

CHAPTER I

THE CENSUS AS A SOURCE OF FARM TAX INFORMATION

Tax inquiries on the 1930 farm schedule.—The Fifteenth Decennial Census Reports for 1930 were the first to carry information relative to taxes paid on farm property. Although several tax questions were asked on the 1925 farm schedule the information obtained was not included in the census reports for that year. Only those farm operators who owned all or part of their farms were required to answer the two tax inquiries on the general farm schedule in 1930. It was not considered advisable to ask this information of hired managers or tenants, for in most cases they would not know the amount of taxes paid on the real estate of the farms operated by them. In the census reports owner-operators are designated as "Full Owners" and "Part Owners," the distinction being made on the basis of whether any part of the land was rented from others and not referring in any way to mortgage encumbrance; thus, farms owned wholly by their operators are termed "Full Owner Farms" or "Farms Operated by Full Owners," while those consisting of land rented from others in addition to that part owned by the operators are termed "Part Owner Farms" or "Farms Operated by Part Owners."

The basic figures given in this report are limited to those for farms operated by full owners who answered both of the following tax questions:

If you own all or part of this farm, give total amount of taxes paid or payable by you in the year 1929 on all property of this farm owned by you.....\$.....
Include real-estate taxes, personal property taxes on livestock and machinery, and special assessments, but omit taxes for irrigation or drainage districts.
How much of the taxes reported above was paid or payable on land and buildings of this farm?.....\$.....

Thus, it was not attempted, by the use of the two inquiries, to secure a total of all compulsory contributions made by farm owner-operators to governmental units through their constitutional exercise of taxing power. Taxing power may be manifested in three different forms; namely, special assessments, fees, and taxes in the narrower sense, which three forms in the wider sense are all species of taxation. It is at once apparent that the two inquiries, besides expressly excluding taxes and assessments levied for irrigation and drainage purposes, also excluded motor-vehicle license fees, motor-fuel taxes, Federal and State income and inheritance taxes, poll taxes, taxes paid on property not used in the farm business, and taxes paid indirectly. Also, certain fees, such as those for fertilizer, seed, and feed inspection would be omitted. A further caution was given to the enumerators in a set of detailed instructions: "Where the farmer rents a part of his land to others, report only the taxes on the land which he operates * * *."

Regardless of instructions to the contrary it was believed that if a farm owner-operator leased a part of his farm land to others he might report the real property taxes on all of his holdings rather than those levied on that part of the acreage not under lease, particularly if the two tracts were contiguous or if his tax bill or receipt was rendered for the whole. To guard against, and to learn the extent of this inclusion of other taxes (as well as to take care of a similar situation in regard to mortgage indebtedness), the bureau included in the 1930 schedule several questions relating to additional farm land owned by the operator. The first inquiry of this series, "Do you own any farm land in the United States other than that reported under Question 6 (this farm)?" made possible the segregation of most of those owner-operators who did not own additional farm land, sometimes referred to as the "pure sample," so that a true relationship could be presented between taxes, acreages, and values. Accordingly, all releases, whether for county or State tax data, have presented two sets of figures, the first being for

farms operated by full owners who answered the two tax questions, and the second being for that group of these same full-owner farms whose operators did not own additional farm land (the pure-sample group). Caution should be given that, due to the method of arriving at the reports to be included in the second tabulation, the difference between the number of farms in the two tabulations is somewhat in excess of the number whose owners reported additional farm land owned.

The replies of full owners who answered the two questions listed above are shown respectively under the heading "All farm property taxes" and "Real-estate taxes" while the difference between the two amounts is shown under "Other property taxes." The amounts shown under "Other property taxes" represent taxes paid on livestock and farm implements and machinery. However, the values of these two classes of property are not available for those farms reporting taxes, hence a direct comparison of the taxes, other than real-estate taxes, can not be made with the values for these two classes of farm property. A comparison of the basic data for the two groups of full owners is given in Table 5, while the derived figures for the average real-estate tax per acre, the tax rate per \$100 of the reported full value of land and buildings, the proportion of the total reported taxes represented by taxes on the real estate, and the representativeness of the farms in the pure sample are shown in Table 6. The difference between the two sets of figures shows that the additional inquiries regarding other farm land owned provided a means of correcting possible errors in the ratio of real-estate taxes to value of land and buildings, ranging from less than 1 per cent in a group of States to as much as 10 or 11 per cent in Alabama, Arkansas, North Carolina, and Tennessee.

Taxes paid or payable in 1929 by full owner-operators.—A report was secured for the two tax questions from 2,565,157 full owner-operators, representing 88.1 per cent of the 2,911,644 full owner-operators in the United States in 1930. Their total taxes, as defined above, paid or payable in 1929, amounted to \$281,402,863, or an average of \$110 per farm reporting, and their real estate taxes amounted to \$238,939,589 which was 84.9 per cent of the total taxes. Of those who answered the two tax questions, a separate tabulation was made for 2,019,146 who did not own additional farm land for which the average tax per farm reporting was \$105.

As shown in Table 6 the number of farms included in the second tabulation for full owners owning no other farm land, for which both total taxes and real-estate taxes were reported, represented 32.1 per cent of all farms, while their acreage represented only 24.8 per cent of the total farm acreage, and their value 30.2 per cent of the total value of all farms. It is evident, therefore, that, when considering the United States as a whole, the farms of those reporting taxes were smaller in average size and were of higher value per acre than all remaining farms. The proportion of all full owner farms and of all farms, represented by the farms in the pure sample reporting taxes, was much higher for some counties and some States than for other similar areas. For this reason, all of the averages and percentages based upon the reported totals for States, geographic divisions, and for the United States are not representative of all full owner-operated farms. Instead of computing figures which would be more representative of full owner farms, it was decided to present in Chapter II what are thought to be fairly representative figures for all farms. (Table 7.) Therefore, these basic figures for the pure sample will be treated more in detail in connection with those "calculated" for all farms in that chapter.

Relationship of taxes to values.—One of the primary relationships shown in this study is that between real-estate taxes and the value of farm land and buildings. It should be mentioned that the values are those reported in answer to the following schedule inquiry in so far as it relates to full owners only:

Total value of this farm (land and buildings).....\$-----
 Give the amount for which this farm would sell. Include the land actually operated by you
 as owner, and all farm buildings and improvements. Omit farm implements and machin-
 ery, livestock, and land rented by you to tenants or croppers.

The values are those given by the farmer and may therefore be subject to error, although the enumerators were instructed as follows: "The valuation given by the farm operator or the person reporting must be accepted, unless you have reason to believe that such valuation is decidedly below the actual value of the farm or is decidedly exaggerated. In such cases give, as nearly as you can determine, the amount for which the farm, *including farm buildings and improvements*, would sell under normal conditions, not at forced sale." While these values are not as satisfactory as actual sale values yet, on the whole, there is little evidence that they were very far different at the time the census was taken from what actual sale values would have been under normal conditions. If, and when, understatements were made of the values of farm land and buildings it is not definitely known whether these understatements were of greater magnitude or of greater frequency for high valued farms than those for low valued farms.

This percentage ratio of farm real-estate taxes to the value of farm land and buildings for the United States, based on actual reports, was 1.27 for all full owners reporting and 1.26 for those who did not own additional land. Or, saying the same thing in a different way, the ratio of farm real-estate taxes to \$100 of value of farm land and buildings was \$1.27 for the one group as against \$1.26 for the other. A greater difference was noted among some of the States for this item than was ascertained for the United States as a whole. The tax rate per \$100 of full value of land and buildings for farms of full owners who did not own additional farm land is presented by counties in map on page 18.

Relationship of taxes to acreage.—In measuring the relative burden of farm real-estate taxes at a given time, the ratio of the real-estate taxes to the value of the real estate is of more significance than the average real-estate tax per acre. The average real-estate tax per acre, as reported for full owner farms, whose owners did not own additional land, was \$0.74. These are illustrated graphically in county map on page 19. It should be noted again that the farm acreage included in the pure sample for the United States as a whole had a higher average value per acre than all of the remaining farm land. For that reason, new averages which are thought to be more representative of all farm land have been computed and are shown in Chapter II, Table 7.

Dates to which the data refer.—The relationship between taxes and values, though not between taxes and acreage, may have been affected somewhat by the fact that the tax figures are for the year 1929 whereas the values relate to April 1, 1930. However, this difference of dates should not seriously affect comparisons between areas within a State.

Gross income.—The 1930 census is also presenting figures for gross income of farm operators, by major sources. Separate totals are given for the sale or barter of crops, livestock, livestock products, and forest products, and also for an estimated value of products consumed by the farm family. Certain items needed to obtain a net income figure are lacking as the schedule inquiries for expenditures were confined to purchases of feed, fertilizer, electric power, farm equipment, and labor; no effort was made to secure the value of family labor, changes in inventories, and items of expense not listed.

The total amount of gross income, as reported for the year 1929, was \$11,011,329,335. This figure is recognized as being roughly 4 or 5 per cent below the actual amount as the receipts for a small percentage of the farms were not included.¹ It is also recognized that a considerable portion of this total represents duplication due to interfarm sales.

¹ Ch. XIV (Type of Farm), Vol. IV, Fifteenth Census Reports for 1930.

TABLE 5.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS REPORTING BOTH TOTAL TAXES AND REAL-ESTATE TAXES, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, BY DIVISIONS AND STATES: CENSUS OF 1930

[Number of farms, acreage, and value are as of April 1, 1930, and taxes paid or payable are for 1929]

DIVISION AND STATE	ALL FARMS OPERATED BY FULL OWNERS REPORTING BOTH TOTAL TAXES AND REAL-ESTATE TAXES					
	Number of farms reporting	Land in farms (acres)	Value of land and buildings	Farm taxes		
				All farm property taxes	Real-estate taxes	Other property taxes
United States.....	2,565,157	325,908,863	818,841,822,237	\$281,402,863	\$238,939,569	\$42,463,274
GEOGRAPHIC DIVISIONS:						
New England.....	96,741	10,560,270	630,672,408	12,203,776	9,920,515	2,283,261
Middle Atlantic.....	249,157	22,641,609	1,713,955,471	28,172,774	26,434,274	1,738,500
East North Central.....	621,402	49,966,417	4,016,666,045	76,483,764	65,192,941	11,290,823
West North Central.....	418,891	72,480,527	4,895,180,549	62,806,595	53,590,913	9,206,682
South Atlantic.....	810,389	39,848,706	1,834,548,501	24,787,105	19,839,022	4,948,083
East South Central.....	342,303	34,014,153	1,171,791,812	17,341,154	14,713,891	2,627,263
West South Central.....	275,222	49,096,704	1,636,813,612	19,776,822	15,774,235	4,002,587
Mountain.....	99,468	30,140,745	823,374,480	14,004,228	10,776,437	3,227,741
Pacific.....	151,584	17,153,642	2,118,924,359	25,829,645	22,088,311	3,138,334
NEW ENGLAND:						
Maine.....	32,303	3,780,892	152,856,104	3,595,990	2,800,317	795,673
New Hampshire.....	11,021	1,354,518	51,499,973	1,278,250	1,069,380	208,870
Vermont.....	19,358	2,357,899	104,220,926	2,066,600	1,590,838	475,762
Massachusetts.....	19,410	1,393,737	169,016,547	3,380,710	2,838,477	542,233
Rhode Island.....	2,160	172,760	17,903,954	226,233	192,112	34,121
Connecticut.....	12,489	1,006,464	134,174,904	1,657,993	1,420,391	238,602
MIDDLE ATLANTIC:						
New York.....	114,172	11,860,800	914,161,570	12,103,162	11,485,896	617,266
New Jersey.....	16,654	975,895	172,176,545	3,141,199	2,745,421	395,778
Pennsylvania.....	118,431	9,804,864	727,017,356	12,028,413	12,202,987	725,456
EAST NORTH CENTRAL:						
Ohio.....	124,672	10,491,195	826,522,470	18,262,998	14,968,943	3,294,055
Indiana.....	87,027	7,595,511	533,699,537	13,234,379	10,786,707	2,447,572
Illinois.....	76,964	8,510,977	885,680,092	11,406,012	9,756,195	1,650,717
Michigan.....	107,248	9,466,839	649,949,437	14,409,341	13,454,095	954,346
Wisconsin.....	125,691	13,901,895	1,120,814,503	19,170,134	16,226,011	2,944,123
WEST NORTH CENTRAL:						
Minnesota.....	91,688	12,422,693	927,763,581	13,241,833	11,707,323	1,534,500
Iowa.....	75,189	10,007,474	1,843,765,151	15,454,833	13,724,193	1,730,640
Missouri.....	119,496	14,045,735	794,406,909	8,627,941	7,123,156	1,504,785
North Dakota.....	21,326	7,940,227	237,600,426	4,280,217	3,087,080	592,237
South Dakota.....	18,330	5,439,203	262,893,019	4,014,608	3,363,620	650,988
Nebraska.....	40,134	10,996,449	723,594,493	7,514,855	6,117,455	1,397,400
Kansas.....	52,828	10,729,746	605,156,970	6,672,268	7,886,186	1,786,072
SOUTH ATLANTIC:						
Delaware.....	5,019	380,653	31,951,940	299,189	238,498	30,691
Maryland.....	22,765	1,932,055	102,729,420	1,419,292	1,873,468	275,824
District of Columbia.....	58	651	1,527,300	14,959	13,785	1,174
Virginia.....	97,440	9,994,035	519,917,341	4,693,844	3,546,126	1,147,718
West Virginia.....	55,653	5,872,807	227,977,607	3,859,214	2,964,777	894,438
North Carolina.....	103,604	8,476,933	376,427,626	6,365,679	5,100,095	1,265,584
South Carolina.....	40,835	3,940,327	144,925,077	2,248,012	1,809,523	438,489
Georgia.....	59,133	7,247,053	188,970,523	2,925,716	2,338,500	587,207
Florida.....	25,927	2,004,192	180,116,117	2,261,200	1,945,241	315,959
EAST SOUTH CENTRAL:						
Kentucky.....	113,699	10,872,614	454,321,215	5,510,951	4,600,797	910,154
Tennessee.....	94,737	8,623,116	348,755,411	4,479,391	4,207,163	272,228
Alabama.....	65,954	6,965,063	183,057,146	2,125,065	1,731,285	394,380
Mississippi.....	67,913	7,553,360	185,658,040	5,225,147	4,174,664	1,050,501
WEST SOUTH CENTRAL:						
Arkansas.....	64,475	6,528,142	185,148,660	2,333,391	1,677,589	655,802
Louisiana.....	37,347	3,234,779	134,129,393	2,268,287	1,859,284	409,003
Oklahoma.....	42,787	6,630,338	200,707,355	4,477,020	3,758,789	718,231
Texas.....	130,613	32,703,535	1,026,827,704	10,698,124	8,478,573	2,219,551
MOUNTAIN:						
Montana.....	16,030	7,935,031	137,045,398	2,221,002	1,636,161	585,741
Idaho.....	20,233	3,386,448	174,516,921	3,140,149	2,585,553	554,596
Wyoming.....	6,151	3,792,582	54,866,591	848,408	667,349	231,050
Colorado.....	21,938	6,203,172	185,735,476	3,284,668	2,564,142	720,526
New Mexico.....	12,315	4,139,326	59,366,606	877,530	654,500	223,030
Arizona.....	4,460	911,348	51,947,182	862,405	680,907	181,498
Utah.....	16,461	2,672,873	128,312,335	2,245,475	1,729,343	516,132
Nevada.....	1,884	1,099,065	31,584,471	523,691	358,532	165,150
PACIFIC:						
Washington.....	43,997	3,789,804	361,591,841	4,066,582	4,360,677	605,905
Oregon.....	32,199	5,467,339	290,720,155	3,961,251	3,399,080	562,171
California.....	76,478	7,896,490	1,466,612,363	16,898,812	14,028,554	1,070,258

TABLE 5.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS REPORTING BOTH TOTAL TAXES AND REAL-ESTATE TAXES, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, BY DIVISIONS AND STATES: CENSUS OF 1930—Continued

DIVISION AND STATE	FARMS OPERATED BY FULL OWNERS OWNING NO OTHER FARM LAND AND REPORTING BOTH TOTAL TAXES AND REAL-ESTATE TAXES					
	Number of farms reporting	Land in farms (acres)	Value of land and buildings	Farm taxes		
				All farm-property taxes	Real-estate taxes	Other property taxes
United States.....	2, 019, 146	245, 112, 791	\$14, 465, 377, 318	\$212, 865, 580	\$181, 864, 011	\$31, 001, 569
GEOGRAPHIC DIVISIONS:						
New England.....	87, 933	9, 617, 127	560, 138, 794	10, 784, 178	8, 768, 395	2, 015, 783
Maine.....	226, 442	20, 434, 423	1, 632, 694, 822	25, 066, 158	23, 477, 248	1, 588, 910
Middle Atlantic.....	451, 306	43, 183, 701	3, 399, 063, 546	64, 076, 193	54, 727, 085	9, 349, 108
East North Central.....	327, 857	55, 873, 238	3, 072, 681, 333	45, 821, 580	39, 275, 172	6, 546, 414
South Atlantic.....	306, 165	27, 547, 884	1, 290, 449, 111	16, 151, 474	12, 094, 647	3, 156, 827
East South Central.....	227, 612	10, 088, 936	671, 389, 953	8, 808, 668	7, 553, 808	1, 254, 860
West South Central.....	179, 274	30, 032, 185	975, 681, 654	11, 632, 033	8, 693, 029	2, 139, 004
Mountain.....	83, 107	24, 653, 063	668, 803, 725	11, 022, 692	8, 534, 084	2, 518, 008
Pacific.....	120, 450	13, 832, 234	1, 694, 474, 380	20, 332, 598	17, 840, 543	2, 492, 055
NEW ENGLAND:						
Maine.....	28, 762	3, 355, 055	134, 081, 865	3, 141, 439	2, 446, 063	694, 470
New Hampshire.....	0, 497	1, 169, 385	43, 455, 353	1, 069, 100	895, 169	173, 931
Vermont.....	18, 001	2, 638, 807	95, 717, 860	1, 890, 991	1, 454, 709	436, 192
Massachusetts.....	17, 948	1, 267, 987	163, 790, 129	3, 017, 830	2, 543, 159	474, 680
Rhode Island.....	1, 954	155, 474	15, 927, 038	199, 085	179, 402	28, 683
Connecticut.....	11, 773	940, 410	117, 166, 552	1, 465, 724	1, 267, 903	207, 821
MIDDLE ATLANTIC:						
New York.....	104, 062	10, 738, 535	733, 226, 100	10, 805, 293	10, 267, 488	537, 805
New Jersey.....	15, 359	891, 305	155, 924, 108	2, 830, 534	2, 474, 017	355, 017
Pennsylvania.....	107, 081	8, 804, 533	643, 544, 614	11, 370, 331	10, 735, 143	635, 188
EAST NORTH CENTRAL:						
Ohio.....	107, 262	9, 021, 271	702, 846, 257	15, 309, 001	12, 538, 297	2, 770, 704
Indiana.....	70, 878	6, 287, 060	424, 070, 520	10, 149, 311	8, 276, 447	1, 872, 864
Illinois.....	58, 473	6, 428, 963	650, 680, 487	8, 093, 904	6, 040, 388	1, 153, 516
Michigan.....	98, 434	8, 676, 565	590, 404, 094	13, 002, 828	12, 146, 884	885, 944
Wisconsin.....	116, 269	12, 709, 833	1, 030, 162, 188	17, 521, 149	14, 825, 069	2, 690, 080
WEST NORTH CENTRAL:						
Minnesota.....	79, 151	10, 581, 770	780, 820, 898	11, 039, 277	9, 760, 304	1, 272, 973
Iowa.....	57, 069	7, 632, 050	1, 008, 157, 516	11, 225, 584	9, 997, 605	1, 228, 079
Missouri.....	95, 923	11, 794, 269	693, 395, 259	6, 175, 647	5, 103, 634	1, 072, 013
North Dakota.....	17, 711	6, 504, 379	191, 074, 295	3, 427, 115	2, 945, 083	482, 032
South Dakota.....	13, 326	4, 090, 283	134, 093, 510	2, 794, 877	2, 327, 686	467, 281
Nebraska.....	28, 038	8, 075, 795	490, 069, 176	4, 949, 791	4, 037, 398	912, 393
Kansas.....	36, 644	7, 194, 092	406, 070, 839	6, 209, 295	5, 097, 352	1, 111, 043
SOUTH ATLANTIC:						
Delaware.....	4, 167	305, 444	25, 374, 650	207, 427	184, 603	22, 824
Maryland.....	19, 935	1, 657, 592	138, 820, 610	1, 804, 771	1, 579, 200	225, 671
District of Columbia.....	43	555	1, 131, 600	11, 458	10, 382	1, 076
Virginia.....	80, 735	7, 738, 577	403, 771, 966	3, 606, 466	2, 639, 423	361, 043
West Virginia.....	47, 035	4, 840, 967	185, 126, 291	3, 057, 492	2, 351, 218	706, 274
North Carolina.....	71, 194	5, 296, 796	226, 487, 184	3, 430, 134	2, 791, 989	638, 145
South Carolina.....	26, 362	2, 389, 208	75, 019, 235	1, 090, 051	872, 555	217, 162
Georgia.....	35, 935	3, 936, 678	99, 381, 578	1, 411, 334	1, 148, 377	262, 957
Florida.....	20, 759	1, 493, 067	135, 276, 997	1, 638, 341	1, 416, 596	221, 746
EAST SOUTH CENTRAL:						
Kentucky.....	53, 008	7, 338, 213	285, 133, 085	3, 275, 130	2, 728, 213	546, 917
Tennessee.....	65, 001	5, 394, 093	211, 383, 413	2, 435, 888	2, 327, 072	108, 813
Alabama.....	39, 487	3, 637, 972	93, 462, 238	974, 272	802, 002	171, 070
Mississippi.....	39, 456	3, 618, 743	81, 391, 217	2, 123, 378	1, 695, 918	427, 460
WEST SOUTH CENTRAL:						
Arkansas.....	43, 044	4, 098, 426	110, 059, 010	1, 265, 064	991, 900	373, 164
Louisiana.....	25, 573	1, 903, 935	77, 783, 389	1, 207, 534	1, 002, 821	204, 713
Oklahoma.....	28, 116	4, 331, 088	182, 300, 477	2, 636, 158	2, 221, 258	414, 900
Texas.....	82, 541	19, 748, 726	605, 448, 778	5, 723, 277	4, 577, 050	1, 146, 227
MOUNTAIN:						
Montana.....	13, 651	6, 651, 805	113, 758, 239	1, 812, 640	1, 332, 823	479, 817
Idaho.....	16, 859	2, 787, 673	141, 623, 100	2, 501, 929	2, 064, 719	437, 210
Wyoming.....	5, 264	3, 224, 516	46, 177, 756	696, 574	468, 612	227, 962
Colorado.....	17, 345	4, 706, 206	140, 709, 416	2, 398, 387	1, 881, 117	517, 270
New Mexico.....	10, 469	3, 343, 934	47, 344, 837	652, 865	490, 018	171, 947
Arizona.....	3, 625	686, 698	40, 659, 142	658, 388	524, 486	133, 902
Utah.....	14, 322	2, 305, 577	112, 673, 700	1, 922, 705	1, 492, 821	429, 884
Nevada.....	1, 583	846, 714	25, 659, 526	399, 294	278, 588	120, 616
PACIFIC:						
Washington.....	37, 912	3, 034, 517	300, 710, 878	4, 044, 692	3, 554, 675	490, 017
Oregon.....	27, 563	4, 632, 844	242, 261, 652	3, 252, 308	2, 786, 344	465, 964
California.....	63, 975	6, 115, 073	1, 151, 501, 850	13, 035, 598	11, 499, 524	1, 536, 074

TABLE 6.—AVERAGE REAL-ESTATE TAX PER ACRE AND RATIO OF REAL-ESTATE TAXES TO BOTH VALUE OF LAND AND BUILDINGS AND TO ALL FARM PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS REPORTING BOTH TOTAL TAXES AND REAL-ESTATE TAXES; ALSO TOTAL NUMBER OF FARMS, FARM ACREAGE, AND FARM VALUES, BY DIVISIONS AND STATES: CENSUS OF 1930

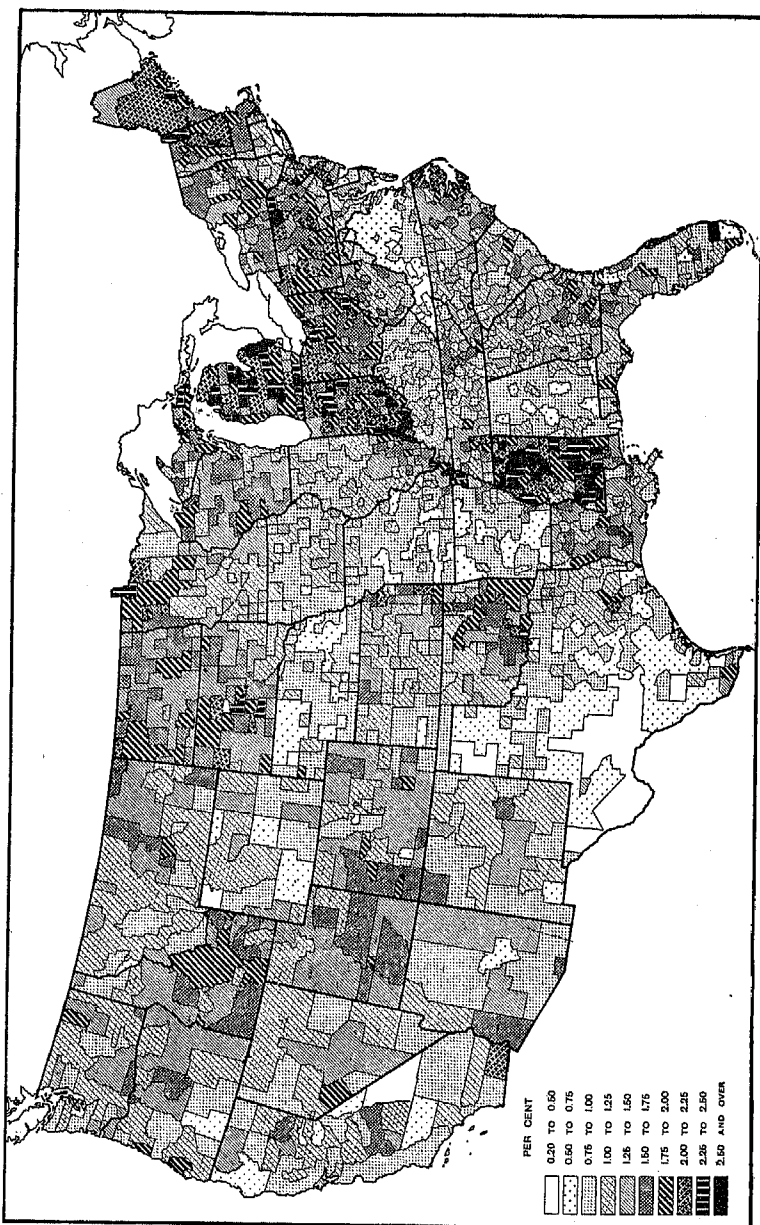
[All averages and ratios computed on base figures in this table and those in Table 5]

DIVISION AND STATE	ALL FARMS OPERATED BY FULL OWNERS REPORTING BOTH TOTAL TAXES AND REAL-ESTATE TAXES			FARMS OPERATED BY FULL OWNERS OWNING NO OTHER FARM LAND AND REPORTING BOTH TOTAL TAXES AND REAL-ESTATE TAXES		
	Real-estate taxes per \$100 of value of land and buildings	Average real-estate tax per acre	Ratio of real-estate taxes to all farm property taxes (per cent)	Real-estate taxes per \$100 of value of land and buildings	Average real-estate tax per acre	Ratio of real-estate taxes to all farm property taxes (per cent)
United States.....	\$1.27	\$0.73	84.9	\$1.26	\$0.74	85.4
GEOGRAPHIC DIVISIONS:						
New England.....	1.57	0.94	81.3	1.57	0.92	81.3
Middle Atlantic.....	1.54	1.17	93.8	1.53	1.15	93.0
East North Central.....	1.62	1.30	85.2	1.61	1.27	85.4
West North Central.....	1.09	0.74	85.3	1.07	0.70	85.7
South Atlantic.....	1.08	0.50	80.0	1.01	0.47	80.5
East South Central.....	1.26	0.43	84.8	1.13	0.38	85.8
West South Central.....	0.96	0.32	79.0	0.89	0.29	80.3
Mountain.....	1.31	0.36	77.0	1.28	0.35	77.2
Pacific.....	1.07	1.32	87.8	1.05	1.29	87.7
NEW ENGLAND:						
Maine.....	1.83	0.74	77.9	1.82	0.73	77.9
New Hampshire.....	2.08	0.79	83.8	2.06	0.77	83.7
Vermont.....	1.53	0.56	77.0	1.52	0.55	76.9
Massachusetts.....	1.67	2.04	84.0	1.65	2.01	84.3
Rhode Island.....	1.07	1.11	84.9	1.07	1.10	85.6
Connecticut.....	1.07	1.42	86.2	1.07	1.34	85.8
MIDDLE ATLANTIC:						
New York.....	1.41	0.97	94.9	1.40	0.90	95.0
New Jersey.....	1.59	2.81	87.4	1.59	2.78	87.4
Pennsylvania.....	1.68	1.24	94.4	1.67	1.22	94.4
EAST NORTH CENTRAL:						
Ohio.....	1.81	1.43	82.0	1.78	1.39	81.0
Indiana.....	2.02	1.42	81.5	1.95	1.32	81.5
Illinois.....	1.10	1.15	85.5	1.07	1.08	85.7
Michigan.....	2.07	1.42	93.4	2.06	1.40	93.4
Wisconsin.....	1.45	1.17	84.6	1.44	1.16	84.6
WEST NORTH CENTRAL:						
Minnesota.....	1.26	0.94	88.4	1.25	0.92	88.5
Iowa.....	1.02	1.37	88.8	0.99	1.31	89.1
Missouri.....	0.90	0.48	82.6	0.85	0.43	82.6
North Dakota.....	1.55	0.46	86.2	1.54	0.45	85.9
South Dakota.....	1.28	0.62	83.5	1.26	0.57	83.3
Nebraska.....	0.85	0.56	81.4	0.81	0.50	81.6
Kansas.....	1.30	0.73	81.5	1.26	0.71	82.1
SOUTH ATLANTIC:						
Delaware.....	0.75	0.63	88.6	0.73	0.60	89.0
Maryland.....	1.15	0.97	87.2	1.14	0.95	87.5
District of Columbia.....	0.90	21.18	92.2	0.88	18.71	90.6
Virginia.....	0.68	0.35	75.5	0.65	0.34	75.4
West Virginia.....	1.30	0.50	76.8	1.27	0.48	76.9
North Carolina.....	1.36	0.60	80.3	1.23	0.53	81.4
South Carolina.....	1.25	0.46	80.5	1.16	0.38	80.1
Georgia.....	1.24	0.32	79.9	1.16	0.29	81.4
Florida.....	1.08	0.97	86.0	1.05	0.95	86.5
EAST SOUTH CENTRAL:						
Kentucky.....	1.01	0.42	83.5	0.96	0.37	83.3
Tennessee.....	1.21	0.49	93.9	1.10	0.43	95.5
Alabama.....	0.95	0.25	81.4	0.86	0.22	82.4
Mississippi.....	2.25	0.55	79.9	2.08	0.47	79.0
WEST SOUTH CENTRAL:						
Arkansas.....	0.91	0.26	71.9	0.81	0.22	70.5
Louisiana.....	1.39	0.57	82.0	1.29	0.53	83.0
Oklahoma.....	1.29	0.57	84.0	1.22	0.51	84.3
Texas.....	0.83	0.26	79.3	0.76	0.23	80.0
MOUNTAIN:						
Montana.....	1.19	0.21	73.6	1.17	0.20	73.5
Idaho.....	1.48	0.76	82.3	1.46	0.74	82.5
Wyoming.....	1.03	0.15	60.9	1.01	0.15	67.3
Colorado.....	1.38	0.41	78.1	1.34	0.39	78.4
New Mexico.....	1.10	0.16	74.6	1.04	0.15	74.1
Arizona.....	1.31	0.75	79.0	1.29	0.76	79.7
Utah.....	1.35	0.65	77.0	1.32	0.65	77.6
Nevada.....	1.14	0.33	68.5	1.09	0.33	69.8
PACIFIC:						
Washington.....	1.21	1.15	87.8	1.18	1.15	87.9
Oregon.....	1.17	0.62	85.8	1.15	0.60	85.7
California.....	1.02	1.89	88.3	1.00	1.88	88.2

TABLE 6.—AVERAGE REAL-ESTATE TAX PER ACRE AND RATIO OF REAL-ESTATE TAXES TO BOTH VALUE OF LAND AND BUILDINGS AND TO ALL FARM PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS REPORTING BOTH TOTAL TAXES AND REAL-ESTATE TAXES; ALSO TOTAL NUMBER OF FARMS, FARM ACREAGE, AND FARM VALUES, BY DIVISIONS AND STATES: CENSUS OF 1930—Continued

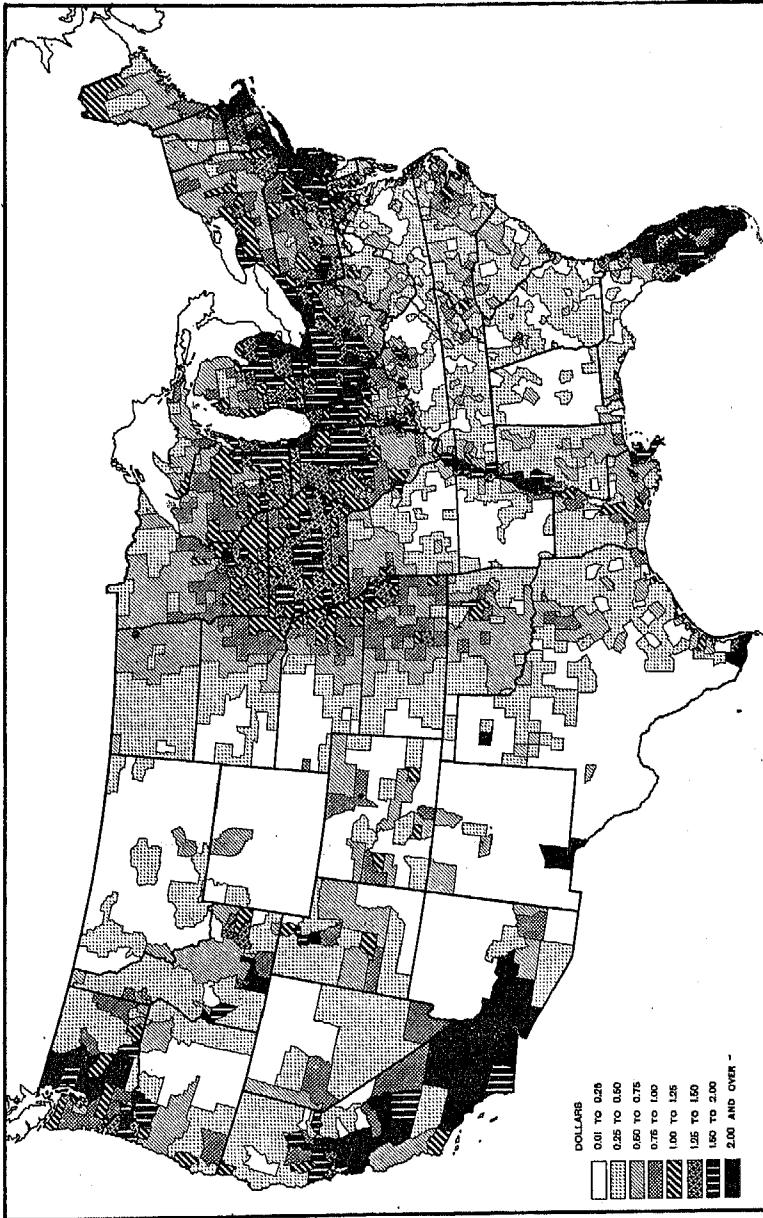
DIVISION AND STATE	FARMS OPERATED BY FULL OWNERS OWNING NO OTHER FARM LAND AND REPORTING BOTH TOTAL TAXES AND REAL-ESTATE TAXES—CON.			FARMS OPERATED BY ALL FARM OPERATORS, APRIL 1, 1930		
	Per cent of all farms	Per cent of total acreage of all farms	Per cent of total value of all farms	Total number of farms	Total land in farms (acres)	Total value of land and buildings
United States.....	32.1	24.8	30.2	6,285,648	986,771,016	347,878,898,358
GEOGRAPHIC DIVISIONS:						
New England.....	70.4	66.6	59.5	124,925	14,283,197	940,713,496
Middle Atlantic.....	63.3	58.3	54.4	357,603	35,047,145	2,817,767,499
East North Central.....	46.7	38.9	36.4	966,502	110,891,179	9,350,793,590
West North Central.....	29.5	21.0	24.2	1,112,755	265,487,907	15,158,529,568
South Atlantic.....	28.9	31.9	33.5	1,058,468	80,302,715	3,852,078,503
East South Central.....	21.4	27.5	25.0	1,062,214	72,817,357	2,685,363,866
West South Central.....	16.3	16.4	16.8	1,103,134	183,900,346	5,800,150,535
Mountain.....	34.4	15.7	27.2	241,314	167,450,133	2,458,482,740
Pacific.....	49.5	22.9	35.1	201,733	60,625,037	4,823,961,293
NEW ENGLAND:						
Maine.....	73.7	72.3	69.0	30,006	4,030,938	194,279,884
New Hampshire.....	63.7	59.2	56.2	14,906	1,960,061	77,365,327
Vermont.....	72.3	67.7	65.0	24,898	3,896,097	145,935,241
Massachusetts.....	70.1	63.2	58.9	25,698	2,005,461	261,222,390
Rhode Island.....	58.8	55.7	40.2	3,322	279,361	34,607,749
Connecticut.....	68.5	62.6	51.5	17,195	1,502,279	227,412,905
MIDDLE ATLANTIC:						
New York.....	65.1	59.7	55.7	159,806	17,979,633	1,315,904,741
New Jersey.....	60.5	50.7	52.2	25,378	1,768,027	298,845,113
Pennsylvania.....	62.1	57.5	53.5	172,410	15,309,485	1,203,017,645
EAST NORTH CENTRAL:						
Ohio.....	48.9	41.9	41.5	219,296	21,514,059	1,693,030,716
Indiana.....	39.0	31.8	30.0	181,570	19,688,675	1,415,542,192
Illinois.....	27.3	20.9	19.5	214,497	30,095,339	3,336,049,028
Michigan.....	58.1	50.7	50.0	169,372	17,118,951	1,160,561,607
Wisconsin.....	64.0	58.5	50.5	181,767	21,874,155	1,731,517,017
WEST NORTH CENTRAL:						
Minnesota.....	42.7	34.2	36.7	185,255	30,913,367	2,125,093,278
Iowa.....	26.6	22.4	23.9	214,628	34,019,332	4,224,506,083
Missouri.....	37.5	35.0	33.6	255,940	33,743,019	1,796,240,519
North Dakota.....	22.7	16.8	20.1	77,975	38,657,894	951,225,440
South Dakota.....	16.0	11.2	14.3	88,157	36,470,083	1,285,163,538
Nebraska.....	21.7	18.1	20.0	129,458	44,708,505	2,495,203,071
Kansas.....	22.1	15.3	17.8	166,042	46,975,047	2,281,101,631
SOUTH ATLANTIC:						
Delaware.....	42.0	33.9	37.9	9,707	900,815	66,941,747
Maryland.....	46.1	37.9	39.0	43,203	4,374,398	356,170,168
District of Columbia.....	41.3	18.1	18.5	104	3,071	7,143,712
Virginia.....	47.3	46.3	47.2	170,610	16,728,620	855,849,672
West Virginia.....	56.9	54.1	54.1	82,641	8,802,348	341,976,394
North Carolina.....	26.5	29.3	26.8	279,708	18,055,103	844,121,800
South Carolina.....	18.7	21.8	19.8	167,931	10,393,113	379,190,630
Georgia.....	14.1	17.8	17.2	255,598	22,078,630	577,338,409
Florida.....	35.2	29.7	32.0	58,966	5,026,017	423,346,202
EAST SOUTH CENTRAL:						
Kentucky.....	33.7	36.8	32.7	246,409	19,927,286	871,448,032
Tennessee.....	26.7	30.0	28.4	245,657	18,003,241	743,222,303
Alabama.....	15.3	20.7	18.6	257,395	17,554,635	502,370,806
Mississippi.....	12.0	20.9	14.3	312,063	17,332,195	568,322,065
WEST SOUTH CENTRAL:						
Arkansas.....	17.8	25.5	20.1	242,334	10,052,902	547,828,250
Louisiana.....	15.8	20.4	18.6	161,445	9,355,437	418,191,773
Oklahoma.....	13.8	12.8	14.7	203,866	33,790,817	1,242,723,520
Texas.....	16.7	15.8	16.8	495,489	124,707,130	3,597,408,980
MOUNTAIN:						
Montana.....	28.7	14.9	21.6	47,495	44,659,152	527,010,002
Idaho.....	40.5	29.9	33.9	41,674	9,346,908	417,249,572
Wyoming.....	32.6	13.7	22.3	10,011	23,525,234	206,852,171
Colorado.....	28.9	16.6	22.4	59,566	28,876,171	628,346,075
New Mexico.....	23.6	19.8	22.8	31,404	30,822,034	207,569,492
Arizona.....	35.3	6.5	22.1	14,173	10,526,627	184,230,656
Utah.....	52.7	41.1	51.1	27,159	5,613,101	221,223,172
Nevada.....	46.0	20.7	40.0	3,442	4,080,906	64,111,000
PACIFIC:						
Washington.....	53.5	22.8	38.9	70,904	13,533,778	773,662,602
Oregon.....	50.0	28.0	38.4	55,153	10,548,678	630,827,927
California.....	47.2	20.1	33.7	135,676	30,442,581	3,419,470,764

FARM REAL-ESTATE TAXES PER \$100 OF VALUE FOR FARMS OPERATED BY FULL OWNERS OWNING NO OTHER FARM
 LAND, BY COUNTIES: CENSUS OF 1930
 [Values reported for April 1, 1930, and taxes for the year 1929]



AVERAGE FARM REAL-ESTATE TAXES PER ACRE, FOR FARMS OPERATED BY FULL OWNERS OWNING NO OTHER FARM
 LAND, BY COUNTIES: CENSUS OF 1930

[Farm acreage reported for April 1, 1930, and taxes for the year 1929]



CHAPTER II

TAX AVERAGES AND RATIOS FOR ALL FARMS

Method of computation.—The tax reports of full owner-operators who did not own additional farm land and who answered the two tax questions supply the basic data for the computations presented in this chapter for all farms. These basic figures for the so-called pure-sample farms have already been presented in Chapter I (Tables 5 and 6) where it was shown that they represented 32.1 per cent of all farms, 24.8 per cent of the total farm acreage, and 30.2 per cent of the total value of farms. It has been mentioned that, considering the country as a whole, these percentages indicated that the farms included in this tax sample were of smaller average size as measured by acreage and of a higher average value of land and buildings per acre than all remaining farms. However, these relationships for average size and average value per acre between the farms included and those not included do not apply for all geographic divisions and States, as may be determined by reference to Table 7 of this chapter. In that table it may be seen that for 9 States the pure-sample farms were of larger average size and in 22 States were of lower average value per acre than all other farms.

