	80	136	151	151
Hawaii	---	---	---	---	---	85	103	119	140	145
Region IX	19	13	16	30	38	62	80	137	153	153
Idaho	45	31	38	59	72	84	92	112	129	140
Oregon	20	17	16	40	57	77	89	100	107	100
Washington	40	18	23	35	49	66	79	129	175	177
Alaska	---	---	---	---	---	60	103	119	93	101
Region X	32	20	23	43	58	75	86	112	134	135
United States	32	22	25	39	50	69	87	129	142	146

Table 5--Taxes levied on farm real estate: Amount per $100 of full value, by States, average 1909-13, selected years, 1930-73

State and region	Average 1909-13	1930	1940	1945	1950	1955	1960	1965	1970	1972	1973
	Dollars										
Maine	1.10	1.98	2.87	2.09	2.38	2.45	2.30	2.42	2.14	1.84	1.62
New Hampshire	1.14	1.95	2.41	1.55	1.90	1.77	2.04	2.06	2.07	1.62	1.47
Vermont	.85	1.58	1.76	1.33	1.55	1.70	1.76	1.79	1.81	1.72	1.54
Massachusetts	1.15	1.68	2.41	1.65	1.80	1.78	2.03	2.11	2.27	2.13	2.06
Rhode Island	.72	1.10	1.38	1.02	1.06	1.13	1.61	1.55	2.03	1.88	1.90
Connecticut	.72	1.08	1.30	1.08	1.29	1.35	1.33	1.49	1.52	1.35	1.16
Region I	.99	1.58	2.04	1.50	1.72	1.74	1.82	1.91	1.91	1.72	1.56
New York	.75	1.52	1.99	1.49	1.84	2.06	2.16	1.87	1.80	1.80	1.71
New Jersey	.83	1.67	1.70	1.12	1.29	1.18	1.75	1.61	1.42	1.22	1.07
Region II	.77	1.55	1.93	1.40	1.70	1.80	2.05	1.80	1.69	1.64	1.52
Pennsylvania	.86	1.75	1.65	1.19	1.28	1.16	1.27	1.38	1.21	1.15	1.01
Delaware	.48	.68	.51	.45	.51	.49	.44	.39	.45	.39	.26
Maryland	.75	1.16	1.20	.81	.95	.84	.80	.78	.80	.80	.67
Virginia	.38	.75	.65	.41	.56	.58	.60	.54	.54	.56	.52
West Virginia	.41	1.26	.50	.34	.38	.32	.41	.47	.41	.33	.28
Region III	.66	1.30	1.10	.75	.87	.81	.87	.88	.83	.79	.70
North Carolina	.36	1.48	.95	.53	.52	.53	.54	.53	.53	.47	.42
South Carolina	.49	1.26	.94	.45	.55	.58	.52	.48	.46	.41	.38
Georgia	.58	1.27	.66	.54	.75	.57	.43	.47	.58	.56	.55
Florida	.42	.89	.82	.36	.94	.74	.66	.78	.84	.82	.92
Kentucky	.50	1.08	.84	.56	.78	.71	.54	.46	.55	.50	.47
Tennessee	.54	1.23	1.03	.62	.61	.57	.50	.48	.59	.58	.50
Alabama	.60	.98	.93	.60	.52	.45	.33	.30	.25	.21	.18
Mississippi	.72	2.09	1.32	.82	.67	.48	.40	.44	.44	.47	.41
Region IV	.53	1.31	.94	.56	.65	.58	.51	.52	.56	.53	.50
Ohio	.66	1.89	1.01	.64	.79	.82	.89	.97	1.08	1.07	.98
Indiana	.66	2.27	1.18	.70	.99	.89	.92	1.07	1.34	1.34	1.18
Illinois	.34	1.20	1.18	.82	1.19	1.26	1.28	1.30	1.44	1.57	1.50
Michigan	.87	2.08	.90	.61	.81	1.03	1.21	1.20	1.43	1.60	1.53
Wisconsin	.57	1.49	1.54	1.30	1.78	1.94	1.88	1.95	2.03	1.85	1.47
Minnesota	.46	1.45	1.49	1.31	1.54	1.39	1.35	1.56	1.69	1.37	1.20
Region V	.53	1.63	1.22	.88	1.18	1.19	1.22	1.30	1.46	1.46	1.32
Arkansas	.78	1.12	1.07	.65	.53	.55	.64	.50	.52	.51	.47
Louisiana	.62	1.40	.86	.54	.48	.45	.39	.38	.39	.32	.28
Oklahoma	.72	1.39	.98	.62	.69	.59	.58	.56	.54	.62	.55
Texas	.32	.92	.71	.43	.56	.52	.55	.55	.59	.59	.55
New Mexico	.26	1.12	.70	.33	.44	.38	.48	.44	.53	.49	.47
Region VI	.46	1.08	.81	.48	.56	.52	.54	.53	.56	.56	.51
Iowa	.38	1.14	1.26	.97	1.20	1.12	1.19	1.36	1.50	1.34	1,15
Missouri	.26	.98	.98	.63	.82	.94	.95	.84	.82	.79	.72
Nebraska	.33	.85	1.35	.89	1.09	1.10	1.22	1.40	1.31	1.41	1.25
Kansas	.45	1.24	1.23	.86	1.09	1.14	1.23	1.06	1.25	1.15	.96
Region VII	.36	1.07	1.22	.87	1.09	1.09	1.15	1.19	1.27	1.19	1.04
Montana	.34	1.36	1.42	.89	1.14	.92	.82	.94	1.03	1.04	1.00
North Dakota	.46	1.70	1.70	1.12	1.45	1.35	1.18	1.19	1.21	1.24	1.11
South Dakota	.31	1.41	1.98	1.28	1.32	1.24	1.22	1.13	1.38	1.44	1.33
Wyoming	.26	1.12	.94	.57	.91	.93	.72	.76	.80	.76	.74
Colorado	.36	1.43	1.53	.89	1.02	1.11	1.06	.93	.96	.85	.69
Utah	.44	1.54	1.31	.84	.93	.95	.86	1.03	1.00	.77	.82
Region VIII	.38	1.46	1.59	.99	1.19	1.13	1.04	1.03	1.12	1.09	.99