In making the computations presented herein for tax averages and ratios for all farms it was assumed, since real property tax laws ordinarily specify that assessment must be made according to some fixed ratio to the sale price, that the basic starting point should be the ratio of real-estate taxes to the value of the land and buildings in the pure sample rather than the average real-estate tax per acre for the same group of farms. Thus, the real-estate tax per \$100 of reported true value of land and buildings in each county for full owner farms, whose owners owned no other farm land, was assumed to be representative of that for all other farms, whether operated by full owners, part owners, managers, or tenants. This seems to be a reasonable assumption, except possibly for the land of absentee owners who were not living in the county or State where the land was located.

Table 7 has been prepared, therefore, to show averages and percentages for the actual reports for those full owner farms whose owners did not own additional farm land and similar averages and percentages as calculated for all farms. It is recognized, that in making the calculations for all farms, further refinement might have been useful, as there is a possibility that the values for farms in the higher value groups may be more often understated than the values for farms in the lower value groups, that the tax per \$100 of value may vary inversely with the total value of farms, etc.

The detailed method used in arriving at the new figures follows: The real-estate taxes per \$100 of value of farm land and buildings, as obtained from the actual reports of full owners who owned no other farm land, for each and every county, were applied to the total value of all farm land and buildings in each respective county as reported for April 1, 1930, and the product was assumed to be the amount of the real-estate taxes levied on farm land in these counties. A summation of these county totals for real-estate taxes was made into State totals, and the latter, for each State, was divided by the total acreage of all farms in that State and the quotient is presented as a new representative average tax per acre for all farms in the State. The new State total for real-estate

taxes on farm land was also used to ascertain a new figure for the real-estate tax per \$100 of value of land and buildings. In this manner each county received its proper weighting, according to its total value of farms (land and buildings). To illustrate this point: In the State of California the pure-sample tax per \$100 of value was \$1 compared with \$1.02 derived for all farms. The figure for the pure sample in Tulare County was \$1.01, and in San Bernardino County, \$0.88; the former county was represented by 39.4 per cent of its 7,154 farms with 30.8 per cent of their total value and the latter county was represented by 63.2 per cent of its 7,062 farms with 51.8 per cent of their total value. It is clear, therefore, that Tulare County, which did not have as high a representation in the pure sample as San Bernardino County, received its proper representation when the ratio was computed for all farms. In arriving at the new ratio of real-estate taxes to all farm property taxes, the new county totals for farm real-estate taxes were divided by the ratios of real-estate taxes to the total taxes for the farms reporting in the pure sample, then a summation was made of the quotients for each State and this sum was divided by the new total for farm real-estate taxes for each respective State. This latter percentage may not be quite as satisfactory as the other two derived figures as it was based on the assumption that all farms not included in the pure sample had the same proportionate part of their total farm property value (land, buildings, implements and machinery, and livestock) represented by implements and machinery and livestock as those in the pure sample. In this connection, it should be noted that the pure-sample farms were operated by full owners, whereas the greater part of those not included in the tax sample were operated by tenants.

Average real-estate tax per acre for all farm land.—Since the pure-sample farms, as a whole, had a higher average value per acre for land and buildings than all remaining farms it is evident that the average tax per acre for the former would be in excess of that calculated as representative for all farms. Thus the average tax per acre, as reported for the pure sample, was \$0.74 compared with \$0.58 as calculated for all farms. Among the geographic divisions the rate remained unchanged for the East North Central and West South Central divisions, whereas for the West North Central, the Mountain, and the Pacific divisions the average for all farms is lower than that for the actual reports in the tax sample, while for the four remaining divisions the tax per acre for all farms is higher than that for the actual reports. In some States the difference between the figures presented for the two averages is material, while in others the difference is slight. In 25 States the new derived tax per acre is less than the average reported for the pure sample, in one State the two averages are the same, while in 22 States the new average is greater. The greatest percentage change occurred in Arizona where the tax rate per acre dropped from \$0.76 to \$0.22. Such a tremendous change results from the fact that the low value per acre grazing land did not have equal representation with the higher value per acre land used for crop production.

Real-estate taxes per \$100 in full value of land and buildings.—This rate for the United States as a whole, as reported for the pure sample, was \$1.26, while that calculated for all farms was \$1.19. Here the difference can be accounted for by the fact that the States, as a whole, with higher tax ratios had a greater proportionate representation in the pure sample than did States with lower tax ratios. Thus Michigan, with a ratio of \$2.06, had 58.1 per cent of its farms and 50.9 per cent of its farm value represented while Texas, with a ratio of \$0.76, had 16.7 per cent of its farms and 16.8 per cent of its farm value represented. Smaller differences among the States were noted for this item than were ascertained for the average real-estate tax per acre. In 18 States the new ratio is less than the old, in 14 States it is the same, and in 16 States it is greater. The highest new ratio, \$2.06, is shown for New Hampshire and Mississippi, and the

lowest, \$0.67, for Virginia. If taxes appear to be more burdensome in some States than in others, it may be that the States with high ratios have received, or are currently receiving, more in the nature of goods and services through higher standards for schools, improved facilities such as roads, etc., though other factors may be the cause of differences in tax ratios.

The effect of weighting on this figure is shown more clearly in the East North Central Division. For that division a decline of \$0.10 in the \$100 rate is shown, whereas for no one of the 5 States therein is a decline shown of more than \$0.03. Illinois which had the smallest rate (\$1.07) for the pure sample also had the smallest proportion of its farms represented. The number of farms represented in Illinois was 27.3 per cent against 58.1 per cent for Michigan and 64 per cent for Wisconsin; of the total farm acreage in Illinois only 20.9 per cent was represented in the pure sample compared with 50.7 per cent for Michigan and 58.5 per cent for Wisconsin; and finally, the values of the farms in the pure sample in Illinois represented 19.5 per cent of the total value of farms in that State against 50.9 per cent for Michigan and 59.5 per cent for Wisconsin. Since the total value of all farms in Illinois on April 1, 1930, was \$3,336,049,028, compared with \$1,160,651,607 for Michigan, and \$1,731,517,017 for Wisconsin, and their respective tax ratios were \$1.07, \$2.06, and \$1.44, it is evident that when figures are considered for all farms in that particular geographic division the smallest rate, \$1.07, for Illinois which had the relatively lowest percentage representation would be weighted by the largest value, \$3,336,049,028, which in turn lowered the division ratio perceptibly.

Ratio of farm real-estate taxes to all farm property taxes.—This percentage ratio, when computed for the actual reports and for all farms, changed very little. Thus, for the United States as a whole the percentage for pure-sample reports was 85.4, and for all farms was 84.8. The difference in percentage points was one or more in only 4 States; namely, Missouri, Mississippi, Arkansas, and Colorado.

The lowest percentage computed for all farms was 68.1 for Wyoming, and the highest was 95.6 for Tennessee.

TABLE 7.—AVERAGE REAL-ESTATE TAX PER ACRE AND RATIO OF REAL-ESTATE TAXES TO BOTH VALUE OF LAND AND BUILDINGS AND TO ALL FARM PROPERTY TAXES AS REPORTED FOR FARMS OF FULL OWNERS OWNING NO OTHER FARM LAND AND AS CALCULATED (HYPOTHETICAL) FOR ALL FARMS, WITH ACREAGE PER FARM AND VALUE PER ACRE, BY DIVISIONS AND STATES: CENSUS OF 1930

[All averages and percentages designated "as reported" are based on figures in Tables 5 and 6. See text discussion for derivation of those designated "as calculated"]

DIVISION AND STATE	AVERAGE REAL-ESTATE TAX PER ACRE		REAL-ESTATE TAXES PER \$100 OF VALUE OF LAND AND BUILDINGS		RATIO OF REAL-ESTATE TAXES TO ALL FARM PROPERTY TAXES		AVERAGE ACREAGE PER FARM		AVERAGE VALUE PER ACRE	
	As reported for full owners	As calculated for all farms	As reported for full owners	As calculated for all farms	As reported for full owners (per cent)	As calculated for all farms (per cent)	Pure-sample farms	All farms	Pure-sample farms	All farms
United States	\$0.74	\$0.68	\$1.28	\$1.19	85.4	84.8	121.4	166.9	\$59.02	\$48.62
GEOGRAPHIC DIVISIONS:										
New England	0.92	1.01	1.57	1.53	81.3	81.8	108.2	114.3	58.86	65.86
Middle Atlantic	1.15	1.21	1.53	1.51	93.9	93.7	90.2	98.0	75.01	80.40
East North Central	1.27	1.27	1.61	1.51	85.4	85.4	95.7	114.7	78.71	84.20
West North Central	0.70	0.61	1.07	1.08	86.7	85.3	170.4	238.6	65.73	57.10
South Atlantic	0.47	0.48	1.01	1.07	80.5	81.4	90.0	81.6	46.84	44.60
East South Central	0.38	0.45	1.13	1.22	85.8	85.2	87.8	68.6	33.59	36.88
West South Central	0.29	0.29	0.89	0.93	80.3	81.2	167.8	166.7	32.43	31.57
Mountain	0.35	0.20	1.28	1.26	77.2	77.2	206.6	652.5	27.13	15.61
Pacific	1.29	0.85	1.05	1.06	87.7	87.5	106.9	231.2	122.50	79.70

TABLE 7.—AVERAGE REAL-ESTATE TAX PER ACRE AND RATIO OF REAL-ESTATE TAXES TO BOTH VALUE OF LAND AND BUILDINGS AND TO ALL FARM PROPERTY TAXES AS REPORTED FOR FARMS OF FULL OWNERS OWNING NO OTHER FARM LAND AND AS CALCULATED (HYPOTHETICAL) FOR ALL FARMS, WITH ACREAGE PER FARM AND VALUE PER ACRE, BY DIVISIONS AND STATES: CENSUS OF 1930—Continued

[All averages and percentages designated "as reported" are based on figures in Tables 5 and 6. See text-discussion for derivation of those designated "as calculated"]

DIVISION AND STATE	AVERAGE REAL-ESTATE TAX PER ACRE		REAL-ESTATE TAXES PER \$100 OF VALUE OF LAND AND BUILDINGS		RATIO OF REAL-ESTATE TAXES TO ALL FARM PROPERTY TAXES		AVERAGE ACREAGE PER FARM		AVERAGE VALUE PER ACRE	
	As reported for full owners	As calculated for all farms	As reported for full owners	As calculated for all farms	As reported for full owners (per cent)	As calculated for all farms (per cent)	Pure-sample farms	All farms	Pure-sample farms	All farms
NEW ENGLAND:										
Maine.....	\$0.73	\$0.76	\$1.82	\$1.81	77.9	78.1	116.6	119.0	\$39.96	\$41.87
New Hampshire.....	0.77	0.81	2.06	2.06	83.7	83.5	122.1	131.5	37.48	39.47
Vermont.....	0.55	0.56	1.52	1.49	76.9	77.0	146.0	156.5	36.27	37.46
Massachusetts.....	2.01	2.16	1.95	1.66	84.3	84.3	70.7	78.3	121.29	130.26
Rhode Island.....	1.10	1.32	1.07	1.07	85.6	85.2	79.6	84.1	102.44	123.52
Connecticut.....	1.34	1.59	1.07	1.05	85.8	86.6	79.9	87.4	124.59	151.38
MIDDLE ATLANTIC:										
New York.....	0.66	1.01	1.40	1.38	95.0	94.7	103.3	112.5	68.28	73.19
New Jersey.....	2.78	2.69	1.59	1.58	87.4	87.5	58.0	69.3	174.04	169.00
Pennsylvania.....	1.22	1.28	1.07	1.63	94.4	94.3	82.2	88.8	73.09	78.68
EAST NORTH CENTRAL:										
Ohio.....	1.39	1.41	1.78	1.70	81.9	82.4	84.1	98.1	77.01	78.09
Indiana.....	1.32	1.39	1.95	1.94	81.5	82.0	88.3	108.4	67.92	71.90
Illinois.....	1.08	1.14	1.07	1.04	85.7	85.5	109.9	143.1	101.21	108.08
Michigan.....	1.40	1.38	2.06	2.04	93.4	93.4	88.1	101.1	68.05	67.80
Wisconsin.....	1.16	1.13	1.44	1.43	84.6	84.7	110.1	120.3	80.48	79.16
WEST NORTH CENTRAL:										
Minnesota.....	0.92	0.86	1.25	1.25	88.5	88.6	133.7	106.9	73.79	68.74
Iowa.....	1.31	1.22	0.99	0.98	89.1	89.2	133.7	158.3	132.10	124.18
Missouri.....	0.43	0.47	0.85	0.80	82.6	82.6	123.0	131.8	51.16	53.23
North Dakota.....	0.45	0.38	1.54	1.54	85.9	85.6	367.3	405.8	29.38	24.61
South Dakota.....	0.57	0.46	1.26	1.30	83.3	83.3	308.9	338.6	45.01	55.24
Nebraska.....	0.50	0.45	0.81	0.81	81.6	81.5	288.1	345.4	61.80	65.81
Kansas.....	0.71	0.58	1.26	1.20	82.1	81.8	166.3	282.9	66.44	48.56
SOUTH ATLANTIC:										
Delaware.....	0.60	0.54	0.73	0.72	86.0	88.8	73.3	92.8	83.07	74.31
Maryland.....	0.95	0.92	1.14	1.13	87.5	87.4	83.1	101.3	83.75	81.42
District of Columbia.....	18.71	20.47	0.88	0.88	90.6	90.6	12.0	20.5	2,129.01	2,820.18
Virginia.....	0.34	0.34	0.65	0.67	75.4	76.0	95.9	98.1	52.18	51.16
West Virginia.....	0.48	0.40	1.27	1.26	79.9	77.1	103.1	106.5	38.17	38.86
North Carolina.....	0.53	0.60	1.23	1.28	81.4	82.0	74.4	94.5	42.76	40.75
South Carolina.....	0.38	0.43	1.16	1.18	80.1	80.7	86.1	95.8	33.06	36.48
Georgia.....	0.29	0.30	1.16	1.16	81.4	81.4	109.5	80.4	25.25	26.15
Florida.....	0.95	0.92	1.05	1.10	85.5	87.0	71.9	85.2	90.60	84.22
EAST SOUTH CENTRAL:										
Kentucky.....	0.37	0.42	0.96	0.96	83.3	83.4	88.3	80.8	38.86	43.73
Tennessee.....	0.43	0.47	1.10	1.13	95.5	95.6	82.2	73.3	39.19	41.28
Alabama.....	0.22	0.25	0.89	0.86	82.4	82.3	92.1	98.2	25.70	28.62
Mississippi.....	0.47	0.68	2.08	2.06	79.9	81.3	91.7	55.4	22.49	32.79
WEST SOUTH CENTRAL:										
Arkansas.....	0.22	0.32	0.81	0.93	70.5	73.7	95.2	66.2	26.85	34.13
Louisiana.....	0.53	0.58	1.29	1.29	83.0	83.1	74.5	87.9	40.86	44.70
Oklahoma.....	0.51	0.46	1.22	1.25	84.3	84.0	154.0	165.8	42.11	36.78
Texas.....	0.23	0.22	0.76	0.77	80.0	80.9	230.3	251.7	30.66	28.85
MOUNTAIN:										
Montana.....	0.20	0.14	1.17	1.18	73.5	73.3	487.3	940.3	17.10	11.81
Idaho.....	0.74	0.65	1.46	1.46	82.5	83.0	165.9	224.3	50.59	44.04
Wyoming.....	0.15	0.09	1.01	0.98	67.3	68.1	612.6	1,469.3	14.32	8.70
Colorado.....	0.39	0.29	1.34	1.34	78.4	79.5	276.4	481.6	29.34	21.79
New Mexico.....	0.15	0.07	1.04	1.04	74.1	74.2	320.1	981.5	14.16	6.74
Arizona.....	0.76	0.22	1.29	1.27	79.7	80.1	189.4	742.7	59.21	17.60
Utah.....	0.65	0.52	1.32	1.33	77.6	77.3	161.0	206.7	49.00	39.41
Nevada.....	0.33	0.17	1.09	1.09	69.8	69.6	634.9	1,185.6	30.30	15.71
PACIFIC:										
Washington.....	1.15	0.68	1.18	1.20	87.9	87.6	81.4	190.9	97.49	67.17
Oregon.....	0.60	0.44	1.15	1.15	85.7	85.1	168.1	300.1	52.29	38.12
California.....	1.88	1.14	1.00	1.02	88.2	88.0	95.6	224.4	188.31	112.83

CHAPTER III

ASSESSMENT OF FARM REAL ESTATE

Precision of assessment and how determined.—The best method of evaluating precision in assessment of farm lands is a direct comparison of assessed values with sale values. This method is neither adaptable to the census schedule inquiries nor to its procedure. Precision of assessment must be gained from a comparison of the answers to the farm census inquiries for real-estate taxes and the estimated market value of the land and buildings, as reported by the farm owners. Tax laws provide for a uniform and equal tax rate on real property in each separate taxing district in a State, hence, if the ratios of real-estate taxes to the value of the land and buildings, as shown in this report, are not uniform for groups of farms within a given area it will be assumed that there has been inequality in the assessment of that particular farm real estate, though it is recognized that exact comparisons can only be made for individual farms in the smallest taxing unit. Such an assumption must be predicated on the belief that the farm values have been correctly reported or that they at least bore some uniform ratio to the actual selling values. How would values reported in some other manner than at full value, or at a uniform ratio to full value, affect such a conclusion? First, it should be mentioned that there is little incentive, except in isolated cases, to report the value very much above the fair market value. There remains the consideration of cases where the values are understated at other than a uniform amount. As noted before, if, and when, understatement occurs it is thought that owners of higher valued farms are more apt to report lower proportionate values than are owners of lower valued farms. Since many of the ratios in one of the three series of accompanying tables show a progressive decline as the values of the farms increase it is evident that, if the larger values have been progressively more understated than the smaller values, the discrepancies in the ratios should be even greater.

A series of tables is presented in the pages following to show precision or lack of precision, as the case may be, in the assessment of farm real estate when individual parcels are grouped according to one of three factors: Value of farm, size of farm, and average value of land and buildings per acre. If any of these arrays show progression¹ or regression¹ in the tax ratio per \$100 of value it will be assumed that such variation is due to inequalities in assessments. These analyses are confined to 100 selected counties in 11 States.²

In order to give stability to the ratios, through a larger number of reports, the factual data are given for groups of counties ranging from 2 to 6 in number. This method of grouping, of course, has the inherent weakness of frustrating exact comparison of assessment of individual properties in separate taxing districts, whether these are school districts, townships, or counties.

But inaccuracy of assessment may be due to more than one factor or variable. Therefore, after the presentation of the three series of tables referred to in the preceding paragraphs, an abbreviated analysis is given for the 6 selected counties in Iowa, when one factor is held constant and a distribution is made according to

¹ Tax ratios are progressive when they increase as the valuation increases, whereas they are regressive when they diminish as the valuation increases.

² For method of selection of these counties see the Introduction.

another. In this manner it can be ascertained which factor is of greatest importance. Thus the average value per acre is first held constant and the distribution is made according to the total value of the farm and then the total value is held constant and the distribution is made according to the average value per acre. Only one other factor has been tested in a limited manner, namely, the effect of building values on tax ratios. This latter is presented for the 6 Iowa counties, first when the total value of the farms is held constant, and then for both the 6 in Iowa and for 5 in Michigan when the average value per acre is held constant.

Analysis of assessments according to value of farm.—The class interval used in this presentation has had to be varied somewhat in the States of Georgia, Louisiana, Michigan, and Minnesota, where it was found necessary to break down the group "Under \$2,500" into three smaller groups; namely, "Under \$700," "\$700 to \$1,499," and "\$1,500 to \$2,499." A very high percentage of the farms included in this report for the groups of 10 counties in Georgia, 6 parishes in Louisiana, and 5 counties each in northern Michigan and northern Minnesota fell in this major group (Under \$2,500). This break-down enables the investigator to ascertain if inequality of assessments appears in the three smaller groups.

Without exception, the figures presented according to this distribution in the following tables, for groups of counties, show a tendency for tax ratios to recede as the values of the farms increase, this regression being least pronounced in Louisiana and Oregon. This fact in itself does not necessarily indicate that regression is due solely to, or even largely to, the total value of the farms. For instance, it may be noted that in this same array the average value of land and buildings per acre and the average acreage per farm tends to increase as the value of the farms increases. A farm may have a high value, partially as the result of having a large number of acres or a high value per acre. Therefore, it remains to be seen, whether an array of the same farms by size, or by average value per acre, shows regression in the tax ratio before it can be determined to what extent regression is due to the reaction of assessors to the total value of farms. If, and to the extent that, regression in the tax ratio (that is overassessment of farms of small value or underassessment of farms of high value) is due to the reaction of assessors to the total value of the farm, what are the causes of such inequalities? These have been enumerated in Bulletin No. 232 of the Kansas Agricultural Experiment Station, entitled "Assessment and Equalization of the Farm and City Real Estate in Kansas," as follows:

1. The greater impressiveness of large numbers.
2. The fact that small properties can easily be examined more closely by the assessor than large properties.
3. The possibility of a greater influence of large landowners over the assessor.

These three points have been enlarged upon in that same bulletin, as follows:

Greater impressiveness of large numbers.—General overassessment of small properties is perhaps due partly to a proportionately greater impressiveness of large numbers. This seems to influence the minds of both assessors and owners. To illustrate this point, assume two items of real estate, differing in size but located in the same city or township, and owned by different parties. Assume also that the smaller piece is assessed at \$2,000 and the larger at \$15,000. Suppose further that it should become necessary to raise the assessment 10 per cent in the local taxing district where these properties are situated. An increase of \$200 in the valuation of the smaller piece of property is not likely to make as much impression on either the assessor or the owner as \$1,500 on the larger piece. The assessor may be more hesitant to make the larger increase. Consequently, he is likely to make proportionately greater increases in the assessed valuation of small properties in adjusting the assessment of real estate to a new and higher level. He may do so with the best intention to assess all real estate uniformly, while in fact the psychology of large numbers probably causes him to overassess the small properties.

If the greater impressiveness of large numbers applies to the assessor, it applies equally well to the owner. It is probable that an increase of \$1,500 in assessed valuation has more than a proportionately greater influence on the owner's mind than an increase of \$200 even though the larger figure should be no greater in proportion to the previous assessment or to true value of the land. Persons with large assessments are more likely to complain to the local assessor and even to the county board of equalization; and, as stated by the tax commission * * *, the county board seldom has the opportunity to consider cases of inequality other than those brought before it by complainants. Consequently, the small owner is more likely to suffer a disadvantage silently and perhaps unknowingly.

Closer examination of small properties.—The assessor is required by law to visit each parcel of real estate before fixing the assessment. Such visits do not, as a rule, permit close inspection of the larger properties, especially since the assessor's work must be done in a comparatively short time. A small farm can be seen from the farmstead, while thorough inspection of a large farm necessitates visits to several parts of it. The assessors who have been interviewed on this subject are generally of the opinion that the greater ease with which small pieces of real estate can be examined probably results in overassessment of the smaller properties.

Greater influence of large landowners.—The local assessor's tenure of office depends upon his ability to remain in the good grace of the people of his district. Large landowners frequently have more influence in the community than the less well-to-do owners of small pieces of land. It is quite in accordance with human nature that assessors may at times be moved to give more favorable consideration to the interests of the more influential citizens. This is probably a minor reason for the general tendency to overassess small properties, but it may be a contributing factor.

Analysis of assessments according to size of farm.—An inspection of the following tables in which the farms are arrayed by size (size being measured by the acreage in the individual farms) reveals irregularity in the ratio of real-estate taxes to the value of the land and buildings, but shows no pronounced tendency toward either progression or regression. In these same tables it may be noted that the average value per acre tends to decrease and the total value of the farm tends to increase as the size of the farm increases, therefore, to the extent that the tax ratio varies inversely with both the value per farm and the average value per acre any effect that the size of the farm would have on the ratio is apt to be hidden. However, it seems safe to say that the assessors are not greatly influenced by the number of acres in a farm when such acreage is disassociated from the total value.

Analysis of assessments according to average value per acre.—The analysis according to this factor has purposely been given in class intervals of \$5 for the low value per acre land. Since many of the values are reported in multiples of \$5 the class intervals have been so arranged that the central point is divisible by 5, or in the higher value classes by 25 or 100. This method of presentation by narrow class intervals for the cheaper lands may throw some light on the amount of tax delinquency in such areas. For those who are interested in the stability of the tax ratios these narrow class intervals can readily be widened to \$25 or more to fit into the classification used for the higher valued lands, that is, for those lands from \$88 to \$112 and upward.

There may be more stability in the tax ratios for a small group of counties with similar land than in a larger group of counties where the land is very dissimilar. For instance, in Louisiana, when the three parishes (Bienville, Natchitoches, and Red River) are considered, the tax ratio per \$100 tends progressively downward, with few exceptions, and those for Acadia, Iberia, and Lafourche do likewise, but with less regularity; but when the data for the two areas representing the six parishes are combined there is more irregularity in the tax ratio, due to the effect of the relative number of farms in the two areas reporting in the several average value per acre groups.

An inspection of this series of tables indicates that as the average value per acre increases there is a tendency for the average value per farm to increase and the average size to decrease, though these tendencies are by no means uniform. For instance, in Table 16 for Iowa it is shown that the average value of the farms increased from \$6,794 in the lowest average per acre value group "Under \$63" until the group "\$213-\$237" was reached, where it was \$27,262. For the next two groups the average value of farms receded so that for the farms of "\$263 and over" the average value was only \$9,185. The average size was 133.0 acres in the lowest group, increasing continually to 147.3 acres for the group "\$138-\$162" and then declining steadily until the average size in the group "\$263 and over" was only 17.4 acres. The large decrease shown for the average value per farm may partially explain the increase in the tax ratio per \$100 for this last average value per acre group over the three preceding groups.

The most plausible explanation for the progressive decline in the tax ratio per \$100 when the farms are arrayed according to average value per acre seems to result from an adherence by the assessors to average values when making assessments. It is believed that the assessors, who often are unskilled appraisers, consciously or unconsciously have in mind land of a certain average quality, and of a certain value and tend to make other land conform to this value. While they no doubt recognize differences in the quality and other value-making factors of different tracts of land they do not make as wide differences in the assessments as they should. In other words, if the value of land of average quality in an assessor's district is \$100, when he finds land with a sale value of \$150 an acre he recognizes some difference but not to the extent of \$50; for \$140 land he recognizes a difference but not to the extent of \$40; likewise for \$50 land, he recognizes its inferiority but not to the extent of \$50. His rate of assessment tends to become more nearly correct as he approaches the land having the \$100 value which he has in mind.¹

There may be other contributing factors causing this progressively declining ratio when the farms are arrayed according to average value of land and buildings per acre. For example, it may be that the higher valued acres have more improvements and that such improvements are assessed at a lower rate than the bare land. Further discussion of this item is given in a later section of this chapter.

¹ For a more complete discussion of this analysis see Bulletin No. 277, published by the University of Minnesota Agricultural Experiment Station, entitled "A study of Taxation in Minnesota with Particular Reference to Assessments of Farm Lands."

TABLE 8.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN TEN SELECTED COUNTIES IN GEORGIA, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF FARM: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average value of land and buildings per acre	Average acreage per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
10 COUNTIES									
Total	3, 853	383, 370	\$9, 431, 241	\$137, 090	\$111, 748	\$25, 342	\$1. 18	\$24. 60	99. 6
Under \$2,500	2, 473	189, 366	2, 936, 846	55, 124	44, 168	10, 956	1. 50	15. 51	76. 6
Under \$700	569	32, 720	251, 976	6, 803	5, 456	1, 348	2. 16	7. 70	58. 5
\$700-\$1,499	953	70, 396	939, 478	19, 586	15, 372	4, 214	1. 64	13. 35	73. 9
\$1,500-\$2,499	961	80, 250	1, 745, 392	28, 735	23, 341	5, 394	1. 34	20. 24	89. 8
\$2,500-\$4,999	981	112, 001	3, 142, 375	43, 726	36, 181	8, 545	1. 12	27. 83	115. 1
\$5,000-\$7,499	241	39, 284	1, 342, 080	10, 610	14, 173	2, 437	1. 06	34. 19	162. 9
\$7,500-\$9,999	50	10, 105	403, 390	4, 823	4, 090	733	1. 01	39. 92	202. 1
\$10,000-\$14,999	68	18, 372	741, 800	7, 546	6, 292	1, 254	0. 85	40. 38	270. 2
\$15,000-\$19,999	23	6, 583	357, 960	4, 215	3, 528	687	0. 99	54. 37	286. 2
\$20,000 and over	17	6, 789	506, 800	5, 048	4, 316	730	0. 85	74. 65	399. 4
2 COUNTIES (FANNIN AND UNION)									
Total	1, 180	120, 522	\$1, 717, 982	\$26, 632	\$21, 563	\$5, 069	\$1. 26	\$14. 25	101. 3
Under \$2,500	990	90, 951	946, 062	17, 598	14, 209	3, 389	1. 50	10. 40	91. 9
Under \$700	377	25, 866	166, 061	4, 460	3, 681	870	2. 16	6. 42	68. 6
\$700-\$1,499	369	35, 750	349, 511	6, 701	5, 330	1, 371	1. 52	9. 78	96. 9
\$1,500-\$2,499	244	20, 335	430, 500	6, 487	5, 298	1, 189	1. 23	14. 68	120. 2
\$2,500-\$4,999	172	24, 039	540, 300	6, 620	5, 293	1, 327	0. 98	22. 48	139. 8
\$5,000-\$7,499	21	3, 448	111, 500	1, 249	1, 009	240	0. 90	32. 34	164. 2
\$7,500 and over	7	2, 084	120, 000	1, 165	1, 052	113	0. 88	57. 68	297. 7
4 COUNTIES (BANKS, JACKSON, HALL, AND FRANKLIN)									
Total	1, 237	105, 170	\$3, 020, 775	\$40, 425	\$32, 865	\$7, 560	\$1. 09	\$28. 72	85. 0
Under \$2,500	756	49, 301	995, 475	17, 343	13, 695	3, 748	1. 37	20. 19	65. 2
Under \$700	105	4, 095	51, 650	1, 282	1, 021	261	1. 98	12. 61	39. 0
\$700-\$1,499	313	10, 224	317, 048	6, 381	4, 894	1, 487	1. 54	16. 49	61. 4
\$1,500-\$2,499	338	25, 982	626, 777	9, 680	7, 680	2, 000	1. 23	24. 12	78. 9
\$2,500-\$4,999	358	34, 071	1, 125, 620	13, 978	11, 433	2, 545	1. 02	33. 04	95. 2
\$5,000-\$7,499	88	13, 308	492, 325	5, 362	4, 659	703	0. 95	36. 83	151. 9
\$7,500-\$9,999	13	2, 237	105, 775	1, 053	938	115	0. 89	47. 28	172. 1
\$10,000-\$14,999	16	3, 735	171, 580	1, 513	1, 256	257	0. 73	45. 94	233. 4
\$15,000 and over	6	2, 458	130, 000	1, 176	984	192	0. 76	52. 89	409. 7
4 COUNTIES (COLQUITT, BROOKS, WORTH, AND LOWNDES)									
Total	1, 426	157, 678	\$4, 692, 604	\$70, 033	\$57, 320	\$12, 713	\$1. 22	\$29. 76	110. 6
Under \$2,500	727	49, 114	995, 300	20, 183	16, 364	3, 819	1. 64	20. 27	67. 6
Under \$700	77	2, 759	34, 275	1, 061	853	208	2. 40	12. 42	35. 8
\$700-\$1,499	271	15, 422	272, 919	6, 504	5, 148	1, 356	1. 89	17. 70	56. 9
\$1,500-\$2,499	379	30, 933	685, 115	12, 618	10, 363	2, 255	1. 61	22. 26	81. 6
\$2,500-\$4,999	151	54, 791	1, 476, 455	23, 182	18, 465	4, 717	1. 25	26. 95	121. 5
\$5,000-\$7,499	132	22, 438	785, 265	9, 999	8, 505	1, 494	1. 15	32. 90	170. 0
\$7,500-\$9,999	35	7, 348	281, 615	3, 626	3, 028	598	1. 08	38. 33	209. 9
\$10,000-\$14,999	49	13, 439	535, 220	5, 842	4, 888	954	0. 91	40. 05	274. 3
\$15,000-\$19,999	19	5, 166	297, 950	3, 039	2, 994	645	1. 00	57. 63	271. 9
\$20,000 and over	13	5, 382	364, 800	3, 616	3, 086	530	0. 85	67. 78	414. 0

TABLE 9.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN TEN SELECTED COUNTIES IN GEORGIA, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO SIZE OF FARM: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

SIZE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average value of land and buildings per acre	Average value per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
10 COUNTIES									
Total.....	3,853	383,370	\$9,431,241	\$137,080	\$111,748	\$25,342	\$1.18	\$24.80	\$2,448
Under 3 acres.....	7	10	47,500	752	733	19	1.54	4,750.00	0,730
3-9 acres.....	115	718	192,484	2,785	2,236	549	1.10	268.08	1,674
10-19 acres.....	131	1,786	188,775	2,868	2,290	638	1.18	105.70	1,441
20-49 acres.....	813	25,014	1,119,709	16,587	12,909	3,678	1.15	39.97	1,377
50-99 acres.....	1,355	93,496	2,767,025	38,525	31,041	7,484	1.12	29.60	2,043
100-174 acres.....	926	116,852	2,552,332	36,532	29,918	6,604	1.17	21.84	2,750
175-259 acres.....	319	66,744	1,257,520	18,590	15,542	3,048	1.24	18.84	3,042
260-499 acres.....	149	50,446	837,546	13,116	10,084	2,132	1.31	16.00	5,621
500 acres and over.....	38	25,304	467,750	7,285	6,155	1,130	1.32	18.49	12,309
2 COUNTIES (FANNIN AND UNION)									
Total.....	1,190	120,622	\$1,717,862	\$26,632	\$21,563	\$5,069	\$1.26	\$14.25	\$1,444
Under 3 acres.....	1	2	1,500	12	8	4	0.53	750.00	1,500
3-9 acres.....	30	188	29,080	570	431	139	1.48	154.03	969
10-19 acres.....	41	545	54,725	822	609	213	1.11	100.41	1,335
20-49 acres.....	231	7,801	190,060	3,190	2,529	661	1.33	24.18	823
50-99 acres.....	309	28,143	497,650	7,115	5,775	1,340	1.16	17.08	1,247
100-174 acres.....	324	42,064	509,211	8,327	6,846	1,481	1.34	12.11	1,572
175-259 acres.....	119	24,750	317,500	4,363	3,594	769	1.13	12.83	2,668
260-499 acres.....	41	13,894	99,336	1,922	1,527	395	1.54	7.17	2,423
500 acres and over.....	4	3,100	18,800	311	244	67	1.30	6.08	4,700
4 COUNTIES (BANKS, JACKSON, HALL, AND FRANKLIN)									
Total.....	1,237	105,170	\$3,020,775	\$40,425	\$32,865	\$7,560	\$1.09	\$25.72	\$2,442
Under 3 acres.....	33	190	55,250	828	660	159	1.21	281.89	1,674
3-9 acres.....	43	625	50,980	776	603	173	1.18	81.57	1,180
10-19 acres.....	308	10,929	486,259	6,498	4,912	1,586	1.01	44.49	1,579
20-49 acres.....	499	34,439	1,115,535	14,008	11,453	2,555	1.03	32.39	2,236
50-99 acres.....	242	29,590	701,021	9,396	7,595	1,801	1.08	23.74	2,897
100-174 acres.....	74	15,113	306,150	4,758	4,034	724	1.32	20.26	4,137
175-259 acres.....	33	11,302	218,730	2,966	2,591	375	1.18	19.35	6,628
260-499 acres.....	5	3,036	86,850	1,195	1,008	187	1.16	28.01	17,370
4 COUNTIES (COLQUITT, BROOKS, WORTH, AND LOWNDES)									
Total.....	1,426	157,678	\$4,692,804	\$70,033	\$57,320	\$12,713	\$1.22	\$29.76	\$3,291
Under 3 acres.....	6	8	46,000	740	725	15	1.58	5,750.00	7,500
3-9 acres.....	52	334	108,154	1,387	1,136	251	1.05	323.81	2,080
10-19 acres.....	47	616	83,070	1,270	1,018	252	1.23	134.85	1,767
20-49 acres.....	274	9,224	443,390	6,890	5,468	1,431	1.23	48.07	1,618
50-99 acres.....	457	30,909	1,154,440	17,402	13,813	3,589	1.20	37.35	2,526
100-174 acres.....	360	45,258	1,342,100	18,859	15,477	3,382	1.16	29.65	3,728
175-259 acres.....	126	26,883	633,870	9,469	7,914	1,555	1.25	23.68	5,031
260-499 acres.....	75	25,278	519,480	8,228	6,866	1,362	1.32	20.55	6,926
500 acres and over.....	20	19,168	362,100	5,779	4,903	876	1.35	18.89	12,480

TABLE 10.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN TEN SELECTED COUNTIES IN GEORGIA, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF LAND AND BUILDINGS PER ACRE: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE PER ACRE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average acreage per farm	Average value per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
10 COUNTIES									
Total.....	3,853	383,370	\$9,431,241	\$137,090	\$11,748	\$25,342	\$1.18	99.5	\$2,448
Under \$8.....	383	65,658	327,897	9,003	7,200	1,803	2.20	171.4	866
\$8-\$12.....	515	66,237	648,895	14,843	12,106	2,737	1.87	128.6	1,260
\$13-\$17.....	480	53,662	785,395	14,850	12,100	2,750	1.64	111.8	1,636
\$18-\$22.....	414	42,330	839,466	14,859	11,492	2,593	1.37	102.2	2,028
\$23-\$27.....	354	33,450	832,570	12,478	10,272	2,206	1.23	94.5	2,352
\$28-\$32.....	348	32,672	977,780	13,849	11,308	2,541	1.16	93.9	2,810
\$33-\$37.....	234	21,503	742,153	10,301	8,412	1,889	1.13	92.1	3,172
\$38-\$42.....	229	15,476	619,490	8,014	6,598	1,416	1.07	67.0	2,705
\$43-\$47.....	137	12,261	551,335	7,070	5,662	1,408	1.03	89.5	4,024
\$48-\$52.....	180	12,802	638,446	6,998	5,668	1,330	0.89	71.1	3,547
\$53-\$57.....	82	4,870	266,480	3,202	2,578	624	0.97	50.4	3,250
\$58-\$62.....	55	3,895	232,690	2,328	1,937	391	0.83	70.8	4,231
\$63-\$67.....	62	3,243	211,710	2,622	2,175	447	1.03	52.3	3,415
\$68-\$72.....	43	3,232	225,600	2,287	1,821	466	0.81	75.2	5,247
\$73-\$77.....	29	1,677	125,661	1,201	864	337	0.69	57.8	4,330
\$78-\$82.....	33	1,606	128,135	1,221	970	251	0.76	48.7	3,893
\$83-\$87.....	24	804	72,760	751	618	133	0.85	36.0	3,032
\$88-\$112.....	90	4,601	456,500	3,897	3,153	744	0.69	51.1	5,072
\$113-\$137.....	43	1,347	163,884	1,312	1,055	257	0.64	31.3	3,811
\$138-\$162.....	27	631	94,775	977	810	167	0.85	23.4	3,510
\$163-\$187.....	10	274	46,700	406	306	100	0.66	27.4	4,670
\$188-\$212.....	12	170	33,250	403	319	84	0.96	14.2	2,771
\$213-\$237.....	5	52	11,700	192	143	44	1.26	10.4	2,340
\$238-\$262.....	4	35	8,700	120	101	28	1.16	8.8	2,175
\$263 and over.....	60	762	389,400	4,662	4,075	587	1.05	12.7	6,490
2 COUNTIES (FANNIN AND UNION)									
Total.....	1,190	120,522	\$1,717,682	\$26,632	\$21,563	\$5,069	\$1.26	101.3	\$1,444
Under \$8.....	299	45,216	211,682	5,504	4,418	1,086	2.00	151.2	708
\$8-\$12.....	256	26,838	255,435	4,804	3,935	869	1.52	104.8	1,010
\$13-\$17.....	227	21,308	310,550	4,857	3,932	925	1.27	93.9	1,368
\$18-\$22.....	118	10,884	213,780	2,953	2,359	594	1.10	92.2	1,812
\$23-\$27.....	73	5,502	138,750	1,846	1,495	348	1.08	75.4	1,901
\$28-\$32.....	46	3,170	95,265	1,160	957	203	1.00	68.9	2,073
\$33-\$37.....	20	1,787	61,300	940	745	195	1.22	61.6	2,114
\$38-\$42.....	22	964	38,550	457	369	88	0.96	43.8	1,752
\$43-\$47.....	17	1,344	59,850	595	502	93	0.84	79.1	3,521
\$48-\$52.....	21	841	42,100	436	370	66	0.88	40.0	2,005
\$53-\$57.....	6	335	18,500	218	161	57	0.87	55.8	3,083
\$58-\$62.....	8	462	27,600	235	184	51	0.67	57.8	3,450
\$63-\$67.....	23	809	56,700	513	379	134	0.67	35.2	2,465
\$68-\$112.....	9	312	30,100	252	218	34	0.72	34.7	3,344
\$113-\$137.....	7	280	35,300	250	180	61	0.54	40.0	5,043
\$138-\$162.....	8	97	14,400	108	118	50	0.82	12.1	1,800
\$163-\$262.....	9	94	20,200	358	275	83	1.36	10.4	2,244
\$263 and over.....	12	279	84,700	1,086	954	132	1.13	23.2	7,058

TABLE 10.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN TEN SELECTED COUNTIES IN GEORGIA, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF LAND AND BUILDINGS PER ACRE: CENSUS OF 1930—Continued

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE PER ACRE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average acreage per farm	Average value per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
4 COUNTIES (BANKS, JACKSON, HALL, AND FRANKLIN)									
Total.....	1,237	105,170	\$3,020,775	\$40,425	\$32,865	\$7,560	\$1.09	85.0	\$2,449
Under \$8.....	98	6,854	40,750	1,188	963	225	2.30	180.4	1,072
\$8-\$12.....	135	10,610	104,200	3,025	3,202	723	1.95	123.0	1,216
\$13-\$17.....	118	11,848	170,980	3,301	2,722	609	1.64	100.4	1,500
\$18-\$22.....	154	14,587	200,306	4,803	3,009	904	1.35	94.7	1,855
\$23-\$27.....	130	11,453	285,505	3,993	3,334	659	1.17	88.1	2,198
\$28-\$32.....	138	11,303	339,525	4,449	3,581	808	1.05	81.9	2,400
\$33-\$37.....	98	9,414	323,378	3,087	3,100	580	0.96	96.1	2,837
\$38-\$42.....	90	5,272	210,360	2,597	2,110	481	1.01	58.6	3,170
\$43-\$47.....	48	3,383	162,145	1,881	1,415	466	0.93	70.5	3,575
\$48-\$52.....	68	4,882	243,105	2,588	2,118	465	0.87	71.8	2,837
\$53-\$57.....	37	1,715	93,880	1,078	850	228	0.91	46.4	3,178
\$58-\$62.....	10	860	51,090	469	395	74	0.77	53.3	3,198
\$63-\$67.....	25	1,673	109,260	1,369	1,184	235	1.04	66.9	4,370
\$68-\$72.....	17	1,343	93,400	529	701	128	0.75	79.3	5,494
\$73-\$77.....	8	400	30,011	220	173	47	0.58	50.0	5,751
\$78-\$82.....	15	519	41,265	409	322	87	0.78	34.6	2,785
\$83-\$87.....	8	267	22,360	218	181	37	0.81	33.4	4,521
\$88-\$112.....	38	1,771	171,800	1,850	1,102	248	0.64	40.6	2,764
\$113-\$137.....	16	355	44,230	361	263	98	0.59	22.2	3,605
\$138-\$162.....	14	329	49,075	503	432	71	0.88	23.5	4,605
\$163-\$202.....	10	237	45,050	424	351	73	0.78	23.7	2,094
\$203 and over.....	16	90	43,100	605	501	104	1.10	5.6	
4 COUNTIES (COLQUITT, BROOKS, WORTH, AND LOWNDES)									
Total.....	1,426	157,678	\$4,692,604	\$70,033	\$57,320	\$12,713	\$1.22	110.6	\$3,291
Under \$8.....	46	13,588	75,465	2,311	1,819	492	2.41	295.4	1,641
\$8-\$12.....	124	22,789	226,260	6,114	4,969	1,145	2.20	183.8	1,825
\$13-\$17.....	135	20,806	297,865	6,611	5,446	1,165	1.83	151.9	2,262
\$18-\$22.....	142	16,859	335,380	6,229	5,224	1,005	1.56	118.7	2,306
\$23-\$27.....	161	16,495	408,315	6,039	5,440	1,199	1.33	109.2	2,704
\$28-\$32.....	164	18,199	542,890	8,240	6,770	1,470	1.25	111.0	3,310
\$33-\$37.....	107	10,362	367,475	5,081	4,567	1,114	1.28	96.8	3,341
\$38-\$42.....	117	9,240	370,550	4,960	4,113	847	1.11	79.0	3,167
\$43-\$47.....	72	7,534	339,340	4,594	3,745	840	1.10	104.6	4,713
\$48-\$52.....	91	7,079	353,240	3,979	3,180	799	0.90	77.8	3,882
\$53-\$57.....	39	2,820	154,100	1,906	1,567	339	1.02	72.3	3,951
\$58-\$62.....	31	2,573	164,000	1,624	1,358	266	0.88	83.0	4,968
\$63-\$67.....	30	1,302	85,150	1,048	882	166	1.04	43.4	2,838
\$68-\$72.....	21	1,554	109,300	1,322	1,029	293	0.94	74.0	5,205
\$73-\$77.....	16	1,160	87,450	925	644	281	0.74	73.1	5,460
\$78-\$82.....	14	1,032	82,470	735	592	143	0.72	73.7	5,891
\$83-\$87.....	14	549	46,400	494	411	83	0.80	39.2	3,314
\$88-\$112.....	43	2,518	254,600	2,295	1,833	462	0.72	58.6	5,021
\$113-\$137.....	20	712	84,354	701	603	98	0.71	35.6	4,218
\$138-\$162.....	5	205	31,300	306	260	46	0.83	41.0	6,260
\$163-\$202.....	12	200	35,100	348	248	100	0.71	16.7	2,025
\$203 and over.....	32	393	261,600	2,971	2,020	351	1.00	12.3	8,175

TABLE 11.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN EIGHT SELECTED COUNTIES IN INDIANA, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF FARM: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average value of land and buildings per acre	Average acreage per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
8 COUNTIES									
Total.....	7,060	692,196	\$34,242,927	\$915,557	\$733,018	\$182,539	\$2.14	\$49.47	98.0
Under \$2,500.....	2,552	192,032	3,239,333	112,945	83,203	29,682	2.57	16.37	75.2
\$2,500-\$4,999.....	1,992	183,740	6,763,805	190,736	152,913	43,823	2.26	36.81	92.2
\$5,000-\$7,499.....	1,078	112,676	6,800,402	169,234	136,941	32,293	2.17	56.92	104.5
\$7,500-\$9,999.....	627	57,301	4,391,391	112,064	91,426	20,628	2.08	76.64	103.7
\$10,000-\$14,999.....	560	75,627	6,410,066	162,400	133,202	29,198	2.08	84.76	135.0
\$15,000-\$19,999.....	195	32,194	3,220,680	75,353	62,248	13,105	1.93	100.04	165.1
\$20,000-\$24,999.....	94	21,070	1,951,930	43,136	36,916	6,220	1.89	92.64	224.1
\$25,000-\$29,999.....	29	7,616	756,020	18,000	14,913	3,177	1.97	99.27	262.6
\$30,000-\$34,999.....	13	2,749	400,500	7,427	6,266	1,161	1.56	145.69	211.5
\$35,000 and over.....	20	7,191	808,900	18,182	14,930	3,252	1.85	112.49	359.6
4 COUNTIES (ROONE, CLINTON, HAMILTON, AND HENDRICKS)									
Total.....	2,849	218,421	\$21,823,129	\$535,682	\$445,261	\$90,421	\$2.04	\$99.91	78.7
Under \$2,500.....	297	5,487	470,095	14,987	11,982	3,005	2.52	86.77	18.5
\$2,500-\$4,999.....	730	26,976	2,619,055	69,460	57,010	12,449	2.18	97.09	37.0
\$5,000-\$7,499.....	659	41,497	3,945,847	98,865	82,627	16,228	2.09	95.09	93.0
\$7,500-\$9,999.....	420	37,500	3,512,856	85,882	72,982	15,900	2.08	93.68	89.3
\$10,000-\$14,999.....	442	60,727	5,104,946	124,678	103,712	21,266	2.03	100.64	114.8
\$15,000-\$19,999.....	171	27,360	2,850,590	65,375	55,213	11,167	1.94	104.23	159.9
\$20,000-\$24,999.....	75	14,211	1,501,330	33,042	29,394	4,548	1.88	109.57	189.5
\$25,000-\$29,999.....	25	6,013	653,020	15,534	13,290	2,294	2.04	108.60	240.5
\$30,000-\$34,999.....	12	2,419	370,500	6,227	5,366	861	1.45	153.16	201.6
\$35,000 and over.....	18	6,241	728,900	10,402	13,680	2,722	1.88	116.79	340.7
4 COUNTIES (CRAWFORD, ORANGE, PERRY, AND WASHINGTON)									
Total.....	4,211	478,775	\$12,418,798	\$379,875	\$287,757	\$92,118	\$2.32	\$26.21	112.5
Under \$2,500.....	2,255	186,545	2,763,238	97,958	71,281	26,077	2.58	14.81	82.7
\$2,500-\$4,999.....	1,282	156,704	4,144,750	127,286	95,903	31,383	2.31	26.44	124.2
\$5,000-\$7,499.....	419	71,179	2,364,555	70,379	54,314	16,065	2.31	33.08	109.9
\$7,500-\$9,999.....	107	19,801	878,535	23,172	18,444	4,728	2.10	44.37	185.1
\$10,000-\$14,999.....	118	24,900	1,305,120	37,422	29,490	7,932	2.26	52.41	211.0
\$15,000-\$19,999.....	24	4,844	370,000	8,978	7,030	1,948	1.90	70.38	201.8
\$20,000-\$24,999.....	19	6,859	390,600	9,194	7,522	1,672	1.93	56.95	361.0
\$25,000 and over.....	7	2,883	213,000	5,486	3,773	1,713	1.77	73.88	411.9

TABLE 13.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN EIGHT SELECTED COUNTIES IN INDIANA, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF LAND AND BUILDINGS PER ACRE: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE PER ACRE GROUP	Number of farms re- porting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average acreage per farm	Average value per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
8 COUNTIES									
Total.....	7,060	692,196	\$34,242,927	\$915,557	\$793,018	\$182,539	\$2.14	98.0	\$4,860
Under \$8.....	252	37,873	207,175	9,936	7,335	2,601	3.54	150.3	822
\$8-\$12.....	630	75,622	747,236	31,333	23,236	8,097	3.11	120.0	1,186
\$13-\$17.....	722	98,656	1,277,265	47,028	34,507	12,521	2.70	120.0	1,769
\$18-\$22.....	586	69,988	1,384,000	45,310	34,874	10,436	2.48	130.6	2,372
\$23-\$27.....	430	49,742	1,237,017	41,446	30,940	10,506	2.50	115.7	2,877
\$28-\$32.....	359	39,311	1,174,558	36,920	27,843	9,077	2.37	109.5	3,272
\$33-\$37.....	236	26,757	922,795	28,521	22,069	6,452	2.39	113.4	3,910
\$38-\$42.....	243	23,203	915,090	26,624	20,400	6,224	2.23	95.5	3,770
\$43-\$47.....	139	15,298	683,410	21,833	17,160	4,673	2.51	109.8	4,017
\$48-\$52.....	251	23,650	1,181,985	37,863	30,212	7,651	2.54	94.2	4,725
\$53-\$57.....	89	8,950	495,170	14,227	11,563	2,664	2.34	100.6	5,504
\$58-\$62.....	183	13,091	782,970	24,088	20,008	4,600	2.56	98.4	5,837
\$63-\$67.....	147	13,747	835,746	25,387	21,666	4,721	2.44	93.5	6,046
\$68-\$72.....	149	14,449	1,011,540	20,556	24,807	4,689	2.46	97.0	6,789
\$73-\$77.....	214	19,139	1,434,537	42,406	35,169	7,207	2.45	89.4	6,703
\$78-\$82.....	223	20,428	1,634,875	43,270	36,155	7,115	2.21	91.0	7,331
\$83-\$87.....	137	12,125	1,025,575	25,278	21,094	4,184	2.00	88.5	7,486
\$88-\$112.....	1,089	94,549	9,332,033	232,827	192,372	40,455	2.00	80.8	8,509
\$113-\$137.....	369	26,332	3,247,730	70,095	57,486	12,609	1.77	71.4	8,691
\$138-\$162.....	100	11,304	1,081,150	32,232	26,425	5,807	1.97	59.8	8,818
\$163-\$187.....	97	2,656	460,400	8,009	6,721	1,288	1.46	39.0	6,372
\$188-\$212.....	84	2,688	514,235	9,198	7,786	1,412	1.51	30.8	6,122
\$213-\$237.....	24	807	179,850	2,718	2,178	548	1.21	33.0	7,434
\$238-\$262.....	31	625	150,000	2,589	2,135	454	1.97	20.2	5,034
\$263 and over.....	316	3,272	1,661,930	24,723	19,325	5,398	1.16	10.4	5,259
4 COUNTIES (BOONE, CLINTON, HAMILTON, AND HENDRICKS)									
Total.....	2,849	218,421	\$21,823,129	\$535,682	\$445,261	\$90,421	\$2.04	76.7	\$7,680
Under \$23.....	14	1,097	34,028	1,700	1,356	344	3.98	78.4	2,431
\$23-\$37.....	18	1,838	73,320	3,175	2,606	589	3.55	102.1	4,073
\$38-\$42.....	10	700	31,755	1,473	1,224	249	3.85	70.0	3,170
\$43-\$47.....	100	9,452	473,735	18,911	15,825	3,086	3.34	94.5	4,737
\$48-\$52.....	35	3,710	205,660	7,135	6,133	1,002	2.98	106.0	5,876
\$53-\$57.....	81	7,615	456,120	15,406	12,752	2,654	2.80	94.0	5,631
\$58-\$62.....	70	6,707	434,496	14,933	12,923	2,010	2.97	95.8	6,207
\$63-\$67.....	123	12,230	856,000	25,860	21,902	3,958	2.56	90.4	6,960
\$68-\$72.....	168	15,705	1,175,687	35,832	30,120	5,702	2.56	93.5	6,998
\$73-\$77.....	185	17,194	1,375,605	37,968	31,919	6,049	2.32	92.9	7,436
\$78-\$82.....	109	10,322	873,225	22,000	18,428	3,572	2.11	94.7	8,011
\$83-\$87.....	1,018	89,563	8,838,033	220,489	182,513	37,976	2.07	88.0	8,682
\$88-\$112.....	326	23,525	2,907,010	62,166	51,406	10,760	1.77	72.2	8,917
\$113-\$137.....	166	10,286	1,524,550	28,677	23,803	4,874	1.56	62.0	9,184
\$138-\$162.....	54	2,337	405,600	7,065	5,928	1,137	1.40	43.3	7,511
\$163-\$187.....	67	2,225	442,385	7,846	6,694	1,152	1.51	33.2	6,603
\$188-\$212.....	16	440	99,050	1,704	1,391	373	1.40	27.5	6,191
\$213-\$237.....	26	583	145,500	2,371	1,948	423	1.34	22.4	5,598
\$238-\$262.....	263	2,892	1,471,130	20,861	16,390	4,471	1.11	11.0	5,594

TABLE 13.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN EIGHT SELECTED COUNTIES IN INDIANA, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF LAND AND BUILDINGS PER ACRE: CENSUS OF 1930—Continued

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE PER ACRE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average acreage per farm	Average value per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
4 COUNTIES (CRAWFORD, ORANGE, PERRY, AND WASHINGTON)									
Total.....	4, 211	473, 775	\$12, 419, 798	\$979, 875	\$287, 757	\$92, 118	\$2. 32	112. 5	\$2, 949
Under \$8.....	252	37, 873	207, 175	9, 936	7, 335	2, 601	3. 54	150. 3	\$22
\$8-\$12.....	630	75, 622	747, 236	31, 833	23, 236	8, 597	3. 11	120. 0	1, 180
\$13-\$17.....	722	86, 656	1, 277, 265	47, 028	34, 507	12, 521	2. 70	120. 0	1, 760
\$18-\$22.....	536	69, 986	1, 884, 600	45, 310	34, 374	10, 936	2. 48	130. 6	2, 583
\$23-\$27.....	426	49, 437	1, 229, 017	40, 868	30, 481	10, 387	2. 48	116. 0	2, 885
\$28-\$32.....	354	38, 923	1, 163, 070	36, 423	27, 418	9, 005	2. 36	110. 0	3, 286
\$33-\$37.....	231	26, 353	908, 255	27, 806	21, 597	6, 209	2. 38	114. 1	3, 632
\$38-\$42.....	225	21, 365	842, 770	23, 440	17, 934	5, 505	2. 11	95. 0	3, 746
\$43-\$47.....	120	14, 568	661, 655	20, 360	15, 936	4, 424	2. 45	112. 9	5, 052
\$48-\$52.....	151	14, 198	712, 250	18, 962	14, 387	4, 575	2. 02	94. 0	4, 717
\$53-\$57.....	54	5, 240	289, 510	7, 002	5, 430	1, 662	1. 88	97. 1	5, 301
\$58-\$62.....	52	5, 476	326, 850	9, 262	7, 256	2, 006	2. 22	105. 3	6, 286
\$63-\$67.....	77	7, 040	464, 250	11, 454	8, 743	2, 711	1. 92	91. 4	5, 899
\$68-\$72.....	26	2, 219	155, 450	3, 696	2, 965	731	1. 91	85. 3	5, 979
\$73-\$77.....	46	3, 434	258, 850	6, 584	5, 049	1, 535	1. 95	74. 7	5, 627
\$78-\$82.....	38	3, 234	269, 175	5, 302	4, 236	1, 066	1. 63	85. 1	6, 820
\$83-\$87.....	28	1, 803	152, 350	3, 278	2, 666	612	1. 75	64. 4	5, 441
\$88-\$112.....	71	4, 986	494, 000	12, 338	9, 859	2, 479	2. 00	70. 2	6, 958
\$113-\$137.....	43	2, 807	340, 720	7, 929	6, 080	1, 849	1. 78	65. 3	7, 924
\$138-\$162.....	24	1, 078	159, 600	3, 555	2, 622	933	1. 67	44. 9	6, 525
\$163-\$187.....	13	3, 319	54, 800	944	793	151	1. 45	24. 5	4, 215
\$188-\$212.....	17	363	71, 850	1, 352	1, 092	260	1. 52	21. 4	4, 226
\$213-\$237.....	8	307	80, 800	954	779	175	0. 96	45. 9	10, 100
\$238-\$262.....	5	42	10, 500	215	187	31	1. 78	8. 4	2, 100
\$263 and over.....	5	380	190, 800	3, 862	2, 935	927	1. 54	7. 2	3, 600

TABLE 14.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN SIX SELECTED COUNTIES IN IOWA, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF FARM: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average value of land and buildings per acre	Average acreage per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
6 COUNTIES (BENTON, BOONE, LINN, MARSHALL, STORY, AND TAMA)									
Total.....	4, 254	498, 609	\$78, 808, 858	\$919, 654	\$330, 498	\$89, 156	\$1. 05	\$158. 09	117. 2
Under \$2,500.....	142	2, 317	223, 051	4, 413	3, 908	445	1. 78	96. 27	16. 3
\$2,500-\$4,999.....	339	7, 478	1, 211, 807	18, 510	16, 520	1, 990	1. 36	162. 05	22. 1
\$5,000-\$7,499.....	407	13, 438	2, 420, 367	32, 001	29, 021	2, 980	1. 20	180. 11	33. 0
\$7,500-\$9,999.....	286	16, 639	2, 391, 517	30, 810	27, 953	2, 857	1. 17	141. 18	59. 2
\$10,000-\$14,999.....	769	66, 591	9, 107, 240	122, 038	109, 954	12, 084	1. 21	136. 76	36. 6
\$15,000-\$19,999.....	944	75, 418	10, 739, 726	132, 610	118, 630	13, 880	1. 10	142. 40	117. 1
\$20,000-\$24,999.....	630	92, 237	13, 915, 140	164, 748	147, 937	16, 811	1. 06	150. 86	146. 4
\$25,000-\$29,999.....	261	43, 901	6, 980, 836	81, 727	74, 118	7, 609	1. 06	159. 01	168. 2
\$30,000-\$34,999.....	313	57, 757	9, 803, 716	106, 307	96, 225	10, 082	0. 98	169. 74	184. 5
\$35,000-\$39,999.....	134	28, 813	4, 851, 835	51, 299	46, 550	4, 749	0. 96	168. 39	215. 0
\$40,000-\$44,999.....	128	29, 353	5, 281, 158	53, 668	48, 556	5, 118	0. 92	179. 39	220. 3
\$45,000-\$49,999.....	65	17, 523	3, 080, 025	32, 156	29, 396	2, 760	0. 95	175. 77	269. 6
\$50,000 and over.....	136	46, 744	8, 802, 440	89, 467	81, 676	7, 791	0. 93	188. 31	343. 7

TAXES ON FARM PROPERTY

TABLE 15.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN SIX SELECTED COUNTIES IN IOWA, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO SIZE OF FARM: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

SIZE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average value of land and buildings per acre	Average value per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
6 COUNTIES (BENTON, BOONE, LINN, MARSHALL, STORY, AND TAMA)									
Total.....	4,264	498,509	\$78,808,868	\$919,654	\$830,498	\$59,156	\$1.05	\$158.09	\$18,526
Under 3 acres.....	55	87	267,950	3,881	3,603	278	1.34	3,079.88	4,872
3-9 acres.....	349	1,894	1,846,216	22,769	21,232	1,537	1.15	990.46	5,290
10-19 acres.....	236	2,059	1,449,076	14,797	13,853	1,444	0.92	489.72	6,140
20-49 acres.....	397	13,202	2,825,215	33,877	30,227	3,650	1.07	214.00	7,118
50-99 acres.....	896	69,701	11,200,347	132,530	119,433	13,097	1.07	160.69	12,514
100-174 acres.....	1,564	214,627	32,707,417	381,148	341,916	39,232	1.05	152.39	21,047
175-259 acres.....	533	114,539	16,986,425	194,647	177,832	16,815	1.05	148.30	31,869
260-499 acres.....	221	72,783	10,315,113	123,091	110,981	12,110	1.08	141.72	46,675
500-999 acres.....	14	8,747	1,211,100	12,914	11,921	993	0.98	138.46	36,507
1,000 acres and over.....

TABLE 16.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN SIX SELECTED COUNTIES IN IOWA, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF LAND AND BUILDINGS PER ACRE: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE PER ACRE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average acreage per farm	Average value per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
6 COUNTIES (BENTON, BOONE, LINN, MARSHALL, STORY, AND TAMA)									
Total.....	4,264	498,509	\$78,808,868	\$919,654	\$830,498	\$59,156	\$1.05	117.2	\$18,526
Under \$63.....	114	15,162	774,511	16,616	15,103	1,513	1.95	133.0	6,794
\$63-\$87.....	188	25,186	1,912,365	32,243	28,972	3,271	1.51	134.0	10,172
\$88-\$112.....	557	76,154	7,644,741	116,341	104,308	12,033	1.36	136.7	13,725
\$113-\$137.....	478	65,835	8,249,008	110,154	99,282	10,872	1.20	137.7	17,257
\$138-\$162.....	855	125,906	18,878,173	230,280	209,673	20,607	1.11	147.3	22,080
\$163-\$187.....	419	61,406	10,625,677	116,372	104,853	11,519	0.99	146.6	25,360
\$188-\$212.....	651	85,320	16,954,611	169,051	152,419	16,632	0.99	131.1	26,044
\$213-\$237.....	139	17,035	3,789,400	32,768	29,277	3,491	0.77	122.6	27,262
\$238-\$262.....	151	14,261	3,532,475	28,863	25,394	3,469	0.72	94.4	23,394
\$263 and over.....	702	12,244	6,447,897	66,976	61,217	5,759	0.95	17.4	9,185

TABLE 17.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN TEN SELECTED COUNTIES IN KANSAS, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF FARM: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE GROUP	Number of farms re- port- ing	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real- estate taxes per \$100 of value of land and build- ings	Aver- age value of land and build- ings per acre	Aver- age acre- age per farm
				All farm prop- erty taxes	Real- estate taxes	Other prop- erty taxes			
10 COUNTIES									
Total.....	4, 171	838, 505	\$60, 870, 991	\$848, 991	\$698, 783	\$155, 208	\$1. 14	\$72. 59	201. 0
Under \$2,500.....	148	3, 599	230, 845	5, 162	4, 223	939	1. 83	64. 14	24. 8
\$2,500-\$4,999.....	393	21, 841	1, 436, 690	29, 071	23, 413	5, 658	1. 03	65. 78	55. 0
\$5,000-\$7,499.....	498	46, 968	3, 012, 966	52, 577	41, 761	10, 816	1. 39	64. 15	94. 3
\$7,500-\$9,999.....	532	71, 522	4, 465, 960	72, 419	58, 900	13, 519	1. 32	62. 44	134. 4
\$10,000-\$14,999.....	971	168, 725	11, 421, 410	173, 617	142, 205	31, 412	1. 25	67. 69	173. 8
\$15,000-\$19,999.....	630	143, 920	10, 414, 672	142, 283	116, 660	25, 623	1. 12	72. 36	228. 6
\$20,000-\$24,999.....	416	113, 910	8, 944, 405	118, 381	96, 621	21, 860	1. 08	78. 52	273. 8
\$25,000-\$29,999.....	216	71, 774	5, 704, 445	70, 484	68, 073	12, 411	1. 02	79. 48	332. 3
\$30,000-\$34,999.....	141	52, 741	4, 408, 625	53, 355	43, 610	9, 745	0. 99	83. 59	374. 0
\$35,000-\$39,999.....	66	32, 101	2, 381, 918	28, 250	23, 382	4, 868	0. 98	74. 20	480. 4
\$40,000-\$44,999.....	67	32, 265	2, 731, 710	33, 177	27, 820	5, 357	1. 02	84. 66	481. 6
\$45,000-\$49,999.....	29	16, 211	1, 354, 225	15, 750	12, 796	2, 954	0. 94	83. 54	559. 0
\$50,000 and over.....	64	62, 919	4, 363, 120	54, 465	44, 419	10, 046	1. 02	60. 35	983. 1
5 COUNTIES (BARTON, ELLIS, PAWNEE, RUSH, AND STAFFORD)									
Total.....	922	294, 232	\$16, 927, 123	\$194, 050	\$162, 012	\$32, 038	\$0. 96	\$57. 53	319. 1
Under \$2,500.....	32	1, 657	54, 225	1, 111	930	181	1. 72	32. 72	51. 8
\$2,500-\$4,999.....	60	3, 519	179, 440	2, 723	2, 220	503	1. 24	50. 99	70. 4
\$5,000-\$7,499.....	66	9, 294	399, 101	5, 880	4, 694	1, 186	1. 18	42. 94	140. 8
\$7,500-\$9,999.....	106	19, 863	893, 380	11, 964	9, 888	2, 076	1. 11	44. 98	187. 4
\$10,000-\$14,999.....	182	42, 135	2, 176, 910	27, 132	22, 427	4, 705	1. 03	51. 67	231. 5
\$15,000-\$19,999.....	152	48, 179	2, 549, 547	31, 083	26, 268	4, 815	1. 03	52. 92	317. 0
\$20,000-\$24,999.....	115	41, 823	2, 509, 960	28, 233	23, 620	4, 613	0. 94	60. 01	363. 7
\$25,000-\$29,999.....	71	20, 982	1, 886, 300	20, 916	16, 883	4, 033	0. 90	62. 91	422. 3
\$30,000-\$34,999.....	52	24, 937	1, 638, 900	17, 968	14, 357	3, 601	0. 88	65. 72	479. 6
\$35,000-\$39,999.....	26	13, 886	947, 850	9, 149	7, 580	1, 569	0. 80	68. 26	534. 1
\$40,000-\$44,999.....	30	17, 468	1, 227, 100	12, 133	10, 652	1, 481	0. 87	70. 25	582. 3
\$45,000-\$49,999.....	13	8, 516	610, 125	6, 599	5, 508	1, 091	0. 90	71. 64	655. 1
\$50,000 and over.....	27	32, 973	1, 854, 285	19, 169	16, 985	2, 184	0. 92	56. 24	1, 221. 2
5 COUNTIES (BROWN, JACKSON, MARSHALL, NEMAH, AND POTTAWATOMIE)									
Total.....	3, 249	544, 273	\$43, 943, 868	\$654, 941	\$531, 771	\$123, 170	\$1. 21	\$80. 74	167. 5
Under \$2,500.....	116	1, 942	176, 620	4, 051	3, 293	758	1. 86	60. 95	16. 7
\$2,500-\$4,999.....	343	18, 322	1, 267, 250	26, 348	21, 193	5, 155	1. 69	68. 62	53. 4
\$5,000-\$7,499.....	432	37, 674	2, 613, 865	46, 697	37, 067	9, 630	1. 42	69. 38	87. 2
\$7,500-\$9,999.....	425	51, 659	3, 572, 580	60, 455	49, 012	11, 443	1. 37	69. 16	121. 3
\$10,000-\$14,999.....	789	126, 590	9, 244, 500	146, 485	119, 778	26, 707	1. 30	73. 03	160. 4
\$15,000-\$19,999.....	478	95, 750	7, 865, 125	111, 200	90, 392	20, 808	1. 15	82. 14	200. 3
\$20,000-\$24,999.....	301	72, 087	6, 434, 445	90, 148	72, 901	17, 247	1. 13	83. 26	239. 5
\$25,000-\$29,999.....	145	41, 702	3, 818, 145	49, 568	41, 190	8, 378	1. 08	91. 36	288. 2
\$30,000-\$34,999.....	89	27, 804	2, 769, 725	35, 397	29, 253	6, 144	1. 06	90. 62	312. 4
\$35,000-\$39,999.....	40	18, 215	1, 434, 068	19, 101	15, 802	3, 299	1. 10	78. 73	455. 4
\$40,000-\$44,999.....	37	14, 797	1, 504, 610	21, 044	17, 168	3, 876	1. 14	110. 68	400. 0
\$45,000-\$49,999.....	15	7, 695	744, 100	9, 151	7, 288	1, 863	0. 98	96. 70	480. 9
\$50,000 and over.....	37	20, 946	2, 508, 835	35, 296	27, 434	7, 862	1. 09	83. 78	809. 4

TABLE 19.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN TEN SELECTED COUNTIES IN KANSAS, WITH NUMBER OF FARMS, ACRAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF LAND AND BUILDINGS PER ACRE: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE PER ACRE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average acreage per farm	Average value per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
10 COUNTIES									
Total.....	4, 171	888, 505	\$80, 870, 991	\$948, 991	\$693, 783	\$155, 208	\$1. 14	201.0	\$14, 594
Under \$18.....	11	7, 984	102, 950	2, 490	1, 804	686	1. 75	725.8	9, 350
\$18-\$22.....	26	7, 359	147, 800	3, 085	2, 555	530	1. 73	288.0	5, 085
\$23-\$27.....	40	16, 990	428, 000	8, 077	6, 673	1, 404	1. 57	424.8	10, 550
\$28-\$32.....	88	31, 086	938, 105	17, 015	13, 886	3, 129	1. 48	374.5	11, 902
\$33-\$37.....	66	22, 833	799, 201	16, 391	13, 822	2, 569	1. 73	346.0	12, 110
\$38-\$42.....	217	66, 829	2, 655, 370	45, 764	35, 969	9, 795	1. 35	308.0	12, 237
\$43-\$47.....	117	34, 869	1, 668, 627	25, 114	20, 762	4, 352	1. 32	268.0	13, 407
\$48-\$52.....	407	103, 363	5, 172, 090	84, 237	68, 169	16, 068	1. 32	254.0	12, 703
\$53-\$57.....	103	46, 170	2, 543, 666	37, 504	29, 667	7, 837	1. 17	283.3	15, 605
\$58-\$62.....	209	53, 833	3, 203, 220	51, 844	41, 728	10, 116	1. 30	257.6	15, 320
\$63-\$67.....	284	59, 048	3, 802, 345	57, 619	47, 447	10, 172	1. 25	210.0	13, 880
\$68-\$72.....	168	36, 812	2, 556, 505	34, 192	29, 062	5, 130	1. 14	219.1	15, 217
\$73-\$77.....	348	67, 257	5, 037, 780	71, 071	58, 912	12, 159	1. 17	193.3	14, 476
\$78-\$82.....	205	40, 230	3, 204, 625	42, 212	35, 189	7, 023	1. 10	196.2	15, 632
\$83-\$87.....	96	19, 097	1, 009, 270	21, 366	17, 302	4, 064	1. 08	198.9	16, 703
\$88-\$112.....	816	138, 307	13, 511, 990	168, 100	136, 621	31, 479	1. 01	109.5	10, 659
\$113-\$137.....	272	40, 660	4, 997, 233	61, 840	51, 520	10, 320	1. 03	149.5	18, 372
\$138-\$162.....	189	23, 928	3, 655, 375	41, 515	33, 825	7, 690	0. 95	126.6	18, 812
\$163-\$187.....	88	11, 106	1, 906, 150	21, 121	17, 646	3, 475	0. 93	126.2	21, 601
\$188-\$212.....	66	5, 279	1, 042, 800	11, 536	9, 578	1, 958	0. 92	80.0	15, 600
\$213-\$237.....	13	748	165, 425	1, 793	1, 460	333	0. 88	57.5	12, 725
\$238-\$262.....	24	893	223, 100	3, 499	2, 551	948	1. 14	37.2	8, 290
\$263 and over.....	263	3, 218	1, 701, 505	21, 616	17, 645	3, 971	1. 04	12.2	6, 470
5 COUNTIES (BARTON, ELLIS, PAWNEE, RUSH, AND STAFFORD)									
Total.....	922	294, 232	\$16, 927, 123	\$194, 050	\$162, 012	\$32, 038	\$0. 96	319.1	\$18, 369
Under \$18.....	8	7, 520	95, 550	1, 970	1, 472	498	1. 54	940.8	11, 944
\$18-\$22.....	21	6, 449	128, 040	2, 558	2, 129	420	1. 66	307.1	6, 126
\$23-\$27.....	25	12, 300	310, 140	5, 018	4, 276	742	1. 38	492.0	12, 400
\$28-\$32.....	45	19, 508	587, 950	8, 062	6, 872	1, 190	1. 17	433.5	13, 066
\$33-\$37.....	23	7, 584	261, 246	4, 425	3, 923	502	1. 50	329.7	11, 359
\$38-\$42.....	69	30, 660	1, 220, 060	15, 626	12, 876	2, 750	1. 06	444.9	17, 682
\$43-\$47.....	46	17, 436	783, 547	10, 397	8, 499	1, 898	1. 08	379.0	17, 034
\$48-\$52.....	133	44, 343	2, 216, 780	26, 528	22, 247	4, 281	1. 00	333.4	16, 607
\$53-\$57.....	62	20, 058	1, 108, 940	12, 997	9, 875	3, 122	0. 89	323.5	17, 886
\$58-\$62.....	48	16, 690	995, 345	11, 812	9, 760	2, 052	0. 98	347.7	20, 730
\$63-\$67.....	80	23, 772	1, 511, 860	17, 079	14, 500	2, 579	0. 96	297.2	18, 808
\$68-\$72.....	43	15, 366	1, 067, 660	10, 888	9, 492	1, 396	0. 80	357.3	24, 820
\$73-\$77.....	65	10, 712	1, 468, 430	16, 152	13, 986	2, 166	0. 95	303.3	22, 501
\$78-\$82.....	56	14, 149	1, 121, 545	12, 921	10, 633	2, 288	0. 95	252.7	20, 028
\$83-\$87.....	18	5, 773	485, 700	4, 617	3, 963	654	0. 82	320.7	26, 983
\$88-\$112.....	113	28, 529	2, 768, 580	26, 307	22, 046	4, 261	0. 80	252.5	24, 501
\$113-\$137.....	14	2, 953	359, 400	2, 306	2, 311	495	0. 64	210.9	25, 671
\$138-\$162.....	5	311	46, 700	410	345	65	0. 74	62.2	9, 340
\$163-\$262.....	12	572	104, 600	683	598	85	0. 67	47.7	8, 717
\$263 and over.....	36	505	284, 500	2, 794	2, 209	585	0. 78	14.0	7, 903

TABLE 19.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN TEN SELECTED COUNTIES IN KANSAS, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF LAND AND BUILDINGS PER ACRE: CENSUS OF 1930—Continued

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE PER ACRE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average acreage per farm	Average value per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
5 COUNTIES (BROWN, JACKSON, MARSHALL, NEMAH, AND POTTAWATOMIE)									
Total.....	3,249	544,273	\$43,943,868	\$654,941	\$531,771	\$123,170	\$1.21	167.5	\$13,525
Under \$18.....	3	468	7,400	520	332	188	4.49	152.7	2,407
\$18-\$22.....	5	910	19,100	527	426	101	2.22	182.0	3,832
\$23-\$27.....	15	4,090	115,860	3,050	2,397	662	2.07	312.7	7,724
\$28-\$32.....	38	11,578	350,155	8,953	7,014	1,939	2.00	304.7	9,215
\$33-\$37.....	43	15,249	538,015	11,966	9,899	2,067	1.84	354.0	12,512
\$38-\$42.....	148	30,133	1,435,310	30,128	23,083	7,045	1.61	244.1	9,698
\$43-\$47.....	71	17,433	785,080	14,717	12,263	2,454	1.56	245.5	11,057
\$48-\$52.....	274	59,020	2,955,360	57,709	45,922	11,787	1.55	215.4	10,786
\$53-\$57.....	101	26,112	1,434,625	24,507	19,792	4,715	1.38	258.5	14,204
\$58-\$62.....	161	37,143	2,207,875	40,032	31,968	8,064	1.45	230.7	13,714
\$63-\$67.....	204	35,876	2,290,485	40,540	32,947	7,593	1.44	175.9	11,228
\$68-\$72.....	125	21,446	1,488,845	23,304	19,570	3,734	1.31	171.6	11,911
\$73-\$77.....	283	47,545	3,569,350	54,919	44,926	9,993	1.26	168.0	12,613
\$78-\$82.....	149	26,081	2,082,980	29,291	24,556	4,735	1.18	175.0	13,980
\$83-\$87.....	78	13,324	1,123,570	16,749	13,339	3,410	1.19	170.8	14,405
\$88-\$112.....	703	109,778	10,743,410	141,793	114,575	27,218	1.07	156.2	15,282
\$113-\$137.....	258	37,713	4,637,833	59,034	49,209	9,825	1.06	146.2	17,976
\$138-\$162.....	184	23,617	3,508,675	41,105	33,480	7,625	0.95	128.4	19,669
\$163-\$187.....	83	10,630	1,823,050	20,647	17,240	3,407	0.95	128.1	21,964
\$188-\$212.....	64	5,249	1,037,000	11,496	9,547	1,949	0.92	82.0	16,203
\$213-\$237.....	11	718	158,725	1,720	1,397	332	0.88	65.3	14,430
\$238-\$262.....	21	867	214,100	3,394	2,453	941	1.15	40.8	10,195
\$263 and over.....	227	2,713	1,417,005	18,822	15,436	3,386	1.09	12.0	6,242