Continued

Table 5--Taxes levied on farm real estate: Amount per $100 of full value, by States, average 1909-13, selected years, 1930-73--Continued

State and region	Average 1909-13	1930	1940	1945	1950	1955	1960	1965	1970	1972	1973
	Dollars										
Nevada	.38	1.02	1.14	.64	.88	.70	.66	.83	.79	.64	.59
Arizona	.18	1.33	1.11	.38	.94	.69	.55	.73	1.00	.98	.85
California	.59	1.10	1.15	.62	1.16	1.02	1.04	1.11	1.76	1.91	1.88
Hawaii	---	---	---	---	---	---	.72	.68	.58	.61	.55
Region IX	.56	1.11	1.15	.60	1.14	.98	.99	1.07	1.63	1.74	1.68
Idaho	.52	1.64	1.34	.86	1.09	1.01	.96	.85	.81	.80	.76
Oregon	.36	1.17	1.15	.57	1.27	1.36	1.68	1.50	1.24	1.08	.92
Washington	.55	1.44	.80	.50	.68	.68	.84	.82	.91	1.19	1.09
Alaska	---	---	---	---	---	---	1.02	1.45	1.83	1.27	1.21
Region X	.48	1.38	1.05	.61	.99	.99	1.13	1.05	.99	1.04	.94
United States	.50	1.31	1.18	.77	1.00	.96	.97	.98	1.08	1.06	.96

Table 6--Taxes levied on farm real estate as a percentage of net and gross farm income, by States, selected years, 1950-73 1/