TABLE 20.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN SIX SELECTED PARISHES IN LOUISIANA, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF FARM: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average value of land and buildings per acre	Average acreage per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
6 PARISHES									
Total.....	3,043	263,787	\$10,827,290	\$202,810	\$170,466	\$32,344	\$1.57	\$41.05	86.7
Under \$2,500.....	1,851	97,406	2,330,081	50,694	41,220	9,474	1.77	23.93	52.0
Under \$700.....	295	8,870	150,540	5,049	3,779	1,270	2.51	10.97	30.1
\$700-\$1,499.....	773	30,692	730,408	17,870	14,005	3,181	1.88	21.93	47.3
\$1,500-\$2,499.....	783	51,044	1,399,075	27,769	22,740	5,023	1.63	20.95	66.3
\$2,500-\$4,999.....	733	58,008	2,330,703	42,323	35,849	6,474	1.51	40.82	80.0
\$5,000-\$7,499.....	216	24,013	1,250,595	22,319	19,187	3,132	1.58	52.08	111.2
\$7,500-\$9,999.....	53	8,151	432,015	9,176	7,610	1,600	1.76	53.00	163.8
\$10,000-\$14,999.....	30	14,876	903,246	10,750	14,335	2,415	1.59	60.72	185.9
\$15,000-\$19,999.....	37	0,290	616,050	11,785	10,353	1,402	1.69	66.81	261.1
\$20,000-\$24,999.....	26	11,168	547,201	10,353	8,865	1,488	1.62	49.00	429.5
\$25,000-\$29,999.....	12	4,826	310,000	5,354	4,512	842	1.45	64.37	402.2
\$30,000-\$49,999.....	20	11,034	715,340	12,689	10,201	2,488	1.43	64.53	551.7
\$50,000 and over.....	15	24,410	1,340,800	21,367	18,298	3,069	1.36	54.91	1,627.7
3 PARISHES (BIENVILLE, NATCHITOCHE, AND RED RIVER)									
Total.....	1,653	127,153	\$2,979,520	\$56,638	\$45,655	\$10,983	\$1.53	\$23.43	76.9
Under \$2,500.....	1,275	80,142	1,539,280	32,887	26,532	6,305	1.73	19.21	62.9
Under \$700.....	226	7,979	117,690	3,556	2,871	665	2.44	14.74	35.3
\$700-\$1,499.....	568	31,470	551,351	12,888	10,305	2,583	1.87	17.51	56.4
\$1,500-\$2,499.....	491	40,684	870,339	16,463	13,406	3,057	1.54	21.30	82.9
\$2,500-\$4,999.....	321	34,291	990,655	16,036	13,624	3,012	1.38	28.89	106.8
\$5,000-\$7,499.....	37	5,416	199,200	2,704	2,286	418	1.15	36.78	146.4
\$7,500-\$9,999.....	11	3,232	88,100	2,159	1,627	532	1.85	27.28	203.8
\$10,000-\$30,999.....	9	4,072	162,225	2,252	1,536	716	0.95	39.84	452.4
\$40,000 and over.....									
3 PARISHES (ACADIA, IBERIA, AND LAFOURCHE)									
Total.....	1,390	136,634	\$7,847,770	\$146,172	\$124,811	\$21,361	\$1.59	\$57.44	98.3
Under \$2,500.....	576	17,264	791,401	17,807	14,638	3,169	1.85	45.84	30.0
Under \$700.....	69	891	32,960	1,513	908	605	2.76	36.98	12.9
\$700-\$1,499.....	215	5,113	229,115	4,938	4,390	698	1.92	44.81	23.8
\$1,500-\$2,499.....	292	11,260	529,336	11,306	9,340	1,966	1.76	47.01	38.6
\$2,500-\$4,999.....	412	24,317	1,390,048	25,887	22,225	3,462	1.60	57.10	69.0
\$5,000-\$7,499.....	179	18,697	1,051,335	19,616	16,901	2,714	1.61	56.54	103.9
\$7,500-\$9,999.....	42	4,919	343,855	7,017	5,939	1,028	1.74	69.90	117.1
\$10,000-\$14,999.....	76	13,795	859,245	16,223	13,990	2,328	1.63	62.20	181.5
\$15,000-\$19,999.....	30	8,980	596,225	11,488	10,136	1,352	1.70	66.30	249.4
\$20,000-\$24,999.....	23	8,714	484,201	9,351	8,316	1,035	1.72	55.67	378.9
\$25,000-\$29,999.....	12	4,826	310,000	5,354	4,512	842	1.45	64.37	402.2
\$30,000-\$49,999.....	10	10,806	679,940	12,255	9,806	2,452	1.44	62.92	568.7
\$50,000 and over.....	15	24,416	1,340,800	21,367	18,298	3,069	1.36	54.91	1,627.7

TABLE 22.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN SIX SELECTED PARISHES IN LOUISIANA, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF LAND AND BUILDINGS PER ACRE: CENSUS OF 1930

[The data represented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE PER ACRE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average acreage per farm	Average value per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
6 PARISHES									
Total.....	3, 043	268, 787	\$10, 827, 280	\$202, 810	\$170, 466	\$32, 344	\$1. 57	86. 7	\$3, 558
Under \$8.....	21	3, 487	20, 850	848	724	124	3. 47	106. 0	993
\$8-\$12.....	173	20, 107	199, 130	0, 186	4, 999	1, 187	2. 51	116. 2	1, 151
\$13-\$17.....	349	33, 764	491, 360	12, 264	9, 747	2, 517	1. 98	90. 7	1, 408
\$18-\$22.....	326	33, 140	653, 835	11, 561	9, 658	1, 903	1. 48	101. 7	2, 006
\$23-\$27.....	313	23, 518	581, 255	11, 022	9, 551	2, 071	1. 64	75. 1	1, 857
\$28-\$32.....	224	20, 096	603, 936	13, 725	11, 116	2, 609	1. 84	89. 7	2, 096
\$33-\$37.....	141	12, 806	443, 805	9, 644	8, 542	1, 102	1. 92	90. 8	3, 148
\$38-\$42.....	187	12, 940	510, 780	11, 284	9, 690	1, 594	1. 90	69. 2	2, 731
\$43-\$47.....	115	13, 741	613, 080	14, 338	12, 127	2, 211	1. 98	119. 5	4, 331
\$48-\$52.....	220	20, 191	1, 008, 589	21, 718	19, 066	2, 652	1. 89	91. 8	4, 584
\$53-\$57.....	120	11, 689	637, 145	12, 907	11, 445	1, 462	1. 80	97. 4	5, 310
\$58-\$62.....	118	12, 887	775, 770	14, 197	11, 837	2, 360	1. 53	109. 2	6, 574
\$63-\$67.....	118	9, 730	623, 100	10, 919	8, 924	1, 995	1. 43	82. 5	5, 281
\$68-\$72.....	56	3, 143	219, 820	3, 229	2, 739	490	1. 25	56. 1	3, 926
\$73-\$77.....	76	4, 624	345, 095	5, 763	4, 988	805	1. 45	61. 7	4, 601
\$78-\$82.....	44	3, 383	269, 990	4, 318	3, 728	590	1. 38	76. 9	6, 136
\$83-\$87.....	46	2, 463	207, 505	3, 301	2, 767	534	1. 33	53. 5	4, 511
\$88-\$112.....	172	12, 691	1, 202, 475	16, 373	13, 643	2, 730	1. 13	73. 8	6, 901
\$113-\$137.....	101	5, 239	650, 500	9, 576	7, 860	1, 716	1. 21	51. 9	6, 441
\$138-\$162.....	54	2, 253	333, 750	3, 610	3, 088	522	0. 93	41. 7	6, 181
\$163-\$187.....	21	1, 145	192, 400	2, 760	2, 231	529	1. 16	54. 5	9, 162
\$188-\$212.....	11	329	65, 320	731	566	165	0. 87	29. 9	5, 983
\$213-\$237.....	6	106	20, 300	125	107	18	0. 53	15. 5	3, 383
\$238-\$262.....	7	98	20, 200	239	183	56	0. 70	15. 1	3, 743
\$263 and over.....	25	222	131, 300	1, 542	1, 140	402	0. 87	8. 9	5, 262
3 PARISHES (BIENVILLE, NATCHITOCHE, AND RED RIVER)									
Total.....	1, 863	127, 163	\$2, 979, 520	\$56, 638	\$45, 655	\$10, 983	\$1. 53	76. 9	\$1, 802
Under \$8.....	19	2, 907	17, 850	645	523	122	2. 93	153. 0	989
\$8-\$12.....	168	19, 591	193, 190	6, 074	4, 863	1, 181	2. 53	116. 6	1, 150
\$13-\$17.....	330	31, 304	452, 000	11, 098	8, 745	2, 353	1. 93	94. 9	1, 372
\$18-\$22.....	292	21, 984	431, 455	9, 081	7, 360	1, 721	1. 71	75. 3	1, 478
\$23-\$27.....	279	19, 839	400, 425	9, 486	7, 560	1, 926	1. 54	71. 1	1, 758
\$28-\$32.....	164	11, 311	338, 030	5, 179	4, 283	896	1. 27	69. 0	2, 061
\$33-\$37.....	75	4, 420	151, 705	2, 276	1, 857	419	1. 22	58. 9	2, 023
\$38-\$42.....	91	5, 003	197, 510	3, 046	2, 383	663	1. 21	55. 0	2, 750
\$43-\$47.....	39	2, 419	107, 440	1, 563	1, 218	345	1. 13	62. 0	2, 176
\$48-\$52.....	58	3, 016	150, 080	2, 240	1, 887	353	1. 26	52. 0	2, 688
\$53-\$57.....	17	817	44, 240	799	689	110	1. 56	48. 1	2, 002
\$58-\$62.....	14	680	34, 500	473	366	107	1. 06	41. 4	2, 464
\$63-\$67.....	25	1, 503	96, 725	1, 232	1, 025	207	1. 06	60. 1	3, 800
\$68-\$72.....	6	147	10, 350	181	135	46	1. 30	24. 5	1, 725
\$73-\$77.....	10	345	25, 750	343	295	48	1. 15	34. 5	2, 676
\$78-\$82.....	8	402	32, 050	396	332	64	1. 04	50. 2	4, 006
\$83-\$87.....	3	121	10, 250	163	138	25	1. 35	40. 3	3, 417
\$88-\$112.....	26	739	72, 300	950	745	205	1. 03	28. 4	2, 781
\$113-\$137.....	11	266	32, 850	363	305	58	0. 93	24. 2	2, 986
\$138 and over.....	18	439	90, 220	1, 050	916	134	1. 02	24. 4	5, 012

TABLE 22.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN SIX SELECTED PARISHES IN LOUISIANA, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF LAND AND BUILDINGS PER ACRE: CENSUS OF 1930—Continued

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE PER ACRE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average acreage per farm	Average value per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
3 PARISHES (ACADIA, IBERIA, AND LAFOURCHE)									
Total	1,390	136,634	\$7,847,770	\$146,172	\$124,811	\$21,361	\$1.59	98.3	\$5,648
Under \$13.....	7	1,096	8,940	315	307	8	3.43	156.0	1,277
\$13-\$17.....	19	2,460	38,760	1,166	1,002	104	2.59	129.5	2,040
\$18-\$22.....	34	11,156	222,380	2,480	2,298	182	1.03	328.1	6,541
\$23-\$27.....	34	3,679	90,830	2,136	1,991	145	2.19	108.2	2,671
\$28-\$32.....	60	8,785	265,908	8,546	6,833	1,713	2.57	146.4	4,432
\$33-\$37.....	66	8,386	292,100	7,368	6,685	683	2.29	127.1	4,420
\$38-\$42.....	96	7,937	313,270	8,238	7,307	931	2.33	82.7	3,263
\$43-\$47.....	76	11,322	505,640	12,775	10,909	1,866	2.16	149.0	6,653
\$48-\$52.....	162	17,175	858,509	19,478	17,179	2,299	2.00	106.0	5,299
\$53-\$57.....	103	10,872	592,905	12,108	10,756	1,352	1.81	105.6	5,756
\$58-\$62.....	104	12,307	741,270	13,724	11,471	2,253	1.55	118.3	7,128
\$63-\$67.....	93	8,227	526,375	9,687	7,899	1,788	1.50	88.5	5,690
\$68-\$72.....	50	2,996	209,470	3,048	2,604	444	1.24	59.9	4,189
\$73-\$77.....	65	4,279	319,345	5,450	4,693	757	1.47	65.8	4,913
\$78-\$82.....	36	2,981	237,940	3,922	3,396	526	1.43	82.8	6,000
\$83-\$87.....	43	2,342	197,255	3,138	2,620	509	1.33	54.5	4,587
\$88-\$112.....	146	11,952	1,130,175	15,423	12,898	2,525	1.14	81.9	7,741
\$113-\$137.....	90	4,973	617,650	9,213	7,555	1,658	1.22	55.3	6,863
\$138-\$162.....	49	1,969	289,850	3,070	2,610	460	0.90	40.2	5,915
\$163-\$187.....	20	1,115	187,400	2,706	2,188	518	1.17	56.8	9,370
\$188-\$212.....	8	258	51,300	647	495	152	0.96	32.2	6,412
\$213-\$237.....	5	83	18,000	108	92	16	0.51	16.6	3,600
\$238-\$262.....	6	102	25,200	223	167	56	0.66	17.0	4,200
\$263 and over.....	18	182	107,300	1,203	847	356	0.79	10.1	5,961

TABLE 23.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN TEN SELECTED COUNTIES IN MICHIGAN, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF FARM: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real estate taxes]

VALUE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average value of land and buildings per acre	Average acreage per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
10 COUNTIES									
Total.....	12,368	1,154,800	\$71,680,223	\$1,549,038	\$1,445,962	\$103,076	\$2.02	\$62.07	98.5
Under \$2,500.....	2,084	103,194	3,146,750	76,033	73,202	2,831	2.33	30.49	40.5
Under \$700.....	161	4,919	77,220	2,687	2,541	146	3.29	15.70	30.0
\$700-\$1,499.....	617	26,327	637,575	17,382	16,747	635	2.63	24.22	42.7
\$1,500-\$2,499.....	1,306	71,948	2,431,955	55,964	53,914	2,050	2.22	33.80	55.1
\$2,500-\$4,999.....	3,966	291,563	13,848,855	318,966	298,579	20,387	2.22	47.50	73.5
\$5,000-\$7,499.....	3,087	305,180	18,189,637	411,033	385,770	25,263	2.12	59.60	98.9
\$7,500-\$9,999.....	1,468	166,461	12,236,402	263,107	245,270	17,828	2.00	73.51	113.4
\$10,000-\$14,999.....	1,207	174,307	13,587,564	282,421	261,182	21,239	1.92	77.95	144.4
\$15,000-\$19,999.....	348	62,198	5,611,320	108,000	98,999	9,001	1.76	90.22	178.7
\$20,000-\$24,999.....	117	26,209	2,449,575	44,280	40,767	3,523	1.66	93.46	224.0
\$25,000-\$29,999.....	33	9,141	887,250	14,996	14,015	981	1.63	93.78	277.0
\$30,000-\$34,999.....	20	6,873	620,950	11,405	10,654	841	1.72	90.35	343.7
\$35,000 and over.....	23	9,665	1,181,920	18,707	17,525	1,182	1.65	117.12	420.2
5 COUNTIES (ALGER, BARAGA, DICKINSON, MARQUETTE, AND MENOMINEE)									
Total.....	3,246	302,410	\$12,270,747	\$228,830	\$211,329	\$15,501	\$1.72	\$40.58	93.2
Under \$2,500.....	1,045	61,760	1,528,835	34,633	33,390	1,243	2.18	24.75	50.1
Under \$700.....	89	3,443	41,820	1,416	1,360	56	3.25	12.15	38.7
\$700-\$1,499.....	336	17,361	343,225	9,020	8,658	368	2.52	19.77	51.7
\$1,500-\$2,499.....	3,220	40,980	1,143,790	24,191	23,372	819	2.04	27.93	60.1
\$2,500-\$4,999.....	1,322	116,340	4,390,750	84,816	79,873	4,943	1.82	37.74	83.0
\$5,000-\$7,499.....	613	74,704	3,477,637	62,400	57,636	4,804	1.65	46.55	121.9
\$7,500-\$9,999.....	132	20,854	1,081,190	18,553	17,047	1,506	1.68	52.53	155.9
\$10,000-\$14,999.....	96	19,002	1,046,235	17,080	15,260	1,826	1.46	55.06	197.9
\$15,000-\$19,999.....	27	6,060	432,700	5,510	4,852	658	1.12	71.40	224.4
\$20,000 and over.....	11	3,960	313,400	3,832	3,371	461	1.08	79.14	360.0
5 COUNTIES (CLINTON, GRATIOT, HURON, SHIAWASSEE, AND TUSCULA)									
Total.....	9,107	852,390	\$59,409,476	\$1,322,208	\$1,234,633	\$87,575	\$2.08	\$69.70	93.6
Under \$2,500.....	1,039	41,434	1,617,915	41,400	39,812	1,588	2.46	39.05	39.9
Under \$700.....	72	1,476	35,400	1,271	1,181	90	3.34	23.98	20.5
\$700-\$1,499.....	281	8,956	294,350	8,366	8,089	267	2.75	32.83	31.9
\$1,500-\$2,499.....	686	30,992	1,288,165	31,773	30,542	1,231	2.37	41.56	45.2
\$2,500-\$4,999.....	2,644	175,223	9,468,105	234,150	218,706	15,444	2.31	53.98	66.3
\$5,000-\$7,499.....	2,474	230,485	14,712,000	348,633	328,234	20,399	2.23	63.83	93.2
\$7,500-\$9,999.....	1,336	145,877	11,165,212	244,554	228,232	16,322	2.05	76.47	100.2
\$10,000-\$14,999.....	1,111	155,305	12,541,329	265,335	245,022	19,413	1.96	80.75	139.8
\$15,000-\$19,999.....	321	56,138	5,178,020	102,490	94,147	8,343	1.82	92.25	174.9
\$20,000-\$24,999.....	111	24,489	2,326,175	42,585	39,400	3,185	1.60	94.99	220.6
\$25,000-\$29,999.....	32	8,861	832,250	14,712	13,740	966	1.65	93.92	276.9
\$30,000-\$34,999.....	19	6,513	590,950	11,200	10,458	841	1.75	90.73	342.8
\$35,000 and over.....	20	8,065	996,920	17,050	15,976	1,074	1.60	123.61	403.2

TAXES ON FARM PROPERTY

TABLE 25.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN TEN SELECTED COUNTIES IN MICHIGAN, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF LAND AND BUILDINGS PER ACRE: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE PER ACRE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average acreage per farm	Average value per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
10 COUNTIES									
Total.....	12,363	1,154,800	\$71,680,223	\$1,549,038	\$1,445,982	\$103,076	\$2.02	93.5	\$5,803
Under \$8.....	25	4,722	25,365	1,090	1,061	35	4.18	188.9	1,015
\$8-\$12.....	86	9,839	96,950	4,015	3,854	161	3.98	114.4	1,127
\$13-\$17.....	278	32,600	480,800	15,911	15,061	850	3.13	117.5	1,730
\$18-\$22.....	360	42,088	833,870	24,889	23,311	1,578	2.80	116.9	2,310
\$23-\$27.....	583	60,316	1,504,400	41,394	38,746	2,648	2.58	103.5	2,681
\$28-\$32.....	538	65,876	1,981,610	50,879	47,884	2,995	2.42	122.4	3,083
\$33-\$37.....	395	46,343	1,500,400	40,729	37,890	2,830	2.38	117.3	4,026
\$38-\$42.....	1,005	106,221	4,179,590	98,456	91,969	6,487	2.20	105.7	4,159
\$43-\$47.....	561	62,927	2,809,626	69,995	64,945	5,050	2.31	112.2	5,008
\$48-\$52.....	1,221	118,124	6,894,773	139,466	130,840	8,626	2.22	96.7	4,828
\$53-\$57.....	507	52,954	2,916,395	73,788	68,617	5,171	2.35	104.4	5,752
\$58-\$62.....	478	47,870	2,846,725	69,649	64,788	4,861	2.28	100.1	5,955
\$63-\$67.....	908	80,241	5,136,025	113,586	107,034	6,552	2.08	88.4	5,656
\$68-\$72.....	406	39,060	2,730,567	66,400	62,249	4,151	2.28	96.2	6,726
\$73-\$77.....	854	71,264	5,341,308	115,001	106,343	8,658	1.99	83.4	6,255
\$78-\$82.....	378	34,208	2,739,500	62,490	58,596	3,894	2.14	90.5	7,247
\$83-\$87.....	337	38,861	3,274,340	70,315	64,602	5,653	1.97	100.4	8,461
\$88-\$112.....	2,015	171,678	16,642,791	323,448	302,299	21,158	1.82	85.2	8,259
\$113-\$137.....	585	42,563	5,190,325	88,301	82,056	6,245	1.58	72.8	8,872
\$138-\$162.....	231	14,114	2,101,259	31,582	29,315	2,267	1.40	61.1	9,096
\$163-\$187.....	101	4,451	765,400	11,534	10,960	574	1.43	44.1	7,578
\$188-\$212.....	87	3,374	685,235	9,262	8,322	940	1.25	38.8	7,649
\$213-\$237.....	20	791	178,700	2,422	2,262	160	1.27	27.3	8,162
\$238-\$262.....	43	1,423	355,000	4,645	4,402	243	1.24	33.1	6,250
\$263 and over.....	292	2,823	1,399,090	19,285	18,496	789	1.32	9.7	4,791
5 COUNTIES (ALGER, BARAGA, DICKINSON, MARQUETTE, AND MENOMINEE)									
Total.....	3,246	302,410	\$12,270,747	\$226,830	\$211,329	\$16,501	\$1.72	93.2	\$3,780
Under \$8.....	23	4,602	24,840	1,056	1,021	35	4.11	200.1	1,080
\$8-\$12.....	66	7,875	76,500	2,997	2,890	107	3.78	119.3	1,169
\$13-\$17.....	200	23,659	348,510	10,943	10,316	627	2.96	118.3	1,743
\$18-\$22.....	298	29,053	672,420	16,191	15,236	955	2.66	122.1	2,405
\$23-\$27.....	386	38,501	959,160	23,893	22,394	1,529	2.33	99.7	2,485
\$28-\$32.....	268	33,455	1,005,410	24,121	22,506	1,615	2.24	124.8	3,762
\$33-\$37.....	178	20,805	707,300	14,949	13,846	1,103	1.96	116.9	3,974
\$38-\$42.....	418	38,925	1,520,090	29,635	27,807	1,828	1.83	93.1	3,637
\$43-\$47.....	148	15,551	695,050	12,144	11,394	750	1.64	105.1	4,696
\$48-\$52.....	360	28,265	1,412,027	23,171	21,787	1,384	1.54	78.5	3,922
\$53-\$57.....	81	6,311	347,935	5,836	5,398	438	1.55	77.9	4,295
\$58-\$62.....	67	6,268	372,460	6,232	5,768	464	1.55	93.6	5,559
\$63-\$67.....	225	17,528	1,114,300	16,509	15,560	949	1.40	77.9	4,952
\$68-\$72.....	43	2,981	208,450	3,295	2,902	396	1.39	69.3	4,848
\$73-\$77.....	170	9,900	743,290	10,243	9,471	772	1.27	58.2	4,372
\$78-\$82.....	16	1,045	84,100	1,480	1,176	304	1.40	65.3	5,250
\$83-\$87.....	28	2,343	196,000	2,516	2,376	140	1.21	63.7	7,000
\$88-\$112.....	158	9,710	931,395	11,071	10,009	1,062	1.07	61.5	5,895
\$113-\$137.....	56	2,935	363,350	4,306	3,695	611	1.02	52.4	6,488
\$138-\$162.....	21	1,176	176,500	1,841	1,341	128	0.97	60.8	8,405
\$163-\$187.....	12	438	75,700	697	655	42	0.87	36.5	6,308
\$188-\$212.....	14	250	50,535	330	330	-----	0.65	17.8	3,610
\$213-\$237.....	4	112	25,000	144	136	8	0.54	28.0	6,260
\$238-\$262.....	5	119	29,500	255	226	29	0.77	23.8	5,900
\$263 and over.....	61	603	230,925	2,972	2,747	225	1.19	9.9	3,786

TABLE 25.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN TEN SELECTED COUNTIES IN MICHIGAN, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF LAND AND BUILDINGS PER ACRE: CENSUS OF 1930—Continued

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE PER ACRE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average acreage per farm	Average value per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
5 COUNTIES (CLINTON, GRATIOT, HURON, SEIAWASSEE, AND TUSCOLA)									
Total.....	9, 107	852, 390	\$59, 409, 476	\$1, 322, 208	\$1, 234, 633	\$87, 575	\$2. 08	93. 6	\$6, 523
Under \$13.....	22	2, 084	20, 975	1, 058	1, 004	54	4. 79	94. 7	953
\$13-\$17.....	78	9, 001	132, 350	4, 908	4, 745	223	3. 59	115. 4	1, 697
\$18-\$22.....	122	13, 035	261, 450	8, 698	8, 075	623	3. 09	106. 8	2, 143
\$23-\$27.....	197	21, 815	545, 300	17, 501	16, 382	1, 119	3. 00	110. 7	2, 768
\$28-\$32.....	270	32, 421	976, 200	26, 758	25, 378	1, 380	2. 60	120. 1	3, 616
\$33-\$37.....	217	25, 538	883, 100	25, 780	24, 053	1, 727	2. 72	117. 7	4, 070
\$38-\$42.....	587	67, 296	2, 659, 500	68, 821	64, 182	4, 669	2. 41	114. 6	4, 531
\$43-\$47.....	413	47, 376	2, 114, 575	57, 851	53, 551	4, 300	2. 53	114. 7	5, 120
\$48-\$52.....	861	89, 859	4, 482, 746	116, 295	109, 053	7, 242	2. 43	104. 4	5, 206
\$53-\$57.....	426	46, 643	2, 508, 460	67, 952	63, 219	4, 733	2. 46	109. 5	6, 029
\$58-\$62.....	411	41, 602	2, 474, 265	63, 417	59, 020	4, 397	2. 39	101. 2	6, 020
\$63-\$67.....	683	62, 713	4, 021, 725	97, 077	91, 474	5, 603	2. 27	91. 8	5, 888
\$68-\$72.....	363	36, 088	2, 522, 117	63, 102	59, 347	3, 755	2. 35	99. 4	6, 948
\$73-\$77.....	684	61, 364	4, 598, 078	104, 758	96, 872	7, 886	2. 11	89. 7	6, 722
\$78-\$82.....	362	33, 163	2, 655, 400	61, 010	57, 420	3, 590	2. 16	91. 6	7, 335
\$83-\$87.....	359	36, 518	3, 078, 340	67, 799	62, 286	5, 513	2. 02	101. 7	8, 575
\$88-\$112.....	1, 857	161, 968	15, 711, 396	312, 377	292, 281	20, 096	1. 86	87. 2	8, 461
\$113-\$137.....	529	39, 828	4, 820, 975	84, 496	78, 361	6, 134	1. 62	74. 9	9, 125
\$138-\$162.....	210	12, 938	1, 924, 759	29, 741	27, 602	2, 139	1. 43	61. 6	9, 166
\$163-\$187.....	89	4, 013	689, 700	10, 837	10, 305	532	1. 49	45. 1	7, 749
\$188-\$212.....	73	3, 124	614, 700	8, 932	7, 992	940	1. 30	42. 8	8, 421
\$213-\$237.....	25	679	153, 700	2, 278	2, 126	152	1. 38	27. 2	6, 148
\$238-\$262.....	38	1, 304	325, 500	4, 390	4, 176	214	1. 28	34. 3	8, 560
\$263 and over.....	231	2, 220	1, 168, 165	16, 313	15, 749	564	1. 35	9. 6	5, 057

TAXES ON FARM PROPERTY

TABLE 26.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN TEN SELECTED COUNTIES IN MINNESOTA, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF FARM: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average value of land and buildings per acre	Average acreage per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
10 COUNTIES									
Total.....	10,295	1,225,243	\$86,784,676	\$1,300,420	\$1,143,681	\$156,739	\$1.32	\$70.83	119.0
Under \$2,500.....	2,301	159,452	3,384,188	84,809	77,633	7,266	2.29	21.22	69.3
Under \$700.....	208	8,395	103,045	3,776	3,532	244	3.43	12.27	40.4
\$700-\$1,499.....	776	43,925	816,001	22,229	20,232	1,997	2.48	18.58	56.6
\$1,500-\$2,499.....	1,317	107,132	2,465,142	58,894	53,869	5,025	2.19	23.01	81.3
\$2,500-\$4,999.....	2,086	222,132	7,248,954	141,783	124,963	16,820	1.72	32.55	103.8
\$5,000-\$7,499.....	1,295	151,637	7,685,797	132,290	117,523	14,767	1.63	50.69	117.1
\$7,500-\$9,999.....	982	110,716	8,210,214	120,138	112,705	16,433	1.37	74.24	112.7
\$10,000-\$14,999.....	1,701	219,468	20,008,518	296,806	257,903	38,903	1.29	91.17	129.0
\$15,000-\$19,999.....	1,061	167,072	17,546,570	236,118	205,194	30,924	1.17	105.02	157.5
\$20,000-\$24,999.....	504	96,912	10,860,210	140,632	124,045	16,587	1.14	112.06	192.3
\$25,000-\$29,999.....	162	38,355	4,296,255	52,813	47,001	5,812	1.09	112.01	236.8
\$30,000-\$34,999.....	103	27,230	3,220,491	37,750	33,737	4,013	1.06	118.27	264.4
\$35,000-\$39,999.....	44	13,556	1,609,325	19,667	17,265	2,402	1.07	118.72	308.1
\$40,000-\$44,999.....	28	8,277	1,140,200	13,420	11,983	1,437	1.05	137.76	295.6
\$45,000-\$49,999.....	11	3,726	516,300	5,102	4,654	448	0.90	138.57	338.7
\$50,000 and over.....	17	6,117	1,048,647	10,002	9,075	927	0.87	171.42	359.8
5 COUNTIES (BELTRAMI, CASS, CLEARWATER, HUBBARD, AND ITASCA)									
Total.....	5,322	609,472	\$19,775,451	\$364,703	\$323,907	\$41,396	\$1.63	\$32.45	114.5
Under \$2,500.....	2,219	158,088	3,256,217	82,301	75,268	7,033	2.31	20.00	71.2
Under \$700.....	205	8,377	101,455	3,746	3,503	243	3.45	12.11	40.9
\$700-\$1,499.....	752	43,655	790,201	21,828	19,870	1,950	2.51	18.10	58.1
\$1,500-\$2,499.....	1,262	106,036	2,364,561	56,729	51,895	4,834	2.19	22.30	84.0
\$2,500-\$4,999.....	1,806	213,018	6,202,974	123,781	109,098	14,683	1.70	29.12	118.0
\$5,000-\$7,499.....	761	119,348	4,417,774	77,869	69,406	8,463	1.57	37.02	156.8
\$7,500-\$9,999.....	249	47,631	2,061,015	29,212	25,501	3,711	1.24	48.27	191.3
\$10,000-\$14,999.....	201	46,902	2,226,615	33,466	28,606	4,860	1.28	47.47	233.3
\$15,000-\$19,999.....	59	14,895	945,770	11,696	9,776	1,920	1.03	63.50	252.6
\$20,000-\$24,999.....	16	4,902	335,000	3,427	2,965	462	0.89	68.34	306.4
\$25,000 and over.....	11	4,708	330,086	2,951	2,687	264	0.81	70.11	428.0
5 COUNTIES (BLUE EARTH, LE SUEUR, RICE, STEELE, AND WASECA)									
Total.....	4,873	615,771	\$67,009,124	\$935,717	\$820,374	\$115,343	\$1.22	\$108.82	123.8
Under \$2,500.....	82	1,384	127,971	2,598	2,365	233	1.85	92.46	16.9
Under \$700.....	3	18	1,690	30	20	1	1.82	88.33	6.0
\$700-\$1,499.....	24	270	25,800	403	362	41	1.40	95.56	11.2
\$1,500-\$2,499.....	55	1,096	100,681	2,165	1,974	191	1.96	91.77	19.0
\$2,500-\$4,999.....	280	9,707	1,045,980	18,002	15,865	2,137	1.52	107.76	34.7
\$5,000-\$7,499.....	534	32,289	3,265,023	54,421	48,117	6,304	1.47	101.21	60.5
\$7,500-\$9,999.....	733	63,085	6,158,199	99,926	87,204	12,722	1.42	97.62	86.1
\$10,000-\$14,999.....	1,500	172,566	17,781,903	263,340	229,297	34,043	1.29	103.04	115.0
\$15,000-\$19,999.....	1,002	152,177	16,600,806	224,422	195,418	29,004	1.18	109.09	151.9
\$20,000-\$24,999.....	488	92,010	10,525,210	137,205	121,080	16,126	1.15	114.39	188.5
\$25,000-\$29,999.....	154	34,870	4,080,155	60,580	54,942	5,638	1.10	117.27	226.4
\$30,000-\$34,999.....	101	26,154	3,159,505	37,229	33,306	3,923	1.05	120.80	259.0
\$35,000-\$39,999.....	44	13,556	1,609,325	19,667	17,265	2,402	1.07	118.72	308.1
\$40,000-\$44,999.....	28	8,277	1,140,200	13,420	11,983	1,437	1.05	137.76	295.6
\$45,000-\$49,999.....	11	3,726	516,300	5,102	4,654	448	0.90	138.57	338.7
\$50,000 and over.....	16	5,970	986,547	9,805	8,878	927	0.90	165.25	373.1

TAXES ON FARM PROPERTY

TABLE 28.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN TEN SELECTED COUNTIES IN MINNESOTA, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF LAND AND BUILDINGS PER ACRE: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE PER ACRE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average acreage per farm	Average value per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
10 COUNTIES									
Total.....	10,295	1,225,243	\$86,784,575	\$1,300,420	\$1,143,681	\$166,739	\$1.32	118.0	\$8,430
Under \$8.....	48	6,104	36,011	2,188	1,859	329	5.16	127.2	750
\$8-\$12.....	271	39,289	395,615	16,580	15,130	1,460	3.82	145.0	1,460
\$13-\$17.....	634	81,353	1,169,943	40,022	35,991	4,031	3.08	128.3	1,844
\$18-\$22.....	715	99,540	1,971,964	52,883	47,607	5,276	2.41	139.2	2,758
\$23-\$27.....	809	93,417	2,323,041	52,883	47,365	5,517	2.03	116.1	2,388
\$28-\$32.....	547	70,540	2,128,444	43,939	38,257	5,682	1.80	129.0	3,891
\$33-\$37.....	285	34,812	1,200,985	21,967	19,116	2,851	1.59	121.7	4,199
\$38-\$42.....	576	61,562	2,417,291	42,603	37,938	4,615	1.57	106.9	4,197
\$43-\$47.....	203	20,467	913,645	15,222	13,738	1,484	1.50	100.8	4,501
\$48-\$52.....	608	58,321	2,908,421	47,619	42,069	5,550	1.45	114.8	5,725
\$53-\$57.....	104	11,995	659,170	10,113	8,892	1,221	1.35	115.3	6,393
\$58-\$62.....	151	19,867	1,185,870	20,897	18,541	2,356	1.56	131.6	7,853
\$63-\$67.....	221	23,889	1,527,975	26,760	22,672	3,088	1.48	108.1	6,914
\$68-\$72.....	152	21,462	1,502,278	29,164	22,802	3,362	1.52	141.2	9,893
\$73-\$77.....	360	40,261	3,471,043	61,286	52,639	8,647	1.52	128.5	9,642
\$78-\$82.....	221	32,024	2,562,040	43,488	36,663	6,825	1.43	144.9	11,593
\$83-\$87.....	147	10,678	1,661,955	24,962	21,936	3,026	1.32	133.9	11,309
\$88-\$112.....	2,047	268,948	26,056,387	387,859	337,793	50,066	1.27	131.4	13,022
\$113-\$137.....	916	106,454	13,122,367	163,981	144,798	19,183	1.20	116.2	14,326
\$138-\$162.....	670	71,938	10,672,030	118,982	105,291	13,691	0.99	107.4	15,928
\$163-\$187.....	178	16,697	2,872,245	29,745	26,270	3,469	0.91	93.2	16,136
\$188-\$212.....	108	12,304	2,440,205	23,281	20,755	2,526	0.85	73.2	14,625
\$213-\$237.....	39	16,697	415,940	4,185	3,708	479	0.89	45.1	10,665
\$238-\$262.....	37	1,697	423,450	3,818	3,442	376	0.81	45.9	11,445
\$263 and over.....	287	4,346	2,133,210	20,337	18,355	1,982	0.86	15.1	7,433
5 COUNTIES (BELTRAMI, CASS, CLEARWATER, HUBBARD, AND ITASCA)									
Total.....	5,322	608,472	\$19,775,451	\$864,703	\$823,307	\$41,396	\$1.63	114.5	\$9,716
Under \$8.....	48	6,104	36,011	2,188	1,859	329	5.16	127.2	750
\$8-\$12.....	271	39,289	395,615	16,580	15,130	1,460	3.82	145.0	1,460
\$13-\$17.....	634	81,353	1,169,943	40,022	35,991	4,031	3.08	128.3	1,845
\$18-\$22.....	716	99,540	1,971,964	52,883	47,607	5,276	2.41	139.2	2,758
\$23-\$27.....	806	93,417	2,323,041	51,893	46,773	5,120	2.01	115.9	2,383
\$28-\$32.....	542	69,846	2,107,344	43,090	37,487	5,602	1.78	128.9	3,289
\$33-\$37.....	283	34,434	1,187,965	21,608	18,683	2,925	1.57	121.7	4,198
\$38-\$42.....	666	59,333	2,327,501	39,590	35,185	4,405	1.51	105.0	4,119
\$43-\$47.....	187	17,263	798,115	12,133	10,952	1,181	1.37	96.8	4,263
\$48-\$52.....	434	45,265	2,254,795	31,727	27,611	4,116	1.22	104.3	5,195
\$53-\$57.....	86	9,102	498,090	6,671	5,815	856	1.17	105.8	5,799
\$58-\$62.....	86	8,720	520,100	6,059	5,764	895	1.11	101.4	6,048
\$63-\$67.....	146	12,967	824,635	9,954	8,494	1,460	1.03	88.8	5,648
\$68-\$72.....	48	4,686	326,447	3,671	3,186	485	0.98	97.6	6,801
\$73-\$77.....	93	7,622	572,035	6,069	5,248	821	0.92	82.0	6,151
\$78-\$82.....	29	2,927	233,260	2,475	1,928	547	0.83	100.9	8,043
\$83-\$87.....	23	1,844	154,115	1,492	1,263	229	0.82	80.2	6,701
\$88-\$112.....	147	10,124	980,050	8,549	7,667	982	0.77	68.9	6,607
\$113-\$137.....	37	1,261	164,550	1,453	1,305	148	0.84	33.8	4,177
\$138-\$162.....	29	1,348	201,150	1,558	1,391	167	0.69	46.5	6,936
\$163-\$187.....	13	423	72,875	618	582	36	0.80	32.5	5,606
\$188-\$212.....	20	413	81,050	561	526	35	0.85	20.6	4,052
\$213-\$237.....	10	297	67,150	575	400	85	0.73	29.7	6,716
\$238-\$262.....	12	258	64,700	413	385	28	0.60	21.5	5,392
\$263 and over.....	58	986	451,760	2,362	2,085	277	0.46	17.0	7,789

TABLE 28.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN TEN SELECTED COUNTIES IN MINNESOTA, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF LAND AND BUILDINGS PER ACRE: CENSUS OF 1930—Continued

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE PER ACRE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average acreage per farm	Average value per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
5 COUNTIES (BLUE EARTH, LE SUEUR, RICE, STEELE, AND WASECA)									
Total.....	4, 973	615, 771	\$67, 006, 124	\$935, 717	\$820, 374	\$115, 343	\$1. 22	123. 8	\$19, 475
Under \$23.....	3	503	12, 500	646	592	54	4. 74	107. 7	4, 167
\$23-\$27.....	5	694	21, 100	840	770	70	3. 65	138. 8	4, 220
\$28-\$32.....	3	378	13, 020	459	433	26	3. 33	126. 0	4, 340
\$33-\$37.....	11	2, 229	89, 790	3, 013	2, 803	210	3. 12	202. 6	8, 163
\$38-\$42.....	16	2, 544	115, 530	3, 080	2, 786	303	2. 41	159. 0	7, 221
\$43-\$47.....	74	13, 056	653, 626	15, 802	14, 458	1, 434	2. 21	176. 4	8, 833
\$48-\$52.....	18	2, 893	160, 480	3, 442	3, 077	365	1. 92	160. 7	8, 910
\$53-\$57.....	66	11, 147	665, 770	14, 238	12, 777	1, 461	1. 92	171. 5	10, 243
\$58-\$62.....	75	10, 922	703, 340	15, 806	14, 178	1, 628	2. 02	145. 6	9, 378
\$63-\$67.....	104	16, 776	1, 175, 831	22, 493	19, 616	2, 877	1. 67	161. 3	11, 306
\$68-\$72.....	267	35, 639	2, 899, 008	55, 217	47, 391	7, 826	1. 63	144. 7	10, 858
\$73-\$77.....	192	29, 097	2, 328, 780	41, 013	34, 735	6, 278	1. 40	151. 5	12, 129
\$78-\$82.....	124	17, 834	1, 607, 840	23, 470	20, 673	2, 797	1. 37	143. 8	12, 160
\$83-\$87.....	1, 900	258, 824	25, 676, 287	379, 310	330, 226	49, 084	1. 29	136. 2	13, 514
\$88-\$112.....	879	105, 203	12, 967, 817	162, 528	143, 493	19, 035	1. 11	119. 7	14, 763
\$113-\$137.....	641	70, 590	10, 470, 880	117, 424	103, 900	13, 524	0. 99	110. 1	16, 335
\$138-\$162.....	165	16, 174	2, 799, 370	29, 127	25, 694	3, 433	0. 92	98. 0	16, 966
\$163-\$187.....	148	11, 891	2, 359, 155	22, 720	20, 229	2, 491	0. 86	80. 3	15, 940
\$188-\$212.....	29	1, 678	348, 790	3, 610	3, 216	394	0. 92	54. 4	12, 027
\$213-\$237.....	25	1, 439	358, 750	3, 405	3, 057	348	0. 85	57. 6	14, 350
\$238-\$262.....	229	3, 360	1, 681, 460	17, 975	16, 270	1, 705	0. 97	14. 7	7, 343

TAXES ON FARM PROPERTY

TABLE 29.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN TEN SELECTED COUNTIES IN MONTANA, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF FARM: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE GROUP	Number of farms re- porting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average value of land and buildings per acre	Average acreage per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
10 COUNTIES									
Total.....	3,892	1,676,803	\$35,183,904	\$582,224	\$439,052	\$143,172	\$1.25	\$20.98	430.8
Under \$2,500.....	477	125,742	757,570	23,850	17,670	6,186	2.33	6.02	263.0
\$2,500-\$4,999.....	832	275,121	3,160,325	68,770	51,803	16,877	1.64	11.49	308.4
\$5,000-\$7,499.....	737	293,863	4,731,604	92,537	68,133	24,404	1.44	16.10	373.4
\$7,500-\$9,999.....	445	199,848	3,744,102	67,064	51,153	16,801	1.37	18.73	449.1
\$10,000-\$14,999.....	644	314,167	7,411,887	123,708	94,029	29,679	1.27	23.69	487.8
\$15,000-\$19,999.....	271	160,230	4,403,491	65,425	48,980	16,445	1.11	27.48	501.3
\$20,000-\$24,999.....	166	99,965	3,493,625	48,573	37,343	11,230	1.07	34.95	602.2
\$25,000-\$29,999.....	72	45,953	1,873,915	23,591	18,221	5,370	0.97	40.78	638.2
\$30,000-\$34,999.....	60	44,251	1,851,250	23,637	18,480	5,157	1.00	41.84	737.5
\$35,000-\$39,999.....	22	23,070	787,520	9,749	8,003	1,746	1.02	34.14	1,048.6
\$40,000-\$44,999.....	25	34,396	1,018,905	12,509	9,134	3,375	0.90	29.62	1,375.8
\$45,000-\$49,999.....	11	9,786	518,526	5,353	4,043	1,310	0.78	52.99	889.6
\$50,000 and over.....	20	50,411	1,431,375	16,532	11,970	4,562	0.84	28.39	2,520.0
5 COUNTIES (DANIELS, PHILLIPS, ROOSEVELT, SHERIDAN, AND VALLEY)									
Total.....	2,069	1,076,614	\$14,938,721	\$305,553	\$228,599	\$76,954	\$1.53	\$13.88	520.4
Under \$2,500.....	317	100,966	512,340	18,520	13,635	4,884	2.66	5.08	318.5
\$2,500-\$4,999.....	548	213,657	1,966,555	46,792	36,351	12,441	1.85	9.20	389.9
\$5,000-\$7,499.....	470	224,821	2,835,999	63,595	46,300	17,295	1.04	12.61	478.3
\$7,500-\$9,999.....	249	137,634	2,105,614	42,974	32,143	10,831	1.53	15.30	552.7
\$10,000-\$14,999.....	310	195,780	3,570,984	68,226	61,707	16,519	1.45	18.23	631.0
\$15,000-\$19,999.....	97	89,104	1,577,919	28,327	21,510	6,817	1.36	17.91	908.3
\$20,000-\$24,999.....	38	36,053	804,560	13,484	10,705	2,779	1.33	22.32	948.8
\$25,000-\$29,999.....	12	17,459	322,800	4,273	3,300	973	1.02	18.49	1,454.9
\$30,000-\$34,999.....	11	14,554	349,950	5,878	4,611	1,267	1.35	23.43	1,323.1
\$35,000 and over.....	17	47,577	902,300	11,475	8,247	3,228	0.91	18.97	2,708.6
5 COUNTIES (CARBON, GALLATIN, PARK, STILLWATER, AND YELLOWSTONE)									
Total.....	1,823	600,189	\$20,245,183	\$276,671	\$210,458	\$66,213	\$1.04	\$33.73	329.2
Under \$2,500.....	160	24,770	244,739	5,327	4,035	1,292	1.65	9.88	154.8
\$2,500-\$4,999.....	344	61,464	1,193,770	19,978	15,512	4,466	1.30	19.42	178.7
\$5,000-\$7,499.....	317	69,042	1,896,405	28,942	21,773	7,169	1.15	27.47	217.8
\$7,500-\$9,999.....	106	62,214	1,038,488	24,080	19,010	5,070	1.16	26.34	317.4
\$10,000-\$14,999.....	334	118,378	3,841,803	55,482	42,322	13,160	1.10	32.45	354.4
\$15,000-\$19,999.....	174	72,126	2,825,572	37,098	27,470	9,628	0.97	39.18	414.5
\$20,000-\$24,999.....	128	63,912	2,683,965	35,089	26,638	8,451	0.99	42.07	499.3
\$25,000-\$29,999.....	60	28,494	1,651,115	10,318	14,921	4,397	0.96	54.44	474.9
\$30,000-\$34,999.....	49	29,697	1,510,300	17,789	13,809	3,920	0.92	50.86	606.1
\$35,000-\$39,999.....	17	15,187	806,220	7,763	6,455	1,308	1.06	39.82	893.4
\$40,000-\$44,999.....	2	19,171	854,905	10,247	7,434	2,813	0.87	44.59	912.9
\$45,000-\$49,999.....	8	5,459	377,126	3,906	3,016	890	0.80	69.08	682.4
\$50,000 and over.....	15	30,269	1,015,775	10,752	7,998	2,754	0.79	33.56	2,017.0

TAXES ON FARM PROPERTY

TABLE 30.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN TEN SELECTED COUNTIES IN MONTANA, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO SIZE OF FARM: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

SIZE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average value of land and buildings per acre	Average value per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
10 COUNTIES									
Total.....	3,892	1,076,803	\$35,183,904	\$682,224	\$439,052	\$143,172	\$1.25	\$20.98	\$9,040
Under 3 acres.....	7	8	21,500	581	464	67	2.10	2,687.60	3,071
3-9 acres.....	113	500	452,985	5,000	4,357	649	0.99	767.77	4,009
10-19 acres.....	77	990	405,216	5,172	4,382	790	1.08	409.30	5,202
20-49 acres.....	122	4,159	607,845	7,801	6,288	1,513	1.03	146.16	4,952
50-99 acres.....	232	17,173	1,504,723	20,879	10,711	4,168	1.11	87.62	6,778
100-174 acres.....	588	80,533	4,707,223	67,171	51,117	16,054	1.07	55.22	8,108
175-259 acres.....	253	55,239	3,485,624	35,437	27,106	8,331	1.10	44.64	9,746
260-499 acres.....	1,399	493,651	10,851,520	185,050	130,061	46,989	1.29	21.98	7,757
500-999 acres.....	854	598,954	8,739,864	160,345	118,490	41,846	1.30	14.59	10,234
1,000 acres and over.....	257	416,410	5,397,404	94,238	70,467	23,771	1.31	12.89	20,886
5 COUNTIES (DANIELS, PHILLIPS, ROOSEVELT, SHERIDAN, AND VALLEY)									
Total.....	2,069	1,076,614	\$14,938,721	\$305,553	\$228,599	\$76,954	\$1.53	\$13.88	\$7,220
Under 20 acres.....	6	30	17,400	299	246	53	1.41	580.00	2,900
20-49 acres.....	17	627	23,190	409	317	92	1.37	38.99	1,364
50-99 acres.....	35	2,599	72,975	1,236	965	271	1.32	28.08	2,086
100-174 acres.....	188	29,343	727,387	13,774	9,864	3,910	1.36	24.79	3,869
175-259 acres.....	93	21,074	407,693	8,012	6,055	1,957	1.49	19.35	4,384
260-499 acres.....	946	333,071	5,515,122	113,577	84,672	28,905	1.54	16.56	5,830
500-999 acres.....	629	442,008	5,476,291	114,077	84,704	29,373	1.55	12.39	8,706
1,000 acres and over.....	155	247,862	2,698,683	54,169	41,776	12,393	1.55	10.89	17,411
5 COUNTIES (CARBON, GALLATIN, PARK, STILLWATER, AND YELLOWSTONE)									
Total.....	1,823	600,189	\$20,245,183	\$276,671	\$210,455	\$66,218	\$1.04	\$33.73	\$11,105
Under 3 acres.....	5	6	14,500	366	329	37	2.27	2,416.67	2,900
3-9 acres.....	110	576	444,285	4,015	4,295	620	0.97	771.33	4,030
10-19 acres.....	78	976	403,510	5,123	4,333	790	1.07	413.43	5,300
20-49 acres.....	105	3,632	684,655	7,392	5,971	1,421	1.02	165.55	5,568
50-99 acres.....	187	14,574	1,431,749	19,643	15,746	3,897	1.10	98.24	7,656
100-174 acres.....	400	60,240	4,039,835	53,397	41,253	12,144	1.02	67.00	10,190
175-259 acres.....	160	34,165	2,057,931	27,425	21,051	6,374	1.02	60.24	12,892
260-499 acres.....	453	160,580	5,336,404	72,073	54,989	17,084	1.03	33.23	11,780
500-999 acres.....	225	156,986	3,263,573	46,268	33,705	12,473	1.04	20.79	14,505
1,000 acres and over.....	102	168,554	2,068,741	40,069	28,691	11,378	1.08	15.83	26,164

TABLE 31.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN TEN SELECTED COUNTIES IN MONTANA, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF LAND AND BUILDINGS PER ACRE: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE PER ACRE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average acreage per farm	Average value per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
10 COUNTIES									
Total.....	3,892	1,676,809	\$35,183,804	\$582,224	\$439,052	\$143,172	\$1.25	430.8	\$9,040
Under \$8.....	512	368,008	1,772,105	55,057	40,843	14,214	2.30	718.8	3,401
\$8-\$12.....	614	361,947	3,603,930	82,892	61,287	21,605	1.70	580.5	5,876
\$13-\$17.....	565	288,046	4,143,171	80,104	59,325	20,779	1.44	502.6	7,333
\$18-\$22.....	547	255,194	5,050,296	88,503	66,025	22,478	1.31	466.5	9,249
\$23-\$27.....	283	119,681	2,965,040	51,020	36,888	14,132	1.24	422.9	10,477
\$28-\$32.....	186	69,038	2,066,138	31,704	24,260	7,408	1.17	371.2	11,108
\$33-\$37.....	70	33,389	1,143,852	13,800	9,999	3,801	0.87	477.0	16,341
\$38-\$42.....	122	38,163	1,509,615	20,406	15,036	5,370	1.00	312.8	12,274
\$43-\$47.....	67	17,107	771,670	12,015	9,157	2,858	1.19	255.3	11,517
\$48-\$52.....	89	22,011	1,146,310	15,290	11,884	3,406	1.04	257.4	12,869
\$53-\$57.....	38	9,063	493,840	6,036	4,437	1,599	0.90	238.5	12,996
\$58-\$62.....	49	14,142	342,250	9,312	7,531	1,781	0.89	288.6	17,189
\$63-\$67.....	58	10,716	685,705	8,755	6,673	2,182	0.96	184.8	11,823
\$68-\$72.....	31	7,245	506,716	6,980	5,515	1,465	1.09	233.7	16,313
\$73-\$77.....	58	9,210	680,561	8,455	6,969	1,486	1.01	173.8	13,011
\$78-\$82.....	31	5,162	413,500	5,224	4,138	1,086	1.00	166.5	13,399
\$83-\$87.....	21	3,463	291,945	3,441	2,710	725	0.93	164.9	13,902
\$88-\$112.....	139	21,210	2,067,985	25,841	20,207	5,634	0.98	152.7	14,878
\$113-\$137.....	75	9,605	1,205,650	14,649	11,182	3,467	0.93	128.1	16,075
\$138-\$162.....	60	7,680	1,148,150	14,483	10,711	3,772	0.93	128.0	19,136
\$163-\$187.....	28	2,909	404,160	4,783	4,143	640	0.84	103.9	17,649
\$188-\$212.....	39	3,645	717,340	7,179	5,911	1,268	0.82	93.5	18,393
\$213-\$237.....	9	597	132,100	1,779	1,558	221	1.18	66.3	14,678
\$238-\$262.....	16	810	202,250	2,049	1,604	445	0.79	50.6	12,641
\$263 and over.....	190	1,958	1,113,625	12,407	10,597	1,810	0.95	10.3	5,861
5 COUNTIES (DANIELS, PHILLIPS, ROOSEVELT, SHERIDAN, AND VALLEY)									
Total.....	2,069	1,076,614	\$14,938,721	\$305,553	\$228,599	\$76,954	\$1.53	520.4	\$7,220
Under \$8.....	408	286,408	1,325,645	45,284	33,867	11,417	2.55	702.0	3,249
\$8-\$12.....	458	263,103	2,607,930	62,042	47,314	15,028	1.81	574.5	5,694
\$13-\$17.....	407	197,877	2,869,937	59,463	44,697	14,866	1.55	485.0	7,051
\$18-\$22.....	395	183,249	3,626,103	66,524	50,481	16,043	1.39	463.9	9,180
\$23-\$27.....	180	74,867	1,852,707	34,335	25,106	9,229	1.36	415.9	10,293
\$28-\$32.....	112	38,651	1,152,733	19,166	14,440	4,726	1.25	345.1	10,292
\$33-\$37.....	31	16,615	662,067	6,420	4,551	1,869	0.86	536.0	18,131
\$38-\$42.....	26	6,779	261,900	3,804	2,842	962	1.09	271.2	10,476
\$43-\$47.....	12	3,299	149,000	2,260	1,489	771	1.00	274.9	12,417
\$48-\$62.....	10	2,143	106,800	1,472	1,115	357	1.04	214.3	10,683
\$63 and over.....	31	4,123	423,890	3,893	2,497	1,396	0.59	133.0	13,674

TABLE 31.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN TEN SELECTED COUNTIES IN MONTANA, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF LAND AND BUILDINGS PER ACRE: CENSUS OF 1930—Continued

(The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes)

VALUE PER ACRE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average acreage per farm	Average value per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
5 COUNTIES (CARBON, GALLATIN, PARK, STILLWATER, AND YELLOWSTONE)									
Total	1,823	800,189	\$20,245,183	\$276,671	\$210,453	\$66,218	\$1.04	328.2	\$11,105
Under \$8.....	104	81,595	440,460	9,773	6,970	2,797	1.56	784.6	4,293
\$8-\$12.....	156	98,844	995,991	19,050	13,973	5,977	1.40	633.6	6,385
\$12-\$17.....	158	86,509	1,273,234	20,641	15,228	5,413	1.20	547.9	8,058
\$17-\$22.....	152	71,945	1,433,103	21,970	15,544	6,435	1.08	473.3	9,429
\$22-\$27.....	103	44,814	1,112,383	16,635	11,782	4,903	1.06	435.1	10,799
\$27-\$32.....	74	30,337	913,405	12,598	9,826	2,772	1.08	410.6	12,343
\$32-\$37.....	39	16,774	581,785	7,380	5,148	2,232	0.88	430.1	14,918
\$37-\$42.....	97	31,394	1,247,715	16,002	12,244	4,368	0.98	323.5	12,863
\$42-\$47.....	55	13,808	622,670	9,755	7,668	2,087	1.23	251.1	11,321
\$47-\$52.....	79	20,798	1,038,510	13,818	10,769	3,049	1.04	262.9	13,146
\$52-\$57.....	36	8,783	478,100	5,907	4,358	1,549	0.91	244.0	13,281
\$57-\$62.....	47	13,874	826,250	9,012	7,391	1,621	0.89	295.2	17,580
\$62-\$67.....	54	10,141	649,505	8,005	6,160	1,845	0.95	187.8	12,028
\$67-\$72.....	27	6,901	481,716	6,540	5,325	1,215	1.11	255.6	17,841
\$72-\$77.....	52	9,075	679,561	8,228	6,769	1,459	1.00	174.5	13,068
\$77-\$82.....	31	5,162	413,500	5,224	4,138	1,086	1.00	166.5	13,339
\$82-\$87.....	20	2,983	251,945	3,251	2,610	676	1.04	149.2	12,597
\$87-\$112.....	133	10,967	1,939,435	24,868	19,602	5,266	1.01	150.1	14,582
\$112-\$137.....	72	9,372	1,176,950	14,342	10,916	3,426	0.93	130.2	16,347
\$137-\$162.....	60	7,680	1,148,150	14,483	10,711	3,772	0.93	128.0	19,136
\$162-\$187.....	28	2,909	494,160	4,783	4,143	640	0.84	103.9	17,649
\$187-\$212.....	37	3,125	613,340	6,561	5,623	1,238	0.92	84.5	16,577
\$212-\$237.....	9	597	132,100	1,779	1,558	221	1.18	66.3	14,678
\$237-\$262.....	15	790	197,250	2,010	1,585	425	0.80	52.7	13,150
\$262 and over.....	185	1,942	1,097,925	12,157	10,400	1,757	0.95	10.5	5,935

TABLE 32.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN SIX SELECTED COUNTIES IN OREGON, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF FARM: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average value of land and buildings per acre	Average acreage per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
6 COUNTIES									
Total	9,569	1,031,630	\$83,875,330	\$1,121,096	\$995,980	\$125,136	\$1.19	\$81.80	107.9
Under \$2,500.....	1,153	53,092	1,852,087	32,469	29,785	2,684	1.61	34.32	40.8
\$2,500-\$4,999.....	2,398	106,835	8,308,674	118,877	106,555	12,322	1.27	78.61	44.6
\$5,000-\$7,499.....	2,131	124,276	12,486,167	166,963	150,318	16,646	1.20	100.47	58.3
\$7,500-\$9,999.....	1,110	83,922	9,201,680	125,108	111,822	13,286	1.20	110.72	75.6
\$10,000-\$14,999.....	1,307	144,725	15,433,317	201,104	178,561	22,553	1.16	106.64	105.9
\$15,000-\$19,999.....	608	104,565	9,759,311	120,863	111,799	15,054	1.15	93.33	172.0
\$20,000-\$24,999.....	322	72,705	6,754,424	88,043	77,020	11,023	1.14	92.90	225.8
\$25,000-\$29,999.....	159	62,633	4,117,625	51,429	44,983	6,446	1.09	65.74	398.9
\$30,000-\$34,999.....	99	50,918	3,058,090	41,693	35,710	5,983	1.17	60.06	514.3
\$35,000-\$39,999.....	52	29,062	1,871,155	23,916	21,105	2,810	1.13	64.38	558.9
\$40,000-\$44,999.....	42	18,021	1,706,320	21,377	18,927	2,450	1.11	94.69	420.1
\$45,000-\$49,999.....	26	11,363	1,207,000	16,952	15,272	1,680	1.27	106.22	437.0
\$50,000 and over.....	96	168,643	7,939,480	100,323	94,118	12,205	1.19	47.08	1,756.7
3 COUNTIES (CLACKAMAS, MARION, WASHINGTON)									
Total	7,408	400,803	\$59,698,943	\$771,165	\$699,837	\$71,328	\$1.17	\$148.77	54.1
Under \$2,500.....	840	17,930	1,383,552	22,328	20,913	1,415	1.51	77.16	21.3
\$2,500-\$4,999.....	1,897	52,025	6,062,492	89,059	81,463	7,596	1.22	126.36	27.8
\$5,000-\$7,499.....	1,750	68,919	10,247,701	134,744	123,251	11,493	1.20	148.69	30.4
\$7,500-\$9,999.....	904	47,440	7,460,730	98,082	89,101	8,981	1.19	157.46	52.5
\$10,000-\$14,999.....	1,065	78,575	11,992,632	153,880	138,347	15,533	1.15	152.63	73.8
\$15,000-\$19,999.....	446	44,715	7,192,651	91,694	82,558	9,136	1.15	100.86	100.3
\$20,000-\$24,999.....	235	31,300	4,007,550	62,465	55,240	7,225	1.13	156.79	133.2
\$25,000-\$29,999.....	108	16,857	2,784,365	33,705	30,562	3,143	1.12	165.18	156.1
\$30,000-\$34,999.....	57	11,622	1,771,150	22,210	19,831	2,379	1.12	152.40	203.0
\$35,000-\$39,999.....	34	7,436	1,222,700	13,875	12,562	1,313	1.03	164.43	218.7
\$40,000-\$44,999.....	25	5,716	1,017,420	11,760	10,763	997	1.06	178.00	228.6
\$45,000-\$49,999.....	12	3,195	556,200	7,611	7,010	601	1.26	174.08	266.2
\$50,000 and over.....	35	14,173	2,390,800	29,752	28,236	1,516	1.18	168.69	404.9
3 COUNTIES (BAKER, UMATILLA, AND UNION)									
Total	2,155	631,027	\$24,276,387	\$349,931	\$296,123	\$53,808	\$1.22	\$38.47	292.8
Under \$2,500.....	313	36,032	468,535	10,141	8,872	1,269	1.89	13.00	115.1
\$2,500-\$4,999.....	501	54,110	1,736,182	29,818	25,092	4,726	1.45	32.09	108.0
\$5,000-\$7,499.....	381	55,357	2,238,466	32,209	27,062	5,147	1.21	40.44	145.3
\$7,500-\$9,999.....	206	36,482	1,821,950	27,026	22,721	4,305	1.25	49.94	177.1
\$10,000-\$14,999.....	302	66,150	3,440,885	47,224	40,204	7,020	1.17	52.01	219.0
\$15,000-\$19,999.....	162	59,850	2,506,660	35,159	29,241	5,918	1.14	42.83	360.4
\$20,000-\$24,999.....	87	41,405	1,848,874	25,578	21,780	3,798	1.18	44.61	475.0
\$25,000-\$29,999.....	51	45,776	1,353,260	17,724	14,421	3,303	1.08	29.13	867.0
\$30,000-\$34,999.....	42	39,296	1,286,940	19,483	15,879	3,604	1.23	32.75	935.0
\$35,000-\$39,999.....	18	21,626	648,455	10,040	8,543	1,497	1.32	29.98	1,201.4
\$40,000-\$44,999.....	17	12,305	688,900	9,617	8,164	1,453	1.19	55.99	723.8
\$45,000-\$49,999.....	14	8,168	650,800	9,341	8,262	1,079	1.27	79.68	583.4
\$50,000 and over.....	61	154,470	5,548,680	76,571	65,852	10,689	1.19	35.92	2,532.9

TABLE 33.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN SIX SELECTED COUNTIES IN OREGON, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO SIZE OF FARM: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

SIZE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average value of land and buildings per acre	Average value per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
6 COUNTIES									
Total.....	9,563	1,031,630	\$63,875,330	\$1,121,096	\$995,980	\$125,138	\$1.19	\$81.30	\$9,771
Under 3 acres.....	158	236	646,800	8,027	6,941	1,086	1.07	2,740.63	4,094
3-9 acres.....	1,491	8,383	6,385,792	67,258	61,900	5,358	0.97	761.75	4,283
10-19 acres.....	1,510	19,140	7,935,777	85,636	79,582	6,054	1.00	414.42	5,255
20-49 acres.....	2,549	81,847	16,478,984	200,820	182,848	17,981	1.11	201.34	6,465
50-99 acres.....	1,735	123,122	16,451,355	220,544	204,540	25,004	1.24	133.86	9,499
100-174 acres.....	1,088	144,336	13,169,638	184,505	164,475	20,030	1.25	91.24	12,104
175-259 acres.....	360	76,763	6,506,225	80,114	77,651	11,463	1.28	78.93	16,831
260-499 acres.....	334	117,933	6,502,971	98,006	84,737	13,269	1.30	55.14	19,470
500-999 acres.....	207	141,592	4,445,939	68,659	59,514	9,145	1.34	31.40	21,478
1,000-4,999 acres.....	121	188,200	4,639,819	72,432	60,048	12,384	1.29	24.65	38,346
5,000 acres and over.....	10	130,009	1,120,030	17,086	13,724	3,362	1.22	8.68	112,903
3 COUNTIES (CLACKAMAS, MARION, WASHINGTON)									
Total.....	7,408	400,603	\$59,598,943	\$771,166	\$699,837	\$71,328	\$1.17	\$148.77	\$8,045
Under 3 acres.....	106	165	450,650	4,987	4,427	560	0.95	2,785.76	4,336
3-9 acres.....	1,244	7,013	5,423,992	54,778	50,661	4,117	0.93	773.42	4,360
10-19 acres.....	1,257	16,034	6,395,842	68,001	63,468	4,543	0.99	398.89	5,088
20-49 acres.....	2,189	69,816	14,028,224	168,983	154,793	14,190	1.10	200.93	6,468
50-99 acres.....	1,465	103,567	14,303,910	198,622	178,469	20,153	1.25	138.11	9,704
100-174 acres.....	813	105,189	10,595,293	148,603	133,459	15,144	1.26	100.73	13,032
175-259 acres.....	220	46,307	4,227,225	63,026	55,869	7,157	1.32	91.29	19,215
260-499 acres.....	110	35,874	2,853,957	44,114	39,777	4,337	1.39	79.56	25,945
500-4,999 acres.....	24	16,638	1,310,850	20,051	18,924	1,127	1.44	78.70	54,619
5,000 acres and over.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
3 COUNTIES (BAKER, UMATILLA, UNION)									
Total.....	2,155	631,027	\$24,276,387	\$349,931	\$296,123	\$53,808	\$1.22	\$38.47	\$11,265
Under 3 acres.....	52	71	187,150	3,040	2,514	526	1.34	2,635.92	3,599
3-9 acres.....	247	1,370	961,800	12,480	11,230	1,241	1.17	702.04	3,894
10-19 acres.....	253	3,115	1,539,935	17,635	16,124	1,511	1.05	494.86	6,087
20-49 acres.....	380	12,031	2,450,760	31,846	28,055	3,791	1.14	203.70	6,440
50-99 acres.....	270	19,555	2,177,445	30,922	26,071	4,851	1.20	111.35	8,065
100-174 acres.....	275	39,147	2,574,345	35,902	31,016	4,886	1.20	65.76	9,361
175-259 acres.....	140	30,456	1,832,000	26,088	21,782	4,306	1.19	60.15	13,086
260-499 acres.....	224	82,059	3,649,014	53,892	44,960	8,932	1.23	44.47	16,200
500-999 acres.....	186	129,014	3,395,989	52,863	44,535	8,328	1.31	26.32	18,258
1,000-4,999 acres.....	118	184,200	4,378,919	68,177	56,103	12,074	1.28	23.77	37,100
5,000 acres and over.....	10	130,009	1,129,030	17,086	13,724	3,362	1.22	8.68	112,903

TABLE 34.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN SIX SELECTED COUNTIES IN OREGON, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF LAND AND BUILDINGS PER ACRE: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE PER ACRE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average acreage per farm	Average value per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
6 COUNTIES									
Total.....	9,593	1,031,630	\$83,875,330	\$1,121,096	\$995,980	\$135,136	\$1.19	107.9	\$8,771
Under \$8.....	127	147,101	664,084	15,644	12,019	2,725	1.94	1,158.3	5,236
\$8-\$12.....	131	185,211	1,370,488	23,932	19,015	4,917	1.38	1,032.1	10,508
\$13-\$17.....	142	72,566	1,069,025	18,307	15,002	3,305	1.40	611.0	7,528
\$18-\$22.....	135	68,717	1,169,405	17,306	14,588	2,718	1.26	434.9	6,602
\$23-\$27.....	111	81,661	776,450	12,714	10,327	2,387	1.33	285.2	6,996
\$28-\$32.....	118	30,841	920,070	19,634	17,133	2,501	1.86	261.4	7,797
\$33-\$37.....	95	26,182	911,767	14,873	12,639	2,334	1.38	275.6	6,598
\$38-\$42.....	138	26,329	1,038,608	16,593	14,136	2,460	1.36	190.8	7,523
\$43-\$47.....	80	15,986	717,330	11,089	9,414	1,675	1.31	199.8	8,967
\$48-\$52.....	196	30,017	1,502,730	25,276	22,258	3,018	1.48	153.1	7,667
\$53-\$57.....	91	14,040	773,720	11,665	10,166	1,499	1.31	154.3	8,502
\$58-\$62.....	93	18,125	1,076,410	17,172	14,961	2,211	1.39	194.9	11,574
\$63-\$67.....	174	23,146	1,487,390	22,532	19,754	2,778	1.33	133.0	8,548
\$68-\$72.....	95	14,632	1,022,790	15,586	14,111	1,475	1.38	154.0	10,796
\$73-\$77.....	193	24,464	1,834,680	27,550	24,608	3,042	1.34	126.8	9,506
\$78-\$82.....	132	14,938	1,168,250	18,870	16,386	2,484	1.40	110.0	8,850
\$83-\$87.....	100	14,817	1,254,525	18,227	16,315	1,912	1.30	148.2	12,545
\$88-\$112.....	984	100,102	9,938,685	154,999	136,526	18,473	1.37	107.2	10,705
\$113-\$137.....	726	56,493	7,040,005	105,099	93,931	11,168	1.33	77.8	9,769
\$138-\$162.....	699	44,757	6,090,757	90,399	86,536	9,863	1.29	64.0	9,585
\$163-\$187.....	491	27,889	4,855,325	63,082	54,756	8,326	1.13	58.0	10,094
\$188-\$212.....	694	33,020	6,561,770	81,675	73,950	7,725	1.13	47.6	9,455
\$213-\$237.....	290	12,235	2,728,955	32,048	29,449	2,619	1.08	42.2	9,410
\$238-\$262.....	361	11,890	2,834,287	33,800	30,989	2,811	1.09	31.0	8,251
\$263-\$362.....	827	20,692	6,268,439	70,139	63,039	7,100	1.01	24.9	7,580
\$363-\$462.....	519	9,310	3,798,345	33,903	30,444	3,459	0.96	18.0	7,361
\$463-\$662.....	669	3,190	4,418,260	44,393	36,444	3,957	0.94	12.2	6,604
\$663-\$862.....	422	3,935	2,939,360	28,545	25,793	2,652	0.91	9.3	6,995
\$863-\$1,062.....	255	2,171	2,102,325	19,562	18,411	1,151	0.88	8.5	8,246
\$1,063 and over.....	538	3,094	4,855,795	44,069	40,263	3,801	0.83	5.7	9,026
3 COUNTIES (CLACKAMAS, MARION, AND WASHINGTON)									
Total.....	7,408	400,693	\$59,598,943	\$771,166	\$699,937	\$71,328	\$1.17	54.1	\$8,046
Under \$8.....	4	1,077	5,715	220	208	14	3.60	269.2	1,429
\$8-\$12.....	15	3,250	34,580	1,058	956	102	2.70	216.7	2,305
\$13-\$17.....	33	5,904	86,900	2,404	2,123	281	2.44	178.9	2,633
\$18-\$22.....	42	6,900	125,100	2,597	2,437	160	1.95	152.1	2,979
\$23-\$27.....	53	7,028	174,700	3,456	3,133	323	1.79	132.0	3,266
\$28-\$32.....	62	7,322	221,130	4,248	3,871	377	1.75	118.1	3,567
\$33-\$37.....	43	6,380	222,347	4,278	3,887	391	1.75	148.4	5,171
\$38-\$42.....	92	12,203	478,603	8,436	7,436	1,010	1.55	132.6	5,202
\$43-\$47.....	45	4,804	215,150	4,383	3,867	516	1.80	106.8	4,781
\$48-\$52.....	145	16,131	805,860	15,317	13,799	1,518	1.71	111.2	5,568
\$53-\$57.....	63	7,281	399,670	6,320	5,683	637	1.42	115.6	6,344
\$58-\$62.....	60	8,898	529,160	9,451	8,545	906	1.61	134.8	8,018
\$63-\$67.....	121	11,538	741,840	11,310	10,682	1,228	1.43	95.4	6,131
\$68-\$72.....	78	8,445	692,100	10,098	9,313	783	1.57	111.1	7,791
\$73-\$77.....	143	15,681	1,171,630	17,642	15,908	1,736	1.36	109.0	8,193
\$78-\$82.....	105	10,129	810,200	13,389	12,054	1,335	1.49	95.5	7,716
\$83-\$87.....	74	8,912	755,700	11,449	10,612	837	1.40	120.4	10,212
\$88-\$112.....	745	65,473	6,504,880	102,973	91,880	11,093	1.41	87.9	8,731
\$113-\$137.....	619	45,091	5,032,505	84,188	75,959	8,595	1.34	72.3	9,099
\$138-\$162.....	596	36,325	5,437,987	78,582	71,108	7,476	1.31	60.9	9,124
\$163-\$187.....	423	23,468	4,082,425	53,394	48,232	5,162	1.18	55.1	9,583

TAXES ON FARM PROPERTY

TABLE 34.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN SIX SELECTED COUNTIES IN OREGON WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF LAND AND BUILDINGS PER ACRE: CENSUS OF 1930—Continued

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE PER ACRE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average acreage per farm	Average value per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
3 COUNTIES (CLACKAMAS, MARION, AND WASHINGTON)—continued									
\$189-\$212.....	616	28,119	\$5,578,060	\$68,863	\$62,595	\$6,268	\$1.12	45.0	\$9,055
\$213-\$237.....	269	11,245	2,508,005	29,213	20,007	2,246	1.08	41.8	9,323
\$238-\$262.....	314	10,090	2,511,837	28,913	20,599	2,314	1.06	32.1	7,999
\$263-\$362.....	721	18,141	5,516,689	61,020	55,012	6,014	1.00	25.2	7,651
\$363-\$462.....	425	7,640	3,120,945	31,794	20,158	2,636	0.93	18.0	7,343
\$463-\$662.....	538	6,618	3,551,910	34,325	32,101	2,224	0.90	12.3	6,602
\$663-\$862.....	327	2,985	2,236,400	21,151	10,767	1,384	0.88	9.1	6,836
\$863-\$1,062.....	197	1,621	1,569,325	14,609	13,844	764	0.88	8.2	7,966
\$1,063 and over.....	433	2,508	3,978,545	35,581	32,583	2,998	0.82	5.8	9,138
3 COUNTIES (BAKER, UMATILLA, AND UNION)									
Total.....	2,155	631,027	\$24,276,387	\$349,831	\$296,123	\$53,808	\$1.22	292.8	\$11,265
Under \$8.....	123	146,024	659,269	15,424	12,713	2,711	1.03	1,187.2	5,360
\$8-\$12.....	116	131,961	1,341,908	22,874	18,059	4,815	1.35	1,137.6	11,598
\$13-\$17.....	109	66,062	932,125	15,963	12,879	3,114	1.31	611.0	9,010
\$18-\$22.....	93	52,327	1,044,305	14,709	12,151	2,558	1.18	662.7	11,229
\$23-\$27.....	58	24,653	601,750	9,258	7,194	2,064	1.20	424.7	10,375
\$28-\$32.....	56	23,519	698,940	15,380	13,262	2,124	1.00	420.0	12,431
\$33-\$37.....	52	19,802	689,420	10,695	8,652	1,943	1.25	350.8	13,258
\$38-\$42.....	40	14,126	550,900	8,150	6,710	1,450	1.20	307.1	12,172
\$43-\$47.....	35	11,132	502,180	6,700	5,547	1,159	1.10	319.5	14,348
\$48-\$52.....	51	13,886	696,370	9,959	8,469	1,500	1.21	272.3	13,664
\$53-\$57.....	28	6,759	374,050	5,345	4,483	862	1.20	241.4	13,350
\$58-\$62.....	27	9,227	547,250	7,721	6,416	1,305	1.17	341.7	20,269
\$63-\$67.....	53	11,608	745,550	10,722	9,172	1,550	1.23	219.0	14,087
\$68-\$72.....	19	5,187	430,690	5,490	4,793	692	1.11	325.6	22,665
\$73-\$77.....	50	8,883	603,050	9,908	8,602	1,306	1.30	177.7	13,281
\$78-\$82.....	27	4,500	358,050	5,481	4,332	1,149	1.21	167.0	13,281
\$83-\$87.....	26	5,005	498,825	6,778	5,703	1,075	1.14	227.1	19,186
\$88-\$112.....	189	34,629	3,493,825	52,029	44,646	7,380	1.23	183.2	18,480
\$113-\$137.....	107	11,402	1,416,500	20,911	18,338	2,573	1.29	106.6	13,283
\$138-\$162.....	103	8,432	1,261,770	17,817	15,430	2,387	1.22	81.9	12,260
\$163-\$187.....	55	4,421	772,900	9,688	8,624	1,064	0.84	80.4	14,053
\$188-\$212.....	78	4,010	983,710	12,812	11,355	1,457	1.15	62.9	12,012
\$213-\$237.....	21	990	220,050	2,855	2,482	373	1.12	47.1	10,521
\$238-\$262.....	47	1,300	322,450	4,887	4,300	497	1.36	27.7	6,861
\$263-\$302.....	106	2,451	751,750	9,113	8,027	1,086	1.07	28.1	7,092
\$303-\$402.....	91	1,664	677,400	8,109	7,288	823	1.08	18.3	7,444
\$403-\$602.....	131	1,572	866,350	10,003	9,235	833	1.07	12.0	6,419
\$603-\$802.....	95	950	703,900	7,694	7,026	668	1.00	10.0	6,603
\$803-\$1,062.....	58	550	533,500	4,954	4,567	387	0.86	9.5	9,198
\$1,063 and over.....	105	556	877,250	8,488	7,685	803	0.88	5.3	8,355

TAXES ON FARM PROPERTY

TABLE 35.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN TEN SELECTED COUNTIES IN PENNSYLVANIA, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF FARM: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average value of land and buildings per acre	Average acreage per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
10 COUNTIES									
Total.....	22,862	1,707,292	\$112,619,101	\$2,181,581	\$2,090,439	\$61,142	\$1.86	\$65.96	74.7
Under \$2,500.....	4,625	180,080	7,168,611	192,119	180,291	11,828	2.54	39.47	38.9
\$2,500-\$4,999.....	8,796	570,141	30,222,243	665,670	635,541	30,129	2.10	53.01	64.8
\$5,000-\$7,499.....	5,033	496,738	32,333,460	636,301	611,364	24,937	1.89	65.09	88.2
\$7,500-\$9,999.....	1,664	174,339	13,670,400	241,705	233,376	8,389	1.71	78.41	104.8
\$10,000-\$14,999.....	1,501	183,945	16,370,751	275,392	266,675	8,717	1.63	89.00	122.6
\$15,000-\$19,999.....	396	56,730	6,195,060	90,335	86,893	3,442	1.40	109.20	143.3
\$20,000-\$24,999.....	144	23,638	2,976,111	39,534	37,514	2,020	1.26	125.90	164.2
\$25,000-\$29,999.....	46	6,644	1,161,200	13,585	13,244	341	1.14	174.77	144.4
\$30,000-\$34,999.....	18	2,869	647,000	6,874	6,745	129	1.23	190.66	159.4
\$35,000-\$39,999.....	14	4,382	495,676	5,755	5,430	325	1.10	113.09	313.0
\$40,000-\$49,999.....	9	2,843	375,000	3,786	3,721	65	0.99	131.90	315.9
\$50,000 and over.....	16	4,943	1,164,050	10,465	9,645	820	0.83	235.49	308.9
5 COUNTIES (BUTLER, CLARION, CRAWFORD, MERCER, AND VENANGO)									
Total.....	11,270	941,184	\$66,765,360	\$1,175,043	\$1,113,645	\$61,398	\$1.96	\$60.31	83.5
Under \$2,500.....	1,856	88,287	3,012,985	96,464	89,890	6,565	2.98	34.13	47.6
\$2,500-\$4,999.....	4,478	325,555	15,486,794	382,138	360,891	21,247	2.33	47.57	72.7
\$5,000-\$7,499.....	3,047	285,696	17,430,540	362,551	344,274	18,277	1.97	61.04	93.8
\$7,500-\$9,999.....	860	94,928	7,040,265	127,513	121,872	5,641	1.73	74.16	110.4
\$10,000-\$14,999.....	717	93,321	7,735,730	127,074	121,322	5,752	1.57	82.89	130.2
\$15,000-\$19,999.....	186	29,062	2,905,836	41,993	39,677	2,316	1.37	99.99	166.2
\$20,000-\$24,999.....	79	14,593	1,634,211	21,417	20,355	1,062	1.25	111.99	184.7
\$25,000-\$29,999.....	26	4,415	650,000	7,437	7,220	217	1.11	147.23	168.8
\$30,000-\$34,999.....	10	1,913	305,000	3,514	3,463	51	1.14	159.44	191.3
\$35,000 and over.....	11	3,414	655,000	4,942	4,672	270	0.84	162.57	310.4
5 COUNTIES (ADAMS, CUMBERLAND, FRANKLIN, PERRY, AND YORK)									
Total.....	11,592	766,108	\$55,853,741	\$1,006,538	\$978,794	\$29,744	\$1.75	\$72.91	66.1
Under \$2,500.....	2,769	91,793	4,095,626	95,655	90,392	5,263	2.21	44.62	33.2
\$2,500-\$4,999.....	4,318	244,586	14,735,449	283,632	274,650	8,982	1.86	60.25	56.6
\$5,000-\$7,499.....	2,586	211,042	14,893,920	273,750	267,090	6,660	1.79	70.57	81.6
\$7,500-\$9,999.....	804	79,411	6,629,775	114,252	111,504	2,748	1.68	83.49	98.8
\$10,000-\$14,999.....	784	90,624	8,635,021	148,318	145,353	2,965	1.68	95.28	115.0
\$15,000-\$19,999.....	210	27,668	3,289,225	48,342	47,216	1,126	1.44	118.88	131.8
\$20,000-\$24,999.....	65	9,045	1,341,900	18,117	17,150	958	1.28	148.35	139.2
\$25,000-\$29,999.....	20	2,229	511,200	6,148	6,024	124	1.18	229.34	111.4
\$30,000-\$34,999.....	8	958	242,000	3,360	3,282	78	1.36	253.14	119.5
\$35,000-\$39,999.....	12	3,607	425,675	4,741	4,651	90	1.09	117.99	300.6
\$40,000-\$49,999.....	5	1,742	210,000	2,036	1,986	50	0.95	120.55	348.4
\$50,000 and over.....	11	3,495	844,050	8,287	7,487	800	0.89	247.89	309.5