State and region	1950		1960		1965		1970		1972		1973	
	Net farm income	Gross farm income	Net farm income	Gross farm income	Net farm income	Gross farm income	Net farm income	Gross farm income	Net farm income	Gross farm income	Net farm income	Gross farm income
	Percent											
Maine	8.1	2.9	6.7	2.4	5.2	2.1	10.6	2.3	11.7	2.6	4.1	1.6
New Hampshire	14.0	3.4	15.4	3.4	15.2	3.7	21.6	4.9	18.3	4.6	14.4	3.9
Vermont	8.9	2.5	9.2	2.7	13.7	3.7	16.3	4.4	18.4	5.0	15.5	4.2
Massachusetts	9.6	2.8	12.2	3.7	11.9	4.0	18.5	5.0	25.5	5.8	21.4	5.2
Rhode Island	6.0	2.0	12.1	3.3	9.9	3.1	13.3	4.5	14.3	4.9	18.8	5.5
Connecticut	7.0	2.3	10.5	3.0	11.3	3.4	13.9	4.1	20.6	4.6	14.4	3.6
Region I	8.7	2.7	9.7	3.0	9.5	3.2	15.0	3.9	18.3	4.4	11.1	3.4
New York	7.9	2.9	12.5	4.1	11.8	3.8	15.4	4.0	25.6	5.1	17.7	4.3
New Jersey	5.9	2.0	10.6	3.7	12.8	4.2	22.7	5.8	32.0	6.4	16.7	5.0
Region II	7.4	2.6	12.0	4.0	12.0	3.9	16.7	4.4	26.7	5.3	17.5	4.4
Pennsylvania	6.6	2.3	9.0	2.8	12.0	3.5	12.1	3.3	12.7	3.4	13.4	3.1
Delaware	1.4	.5	2.3	.6	2.6	.7	5.2	1.0	3.1	.9	1.0	.4
Maryland	5.6	1.8	8.7	2.4	10.9	2.9	13.2	3.1	14.5	3.5	7.8	2.5
Virginia	2.6	1.3	5.2	1.8	6.1	1.9	8.8	2.3	9.2	2.6	5.7	2.1
West Virginia	2.4	1.1	4.2	1.2	11.2	1.7	33.8	1.8	19.7	1.7	8.6	1.3
Region III	4.4	1.7	7.1	2.2	9.4	2.7	11.3	2.8	11.4	3.0	8.2	2.4
North Carolina	1.5	1.0	2.6	1.3	3.6	1.4	3.4	1.3	3.1	1.3	2.0	.9
South Carolina	2.2	1.2	3.9	1.5	3.6	1.4	5.1	1.5	4.7	1.5	2.9	1.1
Georgia	2.4	1.2	2.9	.9	3.3	1.1	6.2	1.5	6.1	1.7	3.6	1.3
Florida	3.0	1.6	6.3	2.5	11.3	3.2	9.5	2.9	7.5	2.7	6.2	2.4
Kentucky	3.6	1.9	3.9	1.8	3.6	1.6	5.0	2.5	4.2	1.8	3.8	1.6
Tennessee	2.7	1.5	4.4	1.7	4.7	1.7	8.7	2.1	8.3	2.6	5.4	1.9
Alabama	1.9	1.0	2.2	.8	2.4	.8	2.9	.7	2.1	.6	1.3	.5
Mississippi	2.1	1.2	3.0	1.1	3.4	1.3	4.2	1.4	3.7	1.4	2.2	1.0
Region IV	2.3	1.3	3.6	1.4	4.4	1.6	5.5	1.8	4.9	1.7	3.3	1.3
Ohio	4.7	2.1	10.5	3.3	11.6	3.8	15.4	4.4	13.8	4.2	8.9	3.3
Indiana	5.1	2.4	10.0	3.4	8.8	3.8	17.8	5.4	14.0	4.9	5.9	3.0
Illinois	6.7	3.3	14.6	5.7	11.4	5.2	19.6	6.9	14.9	6.4	7.6	4.3
Michigan	4.2	1.9	12.8	3.9	13.5	4.0	18.6	4.9	17.6	5.3	13.8	4.8
Wisconsin	7.3	3.4	11.7	4.2	11.2	4.2	14.1	4.7	13.6	4.5	9.7	3.5
Minnesota	7.0	3.3	10.5	3.9	10.3	4.1	10.4	4.3	8.3	3.3	3.4	1.9
Region V	6.0	2.8	12.0	4.2	10.9	4.3	15.6	5.3	13.2	4.9	6.9	3.4
Arkansas	1.9	1.0	4.4	1.6	5.0	1.5	4.5	1.5	4.1	1.4	1.8	.9
Louisiana	2.0	1.1	3.8	1.5	4.6	1.6	4.2	1.6	4.1	1.4	1.6	.8
Oklahoma	4.8	2.0	5.0	2.2	7.4	2.5	8.6	2.5	9.9	2.6	5.2	1.8
Texas	3.7	1.7	7.3	2.6	9.6	2.9	10.5	3.0	11.1	2.7	5.2	1.9
New Mexico	3.0	1.3	7.6	1.7	10.7	2.0	7.7	1.5	8.0	1.2	5.2	1.0
Region VI	3.3	1.5	6.0	2.2	7.9	2.4	8.2	2.4	8.6	2.3	4.0	1.6
Iowa	5.2	2.7	11.3	4.0	8.2	3.6	11.6	4.4	8.4	3.4	4.3	2.3
Missouri	2.9	1.5	8.0	2.8	7.0	2.7	10.6	3.1	8.3	2.8	4.2	1.9
Nebraska	4.6	2.4	11.7	3.9	12.8	4.3	13.8	3.8	10.8	3.3	6.1	2.4
Kansas	5.8	2.9	10.6	4.1	12.0	4.0	13.2	4.1	8.5	2.9	4.5	2.0
Region VII	4.7	2.4	10.6	3.8	9.4	3.6	12.2	4.0	8.9	3.2	4.7	2.2