TABLE 37.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN TEN SELECTED COUNTIES IN PENNSYLVANIA, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF LAND AND BUILDINGS PER ACRE: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE PER ACRE GROUP	Number of farms re- port- ing	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average acre- age per farm	Average value per farm
				All farm property taxes	Real-estate taxes	Other prop- erty taxes			
10 COUNTIES									
Total	22,862	1,707,292	\$112,619,101	\$2,181,581	\$2,090,439	\$91,142	\$1.86	74.7	\$4,926
Under \$8.....	41	9,767	50,330	1,605	1,524	81	3.03	238.2	1,228
\$8-\$12.....	171	26,257	203,870	9,375	8,866	471	3.37	153.5	1,542
\$13-\$17.....	366	45,514	690,159	24,726	23,803	923	3.45	124.4	1,880
\$18-\$22.....	610	73,825	1,485,873	49,409	47,380	2,029	3.19	121.0	2,436
\$23-\$27.....	893	102,681	2,668,765	81,861	78,354	3,507	3.05	115.0	2,877
\$28-\$32.....	1,072	118,397	3,549,445	103,604	99,260	4,344	2.80	110.4	3,311
\$33-\$37.....	1,233	128,223	4,468,718	121,310	116,370	4,940	2.60	104.0	4,024
\$38-\$42.....	1,429	142,874	5,720,029	148,152	142,119	6,033	2.48	100.0	4,638
\$43-\$47.....	1,182	118,440	5,101,353	120,907	116,290	4,608	2.28	96.0	4,310
\$48-\$52.....	1,430	133,012	6,632,070	149,557	143,555	6,002	2.16	93.0	4,823
\$53-\$57.....	1,146	100,621	5,527,420	120,800	116,646	4,154	2.11	87.8	4,171
\$58-\$62.....	1,064	91,989	5,502,291	116,447	111,744	4,703	2.03	86.5	5,171
\$63-\$67.....	1,103	86,328	5,590,260	113,908	109,104	4,864	1.95	78.3	5,008
\$68-\$72.....	794	63,446	4,442,395	86,340	83,199	3,141	1.87	79.9	5,595
\$73-\$77.....	815	63,351	4,747,530	90,950	87,295	3,655	1.84	77.7	5,825
\$78-\$82.....	748	62,941	4,232,012	78,895	75,339	3,556	1.78	70.8	5,658
\$83-\$87.....	543	36,468	3,089,850	56,692	54,732	1,960	1.77	67.2	5,600
\$88-\$112.....	2,449	164,842	15,180,819	256,722	246,753	9,969	1.63	63.2	6,109
\$113-\$137.....	1,268	63,044	7,793,670	121,763	115,657	6,106	1.48	49.7	6,140
\$138-\$162.....	801	32,721	4,853,596	69,411	66,522	2,889	1.37	40.9	6,069
\$163-\$187.....	497	16,943	2,924,950	39,995	38,300	1,695	1.31	34.1	5,885
\$188-\$212.....	434	13,127	2,613,736	36,163	34,183	1,980	1.31	30.2	6,022
\$213-\$237.....	311	7,974	1,784,010	23,184	22,121	1,063	1.24	25.6	5,730
\$238-\$262.....	264	5,344	1,332,650	16,816	15,930	880	1.20	20.2	5,048
\$263 and over.....	2,198	24,163	12,473,800	142,020	135,348	7,581	1.09	11.0	5,675
5 COUNTIES (BUTLER, CLARION, CRAWFORD, MERCER, AND VENANGO)									
Total	11,270	841,184	\$56,765,360	\$1,175,043	\$1,113,645	\$61,398	\$1.96	83.5	\$5,037
Under \$8.....	3	398	2,250	106	103	3	4.58	132.7	750
\$8-\$12.....	52	6,771	70,330	3,757	3,602	155	5.12	130.2	1,352
\$13-\$17.....	170	20,073	309,870	13,722	13,220	502	4.27	118.1	1,823
\$18-\$22.....	334	36,771	744,025	30,232	28,924	1,308	3.89	110.1	2,228
\$23-\$27.....	541	62,802	1,572,635	55,921	53,247	2,674	3.39	116.1	2,807
\$28-\$32.....	653	71,826	2,145,830	68,949	65,575	3,374	3.06	109.7	3,260
\$33-\$37.....	742	77,000	2,684,089	78,174	74,618	3,556	2.78	103.8	3,617
\$38-\$42.....	925	91,545	3,659,350	100,700	95,784	4,910	2.62	99.0	3,956
\$43-\$47.....	659	67,400	3,026,210	74,071	71,112	3,559	2.35	96.4	4,329
\$48-\$52.....	881	81,632	4,065,820	94,121	89,396	4,725	2.20	92.7	4,615
\$53-\$57.....	687	50,569	3,271,975	71,671	68,417	3,254	2.09	89.3	4,906
\$58-\$62.....	638	55,894	3,341,005	71,189	67,545	3,644	2.02	87.6	5,237
\$63-\$67.....	605	49,698	3,214,910	65,438	61,788	3,650	1.92	82.1	5,314
\$68-\$72.....	397	34,443	2,412,360	45,665	43,368	2,297	1.80	86.8	6,076
\$73-\$77.....	428	35,867	2,689,100	49,715	47,014	2,701	1.75	83.8	6,283
\$78-\$82.....	415	30,459	2,434,720	44,031	41,411	2,620	1.70	73.4	5,867
\$83-\$87.....	258	18,529	1,570,470	27,448	26,004	1,444	1.66	71.8	6,087
\$88-\$112.....	1,122	78,500	7,641,754	124,263	117,504	6,769	1.54	69.6	6,811
\$113-\$137.....	491	28,185	3,478,130	51,096	47,652	3,444	1.37	57.4	7,084
\$138-\$162.....	288	12,423	1,836,676	23,875	22,508	1,367	1.23	46.4	6,853
\$163-\$187.....	151	5,850	1,009,665	13,477	12,493	984	1.24	38.7	6,687
\$188-\$212.....	111	3,951	783,636	9,994	9,330	664	1.19	35.6	7,000
\$213-\$237.....	85	2,782	620,000	7,840	7,381	459	1.19	32.7	7,294
\$238-\$262.....	73	2,014	503,500	5,532	4,920	603	0.98	27.6	6,897
\$263 and over.....	561	7,443	3,677,290	43,456	40,720	2,736	1.11	13.3	6,555

TABLE 37.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN TEN SELECTED COUNTIES IN PENNSYLVANIA, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF LAND AND BUILDINGS PER ACRE: CENSUS OF 1930—Continued

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE PER ACRE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average acreage per farm	Average value per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
5 COUNTIES (ADAMS, CUMBERLAND, FRANKLIN, PERRY, AND YORK)									
Total.....	11,592	766,108	\$55,853,741	\$1,006,538	\$976,794	\$29,744	\$1.75	66.1	\$4,818
Under \$8.....	38	9,369	48,080	1,499	1,421	78	2.06	246.6	1,265
\$8-\$12.....	119	19,486	193,340	5,618	5,294	324	2.74	163.7	1,625
\$13-\$17.....	196	25,441	380,289	11,004	10,563	441	2.78	129.8	1,940
\$18-\$22.....	276	37,054	741,548	19,177	18,456	721	2.40	134.3	2,087
\$23-\$27.....	362	39,879	996,230	25,940	25,107	833	2.52	113.3	2,890
\$28-\$32.....	419	46,771	1,403,815	34,655	33,685	970	2.40	111.6	3,360
\$33-\$37.....	491	51,214	1,784,649	43,136	41,752	1,384	2.34	104.3	3,685
\$38-\$42.....	504	51,320	2,060,679	47,452	46,335	1,117	2.25	101.8	4,089
\$43-\$47.....	483	46,040	2,075,063	46,236	45,187	1,049	2.18	95.3	4,296
\$48-\$52.....	549	51,380	2,566,250	55,436	54,159	1,277	2.11	93.6	4,674
\$53-\$57.....	479	41,052	2,255,445	49,120	48,229	900	2.14	85.7	4,700
\$58-\$62.....	426	36,065	2,161,286	45,258	44,199	1,059	2.05	84.7	5,073
\$63-\$67.....	498	36,630	2,375,350	48,530	47,316	1,214	1.99	73.5	4,770
\$68-\$72.....	397	29,003	2,030,035	40,675	39,831	844	1.96	73.1	5,113
\$73-\$77.....	387	27,484	2,058,430	41,235	40,281	954	1.96	71.0	5,319
\$78-\$82.....	333	22,482	1,797,292	34,864	33,928	936	1.89	67.5	5,397
\$83-\$87.....	255	17,939	1,519,380	29,244	28,728	516	1.89	62.9	5,831
\$88-\$112.....	1,327	76,702	7,539,065	132,459	129,240	3,210	1.71	57.9	5,681
\$113-\$137.....	777	34,850	4,315,540	70,667	68,005	2,662	1.58	44.9	5,554
\$138-\$162.....	533	20,298	3,016,920	45,536	44,014	1,522	1.46	38.1	5,660
\$163-\$187.....	346	11,093	1,915,285	26,518	25,807	711	1.35	32.1	5,633
\$188-\$212.....	323	9,176	1,830,100	26,169	24,853	1,316	1.36	28.4	5,960
\$213-\$237.....	226	5,192	1,164,010	15,344	14,740	604	1.27	23.0	5,150
\$238-\$262.....	191	3,330	829,150	11,284	11,007	277	1.33	17.4	4,341
\$263 and over.....	1,637	16,720	8,796,510	99,473	94,628	4,845	1.08	10.2	5,374

TABLE 38.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN FOURTEEN SELECTED COUNTIES IN TEXAS, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF FARM: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average value of land and buildings per farm	Average acreage per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
14 COUNTIES									
Total.....	6,000	1,489,002	\$61,681,404	\$528,012	\$428,408	\$99,604	\$0.69	\$41.41	248.2
Under \$2,500.....	498	20,702	748,272	10,613	8,187	2,426	1.09	36.14	41.6
\$2,500-\$4,999.....	1,050	91,909	3,888,195	43,592	34,804	8,788	0.90	42.30	87.5
\$5,000-\$7,499.....	1,178	153,169	7,069,821	71,517	58,253	13,264	0.82	46.16	120.0
\$7,500-\$9,999.....	1,039	173,424	8,750,169	83,061	66,937	16,124	0.76	50.46	106.9
\$10,000-\$14,999.....	1,093	284,453	12,705,442	107,885	88,339	19,549	0.70	44.67	200.2
\$15,000-\$19,999.....	541	199,952	8,953,600	69,896	57,662	12,234	0.64	44.78	309.6
\$20,000-\$24,999.....	248	119,056	5,299,806	41,046	32,770	8,270	0.62	44.52	480.1
\$25,000-\$29,999.....	134	94,069	3,550,463	25,584	20,946	4,638	0.59	37.53	706.0
\$30,000-\$34,999.....	79	67,339	2,502,707	16,154	12,801	3,353	0.51	37.17	852.4
\$35,000-\$39,999.....	33	26,148	1,221,435	9,555	8,170	1,385	0.07	46.71	792.4
\$40,000-\$44,999.....	34	37,293	1,307,621	10,329	8,501	1,828	0.61	37.48	1,096.9
\$45,000-\$49,999.....	12	11,755	564,825	3,827	3,275	552	0.58	48.05	976.6
\$50,000 and over.....	61	209,193	5,009,048	34,953	27,766	7,187	0.55	23.94	3,429.4

TAXES ON FARM PROPERTY

TABLE 38.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN FOURTEEN SELECTED COUNTIES IN TEXAS, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO SIZE OF FARM: CENSUS OF 1930—Contd.

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average value of land and buildings per farm	Average acreage per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
5 COUNTIES (FLOYD, HALE, LAMB, LUBBOCK, AND SWISHER)									
Total.....	1,859	459,723	\$22,485,394	\$218,197	\$179,624	\$38,573	\$0.80	\$48.91	247.3
Under \$2,500.....	58	2,231	91,590	1,779	1,327	452	1.45	41.05	38.5
\$2,500-\$4,999.....	202	14,147	789,314	10,053	8,377	1,676	1.09	54.33	70.0
\$5,000-\$7,499.....	352	45,282	2,133,767	20,217	21,330	4,887	0.97	48.34	123.0
\$7,500-\$9,999.....	461	77,337	3,829,999	43,606	35,003	8,603	0.90	50.30	167.8
\$10,000-\$14,999.....	333	75,347	3,969,047	40,288	33,374	6,914	0.84	52.64	226.3
\$15,000-\$19,999.....	203	63,049	3,495,323	30,053	25,082	4,971	0.72	51.36	327.2
\$20,000-\$24,999.....	90	33,908	1,963,770	17,207	13,560	3,707	0.69	57.91	376.8
\$25,000-\$29,999.....	67	31,429	1,508,350	11,805	10,206	1,599	0.68	47.99	551.4
\$30,000-\$34,999.....	33	19,179	1,054,700	7,217	6,111	1,106	0.58	54.99	581.2
\$35,000-\$39,999.....	18	13,156	672,900	5,993	5,137	856	0.76	51.15	730.9
\$40,000-\$44,999.....	17	12,643	700,092	5,600	4,852	748	0.69	54.51	755.5
\$45,000-\$49,999.....	8	7,648	379,945	2,956	2,532	424	0.67	50.34	943.5
\$50,000 and over.....	22	59,267	1,804,565	15,363	12,733	2,630	0.71	30.45	2,694.0
5 COUNTIES (ELLIS, FALLS, HILL, M'LENNAN, AND NAVARRO)									
Total.....	2,737	254,424	\$22,687,898	\$198,225	\$168,277	\$29,948	\$0.74	\$89.17	93.0
Under \$2,500.....	361	12,097	526,412	6,716	5,391	1,325	1.02	43.52	33.5
\$2,500-\$4,999.....	537	34,501	2,144,465	24,281	19,707	4,574	0.92	62.16	58.8
\$5,000-\$7,499.....	566	45,386	3,355,159	32,085	27,688	5,297	0.83	73.92	80.2
\$7,500-\$9,999.....	396	36,914	3,332,995	29,100	24,513	4,587	0.74	90.29	93.2
\$10,000-\$14,999.....	452	62,347	5,189,884	44,465	38,694	5,771	0.75	99.14	115.8
\$15,000-\$19,999.....	205	31,827	3,360,094	26,589	22,015	3,674	0.68	105.60	155.3
\$20,000-\$24,999.....	88	15,607	1,855,090	14,705	12,748	1,957	0.69	118.73	177.4
\$25,000-\$29,999.....	37	11,019	990,283	7,511	6,280	1,231	0.63	89.87	297.3
\$30,000-\$34,999.....	17	4,595	530,327	3,698	3,048	650	0.57	115.41	270.3
\$35,000-\$39,999.....	9	2,314	330,775	2,092	1,938	154	0.59	142.95	257.1
\$40,000-\$49,999.....	0	3,032	375,014	2,655	2,377	278	0.63	123.69	330.9
\$50,000 and over.....	10	4,785	696,500	3,423	2,978	450	0.43	145.56	478.5
4 COUNTIES (BLANCO, GILLESPIE, LLANO, AND MASON)									
Total.....	1,404	774,855	\$16,488,112	\$111,590	\$80,507	\$31,083	\$0.49	\$21.28	551.9
Under \$2,500.....	79	6,374	130,270	2,118	1,469	649	1.13	20.44	80.7
\$2,500-\$4,999.....	261	43,261	974,416	9,258	6,720	2,538	0.69	22.52	105.8
\$5,000-\$7,499.....	260	62,501	1,625,895	12,515	9,235	3,080	0.61	24.41	240.4
\$7,500-\$9,999.....	182	59,173	1,527,178	10,355	7,421	2,934	0.49	25.81	325.1
\$10,000-\$14,999.....	308	156,759	3,549,511	23,132	16,288	6,864	0.46	22.04	509.0
\$15,000-\$19,999.....	123	100,076	2,097,278	13,254	9,665	3,589	0.46	20.96	781.8
\$20,000-\$24,999.....	40	69,541	1,480,946	9,074	6,462	2,612	0.44	21.30	993.4
\$25,000-\$29,999.....	70	52,161	1,051,800	6,268	4,460	1,808	0.42	20.16	1,304.0
\$30,000-\$34,999.....	29	43,585	917,680	5,239	3,642	1,597	0.40	21.06	1,502.0
\$35,000-\$39,999.....	6	10,678	217,760	1,470	1,095	375	0.50	20.39	1,779.7
\$40,000-\$49,999.....	12	25,625	507,395	2,945	2,015	930	0.40	19.80	2,135.4
\$50,000 and over.....	29	145,141	2,507,083	16,162	12,055	4,107	0.48	70.28	5,004.9

TABLE 39.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN FOURTEEN SELECTED COUNTIES IN TEXAS, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO SIZE OF FARM: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

SIZE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average value of land and buildings per farm	Average value per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
14 COUNTIES									
Total	6,000	1,489,002	\$61,661,404	\$528,012	\$428,408	\$99,604	\$0.69	\$41.41	\$10,277
Under 3 acres.....	46	87	100,835	2,260	1,920	350	1.15	2026.93	3,027
3-9 acres.....	213	1,146	745,005	7,933	6,520	1,404	0.88	650.88	3,502
10-19 acres.....	183	2,302	682,000	6,305	5,046	1,250	0.74	285.37	3,730
20-49 acres.....	477	10,083	1,942,400	17,502	14,101	3,401	0.73	116.29	4,072
50-99 acres.....	1,336	97,777	8,400,872	75,416	63,620	11,790	0.70	35.08	6,293
100-174 acres.....	1,430	224,345	15,080,007	136,013	113,748	22,265	0.75	67.22	9,201
175-259 acres.....	731	147,948	7,820,048	72,843	59,036	12,857	0.77	52.68	10,690
260-499 acres.....	761	264,333	10,860,918	91,149	71,791	10,358	0.66	41.12	14,284
500-999 acres.....	384	264,918	7,163,234	64,120	42,566	11,503	0.59	27.04	18,654
1,000-4,999 acres.....	218	372,001	7,295,947	53,985	41,821	12,164	0.57	19.61	33,488
5,000 acres and over.....	12	97,412	1,486,938	9,488	7,274	2,214	0.49	15.26	123,912
5 COUNTIES (FLOYD, HALE, LAMB, LUBBOCK, AND SWISHER)									
Total	1,859	459,733	\$22,465,394	\$218,197	\$179,624	\$38,573	\$0.80	\$48.91	\$12,095
Under 3 acres.....	23	26	88,110	1,616	1,425	191	1.62	3388.85	3,831
3-9 acres.....	60	357	255,600	3,342	2,904	438	1.14	715.89	3,871
10-19 acres.....	47	533	223,175	2,425	1,890	535	0.86	418.71	4,748
20-49 acres.....	53	1,815	208,300	2,662	2,232	430	0.83	147.82	5,002
50-99 acres.....	168	13,408	911,622	10,413	8,735	1,678	0.96	67.99	5,428
100-174 acres.....	634	97,127	5,303,880	53,938	43,965	9,971	0.83	64.61	8,300
175-259 acres.....	339	66,037	3,408,692	39,429	32,139	7,290	0.93	62.49	10,226
260-499 acres.....	377	126,983	6,408,615	57,251	46,256	10,995	0.72	50.45	15,994
500-999 acres.....	119	79,743	3,409,615	28,881	23,906	4,975	0.70	42.76	28,652
1,000 acres and over.....	33	73,694	2,151,985	18,242	16,172	2,070	0.75	29.20	65,212
5 COUNTIES (ELLIS, FALLS, HILL, M'LENNAN, AND NAVARRO)									
Total	2,737	254,424	\$22,687,898	\$198,225	\$168,277	\$29,948	\$0.74	\$89.17	\$8,289
Under 3 acres.....	23	31	78,725	643	495	148	0.63	2539.52	3,423
3-9 acres.....	119	644	406,655	3,606	2,917	679	0.72	631.30	3,416
10-19 acres.....	104	1,441	310,285	2,687	2,214	473	0.71	215.33	2,984
20-49 acres.....	395	13,926	1,646,530	13,889	11,064	2,825	0.72	111.05	3,915
50-99 acres.....	1,086	77,390	7,140,040	61,989	52,760	9,229	0.74	92.25	6,576
100-174 acres.....	775	95,824	8,556,202	73,971	63,336	10,635	0.74	89.29	11,040
175-259 acres.....	161	33,000	2,694,306	22,844	19,961	2,883	0.74	81.65	16,735
260-499 acres.....	59	19,500	1,402,195	13,288	10,779	2,509	0.77	71.58	23,766
500-999 acres.....	9	5,837	175,500	2,086	1,878	208	0.77	30.07	19,500
1,000-4,999 acres.....	6	6,735	377,500	3,232	2,373	359	0.76	58.05	62,917
5,000 acres and over.....									
4 COUNTIES (BLANCO, GILLESPIE, LLANO, AND MASON)									
Total	1,404	774,855	\$16,488,112	\$111,580	\$80,507	\$31,083	\$0.49	\$21.28	\$11,744
Under 3 acres.....									
3-9 acres.....	28	145	83,850	995	708	287	0.84	578.28	2,995
10-19 acres.....	32	418	140,140	1,183	942	251	0.63	350.79	4,661
20-49 acres.....	29	942	127,570	1,041	805	236	0.63	135.42	4,399
50-99 acres.....	82	6,978	355,310	3,014	2,131	883	0.60	50.96	4,333
100-174 acres.....	230	31,384	1,219,365	9,006	6,447	2,559	0.63	38.87	5,304
175-259 acres.....	231	48,911	1,659,750	10,570	7,889	2,684	0.48	33.93	7,185
260-499 acres.....	325	117,760	3,061,198	20,610	14,755	5,854	0.48	25.99	9,419
500-999 acres.....	256	179,338	3,573,119	23,162	16,782	6,380	0.47	19.95	13,977
1,000-4,999 acres.....	180	307,317	4,829,432	33,111	28,726	9,835	0.48	16.71	26,830
5,000 acres and over.....	11	31,687	1,423,968	8,888	6,774	2,114	0.48	17.44	129,452

TABLE 40.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN FOURTEEN SELECTED COUNTIES IN TEXAS, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF LAND AND BUILDINGS PER ACRE: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE PER ACRE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average acreage per farm	Average value per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
14 COUNTIES									
Total.....	9,000	1,489,002	\$61,661,404	\$528,012	\$428,408	\$99,604	\$0.69	248.2	\$10,277
Under \$8.....	29	41,654	215,035	3,015	2,118	897	0.98	1,436.3	7,415
\$8-\$12.....	129	131,791	1,372,000	13,008	9,154	3,854	0.67	1,021.6	10,636
\$13-\$17.....	200	203,607	3,064,912	23,678	17,601	6,077	0.57	1,018.0	15,325
\$18-\$22.....	280	200,193	4,025,859	27,320	19,736	7,584	0.49	715.0	14,378
\$23-\$27.....	258	108,452	2,099,743	20,042	15,193	4,849	0.56	420.4	10,404
\$28-\$32.....	285	92,298	2,761,762	23,603	18,058	5,545	0.65	323.9	9,090
\$33-\$37.....	213	60,568	2,113,715	18,820	14,909	3,930	0.71	264.3	9,024
\$38-\$42.....	511	135,685	5,320,233	51,282	42,098	9,184	0.79	261.6	10,429
\$43-\$47.....	230	51,449	2,318,370	21,435	17,716	3,719	0.76	218.0	9,824
\$48-\$52.....	761	138,003	6,852,397	67,405	54,709	12,786	0.80	181.3	9,004
\$53-\$57.....	196	33,571	1,853,210	16,359	13,310	3,049	0.72	171.3	9,455
\$58-\$62.....	298	52,392	3,138,155	28,057	23,761	4,296	0.76	175.8	10,531
\$63-\$67.....	166	25,100	1,620,784	14,091	11,161	2,930	0.69	151.3	9,764
\$68-\$72.....	148	19,501	1,293,861	12,364	10,699	1,665	0.83	131.8	8,742
\$73-\$77.....	206	28,218	2,184,607	10,131	16,027	3,104	0.73	137.0	10,005
\$78-\$82.....	146	18,391	1,469,636	12,709	10,712	1,997	0.73	126.0	10,006
\$83-\$87.....	77	7,770	658,255	5,255	4,519	736	0.69	100.9	8,549
\$88-\$112.....	814	79,826	7,924,255	68,255	58,209	10,046	0.73	98.1	9,735
\$113-\$137.....	307	28,975	3,591,218	28,574	23,400	5,084	0.65	94.4	11,008
\$138-\$162.....	230	19,739	2,940,847	21,851	18,367	3,484	0.63	85.8	12,736
\$163-\$187.....	55	3,743	645,045	4,077	3,522	555	0.55	68.1	11,724
\$188-\$212.....	66	4,327	844,280	5,268	4,557	711	0.54	65.6	12,762
\$213-\$237.....	25	661	162,000	1,172	944	228	0.58	26.4	6,504
\$238-\$262.....	38	1,074	265,450	2,130	1,762	368	0.66	28.3	7,012
\$263 and over.....	326	4,014	2,315,205	10,012	15,966	3,046	0.69	12.3	7,102
5 COUNTIES (FLOYD, HALE, LAMB, LUBBOCK, AND SWISHER)									
Total.....	1,859	459,723	\$22,485,394	\$218,197	\$179,624	\$38,573	\$0.80	247.3	\$12,065
Under \$8.....	3	16,705	65,890	805	620	185	0.94	5,568.3	21,903
\$8-\$12.....	5	3,102	28,400	746	640	97	2.20	620.4	5,680
\$13-\$17.....	2	497	7,300	174	157	17	2.15	248.5	3,650
\$18-\$22.....	3	2,135	42,000	708	445	263	1.00	701.7	14,000
\$23-\$27.....	25	15,006	306,355	3,939	3,454	485	0.87	624.2	15,854
\$28-\$32.....	73	28,572	862,422	9,762	7,614	2,148	0.88	391.4	11,814
\$33-\$37.....	69	30,221	1,057,450	10,613	8,718	1,895	0.82	438.0	15,325
\$38-\$42.....	306	98,488	3,931,021	38,951	32,250	6,701	0.82	321.9	12,849
\$43-\$47.....	117	34,891	1,575,495	14,966	12,501	2,465	0.79	298.2	13,408
\$48-\$52.....	483	107,241	5,318,672	52,844	42,833	10,011	0.81	222.0	11,012
\$53-\$57.....	102	20,584	1,134,310	10,906	8,918	1,988	0.79	201.8	11,121
\$58-\$62.....	176	38,984	2,335,710	20,988	18,106	2,882	0.78	221.5	13,271
\$63-\$67.....	73	15,293	980,002	8,912	7,230	1,682	0.74	209.5	13,425
\$68-\$72.....	48	10,186	641,430	6,153	5,428	725	0.85	212.2	13,303
\$73-\$77.....	71	13,491	1,081,767	9,574	7,839	1,735	0.72	190.0	15,236
\$78-\$82.....	32	6,370	507,900	3,763	3,359	404	0.66	199.1	15,872
\$83-\$87.....	9	1,325	113,275	1,101	964	137	0.85	147.2	12,586
\$88-\$112.....	63	9,561	937,850	7,405	6,149	1,256	0.66	151.8	14,887
\$113-\$137.....	26	3,408	415,930	4,269	2,525	1,841	0.61	121.7	14,855
\$138-\$162.....	18	832	122,000	1,096	958	138	0.78	52.0	7,081
\$163-\$187.....	5	439	74,500	464	401	63	0.54	87.8	14,900
\$188-\$212.....	11	296	45,390	524	436	88	0.96	26.9	4,120
\$213-\$237.....	3	9	18,400	246	224	22	1.22	3.0	6,133
\$238-\$262.....	15	377	92,950	885	750	135	0.81	25.1	6,197
\$263 and over.....	121	1,110	697,175	8,303	7,093	1,210	1.02	9.2	5,702

TAXES ON FARM PROPERTY

TABLE 40.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN FOURTEEN SELECTED COUNTIES IN TEXAS, WITH NUMBER OF FARMS, ACREAGE, AND VALUE, CLASSIFIED ACCORDING TO VALUE OF LAND AND BUILDINGS PER ACRE: CENSUS OF 1930—Continued

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes]

VALUE PER ACRE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average acreage per farm	Average value per farm
				All farm property taxes	Real-estate taxes	Other property taxes			
5 COUNTIES (ELLIS, FALLS, HILL, M'LENNAN, AND NAVARRO)									
Total.....	2, 737	254, 424	\$22, 637, 898	\$198, 225	\$163, 277	\$29, 948	\$0. 74	93. 0	\$8, 289
Under \$8.....	3	318	1, 460	63	42	21	2. 90	103. 0	483
\$8-\$12.....	8	843	8, 920	388	289	52	3. 21	105. 4	1, 115
\$13-\$17.....	11	2, 403	36, 000	757	582	185	1. 62	218. 5	3, 273
\$18-\$22.....	31	5, 424	105, 707	1, 538	1, 259	379	1. 48	175. 0	3, 442
\$23-\$27.....	40	5, 137	128, 655	1, 955	1, 511	444	1. 17	128. 4	3, 210
\$28-\$32.....	69	8, 531	255, 020	3, 548	2, 984	564	1. 17	123. 0	3, 705
\$33-\$37.....	54	6, 787	237, 020	3, 274	2, 724	550	1. 15	125. 7	4, 400
\$38-\$42.....	107	12, 659	500, 547	6, 542	5, 639	903	1. 13	117. 5	4, 678
\$43-\$47.....	67	6, 739	303, 385	3, 702	3, 162	540	1. 04	100. 0	4, 528
\$48-\$52.....	219	19, 757	986, 100	11, 707	9, 727	1, 980	0. 99	90. 2	4, 503
\$53-\$57.....	67	7, 968	443, 355	4, 092	3, 423	669	0. 77	118. 9	6, 017
\$58-\$62.....	103	9, 598	574, 525	6, 158	5, 067	1, 091	0. 88	93. 2	5, 578
\$63-\$67.....	76	7, 605	495, 982	4, 469	3, 448	1, 021	0. 70	100. 1	6, 523
\$68-\$72.....	87	7, 682	530, 901	5, 062	4, 840	816	0. 91	87. 1	6, 102
\$73-\$77.....	126	13, 697	1, 026, 530	9, 210	7, 959	1, 251	0. 78	108. 7	8, 147
\$78-\$82.....	104	10, 407	831, 735	8, 385	7, 009	1, 376	0. 84	100. 1	7, 997
\$83-\$87.....	60	5, 820	491, 980	3, 905	3, 374	531	0. 69	97. 1	8, 200
\$88-\$112.....	723	65, 615	6, 823, 535	60, 030	51, 497	8, 533	0. 73	94. 3	9, 390
\$113-\$137.....	273	25, 161	3, 127, 738	23, 930	20, 795	3, 141	0. 66	92. 2	11, 437
\$138-\$162.....	211	18, 722	2, 790, 697	20, 591	17, 294	3, 297	0. 62	88. 7	13, 226
\$163-\$187.....	44	3, 626	533, 845	3, 286	2, 837	449	0. 53	70. 4	12, 133
\$188-\$212.....	48	3, 626	777, 870	4, 500	3, 993	563	0. 51	81. 8	16, 206
\$213-\$237.....	18	8, 268	125, 700	708	619	140	0. 49	31. 6	6, 983
\$238-\$262.....	17	616	153, 000	1, 075	916	159	0. 60	39. 2	9, 000
\$263 and over.....	109	2, 529	1, 390, 340	8, 748	7, 324	1, 424	0. 53	15. 2	8, 376
4 COUNTIES (BLANCO, GILLESPIE, LLANO, AND MASON)									
Total.....	1, 404	774, 855	\$16, 483, 112	\$111, 590	\$80, 507	\$31, 083	\$0. 49	551. 9	\$11, 744
Under \$8.....	23	24, 631	147, 095	2, 147	1, 456	691	0. 99	1,070. 9	6, 422
\$8-\$12.....	116	127, 846	1, 334, 680	11, 024	8, 219	3, 705	0. 62	1,102. 1	11, 505
\$13-\$17.....	187	200, 707	3, 021, 612	22, 737	16, 862	5, 875	0. 56	1,073. 3	16, 158
\$18-\$22.....	246	192, 634	3, 877, 152	25, 074	18, 032	7, 042	0. 47	783. 1	15, 761
\$23-\$27.....	103	87, 709	2, 174, 733	14, 148	10, 228	3, 920	0. 47	454. 5	11, 298
\$28-\$32.....	143	56, 195	1, 643, 720	10, 293	7, 460	2, 833	0. 45	386. 0	11, 495
\$33-\$37.....	90	23, 550	818, 645	4, 942	3, 557	1, 385	0. 43	261. 7	9, 096
\$38-\$42.....	98	22, 628	866, 765	5, 789	4, 209	1, 580	0. 47	230. 9	8, 151
\$43-\$47.....	52	9, 810	439, 490	2, 767	2, 053	714	0. 47	188. 8	8, 452
\$48-\$52.....	69	11, 005	547, 505	2, 944	2, 149	795	0. 39	186. 5	9, 281
\$53-\$57.....	27	5, 019	275, 545	1, 361	969	392	0. 35	185. 9	10, 205
\$58-\$62.....	19	3, 810	227, 920	911	588	323	0. 28	200. 5	11, 996
\$63-\$67.....	17	2, 211	144, 800	710	483	227	0. 33	130. 1	8, 518
\$68-\$72.....	13	1, 733	121, 530	549	425	124	0. 35	133. 3	9, 348
\$73-\$77.....	9	1, 031	76, 350	347	229	118	0. 30	114. 6	8, 483
\$78-\$82.....	10	1, 614	129, 900	561	344	217	0. 29	101. 4	12, 990
\$83-\$87.....	8	619	53, 000	249	181	68	0. 34	77. 4	6, 625
\$88-\$112.....	23	1, 650	157, 870	820	563	267	0. 36	71. 7	6, 864
\$113-\$137.....	6	406	47, 500	269	167	102	0. 35	67. 7	7, 917
\$138-\$162.....	3	185	27, 250	164	135	29	0. 50	61. 7	9, 083
\$163-\$187.....	6	208	36, 700	337	284	73	0. 77	34. 7	8, 117
\$188-\$212.....	7	105	21, 000	238	168	70	0. 80	15. 0	3, 000
\$213-\$237.....	4	84	18, 500	158	101	57	0. 55	21. 0	4, 025
\$238-\$262.....	6	81	20, 500	170	96	74	0. 47	13. 5	3, 417
\$263 and over.....	39	375	237, 690	1, 901	1, 549	412	0. 63	9. 6	5, 838

TAXES ON FARM PROPERTY

TABLE 41.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN SIX SELECTED COUNTIES IN IOWA, CLASSIFIED ACCORDING TO SPECIFIED VALUE PER ACRE, BY VALUE OF FARM: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes. Counties included are Benton, Boone, Linn, Marshall, Story, and Tama]

VALUE OF FARM	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings
				All farm property taxes	Real-estate taxes	Other property taxes	
FARMS WITH AVERAGE VALUE OF \$88 TO \$112 PER ACRE							
Total.....	567	76,164	\$7,644,741	\$116,341	\$104,308	\$12,033	\$1.36
Under \$2,500.....	20	346	33,541	434	366	68	1.00
\$2,500-\$4,999.....	46	1,697	170,070	2,665	2,340	325	1.38
\$5,000-\$7,499.....	42	2,632	257,800	4,004	3,666	338	1.42
\$7,500-\$9,999.....	72	5,039	592,100	9,038	8,100	872	1.38
\$10,000-\$14,999.....	156	18,602	1,868,490	28,216	25,324	2,892	1.36
\$15,000-\$19,999.....	112	18,223	1,844,950	27,720	24,728	2,992	1.34
\$20,000-\$24,999.....	62	13,470	1,363,550	19,847	17,672	2,175	1.31
\$25,000-\$29,999.....	22	5,891	586,480	9,746	9,019	727	1.54
\$30,000-\$34,999.....	13	3,989	405,800	6,331	5,471	860	1.35
\$35,000-\$39,999.....	3	1,065	108,000	1,510	1,200	310	1.11
\$40,000-\$44,999.....	4	1,644	164,000	3,238	3,023	215	1.84
\$45,000-\$49,999.....	3	1,357	139,900	1,851	1,803	48	1.29
\$50,000 and over.....	2	1,230	130,000	1,741	1,530	211	1.18
FARMS WITH AVERAGE VALUE OF \$138 TO \$162 PER ACRE							
Total.....	855	125,906	\$18,878,173	\$230,280	\$209,673	\$20,607	\$1.11
Under \$2,500.....	7	59	9,050	93	88	5	0.97
\$2,500-\$4,999.....	17	382	56,875	824	781	43	1.37
\$5,000-\$7,499.....	29	1,100	172,360	2,168	1,969	199	1.14
\$7,500-\$9,999.....	13	755	113,600	1,246	1,154	92	1.02
\$10,000-\$14,999.....	196	15,870	2,374,865	31,620	28,672	2,954	1.21
\$15,000-\$19,999.....	155	17,902	2,691,040	32,809	29,501	3,308	1.10
\$20,000-\$24,999.....	189	29,400	4,387,040	55,522	49,871	5,651	1.14
\$25,000-\$29,999.....	53	9,312	1,406,765	17,248	15,739	1,509	1.12
\$30,000-\$34,999.....	78	16,172	2,424,120	27,453	25,369	2,084	1.05
\$35,000-\$39,999.....	52	12,651	1,889,310	22,805	21,145	1,660	1.12
\$40,000-\$44,999.....	23	6,384	958,293	10,159	9,392	767	0.98
\$45,000-\$49,999.....	16	5,031	759,325	9,505	8,833	672	1.16
\$50,000 and over.....	27	10,828	1,635,550	18,822	17,159	1,663	1.05
FARMS WITH AVERAGE VALUE OF \$188 TO \$212 PER ACRE							
Total.....	651	86,320	\$18,964,611	\$189,051	\$152,419	\$16,632	\$0.90
Under \$2,500.....	7	62	12,300	225	218	7	1.77
\$2,500-\$4,999.....	13	251	49,950	584	516	68	1.03
\$5,000-\$7,499.....	19	561	112,300	1,237	1,082	155	0.96
\$7,500-\$9,999.....	25	1,046	208,400	2,383	2,169	214	1.04
\$10,000-\$14,999.....	32	2,008	390,300	4,313	3,933	380	0.98
\$15,000-\$19,999.....	146	11,831	2,348,175	24,600	22,107	2,493	0.94
\$20,000-\$24,999.....	117	13,446	2,679,550	26,027	23,468	2,559	0.88
\$25,000-\$29,999.....	41	5,399	1,081,220	11,154	10,194	960	0.94
\$30,000-\$34,999.....	141	22,494	4,448,916	44,918	40,134	4,784	0.90
\$35,000-\$39,999.....	12	2,191	428,400	4,196	3,770	420	0.88
\$40,000-\$44,999.....	26	5,378	1,077,500	9,311	8,400	902	0.78
\$45,000-\$49,999.....	33	7,888	1,562,200	15,560	14,221	1,339	0.91
\$50,000 and over.....	39	12,765	2,546,400	24,553	22,168	2,385	0.87

Analysis of assessments according to value of farm when average value per acre is held constant.—As stated before this analysis is confined to the six selected counties in Iowa. Three average value groups having the greatest frequency in the number of reports were selected for this presentation. The farms in each of these groups have been segregated into 13 value groups and are shown in Table 41. Because of the smallness of the sample these same farms are shown in Table 42 where the number of value groups has been reduced to four. In the latter table considerable regression is shown in the average value group "\$188-\$212"; a smaller amount is shown in the group "\$138-\$162"; while very little is shown for the group "\$88-\$112."

Analysis of assessments according to average value per acre when the value of farm is held constant.—Tables 43 and 44 are presented to show for the four most prominent value groups the tax ratio when the distribution is made according to average value of land and buildings per acre. Table 44 is the condensed form of Table 43. From the figures in the abbreviated table it is evident that there is a decided regression in each of the four selected value groups.

While it is admitted that the number of farms has not been numerous enough to form definite opinions, it appears that the average value per acre has more influence with the assessors than the total value of the farm and is the primary cause of inequality in assessments.

TABLE 42.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN SIX SELECTED COUNTIES IN IOWA, CLASSIFIED ACCORDING TO SPECIFIED VALUE PER ACRE, BY VALUE OF FARM: CENSUS OF 1930 (CONDENSED FORM OF TABLE 41)

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes. Counties included are Benton, Boone, Linn, Marshall, Story, and Tama]

VALUE OF FARM	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings
				All farm property taxes	Real-estate taxes	Other property taxes	
FARMS WITH AVERAGE VALUE OF \$88 TO \$112 PER ACRE							
Total.....	557	78, 154	\$7, 644, 741	\$118, 341	\$104, 308	\$12, 033	\$1.86
Under \$10,000.....	180	10, 614	1, 053, 571	16, 141	14, 538	1, 603	1.38
\$10,000-\$19,999.....	208	36, 885	3, 703, 440	55, 936	50, 052	5, 884	1.35
\$20,000-\$29,999.....	84	19, 370	1, 940, 030	29, 503	26, 091	2, 902	1.38
\$30,000 and over.....	25	9, 285	947, 700	14, 671	13, 027	1, 644	1.37
FARMS WITH AVERAGE VALUE OF \$138 TO \$162 PER ACRE							
Total.....	955	125, 906	\$18, 878, 173	\$230, 280	\$209, 673	\$20, 607	\$1.11
Under \$10,000.....	66	2, 356	351, 875	4, 331	3, 992	339	1.13
\$10,000-\$19,999.....	351	33, 772	5, 065, 895	64, 435	58, 173	6, 262	1.15
\$20,000-\$29,999.....	242	38, 712	5, 793, 805	72, 770	65, 610	7, 160	1.13
\$30,000 and over.....	196	51, 066	7, 666, 598	88, 744	81, 898	6, 846	1.07
FARMS WITH AVERAGE VALUE OF \$188 TO \$212 PER ACRE							
Total.....	651	85, 320	\$18, 954, 611	\$169, 051	\$152, 419	\$16, 632	\$0.90
Under \$10,000.....	64	1, 920	382, 950	4, 429	3, 985	444	1.04
\$10,000-\$19,999.....	178	13, 839	2, 747, 475	28, 913	26, 040	2, 873	0.95
\$20,000-\$29,999.....	158	18, 845	3, 760, 770	37, 181	33, 662	3, 519	0.90
\$30,000 and over.....	251	50, 716	10, 063, 416	98, 528	88, 732	9, 796	0.88

TAXES ON FARM PROPERTY

TABLE 43.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN SIX SELECTED COUNTIES IN IOWA, CLASSIFIED ACCORDING TO SPECIFIED VALUE GROUPS AND VALUE PER ACRE: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes. Counties included are Benton, Boone, Linn, Marshall, Story, and Tama]

VALUE PER ACRE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings
				All farm property taxes	Real-estate taxes	Other property taxes	
FARMS WITH TOTAL VALUE OF \$10,000 TO \$14,999							
Total.....	769	66,591	\$9,107,240	\$122,038	\$109,954	\$12,084	\$1.21
Under \$88.....	75	12,273	864,885	15,439	14,119	1,320	1.63
\$88-\$112.....	156	18,662	1,800,490	28,208	25,324	2,882	1.36
\$113-\$137.....	102	9,297	1,152,145	15,450	13,790	1,660	1.20
\$138-\$162.....	196	15,870	2,374,855	31,628	28,672	2,954	1.21
\$163-\$187.....	69	5,316	917,835	11,155	10,115	1,040	1.10
\$188-\$212.....	32	2,008	399,300	4,313	3,933	380	0.93
\$213-\$237.....	8	888	86,193	958	792	166	0.92
\$238-\$262.....	21	937	234,100	1,900	1,625	275	0.99
\$263 and over.....	110	1,841	1,217,437	12,991	11,684	1,407	0.96
FARMS WITH TOTAL VALUE OF \$15,000 TO \$19,999							
Total.....	644	75,418	\$10,739,726	\$132,510	\$118,630	\$13,880	\$1.10
Under \$88.....	22	5,386	369,000	6,432	5,748	684	1.50
\$88-\$112.....	112	18,214	1,842,950	27,710	24,828	2,882	1.35
\$113-\$137.....	115	15,242	1,900,265	25,044	22,415	2,629	1.18
\$138-\$162.....	155	17,903	2,691,040	32,808	29,501	3,307	1.10
\$163-\$187.....	33	3,236	564,816	6,083	5,089	994	0.90
\$188-\$212.....	146	11,831	2,348,175	24,000	22,107	2,493	0.94
\$213-\$237.....	26	2,077	464,205	4,347	3,906	441	0.84
\$238-\$262.....	13	885	218,185	2,087	1,891	196	0.87
\$263 and over.....	22	644	341,000	3,399	3,145	254	0.92
FARMS WITH TOTAL VALUE OF \$20,000 TO \$24,999							
Total.....	630	92,237	\$13,915,140	\$164,748	\$147,937	\$16,811	\$1.03
Under \$88.....	13	4,205	275,725	4,565	3,724	841	1.35
\$88-\$112.....	62	13,479	1,353,550	19,847	17,672	2,275	1.30
\$113-\$137.....	100	16,533	2,087,280	28,623	26,309	2,314	1.20
\$138-\$162.....	189	29,410	4,387,040	55,492	49,861	5,631	1.14
\$163-\$187.....	86	10,480	1,823,120	19,257	17,265	1,992	0.95
\$188-\$212.....	117	13,446	2,674,550	26,027	23,468	2,559	0.88
\$213-\$237.....	6	582	128,075	1,115	986	129	0.77
\$238-\$262.....	34	2,770	691,800	5,991	5,346	645	0.77
\$263 and over.....	23	1,332	494,000	3,831	3,406	425	0.69
FARMS WITH TOTAL VALUE OF \$25,000 TO \$29,999							
Total.....	261	43,801	\$8,980,836	\$81,727	\$74,118	\$7,609	\$1.06
Under \$88.....	5	1,988	136,435	2,119	2,006	113	1.47
\$88-\$112.....	22	5,891	586,480	9,746	9,019	727	1.54
\$113-\$137.....	25	5,086	642,655	8,522	7,354	1,168	1.14
\$138-\$162.....	53	9,312	1,406,765	17,248	15,739	1,509	1.12
\$163-\$187.....	86	13,582	2,374,508	26,491	23,935	2,556	1.01
\$188-\$212.....	37	4,870	975,220	9,800	8,926	874	0.92
\$213-\$237.....	12	1,491	320,800	3,400	3,098	302	0.97
\$238-\$262.....	10	1,020	252,500	1,927	1,719	208	0.68
\$263 and over.....	11	661	285,475	2,474	2,322	152	0.81

TABLE 44.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN SIX SELECTED COUNTIES IN IOWA, CLASSIFIED ACCORDING TO SPECIFIED VALUE GROUPS AND VALUE PER ACRE: CENSUS OF 1930 (CONDENSED FORM OF TABLE 43)

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes. Counties included are Benton, Boone, Linn, Marshall, Story, and Tama]

VALUE PER ACRE GROUP	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings
				All farm property taxes	Real-estate taxes	Other property taxes	
FARMS WITH TOTAL VALUE OF \$10,000 TO \$14,999							
Total.....	769	69,591	\$9,107,240	\$122,938	\$109,964	\$12,084	\$1.21
Under \$137.....	333	40,232	3,877,620	59,095	53,233	5,862	1.87
\$138-\$187.....	265	21,185	5,292,690	42,781	38,787	3,994	1.18
\$188 and over.....	171	5,174	1,937,030	20,162	17,934	2,228	0.93
FARMS WITH TOTAL VALUE OF \$15,000 TO \$19,999							
Total.....	644	75,418	\$10,739,728	\$132,510	\$118,630	\$13,880	\$1.10
Under \$137.....	249	38,842	4,112,215	59,186	52,091	6,195	1.29
\$138-\$187.....	188	21,139	3,255,856	38,891	34,590	4,301	1.06
\$188 and over.....	207	15,437	3,371,655	34,433	31,049	3,384	0.92
FARMS WITH TOTAL VALUE OF \$20,000 TO \$24,999							
Total.....	630	92,237	\$13,915,140	\$164,748	\$147,937	\$16,811	\$1.06
Under \$137.....	175	34,217	3,718,555	59,035	47,605	5,430	1.28
\$138-\$187.....	276	39,890	6,210,160	74,749	67,126	7,623	1.08
\$188 and over.....	180	18,130	3,986,425	36,964	33,206	3,758	0.83
FARMS WITH TOTAL VALUE OF \$25,000 TO \$29,999							
Total.....	261	43,901	\$6,980,836	\$81,727	\$74,118	\$7,609	\$1.06
Under \$137.....	52	12,985	1,305,570	20,387	18,379	2,008	1.35
\$138-\$187.....	139	22,894	3,781,271	43,739	39,674	4,065	1.05
\$188 and over.....	70	8,042	1,833,995	17,601	16,065	1,536	0.88

Effect of building values on the assessment of farms.—Both the Kansas and Minnesota bulletins referred to in this chapter point out the belief that improvements are underassessed in comparison with the land itself. Quoting from each of these:

While the law intends that improvements should be assessed at the same ratio to true value as the land itself, it is generally conceded by tax assessors and by members of boards of equalization that improvements are, on the whole, assessed at a lower per cent of true value than land.¹

In any farming locality it generally will be found that unimproved land sells for less per acre than improved. This study has shown the very marked tendency in Minnesota to assess low value acres at a high percentage of their sale value and high value acres at a low percentage. This points to a tendency of the general property tax to become a tax on bare land values.²

This phase of the assessment problem is treated very superficially in this study. The three tables (45, 46, and 47) which carry the statistical data are presented with the knowledge that they are not exhaustive but it is with the hope they may be of some value.

¹ Bulletin No. 232, Kansas State Agricultural Experiment Station. (July, 1924.)

² Bulletin No. 277, University of Minnesota Agricultural Experiment Station (August, 1931).

Table 45 presents, for the 6 Iowa counties, the figures for each of 4 value groups when the distribution of the farms therein is made according to the percentage of the farm value represented by the value of buildings. One of the columns of derived figures in this table gives the average value of land and buildings per acre. In a preceding section of this chapter is an explanation of the influence of this last mentioned factor on the assessment of farm lands.

Tables 46 and 47 present, respectively for 6 Iowa counties and 5 Michigan counties, a similar distribution of the farms to that in Table 45 for 3 average value per acre groups. In Table 45 the total value of the farms was held constant and in Tables 46 and 47 the average value per acre was held constant. In the two latter tables it should be noted that the complement of the percentage of the farm values represented by the value of buildings is the percentage of the farm values represented by the values of the land exclusive of building improvements; in other words, each succeeding percentage group represents land of greater inferiority of quality or location, or of some other value-making factor.

TABLE 45.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN SIX SELECTED COUNTIES IN IOWA, CLASSIFIED ACCORDING TO SPECIFIED VALUE GROUPS AND PERCENTAGE OF FARM VALUE REPRESENTED BY VALUE OF FARM BUILDINGS: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes. Counties included are Benton, Boone, Linn, Marshall, Story, and Tama]

PER CENT OF FARM VALUE REPRESENTED BY VALUE OF BUILDINGS	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average value of land and buildings per acre
				All farm property taxes	Real-estate taxes	Other property taxes		
FARMS WITH TOTAL VALUE OF \$10,000 TO \$14,999								
Total.....	789	66,691	\$8,107,240	\$122,038	\$109,954	\$12,084	\$1.21	\$136.76
None or not reported..	7	565	78,000	926	866	60	1.11	138.05
1-19.....	98	9,987	1,195,165	15,748	14,293	1,515	1.10	119.07
20-39.....	358	33,798	4,316,412	58,542	52,954	5,588	1.23	127.71
40-59.....	234	18,776	2,724,783	35,229	31,722	3,507	1.10	145.12
60-79.....	55	2,705	609,280	8,986	7,793	1,193	1.23	220.35
80 and over.....	17	700	183,600	2,607	2,386	221	1.30	292.29
FARMS WITH TOTAL VALUE OF \$15,000 TO \$19,999								
Total.....	644	75,418	\$10,739,726	\$132,510	\$118,630	\$13,880	\$1.10	\$142.40
None or not reported..	1	160	16,000	320	300	20	1.88	100.00
1-19.....	127	17,016	2,135,710	27,580	24,926	2,654	1.17	125.61
20-39.....	322	30,873	5,362,901	65,859	58,659	7,200	1.09	145.42
40-59.....	169	19,043	2,815,700	34,268	30,697	3,561	1.09	148.02
60-79.....	21	1,936	342,015	3,811	3,409	402	1.00	170.66
80 and over.....	4	385	64,400	682	639	43	0.99	107.27
FARMS WITH TOTAL VALUE OF \$20,000 TO \$24,999								
Total.....	630	92,237	\$13,915,140	\$164,748	\$147,937	\$16,811	\$1.06	\$150.86
None or not reported..	2	380	46,000	620	595	25	1.29	121.05
1-19.....	121	18,766	2,683,015	33,963	30,751	3,212	1.15	143.05
20-39.....	358	52,264	7,929,720	92,173	82,891	9,282	1.05	151.75
40-59.....	128	18,383	2,805,105	32,547	29,063	3,484	1.04	152.69
60-79.....	19	2,141	407,000	5,035	4,327	708	1.06	190.10
80 and over.....	2	323	44,300	410	310	100	0.70	137.15
FARMS WITH TOTAL VALUE OF \$25,000 TO \$29,999								
Total.....	261	43,901	\$6,980,836	\$81,727	\$74,118	\$7,609	\$1.06	\$159.01
None or not reported..	57	10,280	1,539,361	19,528	17,798	1,730	1.16	149.74
1-19.....	156	26,922	4,188,075	48,036	43,198	4,838	1.08	155.66
20-39.....	39	5,565	1,022,200	11,400	10,546	854	1.03	183.08
40-59.....	7	933	181,200	2,220	2,076	153	1.16	194.21
60-79.....	2	201	60,000	634	500	34	1.00	248.76

TABLE 46.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN SIX SELECTED COUNTIES IN IOWA, CLASSIFIED ACCORDING TO SPECIFIED VALUE PER ACRE AND PERCENTAGE OF FARM VALUE REPRESENTED BY VALUE OF FARM BUILDINGS: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes. Counties included are Benton, Boone, Linn, Marshall, Story, and Tama]

PER CENT OF FARM VALUE REPRESENTED BY VALUE OF BUILDINGS	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average value per farm
				All farm property taxes	Real-estate taxes	Other property taxes		
FARMS WITH AVERAGE VALUE OF \$88 TO \$112 PER ACRE								
Total.....	557	76, 154	\$7, 644, 741	\$118, 341	\$104, 308	\$12, 033	\$ 1.36	\$13, 725
None or not reported..	5	804	79, 400	1, 844	1, 253	91	1.58	15, 880
1-19.....	106	18, 454	1, 864, 971	27, 349	24, 890	2, 459	1.33	17, 594
20-39.....	260	37, 108	3, 714, 080	56, 765	50, 494	6, 271	1.36	14, 287
40-59.....	151	16, 498	1, 690, 080	25, 601	22, 731	2, 770	1.37	10, 694
60-79.....	27	2, 693	256, 710	4, 595	4, 244	351	1.65	9, 508
80 and over.....	8	657	68, 900	787	696	91	1.01	8, 612
FARMS WITH AVERAGE VALUE OF \$138 TO \$162 PER ACRE								
Total.....	855	135, 908	\$18, 876, 173	\$280, 280	\$209, 673	\$20, 607	\$1.11	\$22, 089
None or not reported..	2	240	36, 000	550	545	5	1.51	18, 000
1-19.....	195	33, 718	5, 050, 380	60, 862	55, 684	5, 178	1.10	25, 899
20-39.....	449	68, 910	10, 330, 983	124, 590	113, 699	10, 891	1.10	23, 069
40-59.....	175	20, 134	3, 025, 335	38, 583	34, 900	3, 683	1.15	17, 238
60-79.....	29	2, 724	408, 225	5, 206	4, 386	820	1.07	14, 077
80 and over.....	5	180	27, 250	489	459	30	1.68	5, 460
FARMS WITH AVERAGE VALUE OF \$188 TO \$212 PER ACRE								
Total.....	651	85, 320	\$16, 954, 611	\$169, 051	\$152, 419	\$16, 632	\$0.90	\$26, 044
None or not reported..	2	85	14, 000	182	175	7	1.09	8, 000
1-19.....	122	21, 563	4, 288, 920	40, 322	36, 526	3, 796	0.85	35, 163
20-39.....	356	47, 678	9, 468, 491	95, 692	86, 026	9, 666	0.91	26, 597
40-59.....	145	14, 783	2, 933, 700	29, 976	27, 007	2, 969	0.92	20, 274
60-79.....	22	1, 058	209, 900	2, 481	2, 329	152	1.11	9, 541
80 and over.....	4	153	30, 600	398	356	42	1.16	7, 650

TAXES ON FARM PROPERTY

TABLE 47.—PROPERTY TAXES FOR FARMS OPERATED BY FULL OWNERS IN FIVE SELECTED COUNTIES IN MICHIGAN, CLASSIFIED ACCORDING TO SPECIFIED VALUE PER ACRE AND PERCENTAGE OF FARM VALUE REPRESENTED BY VALUE OF FARM BUILDINGS: CENSUS OF 1930

[The data presented herein are for full owners who did not own additional farm land and who reported both total taxes and real-estate taxes. Counties included are Clinton, Gratiot, Huron, Shiawassee, and Tuscola]

PER CENT OF FARM VALUE REPRESENTED BY VALUE OF BUILDINGS	Number of farms reporting	Land in farms (acres)	Value of land and buildings	FARM TAXES			Real-estate taxes per \$100 of value of land and buildings	Average value per farm
				All farm property taxes	Real-estate taxes	Other property taxes		
FARMS WITH AVERAGE VALUE OF \$38 TO \$42 PER ACRE								
Total.....	587	87,298	\$2,650,590	\$68,821	\$64,162	\$4,659	\$2.41	\$4,531
None or not reported..	9	548	21,300	511	483	28	2.27	2,307
1-19.....	17	1,284	50,100	1,487	1,454	33	2.90	2,047
20-39.....	126	15,709	622,650	15,700	14,730	970	2.37	4,042
40-59.....	263	32,947	1,300,550	33,441	31,062	2,379	2.39	4,045
60-79.....	155	15,254	603,000	15,007	14,758	1,149	2.45	3,890
80 and over.....	17	1,554	61,900	1,775	1,675	100	2.71	3,041
FARMS WITH AVERAGE VALUE OF \$48 TO \$52 PER ACRE								
Total.....	860	89,775	\$4,482,348	\$116,185	\$108,945	\$7,240	\$2.43	\$5,212
None or not reported..	11	582	29,000	807	881	16	3.04	2,036
1-19.....	19	1,565	77,850	1,874	1,819	55	2.34	4,097
20-39.....	181	21,110	1,041,700	20,817	25,160	1,661	2.41	5,755
40-59.....	409	45,133	2,261,051	58,077	54,380	3,697	2.41	5,528
60-79.....	207	18,632	934,490	24,859	23,247	1,612	2.49	4,514
80 and over.....	33	2,753	138,275	3,661	3,402	190	2.50	4,190
FARMS WITH AVERAGE VALUE OF \$88 TO \$112 PER ACRE								
Total.....	1,857	181,988	\$15,711,398	\$312,377	\$292,281	\$20,098	\$1.86	\$8,481
None or not reported..	7	285	23,400	486	475	11	2.03	3,343
1-19.....	28	3,098	302,500	6,369	6,093	276	2.01	10,804
20-39.....	322	34,707	3,358,286	65,180	60,622	4,558	1.81	10,429
40-59.....	927	81,174	7,863,325	153,405	143,428	9,977	1.82	8,483
60-79.....	490	30,644	3,576,985	74,135	69,621	4,514	1.95	7,300
80 and over.....	83	6,050	586,900	12,802	12,042	760	2.05	7,071

CHAPTER IV

TAXES AND GROSS INCOME FROM CASH-RENTED FARMS

The problem.—This chapter is concerned with the proportion of gross income received by owners of rented farms which is required for the payment of taxes on that land. Of necessity, the data used are those for cash-rented farms. The information for the amount of cash rentals relates to the year 1930 and was obtained by census inquiries from the actual operators of the land. The data for the taxes paid on these same farms are derived from figures based on the answers to the census tax inquiries for full owner operators.

Little difficulty, then, is encountered in measuring the percentage of gross income from cash-rented farms that is required for the payment of real property taxes on the same farms. It is simply a matter of relating two cash items, one being the amount paid to the tax collector, and the other being the amount of rent received from the tenant. The latter represents property income, and in sections of the country where cash-rented farm land is of significant proportions, should be a good figure to compare with property taxes.

This presentation would be more effective if the relationship between taxes and *net* rent could be shown, rather than the relationship between taxes and *gross* rent. The deductions from the gross rent necessary to secure a net rent figure can not be ascertained from census information. Such deductions would include depreciation and expenditures for repairs, upkeep, and building insurance.

Of the 6,288,648 farms in the United States, reported as of April 1, 1930, there were 489,210, or 7.8 per cent, operated by cash tenants. The amount of rent was unreported for 3,321 of these cash-rented farms and for that reason this small number, representing only 0.7 per cent of all cash-rented farms, has been necessarily excluded from consideration.

Method of computation.—As the tax questions related only to owner-operated farms it was assumed that the real-estate tax per \$100 of value of land and buildings on owner-operated farms in a given area was representative of that for cash-rented farms. A further refinement of this tax ratio was made by confining the data to the farms of those full owners who did not own additional farm land and who gave answers to the two tax questions. These are called the pure-sample farms.

The ratio of real-estate taxes per \$100 of value of land and buildings for the pure-sample farms in each and every county was applied to the value of the cash-rented farms (with amount of rent reported) in each respective county. The product obtained was presumed to be the amount of the real-estate taxes levied on such properties. These products have been divided by the amount of gross cash rents reported for each respective county and the quotients, expressed as percentages, represent the proportion of the gross cash rents required for real-estate taxes. These derived percentages for counties are not presented in this chapter except visually through the aid of the accompanying maps. The percentages, however, are given for groups of counties, termed districts,¹ and for States and geographic divisions in Table 49. The counties comprising each

¹ Identical with crop-reporting districts as used by the United States Department of Agriculture.

district and the number of cash-rented farms represented in each county are listed in Table 50.

Percentage of gross cash rent required for taxes.—For the United States, as a whole, 21.9 per cent of the gross rent received by owners of cash-rented farms was required for taxes on those farms. The data presented in Table 49 supply rather conclusive evidence that taxes in some sections of the country take a larger proportion of the gross rent of cash-rented farm land than in other sections. For example, the lowest percentage was 15.8 for the East South Central Division and the highest was 40.6 for the Middle Atlantic Division. The situation in the Middle Atlantic Division is influenced by urban development which often causes high taxes before a compensatory increase in gross rents appears. This is also particularly true of counties in other areas, as is indicated by some of the accompanying maps. In some of these counties even more than the whole of the gross rent is required for taxes.

Among the individual States, the highest proportion of gross cash rent required for taxes is shown for Michigan where the percentage was 56.6 followed next by Pennsylvania, with a percentage of 46.9; and the lowest percentage of 11.1 is shown for Alabama, followed closely with 12.4 for Arkansas. In 16 States the percentage was under 20; in 19 States, between 20.0 and 29.9; in 9 States, between 30.0 and 39.9; in three States, between 40.0 and 49.9; and in one State it was in excess of 50.

Relationship of farm tenants to landlords in 1930.—In response to the question "Do you rent this farm from your own or your wife's parent, grandparent, brother, or sister?" 19.6 per cent of the cash tenants gave an affirmative answer. It is thought that tenants related to their landlords often lease their farms on better terms than those who are not related. If this is true, the percentages presented in Table 49 may be high, partially because the landlords who were related to their tenants did not exact all the rent possible. However, the tenants who were related may have furnished proportionately more services and products to their landlords, which would tend to lower the amount of their cash payments. Analysis is given in Table 48 for 12 counties in Iowa for the rent per acre and the ratio of rent to value for those tenants who were related and those who were not related to their landlords. For these 12 counties it is shown that those *not related* paid 8 per cent more cash rent per acre and 19 per cent more rent when rent is compared to value than the tenants who *are related* to their landlords. These figures indicate that the land of tenant farms where the tenant is related to the landlord, has a higher value per acre than the land in the farms of the tenants not related to their landlords.

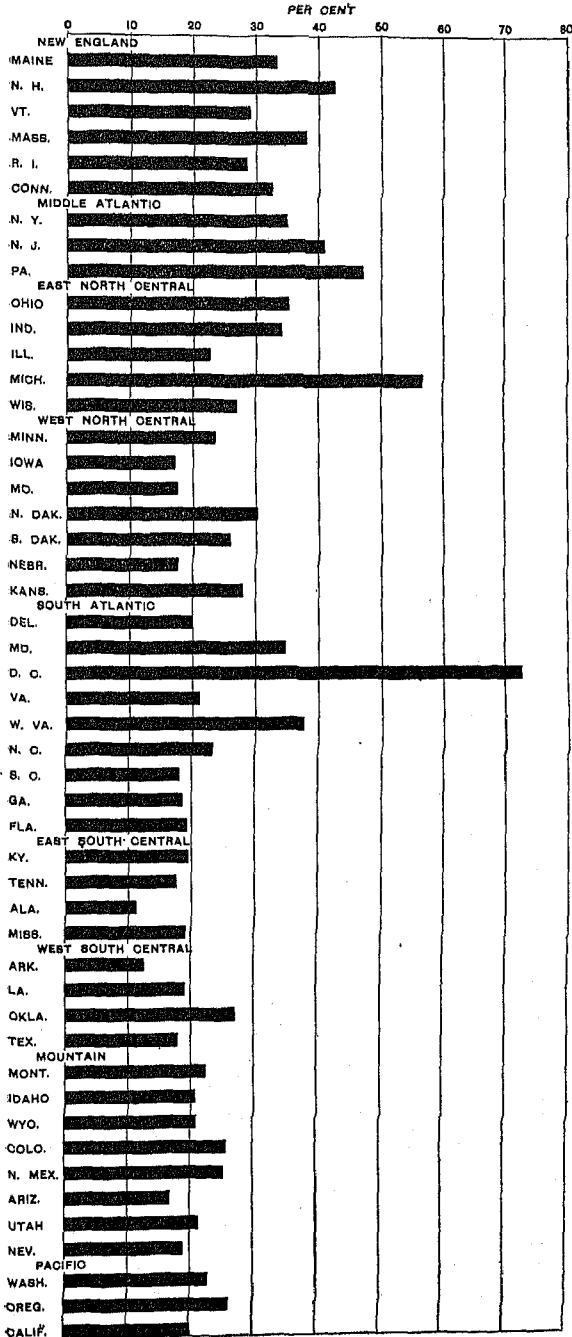
Other information for cash-rented farms.—The tax ratio per \$100 of value for all cash-rented farms in the United States was found to be \$1.11 compared with \$1.19 as computed for all farms. (See Chapter II.)

Rents received by owners of cash-rented farms, based on actual reports without any deductions, represented 5.1 per cent of the value of the same farms for the country as a whole in 1930. This percentage, representing gross returns on capital investments, ranged from a low of 3.1 for Maryland to 10.6 for Mississippi.

The average rental per acre for cash-rented farm land for the entire country was \$2.72, varying from \$0.25 in New Mexico to \$6.93 in Iowa.

TAXES ON FARM PROPERTY

PERCENTAGE OF GROSS RENT REQUIRED FOR TAXES ON CASH-RENTED FARMS, BY STATES, 1920



PERCENTAGE OF GROSS RENT REQUIRED FOR REAL-ESTATE TAXES ON CASH-RENTED FARMS, BY COUNTIES, 1929

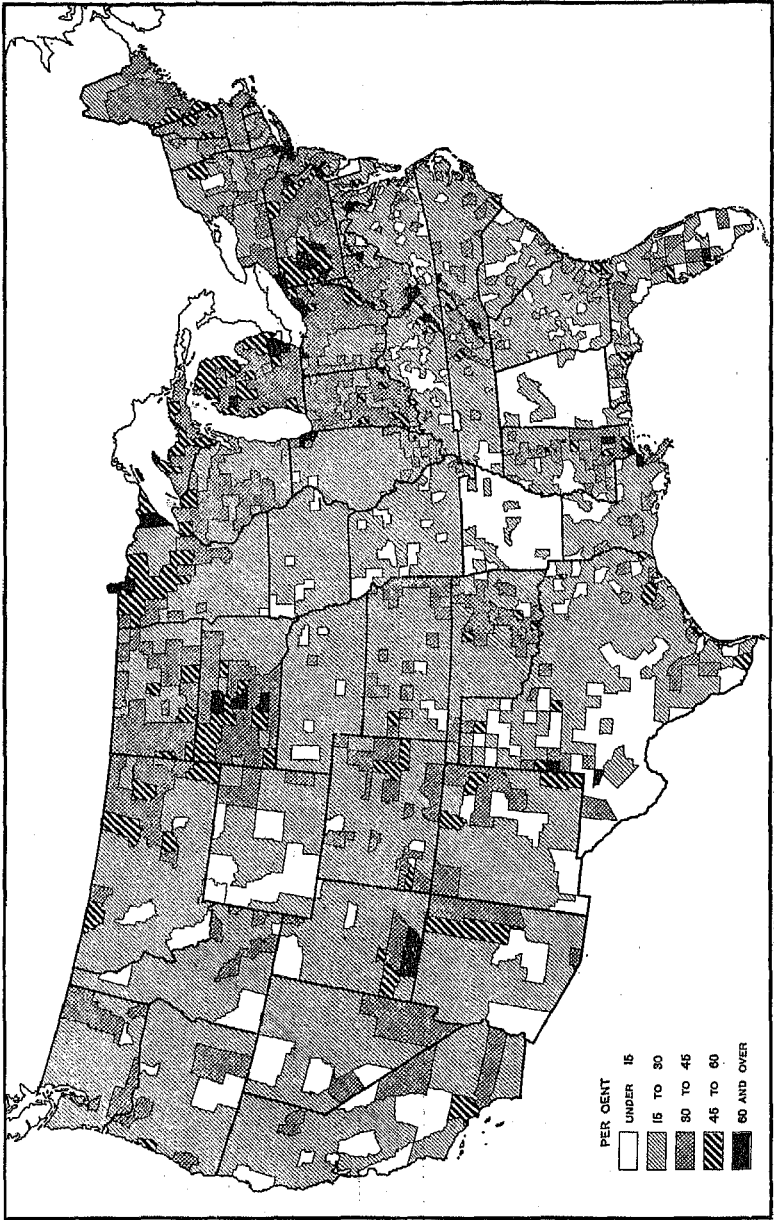


TABLE 48.—EFFECT OF TENANT'S RELATIONSHIP TO LANDLORD ON AMOUNT OF RENT PER ACRE AND ON RATIO OF RENT TO VALUE OF THE FARMS, FOR TWELVE SELECTED COUNTIES IN IOWA, 1930

COUNTY	RENT PER ACRE			RATIO OF RENT TO VALUE (per cent)		
	Tenants related to land-lord	Tenants not related to land-lord	Per cent of differ-ence	Tenants related to land-lord	Tenants not related to land-lord	Per cent of differ-ence
Total.....	\$7.38	\$7.99	8	4.99	5.94	19
Buona Vista.....	7.58	8.07	14	4.92	5.81	18
Cherokee.....	7.50	8.48	13	5.21	6.14	18
Clay.....	6.70	7.24	8	5.12	5.97	17
Dickinson.....	5.97	6.16	3	5.05	6.01	19
Emmet.....	6.42	7.01	9	5.87	6.63	13
Lyon.....	7.14	7.56	6	5.04	5.87	16
O'Brien.....	7.82	8.29	6	5.03	5.97	19
Osceola.....	6.53	7.23	11	5.04	6.11	21
Palo Alto.....	6.30	6.98	11	5.25	6.43	22
Plymouth.....	7.22	7.97	10	4.68	5.87	25
Pocahontas.....	6.83	8.28	21	4.61	5.69	23
Sioux.....	8.16	8.70	7	5.09	5.85	16

TABLE 49.—PERCENTAGE OF GROSS RENT REQUIRED FOR REAL-ESTATE TAXES ON CASH-RENTED FARMS, WITH THE NUMBER OF FARMS OPERATED BY CASH TENANTS REPORTING AMOUNT OF RENT, THEIR ACREAGE, VALUE, AND TAXES, BY DIVISIONS, STATES, AND DISTRICTS: CENSUS OF 1930

[The counties comprising each district and the number of cash-rented farms included (those reporting amount of debt) are given in Table 50]

DIVISION, STATE, OR DISTRICT	Number of cash-rented farms reporting amount of rent	Land in farms (acres)	VALUE OF LAND AND BUILDINGS		REAL ESTATE TAXES		GROSS RENT RECEIVED			
			Total	Average per acre	Tax per \$100 of value of land and buildings ¹	Total	Total	Per cent required for real-estate taxes	Ratio to value of farms (per cent)	Average amount per acre
United States.....	485,889	70,347,725	\$3,778,195,718	\$53.88	\$1.11	\$41,975,478	\$191,690,882	21.9	5.1	\$2.73
GEOGRAPHIC DIVS.:										
New England.....	5,313	546,830	33,902,052	62.00	1.48	501,513	1,482,900	33.8	4.4	2.71
Middle Atlantic.....	20,673	1,989,711	193,165,156	97.08	1.46	2,818,745	6,947,622	40.6	3.6	3.49
E. N. Central.....	62,318	6,403,067	663,961,268	103.68	1.33	8,841,311	30,199,344	29.3	4.5	4.02
W. N. Central.....	120,954	21,319,097	1,650,863,742	77.43	1.00	16,547,429	85,710,283	19.3	5.2	4.72
S. Atlantic.....	78,409	5,816,339	199,512,600	34.30	1.11	2,215,920	10,280,000	21.6	5.2	1.77
E. S. Central.....	96,341	5,205,225	187,643,681	35.44	1.21	2,265,062	14,300,021	15.8	7.0	2.70
W. S. Central.....	61,665	15,505,377	321,780,977	20.75	0.92	2,971,147	15,368,998	19.4	4.8	0.99
Mountain.....	15,646	8,241,137	128,756,638	15.62	1.24	1,590,811	7,899,449	21.6	6.7	0.90
Pacific.....	24,670	5,229,442	396,609,104	75.84	1.06	4,214,540	20,032,286	21.0	5.1	3.83
NEW ENGLAND:										
Maine.....	1,321	128,680	5,249,590	40.80	1.78	93,248	270,952	33.3	5.3	2.18
New Hampshire.....	618	78,815	2,650,090	32.36	2.08	52,979	124,396	42.6	4.9	1.58
Vermont.....	1,168	162,753	5,099,825	31.33	1.51	77,062	266,353	28.9	5.2	1.64
Massachusetts.....	1,078	72,528	8,261,853	113.91	1.70	140,575	372,217	37.8	4.5	5.13
Rhode Island.....	335	30,780	3,397,385	110.38	1.03	34,899	123,394	28.3	3.6	4.01
Connecticut.....	793	73,274	9,343,309	127.51	1.10	102,750	316,597	32.5	3.4	4.32

¹ These figures are based on county ratios as reported for full owners who did not own additional land.

TABLE 49.—PERCENTAGE OF GROSS RENT REQUIRED FOR REAL-ESTATE TAXES ON CASH-RENTED FARMS, WITH THE NUMBER OF FARMS OPERATED BY CASH TENANTS REPORTING AMOUNT OF RENT, THEIR ACREAGE, VALUE, AND TAXES, BY DIVISIONS, STATES, AND DISTRICTS: CENSUS OF 1930—Continued

DIVISION, STATE, OR DISTRICT	Number of cash-rented farms reporting amount of rent	Land in farms (acres)	VALUE OF LAND AND BUILDINGS		REAL-ESTATE TAXES		GROSS RENT RECEIVED			
			Total	Average per acre	Tax per \$100 of value of land and buildings	Total	Total	Per cent required for real-estate taxes	Ratio to value of farms (per cent)	Average amount per acre
MIDDLE ATLANTIC:										
New York, total.....	8,638	938,361	\$83,918,202	\$80.43	\$1.34	\$1,123,928	\$3,203,409	35.1	3.8	\$3.41
District No. 2.....	577	65,850	2,806,040	43.08	1.44	41,620	170,276	24.4	5.0	2.50
District No. 3.....	460	58,263	2,421,340	41.56	1.43	35,820	122,200	29.3	5.0	2.10
District No. 4.....	1,981	179,040	18,020,917	100.65	1.36	244,950	772,754	31.7	4.2	4.32
District No. 5.....	1,775	190,198	10,200,309	53.66	1.55	157,845	542,550	28.1	4.4	2.85
District No. 6.....	856	99,463	5,001,924	50.29	1.41	70,386	239,781	29.4	5.2	2.41
District No. 7.....	785	89,625	3,562,865	40.30	1.56	55,959	178,370	32.3	4.6	1.95
District No. 8.....	392	38,625	1,930,685	49.99	1.33	25,612	89,264	29.7	5.6	2.23
District No. 9.....	1,344	193,076	16,187,925	83.84	1.13	182,905	546,561	33.5	3.9	2.33
District No. 9a.....	493	24,512	23,000,287	953.58	1.31	368,798	549,704	50.2	2.3	5.18
New Jersey, total.....	2,030	171,193	25,466,966	148.76	1.61	400,991	1,003,204	40.9	3.0	5.89
District No. 2.....	794	78,707	12,808,905	174.47	1.52	195,085	424,940	45.0	3.3	5.76
District No. 5.....	734	67,417	8,504,150	126.14	1.63	138,282	395,911	34.9	4.7	5.87
District No. 8.....	502	30,014	4,093,851	136.40	1.87	76,641	182,413	42.0	4.5	6.08
Pennsylvania, total.....	10,005	880,157	83,779,808	95.19	1.53	1,284,826	2,740,889	46.9	3.3	3.11
District No. 1.....	1,090	101,127	7,545,227	74.61	1.81	130,424	218,855	62.3	2.9	2.16
District No. 2.....	545	58,161	2,304,763	39.03	1.82	44,353	112,012	39.6	4.0	1.93
District No. 3.....	533	50,322	2,493,050	44.26	1.76	43,900	114,542	38.4	4.9	2.03
District No. 4.....	1,027	99,295	5,973,929	60.16	1.90	113,591	202,093	56.0	4.2	2.04
District No. 5.....	908	93,696	6,397,225	67.60	1.81	97,666	254,414	38.4	4.7	2.72
District No. 6.....	781	61,366	6,538,606	106.55	1.37	102,954	215,500	47.8	3.3	3.51
District No. 7.....	2,280	235,049	20,156,467	85.75	1.69	340,450	687,688	49.5	3.4	2.93
District No. 8.....	676	40,437	2,732,727	67.58	1.74	47,448	142,802	33.2	5.2	3.53
District No. 9.....	2,075	134,704	30,637,907	227.45	1.17	357,980	792,023	45.2	2.3	5.88
E. N. CENTRAL:										
Ohio, total.....	14,026	1,272,001	108,772,710	85.51	1.76	1,914,546	5,447,763	35.1	5.0	4.28
District No. 1.....	1,694	127,866	13,960,623	109.18	2.01	280,382	772,270	36.3	5.5	6.04
District No. 2.....	1,407	124,372	11,611,054	93.36	1.86	216,207	505,420	36.3	5.1	4.79
District No. 3.....	2,788	257,467	30,340,407	117.84	1.73	524,791	947,535	55.4	3.1	3.68
District No. 4.....	1,405	123,069	9,492,700	77.13	1.81	171,417	659,772	26.0	7.0	5.36
District No. 5.....	2,400	253,921	20,181,075	79.48	1.68	338,637	1,351,942	26.0	6.7	5.32
District No. 6.....	1,684	111,642	5,184,001	46.43	1.88	97,430	351,925	38.7	4.9	2.25
District No. 7.....	1,254	89,023	11,324,291	127.20	1.46	165,518	559,823	29.8	4.6	6.20
District No. 8.....	595	54,890	2,467,582	43.86	1.62	38,974	110,535	35.3	4.9	2.01
District No. 9.....	1,399	129,742	4,270,977	32.92	1.90	81,190	198,886	40.8	4.7	1.58
Indiana, total.....	7,804	554,400	49,306,395	88.94	1.79	882,807	2,599,530	34.0	5.3	4.60
District No. 1.....	858	89,040	9,075,976	101.92	1.50	135,800	405,810	33.5	4.5	4.55
District No. 2.....	753	54,119	4,849,371	89.61	2.05	99,391	299,370	36.9	5.6	4.98
District No. 3.....	921	71,713	5,325,108	81.23	1.94	113,103	323,297	35.0	5.5	4.51
District No. 4.....	883	57,162	4,094,840	71.64	1.95	79,728	232,742	34.3	5.7	4.07
District No. 5.....	1,913	115,841	15,270,000	131.82	1.66	253,726	758,251	33.5	5.0	6.55
District No. 6.....	652	41,252	3,861,974	93.62	1.84	70,879	238,811	29.7	6.2	5.79
District No. 7.....	323	49,690	3,090,912	62.20	2.19	67,598	193,997	34.8	6.3	3.90
District No. 8.....	507	39,482	1,560,315	39.52	1.74	27,210	83,318	32.7	5.3	2.11
District No. 9.....	489	36,092	1,677,900	46.43	2.11	35,372	94,447	37.5	5.6	2.62

TABLE 49.—PERCENTAGE OF GROSS RENT REQUIRED FOR REAL-ESTATE TAXES ON CASH-RENTED FARMS, WITH THE NUMBER OF FARMS OPERATED BY CASH TENANTS REPORTING AMOUNT OF RENT, THEIR ACREAGE, VALUE, AND TAXES, BY DIVISIONS, STATES, AND DISTRICTS: CENSUS OF 1930—Continued