Continued

Table 6--Taxes levied on farm real estate as a percentage of net and gross farm income, by States, selected years, 1950-73 1/--Continued

State and region	1950		1960		1965		1970		1972		1973	
	Net farm income	Gross farm income	Net farm income	Gross farm income	Net farm income	Gross farm income	Net farm income	Gross farm income	Net farm income	Gross farm income	Net farm income	Gross farm income
	Percent											
Montana	4.2	2.3	10.6	3.8	11.6	4.3	10.9	4.3	8.3	3.8	6.2	3.2
North Dakota	5.0	2.8	10.0	3.9	8.2	3.8	14.9	5.0	7.2	3.6	3.1	2.1
South Dakota	6.0	3.0	9.4	3.5	10.1	3.5	14.2	4.2	9.2	3.5	5.3	2.5
Wyoming	5.4	2.2	12.2	2.7	21.0	3.5	19.9	3.3	11.8	2.8	11.5	2.7
Colorado	6.5	2.3	10.0	3.0	11.3	2.8	10.0	2.2	9.0	1.8	5.7	1.4
Utah	6.0	2.5	14.4	3.4	17.3	4.2	13.0	3.6	10.2	3.2	7.2	2.7
Region VIII	5.4	2.6	10.2	3.5	10.5	3.6	12.8	3.7	8.5	3.0	4.9	2.2
Nevada	3.5	1.8	21.6	3.6	65.1	4.9	13.0	3.3	10.2	2.8	6.6	2.2
Arizona	3.0	1.5	4.7	1.3	6.2	1.6	10.1	2.2	9.6	2.0	6.7	1.5
California	6.7	2.7	11.7	4.0	15.9	4.4	24.0	5.7	19.0	5.2	11.5	4.0
Hawaii	---	---	5.8	1.7	9.3	1.7	6.1	1.5	5.5	1.6	5.7	1.5
Region IX	6.1	2.5	10.8	3.6	14.9	4.0	21.5	5.1	17.3	4.6	10.9	3.5
Idaho	6.2	2.8	8.8	3.4	6.8	2.7	6.5	2.4	5.8	2.3	4.3	1.9
Oregon	8.3	3.6	21.4	6.5	27.9	6.4	24.0	4.9	17.8	4.6	8.1	3.0
Washington	3.9	1.8	8.7	3.1	10.0	3.1	12.7	3.4	9.3	3.6	5.6	2.6
Alaska	---	---	5.9	1.9	40.0	3.9	21.4	5.4	28.6	3.7	33.3	3.3
Region X	5.8	2.6	12.0	4.2	12.3	3.9	12.3	3.5	9.6	3.4	5.8	2.5
United States	4.7	2.2	9.0	3.2	9.5	3.3	12.2	3.7	10.3	3.4	5.7	2.4

1/ Net farm income before deduction of farm real estate taxes. Includes net rent paid to nonoperator landlords.

Table 7--Taxes levied on farm real estate as a percentage of total personal income of farm population, United States, 1935-73 1/

Year	Total personal income 2/	Taxes as percentage of income	Year	Total personal income 2/	Taxes as percentage of income
	Million dollars	Percent		Million dollars	Percent
1935	8,534.3	4.6	1955	19,773.2	4.7
1936	7,966.4	5.0	1956	20,063.2	4.9
1937	9,866.8	4.1	1957	19,967.1	5.2
1938	7,935.4	5.0	1958	22,119.7	4.9
1939	8,133.8	5.0	1959	20,126.7	5.7
1940	8,374.1	4.8	1960	21,149.1	5.9
1941	11,038.7	3.7	1961	22,115.0	5.9
1942	15,346.5	2.6	1962	22,964.2	6.0
1943	17,926.2	2.2	1963	23,019.2	6.2
1944	18,107.9	2.3	1964	22,805.7	6.4
1945	18,796.8	2.5	1965	26,077.7	5.9
1946	21,930.7	2.4	1966	27,508.8	5.9
1947	23,166.4	2.6	1967	26,221.5	6.6
1948	26,126.0	2.5	1968	27,712.8	6.8
1949	21,422.2	3.3	1969	30,860.8	6.6
1950	22,423.4	3.3	1970	31,410.1	6.9
1951	25,071.7	3.1	1971	32,768.1	7.0
1952	24,424.4	3.3	1972	38,998.5	6.1
1953	22,020.9	3.8	1973	58,457.1	4.2
1954	20,679.4	4.2			

1/ Total personal income before deduction of farm real estate taxes includes net rent paid to nonresident landlords.

2/ Revised (1950-72).

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