DIVISION, STATE, OR DISTRICT	Number of cash-rented farms reporting amount of rent	Land in farms (acres)	VALUE OF LAND AND BUILDINGS		REAL-ESTATE TAXES		GROSS RENT RECEIVED			
			Total	Average per acre	Tax per \$100 of value of land and buildings	Total	Total	Per cent required for real-estate taxes	Ratio to value of farms (per cent)	Average amount per acre
E. N. CENTRAL—Con.										
Illinois, total.....	19,051	2,204,257	\$301,661,304	\$136.85	\$0.96	\$2,910,528	\$13,033,497	22.7	4.3	\$5.91
District No. 1.....	4,659	669,808	77,252,619	115.34	0.94	728,138	4,284,984	17.0	5.5	6.40
District No. 2.....	5,618	692,973	134,150,446	193.59	0.94	1,259,406	4,523,033	27.3	3.4	6.53
District No. 3.....	1,611	190,660	21,426,064	112.37	0.92	107,748	1,083,005	18.3	5.1	5.68
District No. 4a.....	1,766	177,182	15,163,035	85.58	1.14	172,380	751,088	23.0	5.0	4.24
District No. 5.....	1,719	202,037	28,570,007	141.46	0.96	273,862	1,242,007	22.0	4.3	6.15
District No. 6.....	980	96,864	13,459,647	138.05	0.94	126,154	607,639	20.8	4.5	6.27
District No. 6a.....	1,265	75,974	4,983,662	65.60	1.29	64,164	202,110	24.5	5.3	3.45
District No. 7.....	805	62,547	5,203,788	83.20	1.26	66,591	196,915	33.8	3.8	3.16
District No. 9.....	628	36,203	1,442,166	39.84	1.53	22,076	82,672	26.7	5.7	2.28
Michigan, total.....	7,782	697,531	71,355,583	102.30	1.81	1,295,208	2,287,491	56.6	3.2	3.28
District No. 1.....	1,005	73,683	2,709,258	36.77	1.51	40,836	88,807	46.0	8.3	1.21
District No. 2.....	278	28,982	899,260	31.03	2.28	20,466	42,938	47.7	3.8	1.48
District No. 3.....	312	42,817	1,122,945	26.23	2.14	24,064	48,094	50.0	4.3	1.12
District No. 4.....	270	26,470	1,406,940	53.13	1.94	27,312	62,712	43.6	4.6	2.37
District No. 5.....	471	44,653	2,038,382	45.05	2.32	47,220	115,037	41.0	5.6	2.58
District No. 6.....	1,078	97,198	5,588,185	57.49	2.31	128,844	324,487	39.7	5.8	3.34
District No. 7.....	925	64,192	5,877,166	91.56	1.84	107,859	286,951	37.6	4.0	4.47
District No. 8.....	833	78,272	4,823,585	61.63	2.18	104,944	284,370	36.9	5.0	3.63
District No. 9.....	2,601	241,255	46,880,862	194.36	1.69	793,633	1,034,095	76.7	2.2	4.29
Wisconsin, total.....	13,655	1,675,478	132,865,186	79.30	1.38	1,838,222	6,831,038	26.9	5.1	4.08
District No. 1.....	2,015	223,738	11,901,427	53.19	1.41	168,177	574,204	29.3	4.8	2.57
District No. 2.....	866	90,070	5,714,655	62.82	1.60	85,541	206,176	32.2	4.7	2.93
District No. 3.....	439	47,886	2,776,794	58.60	1.51	41,895	148,007	28.3	5.3	3.12
District No. 4.....	2,040	301,767	17,204,461	57.31	1.61	279,068	933,761	20.9	6.4	3.09
District No. 5.....	711	94,447	4,062,340	52.54	1.51	75,113	244,230	30.8	4.9	2.59
District No. 6.....	1,699	158,015	16,444,202	103.67	1.35	221,997	809,943	25.5	6.3	5.48
District No. 7.....	2,153	335,688	24,400,408	72.69	1.52	371,951	1,503,965	24.7	6.2	4.48
District No. 8.....	1,890	228,570	20,064,258	87.78	1.41	283,115	1,161,500	24.4	4.8	5.08
District No. 9.....	1,942	194,237	29,806,041	150.83	1.06	311,055	1,129,298	27.5	3.9	5.81
W. N. CENTRAL:										
Minnesota, total.....	23,134	3,531,994	268,664,252	76.04	1.20	3,218,589	13,631,846	23.6	5.1	3.86
District No. 1.....	1,683	314,030	8,950,645	28.50	1.04	147,186	411,277	35.8	4.6	1.31
District No. 2.....	659	82,869	1,992,002	24.04	1.77	35,242	77,713	45.2	3.9	0.94
District No. 3.....	136	10,762	564,195	52.42	0.97	5,452	22,064	24.7	3.9	2.05
District No. 4.....	2,365	419,397	25,082,709	59.81	1.20	301,299	1,291,816	23.3	5.2	3.08
District No. 5.....	5,319	775,303	62,454,379	80.55	1.12	702,008	2,892,222	24.3	4.6	3.73
District No. 6.....	3,005	314,424	25,878,343	82.30	1.22	315,997	978,149	32.3	3.8	3.11
District No. 7.....	2,890	541,925	49,077,587	90.56	1.11	545,886	2,841,147	19.2	5.5	5.24
District No. 8.....	4,129	628,573	61,122,650	97.24	1.18	720,046	3,344,270	21.5	5.5	5.32
District No. 9.....	2,948	444,711	33,441,732	75.20	1.33	445,473	1,773,198	25.1	5.3	3.99
Iowa, total.....	45,843	6,823,910	848,224,430	124.30	0.95	8,063,366	47,285,938	17.1	5.6	6.93
District No. 1.....	7,410	1,289,975	179,654,074	139.27	0.88	1,570,731	10,038,213	15.7	5.6	7.78
District No. 2.....	4,710	745,235	85,362,373	114.46	0.96	817,134	4,803,603	17.0	5.6	6.45
District No. 3.....	5,129	736,693	73,268,563	99.59	1.02	749,971	4,072,889	18.4	5.6	6.53
District No. 4.....	6,188	980,260	193,758,982	136.45	0.88	1,178,441	7,354,674	16.0	5.5	7.30
District No. 5.....	5,680	788,733	109,986,368	139.45	1.02	1,117,597	6,067,124	18.4	5.5	7.69
District No. 6.....	6,800	999,537	131,823,552	131.88	0.93	1,224,973	7,248,653	16.9	5.5	7.26
District No. 7.....	3,785	620,657	64,069,414	122.98	0.95	607,659	3,570,681	17.0	5.6	6.85
District No. 8.....	2,988	386,762	31,183,458	80.63	1.19	372,619	1,898,539	19.6	6.1	4.61
District No. 9.....	3,153	375,754	39,076,746	104.00	1.07	417,201	2,231,662	18.7	5.7	5.94

TABLE 49.—PERCENTAGE OF GROSS RENT REQUIRED FOR REAL-ESTATE TAXES ON CASH-RENTED FARMS, WITH THE NUMBER OF FARMS OPERATED BY CASH TENANTS REPORTING AMOUNT OF RENT, THEIR ACREAGE, VALUE, AND TAXES, BY DIVISIONS, STATES, AND DISTRICTS: CENSUS OF 1930—Continued

DIVISION, STATE, OR DISTRICT	Number of cash-rented farms reporting amount of rent	Land in farms (acres)	VALUE OF LAND AND BUILDINGS		REAL-ESTATE TAXES		GROSS RENT RECEIVED					
			Total	Average per acre	Tax per \$100 of value of land and buildings	Total	Total	Per cent required for real-estate taxes	Ratio to value of farms (per cent)	Average amount per acre		
W. N. CENTRAL—Con.												
Missouri, total.....	18,831	1,944,538	\$124,820,510	\$64.19	\$0.83	\$1,020,981	\$5,912,204	17.4	4.7	\$3.04		
District No. 1.....	3,770	402,597	34,218,670	84.99	0.87	296,987	1,958,800	15.2	5.7	4.87		
District No. 2.....	2,001	212,242	11,390,307	53.07	0.94	107,405	630,554	17.0	5.5	2.97		
District No. 3.....	1,179	142,226	6,801,427	47.82	0.94	64,178	370,613	16.0	5.6	2.67		
District No. 4.....	2,733	276,494	26,555,407	96.04	0.69	182,158	1,032,858	17.6	3.9	3.74		
District No. 5.....	2,098	299,484	12,016,116	40.12	0.81	97,580	558,505	17.5	4.6	1.86		
District No. 6.....	2,459	215,793	18,005,483	83.44	0.66	118,935	511,157	23.3	2.8	2.37		
District No. 7.....	2,020	155,790	8,279,502	53.15	0.73	60,590	327,132	18.5	4.0	2.10		
District No. 8.....	1,653	181,366	3,857,667	21.27	0.83	32,059	178,757	18.5	4.5	0.96		
District No. 9.....	945	58,547	3,095,841	63.13	1.90	70,083	339,762	20.0	9.2	5.80		
North Dakota, total..	2,175	704,475	14,484,243	20.50	1.52	219,517	720,545	30.1	5.0	1.04		
District No. 1.....	205	46,229	862,247	18.65	1.79	15,443	43,543	35.5	5.0	0.94		
District No. 2.....	227	47,190	710,055	15.04	1.52	10,760	38,511	27.9	5.5	0.82		
District No. 3.....	303	72,552	2,250,570	31.02	1.49	33,455	115,546	29.5	5.1	1.69		
District No. 4.....	179	75,581	928,535	12.29	1.53	14,232	51,460	27.7	5.5	0.98		
District No. 5.....	205	63,398	1,292,207	20.38	1.05	21,657	61,891	35.0	4.8	0.98		
District No. 6.....	280	66,525	2,483,975	37.34	1.55	38,589	154,159	25.0	6.2	2.32		
District No. 7.....	146	111,069	934,027	8.41	1.57	14,673	34,943	42.0	3.7	0.31		
District No. 8.....	223	99,028	1,601,597	15.16	1.45	21,822	65,487	33.3	3.4	0.66		
District No. 9.....	404	122,894	3,521,030	28.05	1.39	48,886	164,010	20.8	4.7	1.33		
South Dakota, total..	6,579	2,463,940	78,535,673	31.87	1.24	977,769	3,794,738	25.8	4.8	1.54		
District No. 1.....	570	644,199	4,430,519	6.88	1.94	86,127	180,180	46.3	4.2	0.29		
District No. 2.....	315	112,570	3,069,728	27.27	1.46	44,864	141,771	31.6	4.0	1.26		
District No. 3.....	830	171,990	7,563,200	43.67	1.36	103,047	371,312	27.8	4.9	2.16		
District No. 4.....	555	204,446	7,780,190	18.23	1.42	68,393	192,105	35.6	4.0	0.95		
District No. 5.....	488	206,808	4,614,102	22.31	1.46	67,515	216,054	31.2	4.7	1.04		
District No. 6.....	1,550	297,512	25,808,535	86.76	1.12	288,493	1,324,980	21.8	5.1	4.45		
District No. 7.....	504	278,352	3,015,551	10.83	1.53	46,198	117,029	39.5	3.9	0.42		
District No. 8.....	518	238,598	3,432,147	14.38	1.04	56,206	139,508	40.3	4.1	0.69		
District No. 9.....	1,293	210,465	21,821,701	99.43	0.99	216,836	1,105,747	19.6	5.1	5.04		
Nebraska, total.....	12,064	3,731,348	211,336,049	56.04	0.70	1,676,676	9,484,378	17.7	4.5	2.64		
District No. 1.....	671	573,390	8,664,522	15.11	0.83	72,186	407,362	17.7	4.7	0.71		
District No. 2.....	1,240	1,169,342	12,029,772	10.80	0.89	112,759	553,231	20.4	4.0	0.47		
District No. 3.....	4,327	777,189	85,433,123	111.21	0.80	687,240	4,078,900	16.8	4.7	5.25		
District No. 4.....	830	265,790	13,216,170	49.73	0.88	115,714	627,130	18.5	4.7	2.36		
District No. 5.....	1,056	433,354	69,302,811	146.28	0.74	471,632	2,719,918	17.4	4.3	6.28		
District No. 6.....	3,279	279,463	5,530,850	19.79	0.79	43,747	237,224	18.4	4.3	0.86		
District No. 7.....	435	279,463	3,560,355	58.59	0.84	29,934	146,145	20.5	4.1	2.40		
District No. 8.....	343	60,806	17,902,940	104.11	0.80	143,454	714,468	20.1	4.0	4.15		
District No. 9.....	1,266	171,954										
Kansas, total.....	11,728	2,119,792	104,898,585	49.49	1.28	1,301,551	4,871,584	27.9	4.6	2.30		
District No. 1.....	163	33,015	852,475	25.82	1.30	10,934	42,710	25.6	5.0	1.29		
District No. 2.....	793	116,952	5,967,495	51.03	1.27	75,507	282,477	25.7	4.7	2.42		
District No. 3.....	2,106	270,970	22,543,385	83.20	1.38	311,187	1,043,129	25.8	4.6	3.85		
District No. 4.....	128	95,837	1,462,384	14.79	0.98	14,332	43,969	32.6	3.9	0.44		
District No. 5.....	812	172,447	10,237,851	59.37	1.00	102,209	438,071	28.3	4.3	2.54		
District No. 6.....	2,913	438,789	28,547,427	58.40	1.31	371,672	1,386,204	26.8	4.9	2.84		
District No. 7.....	102	116,020	1,910,815	16.47	1.04	19,790	83,715	23.6	4.4	0.72		
District No. 8.....	853	168,716	8,545,140	50.65	1.09	93,521	362,173	25.8	4.2	2.15		
District No. 9.....	3,733	654,026	24,831,633	37.97	1.46	362,469	1,189,127	30.6	4.8	1.82		

TAXES ON FARM PROPERTY

TABLE 49.—PERCENTAGE OF GROSS RENT REQUIRED FOR REAL-ESTATE TAXES ON CASH-RENTED FARMS, WITH THE NUMBER OF FARMS OPERATED BY CASH TENANTS REPORTING AMOUNT OF RENT, THEIR ACREAGE, VALUE, AND TAXES, BY DIVISIONS, STATES, AND DISTRICTS: CENSUS OF 1930—Continued

DIVISION, STATE, OR DISTRICT	Number of cash-rented farms reporting amount of rent	Land in farms (acres)	VALUE OF LAND AND BUILDINGS		REAL-ESTATE TAXES		GROSS RENT RECEIVED			
			Total	Average per acre	Per cent of value of land and buildings	Total	Total	Per cent required for real-estate taxes	Ratio to value of farms (per cent)	Average amount per acre
SOUTH ATLANTIC:										
Delaware.....	491	34,392	\$3,774,240	\$109.74	\$0.72	\$27,103	\$136,379	19.9	3.0	\$3.97
Maryland, total.....	1,811	150,120	16,115,670	107.35	1.07	172,609	499,238	34.6	3.1	3.33
District No. 1.....	246	30,591	859,096	28.08	1.35	11,539	30,198	32.0	4.2	1.18
District No. 2.....	931	71,844	11,053,514	162.21	1.04	121,772	324,418	37.5	2.5	4.52
District No. 3.....	248	22,633	1,943,510	85.68	0.99	19,238	66,207	29.0	3.4	2.92
District No. 9.....	380	25,002	1,660,550	66.38	1.21	20,010	72,356	27.7	4.4	2.89
District of Columbia.....	23	413	581,000	1,406.78	0.88	5,113	7,000	72.4	1.2	17.09
Virginia, total.....	7,215	651,364	30,724,900	47.17	0.75	229,626	1,036,833	21.1	3.5	1.67
District No. 2.....	718	68,195	5,144,555	75.47	0.55	28,497	149,602	19.0	2.9	2.19
District No. 4.....	428	48,624	2,442,635	50.24	0.60	14,583	88,627	16.5	3.0	1.82
District No. 5.....	1,281	126,997	5,556,799	43.76	0.67	37,425	166,694	22.5	3.0	1.31
District No. 6.....	868	64,541	3,399,773	52.08	0.73	24,971	134,951	20.0	3.7	1.94
District No. 7.....	1,531	117,155	5,061,305	43.21	0.56	28,250	135,520	20.8	2.7	1.16
District No. 8.....	586	52,533	1,345,930	25.60	0.89	11,614	99,037	19.7	4.4	1.19
District No. 9.....	1,768	171,624	7,065,383	41.34	1.00	70,607	341,393	20.7	4.3	1.92
Independent cities.....	45	1,676	678,050	404.81	2.02	13,679	21,009	64.9	3.1	12.55
West Virginia, total.....	7,037	576,806	21,008,267	36.43	1.22	256,056	680,164	37.6	3.2	2.15
District No. 1.....	558	47,915	2,588,377	54.02	1.32	34,230	98,037	34.9	3.8	2.05
District No. 2.....	1,077	93,446	4,143,270	44.34	1.60	62,143	156,338	39.7	3.8	1.67
District No. 3.....	2,300	37,047	1,213,750	32.76	1.00	12,122	55,870	21.7	4.0	1.51
District No. 4.....	1,656	107,512	4,441,498	41.31	1.23	54,763	153,325	34.6	3.6	1.47
District No. 5.....	784	57,202	1,429,516	24.99	1.16	16,531	46,390	35.6	3.2	0.81
District No. 6.....	523	58,874	1,515,000	25.74	1.29	10,487	54,872	36.5	3.6	0.93
District No. 8.....	2,199	174,610	5,670,256	32.51	1.00	50,780	110,202	51.5	1.9	0.33
North Carolina, total.....	9,196	579,460	26,478,386	45.69	1.29	341,540	1,471,838	23.2	5.6	2.54
District No. 1.....	319	19,706	839,450	42.60	0.97	8,152	30,284	26.9	3.6	1.54
District No. 2.....	1,477	96,372	3,933,732	40.82	1.23	48,325	218,810	22.1	5.6	2.27
District No. 3.....	2,429	157,039	6,717,102	42.78	1.36	91,401	406,877	18.4	7.4	3.16
District No. 4.....	1,213	79,132	3,418,931	44.01	1.25	42,757	114,394	37.4	3.3	1.60
District No. 5.....	753	61,094	2,263,835	44.31	1.17	26,385	118,243	22.3	5.2	2.31
District No. 6.....	1,024	51,579	2,999,232	58.15	1.58	47,338	183,865	25.7	6.1	3.56
District No. 8.....	854	57,701	3,310,008	67.36	1.01	33,408	189,152	24.0	4.2	2.41
District No. 9.....	1,127	69,847	2,996,026	42.89	1.46	43,774	170,207	25.7	5.7	2.44
South Carolina, total.....	18,219	861,726	27,470,122	31.88	1.24	340,909	1,902,772	17.9	6.9	2.21
District No. 1.....	794	54,883	2,408,359	43.88	1.04	25,078	130,224	19.3	5.4	2.37
District No. 2.....	510	40,111	800,511	21.45	1.17	10,090	55,075	18.3	6.4	1.58
District No. 3.....	2,404	145,596	5,475,793	37.61	1.26	68,890	375,335	18.4	6.9	2.63
District No. 4.....	1,265	98,477	2,346,439	23.39	1.21	23,273	125,082	22.5	5.4	1.28
District No. 5.....	8,289	280,232	9,377,332	35.25	1.27	125,211	815,575	15.4	8.3	2.91
District No. 6.....	1,575	58,219	1,372,729	23.58	1.74	23,825	121,914	19.5	8.9	2.09
District No. 8.....	3,376	184,208	5,128,909	27.84	1.16	59,531	278,903	21.3	5.4	1.61
Georgia, total.....	27,422	2,427,199	57,101,747	23.53	1.16	662,369	3,554,936	18.6	6.2	1.46
District No. 1.....	763	60,906	1,751,370	28.76	1.19	20,757	99,053	20.8	5.7	1.64
District No. 2.....	2,610	150,159	7,805,860	51.98	0.88	68,488	313,656	21.8	4.0	2.09
District No. 3.....	797	63,435	1,489,009	23.47	0.99	14,710	78,339	18.8	5.3	1.23
District No. 4.....	3,493	319,355	6,746,538	21.13	1.10	74,472	377,018	19.7	5.6	1.18
District No. 5.....	6,947	658,365	12,404,717	18.84	1.24	154,228	835,865	18.5	6.7	1.27
District No. 6.....	2,468	190,120	4,602,721	24.21	1.21	55,813	329,900	16.9	7.2	1.74
District No. 7.....	5,045	478,379	9,805,908	20.50	1.18	115,395	749,242	15.6	4.7	1.67
District No. 8.....	4,237	379,462	9,375,618	24.71	1.25	116,988	627,374	18.6	6.7	1.65
District No. 9.....	1,159	127,018	3,120,066	24.56	1.33	41,512	143,240	29.0	4.6	1.13

TABLE 49.—PERCENTAGE OF GROSS RENT REQUIRED FOR REAL-ESTATE TAXES ON CASH-RENTED FARMS, WITH THE NUMBER OF FARMS OPERATED BY CASH TENANTS REPORTING AMOUNT OF RENT, THEIR ACREAGE, VALUE, AND TAXES, BY DIVISIONS, STATES, AND DISTRICTS: CENSUS OF 1930—Continued

DIVISION, STATE, OR DISTRICT	Number of cash-rented farms reporting amount of rent	Land in farms (acres)	VALUE OF LAND AND BUILDINGS		REAL-ESTATE TAXES		GROSS RENT RECEIVED							
			Total	Average per acre	Total	Tax per \$100 of value of land and buildings	Total	Per cent required for real-estate taxes	Ratio to value of farms (per cent)	Average amount per acre				
SOUTH ATLANTIC—Con.														
Florida, total.....	6,975	535,059	\$16,258,268	\$30.39	\$1.11	\$180,595	\$940,730	10.2	5.8	\$1.70				
District No. 1.....	2,018	174,323	4,248,264	24.37	1.14	48,390	284,092	17.0	4.7	1.03				
District No. 3.....	1,263	105,948	2,407,799	22.73	1.17	28,069	190,850	25.0	4.6	1.03				
District No. 5.....	1,584	225,454	5,530,580	22.53	1.09	60,143	267,144	22.5	4.8	1.18				
District No. 8.....	1,210	29,334	4,071,625	138.80	1.08	43,999	279,914	15.7	6.0	0.64				
E. S. CENTRAL:														
Kentucky, total.....	8,771	661,784	32,492,518	49.10	0.90	201,585	1,506,192	10.4	4.6	2.28				
District No. 1.....	627	53,526	2,163,578	40.42	1.04	22,448	126,072	17.9	5.8	2.34				
District No. 2.....	782	49,663	7,189,275	144.70	0.75	54,175	261,628	20.7	3.0	5.27				
District No. 3.....	826	56,794	1,918,415	33.78	0.82	15,788	91,099	17.3	4.7	1.00				
District No. 5.....	1,161	106,988	11,180,189	104.50	0.91	102,010	605,910	16.8	5.4	5.66				
District No. 6.....	1,093	141,481	2,994,087	21.16	0.91	27,230	113,930	23.9	3.8	0.81				
District No. 7.....	592	43,701	1,684,692	36.26	1.21	19,177	91,019	21.1	5.7	2.08				
District No. 7a.....	503	40,316	1,429,415	35.46	0.99	14,123	89,104	15.9	6.2	2.21				
District No. 8.....	411	26,203	613,411	23.41	0.99	6,103	38,136	16.0	6.2	1.46				
District No. 9.....	1,906	143,112	3,419,456	23.89	0.89	30,526	90,394	33.8	2.6	0.63				
Tennessee, total.....	12,091	821,143	38,043,597	46.33	1.09	415,500	2,365,911	17.6	6.2	2.88				
District No. 1.....	3,114	143,220	11,715,964	81.80	1.08	128,005	836,821	15.1	7.1	5.84				
District No. 2.....	3,261	218,785	6,879,395	31.44	1.31	90,440	583,201	15.5	8.5	2.67				
District No. 3.....	779	78,969	1,972,285	24.98	1.37	27,062	128,009	21.1	6.5	1.02				
District No. 4.....	2,511	202,672	10,050,470	49.59	0.98	95,959	549,404	18.0	5.6	2.71				
District No. 5.....	704	50,413	1,071,641	21.26	1.27	13,612	56,152	24.2	5.2	1.11				
District No. 6.....	1,722	127,084	6,354,442	50.00	0.94	59,422	212,324	28.0	3.3	1.07				
Alabama, total.....	48,599	2,476,639	68,571,822	27.69	0.86	580,099	5,802,945	11.1	7.7	2.14				
District No. 1.....	1,163	84,990	3,596,146	42.31	0.92	33,256	193,204	17.2	5.4	2.27				
District No. 2.....	2,349	139,790	5,829,319	41.70	0.88	51,188	474,472	10.8	8.1	3.39				
District No. 2a.....	3,315	200,746	8,186,879	40.78	0.79	65,004	363,073	17.9	4.4	1.81				
District No. 3.....	750	63,133	1,739,970	32.75	0.82	14,262	90,831	14.3	5.7	1.88				
District No. 4.....	8,756	392,657	9,699,173	24.74	0.93	90,178	859,843	10.5	8.9	2.19				
District No. 5.....	17,438	663,518	16,867,739	25.42	0.83	139,320	1,611,177	8.6	9.0	2.43				
District No. 6.....	3,583	268,739	5,089,605	19.67	0.93	47,573	371,396	12.8	7.3	1.44				
District No. 7.....	1,784	75,015	2,303,406	30.71	0.91	20,862	124,075	16.8	5.4	1.66				
District No. 8.....	4,167	205,969	5,939,114	28.84	0.84	49,629	446,015	11.1	7.5	2.17				
District No. 9.....	5,314	402,695	9,320,471	23.15	0.83	77,707	759,269	10.2	8.1	1.80				
Mississippi, total.....	26,880	1,335,659	48,535,644	36.34	2.00	968,873	5,125,573	18.9	10.6	3.84				
District No. 1.....	2,730	115,181	9,333,503	81.03	2.14	199,635	1,046,696	19.1	11.2	9.09				
District No. 2.....	1,564	126,821	2,518,268	19.86	2.26	56,916	249,433	22.8	9.9	1.07				
District No. 3.....	728	46,592	1,231,990	26.44	1.93	23,720	91,564	25.0	7.4	1.97				
District No. 4.....	6,155	222,400	14,685,553	65.58	1.98	288,213	1,839,334	15.7	12.6	6.27				
District No. 5.....	3,560	180,405	4,738,789	26.27	2.09	98,869	557,884	17.7	11.8	3.09				
District No. 6.....	5,140	263,354	6,793,501	25.80	1.95	132,297	668,534	10.8	9.8	2.64				
District No. 7.....	4,021	193,447	4,939,083	25.53	1.67	82,318	419,410	19.0	8.5	2.17				
District No. 8.....	1,015	60,760	1,250,220	20.58	2.24	28,004	90,092	31.1	7.2	1.48				
District No. 9.....	1,961	126,693	3,144,737	24.82	1.87	58,616	162,726	36.2	5.2	1.28				
W. S. CENTRAL:														
Arkansas, total.....	14,791	872,843	33,310,354	38.16	1.03	342,860	2,768,015	12.4	8.3	3.17				
District No. 1.....	860	65,877	2,099,555	31.87	0.63	13,128	85,722	15.3	4.1	1.30				
District No. 2.....	381	48,260	691,458	14.33	0.71	4,889	42,390	11.5	6.1	0.88				
District No. 3.....	1,511	97,294	5,564,155	57.19	1.23	68,444	408,836	13.7	9.0	5.13				
District No. 4.....	1,310	93,269	2,329,498	24.98	0.87	20,335	138,236	14.7	5.9	1.43				
District No. 5.....	1,123	78,573	3,026,100	38.51	0.79	23,912	172,828	13.8	5.7	2.20				
District No. 6.....	4,407	219,302	10,123,419	46.18	1.19	120,249	1,021,970	11.8	10.1	4.86				
District No. 7.....	702	47,387	1,339,322	28.26	0.78	10,436	89,462	11.7	6.7	1.89				
District No. 8.....	1,404	91,789	2,371,383	25.84	0.72	17,017	141,346	12.0	6.0	1.54				
District No. 9.....	3,093	131,092	5,760,464	43.94	1.12	64,450	577,226	11.2	10.0	4.40				

TABLE 49.—PERCENTAGE OF GROSS RENT REQUIRED FOR REAL-ESTATE TAXES ON CASH-RENTED FARMS, WITH THE NUMBER OF FARMS OPERATED BY CASH TENANTS REPORTING AMOUNT OF RENT, THEIR ACREAGE, VALUE, AND TAXES, BY DIVISIONS, STATES, AND DISTRICTS. CENSUS OF 1930—Continued

DIVISION, STATE, OR DISTRICT	Number of cash-rented farms reporting amount of rent	Land in farms (acres)	VALUE OF LAND AND BUILDINGS		REAL-ESTATE TAXES		GROSS RENT RECEIVED			
			Total	Average per acre	Tax per \$100 of value of land and buildings	Total	Total	Per cent required for real-estate taxes	Ratio to value of farms (per cent)	Average amount per acre
W. S. CENTRAL—Con.										
Louisiana, total.....	12,806	586,955	\$27,169,142	\$46.29	\$1.26	\$341,134	\$1,790,610	19.1	6.6	\$3.05
District No. 1.....	2,004	101,374	4,024,065	39.70	1.05	42,237	265,936	15.9	6.6	2.62
District No. 2.....	1,235	73,332	2,435,951	33.21	1.10	26,871	153,769	17.5	6.3	2.10
District No. 3.....	1,427	59,808	3,261,340	54.53	1.42	46,247	275,729	16.8	7.5	4.61
District No. 4.....	411	20,780	510,745	24.58	1.58	8,061	39,216	20.6	7.7	1.89
District No. 5.....	3,006	111,437	6,312,549	56.65	1.45	61,675	445,513	20.6	7.1	1.00
District No. 6.....	3,240	107,799	4,496,001	41.71	1.09	49,119	306,713	16.0	6.8	2.85
District No. 7.....	410	27,387	1,090,055	40.16	1.53	15,133	65,608	23.1	6.0	2.40
District No. 8.....	328	34,922	1,542,704	44.18	1.19	18,295	76,730	23.8	5.0	2.20
District No. 9.....	637	50,116	3,485,778	69.55	1.25	49,591	162,012	26.0	4.6	3.23
Oklahoma, total.....	17,411	2,624,302	84,536,561	32.21	1.29	1,087,131	4,026,140	27.0	4.8	1.53
District No. 1.....	295	144,330	1,699,930	11.78	1.03	17,458	76,001	23.0	4.5	0.53
District No. 2.....	1,236	207,348	7,605,083	36.68	1.03	82,494	305,095	27.0	4.0	1.47
District No. 3.....	3,141	628,544	10,225,481	30.58	1.19	229,107	785,400	30.3	3.9	1.20
District No. 4.....	1,355	247,134	6,715,780	27.17	1.17	78,382	412,136	19.0	6.1	1.67
District No. 5.....	5,079	597,228	24,427,417	40.90	1.30	318,172	1,083,149	29.4	4.4	1.81
District No. 6.....	1,552	148,871	4,396,635	29.53	1.72	75,721	262,728	28.8	6.0	1.76
District No. 7.....	2,350	348,546	13,459,289	38.62	1.24	167,279	747,582	22.4	5.6	2.14
District No. 8.....	1,033	243,916	5,940,665	24.38	1.68	99,779	310,153	32.4	5.2	1.27
District No. 9.....	733	68,376	1,050,672	18.15	1.77	18,739	73,897	25.4	7.0	1.27
Texas, total.....	16,687	11,421,277	176,764,920	15.48	0.68	1,200,022	6,726,197	17.8	3.8	0.69
District No. 1.....	1,847	1,609,331	27,909,012	17.34	0.72	202,177	918,801	22.0	3.3	0.57
District No. 2.....	2,266	476,783	17,463,016	36.63	0.78	136,547	683,764	20.0	3.9	1.43
District No. 3.....	1,523	92,155	3,070,434	33.32	0.98	20,991	188,104	15.9	6.1	2.04
District No. 4.....	599	3,703,323	23,925,000	6.46	0.55	132,402	1,127,135	11.7	4.7	0.30
District No. 5.....	2,316	2,407,727	30,432,751	16.34	0.54	214,096	1,686,015	13.5	4.0	0.66
District No. 6.....	2,277	592,619	14,282,250	24.10	0.73	104,955	619,160	17.0	4.3	1.04
District No. 7.....	1,697	146,684	3,296,528	22.47	1.15	37,869	185,838	20.4	5.6	1.27
District No. 8.....	2,276	2,063,697	32,116,276	15.56	0.71	229,611	1,046,666	21.9	3.3	0.51
District No. 9.....	1,856	328,958	15,269,647	46.42	0.74	112,374	308,714	28.2	2.6	1.21
MOUNTAIN:										
Montana, total.....	3,081	2,184,794	23,084,000	10.57	1.15	204,429	1,184,002	22.3	5.1	0.54
District No. 1.....	772	280,689	5,103,947	18.18	1.12	57,204	262,431	21.8	5.1	0.93
District No. 2.....	276	314,930	2,521,647	8.01	1.23	31,076	100,903	18.6	4.0	0.32
District No. 3.....	354	258,104	2,081,681	8.09	1.30	28,941	84,898	34.1	4.1	0.33
District No. 5.....	507	478,348	4,694,649	9.81	1.19	55,738	263,791	21.1	5.6	0.55
District No. 7.....	311	138,047	2,790,995	20.22	0.97	20,940	151,033	17.8	5.4	1.09
District No. 8.....	496	243,943	3,998,880	16.39	1.04	41,501	338,093	17.4	6.0	0.98
District No. 9.....	315	470,643	1,892,195	4.02	1.22	23,031	82,853	27.8	4.4	0.18
Idaho, total.....	3,109	476,228	22,356,677	46.95	1.46	325,453	1,583,037	20.0	7.1	3.32
District No. 1.....	673	124,500	4,415,455	35.47	1.24	54,599	235,993	23.1	5.3	1.90
District No. 7.....	1,015	123,203	5,830,070	47.33	1.45	84,769	455,603	18.6	7.8	3.70
District No. 8.....	539	52,539	4,731,961	90.07	1.60	75,871	395,231	19.2	8.4	7.52
District No. 9.....	885	176,986	7,378,591	41.93	1.49	110,274	496,310	22.2	6.7	2.82
Wyoming, total.....	1,113	1,150,627	10,171,450	8.84	0.94	95,402	453,646	20.8	4.5	0.40
District No. 2.....	188	59,773	1,115,440	18.66	1.20	13,398	71,270	18.8	6.4	1.19
District No. 3.....	394	322,517	3,590,939	9.39	0.99	35,455	160,138	22.3	4.5	0.42
District No. 4.....	71	29,780	623,340	17.57	1.01	5,269	29,126	18.1	5.6	0.98
District No. 5.....	148	344,000	2,015,566	5.86	0.73	14,723	90,224	16.3	4.5	0.26
District No. 6.....	312	334,557	2,926,165	8.76	0.90	26,367	107,888	24.4	3.7	0.32

TABLE 49.—PERCENTAGE OF GROSS RENT REQUIRED FOR REAL-ESTATE TAXES ON CASH-RENTED FARMS, WITH THE NUMBER OF FARMS OPERATED BY CASH TENANTS REPORTING AMOUNT OF RENT, THEIR ACREAGE, VALUE, AND TAXES, BY DIVISIONS, STATES, AND DISTRICTS: CENSUS OF 1930—Continued

DIVISION, STATE, OR DISTRICT	Number of cash-rented farms reporting amount of rent	Land in farms (acres)	VALUE OF LAND AND BUILDINGS			REAL-ESTATE TAXES		GROSS RENT RECEIVED		
			Total	Average per acre	Tax per \$100 of value of land and buildings	Total	Total	Per cent required for real-estate taxes	Ratio to value of farms (per cent)	Average amount per acre
MOUNTAIN—Contd.										
Colorado, total.....	4, 150	1, 624, 183	\$32, 125, 600	\$19.78	\$1.31	\$421, 850	\$1, 639, 361	25.7	5.3	\$1.01
District No. 1.....	352	250, 744	3, 290, 508	12.67	1.22	40, 235	167, 132	24.1	5.1	0.64
District No. 2.....	750	186, 204	6, 792, 235	36.48	1.22	82, 800	336, 812	24.6	5.0	1.81
District No. 6.....	879	433, 320	8, 543, 766	19.72	1.15	101, 198	360, 155	27.4	4.3	0.85
District No. 7.....	837	178, 039	3, 869, 540	21.63	1.03	92, 307	335, 239	26.5	6.3	1.32
District No. 8.....	300	90, 397	3, 187, 840	32.55	1.45	45, 332	164, 345	27.0	5.2	1.71
District No. 9.....	912	469, 849	6, 492, 212	13.82	1.39	89, 928	366, 578	24.5	5.6	0.78
New Mexico, total....	1, 518	1, 786, 632	10, 907, 318	6.10	1.05	114, 488	453, 605	25.2	4.2	0.25
District No. 1.....	304	120, 335	1, 283, 579	10.67	1.22	15, 606	57, 878	27.0	4.5	0.48
District No. 3.....	720	946, 670	6, 018, 243	6.36	0.98	59, 138	183, 674	32.2	3.1	0.10
District No. 7.....	92	102, 349	431, 515	4.22	0.94	4, 057	27, 466	14.8	6.4	0.27
District No. 9.....	402	617, 278	3, 173, 981	5.14	1.12	35, 637	184, 587	19.3	5.8	0.30
Arizona, total.....	1, 113	627, 447	16, 384, 332	26.11	1.29	210, 711	1, 264, 967	16.7	7.7	2.02
District No. 2.....	142	401, 114	1, 044, 705	2.60	1.11	11, 581	40, 985	28.3	3.0	0.10
District No. 5.....	629	74, 764	12, 466, 187	166.74	1.29	160, 812	663, 630	16.7	7.7	12.80
District No. 7.....	79	11, 732	1, 219, 900	103.98	1.58	19, 274	108, 602	11.8	13.4	13.94
District No. 9.....	263	139, 837	1, 653, 540	11.82	1.15	19, 044	96, 550	19.7	5.8	0.69
Utah, total.....	1, 261	177, 947	9, 612, 278	54.02	1.28	122, 664	578, 345	21.2	6.0	3.25
District No. 1.....	690	69, 030	6, 184, 026	89.58	1.19	73, 420	381, 009	10.3	6.2	5.52
District No. 5.....	230	38, 700	1, 579, 519	40.81	1.50	23, 737	89, 828	26.4	6.7	2.32
District No. 6.....	298	40, 319	1, 470, 733	36.70	1.34	19, 848	96, 845	21.8	6.1	2.25
District No. 7.....	43	23, 898	369, 000	12.34	1.53	5, 659	15, 669	33.9	4.5	0.53
Nevada, total.....	251	213, 279	4, 114, 983	19.29	1.09	44, 814	237, 486	18.9	5.8	1.11
District No. 1.....	175	85, 605	2, 702, 590	31.55	1.05	28, 367	168, 277	16.9	6.2	1.06
District No. 3.....	40	123, 314	1, 103, 204	8.95	1.15	12, 731	57, 665	22.1	5.2	0.47
District No. 8.....	36	4, 300	309, 189	71.90	1.20	3, 716	11, 644	31.9	3.8	2.71
PACIFIC:										
Washington, total....	5, 695	757, 707	49, 344, 074	65.12	1.18	583, 189	2, 580, 857	22.7	5.2	3.39
District No. 1.....	3, 428	248, 107	32, 330, 422	130.31	1.11	360, 068	1, 577, 325	22.8	4.9	6.36
District No. 2.....	1, 230	226, 579	9, 129, 466	40.29	1.40	127, 777	597, 999	21.4	6.6	2.64
District No. 3.....	663	90, 413	3, 181, 791	35.19	1.24	39, 455	145, 172	27.2	4.6	1.01
District No. 5.....	140	134, 830	1, 128, 165	8.37	1.18	13, 280	50, 190	26.5	4.4	0.37
District No. 9.....	334	57, 838	3, 574, 230	61.80	1.19	42, 609	199, 171	21.4	5.6	3.44
Oregon, total.....	5, 187	1, 102, 979	47, 596, 134	43.15	1.15	548, 207	2, 100, 950	26.1	4.4	1.90
District No. 1.....	3, 366	342, 582	30, 668, 463	89.52	1.12	342, 651	1, 217, 591	28.1	4.0	3.55
District No. 2.....	148	135, 274	1, 432, 210	10.59	1.37	19, 615	79, 344	24.7	5.5	0.50
District No. 3.....	516	154, 125	4, 535, 080	29.42	1.24	56, 158	273, 678	20.5	6.0	1.73
District No. 7.....	630	128, 759	5, 406, 380	41.99	1.28	69, 458	246, 370	23.1	4.0	1.92
District No. 8.....	521	342, 239	5, 553, 992	16.23	1.09	66, 325	283, 497	21.3	5.1	0.83
California, total.....	13, 788	3, 368, 696	259, 068, 896	88.90	1.03	3, 083, 144	15, 361, 470	20.1	5.1	4.50
District No. 1.....	735	250, 298	15, 324, 825	61.23	0.76	116, 183	791, 724	14.7	5.2	3.16
District No. 2.....	267	96, 324	2, 822, 235	29.30	1.08	30, 348	136, 033	22.3	4.8	1.41
District No. 3.....	131	78, 440	1, 842, 280	23.40	1.23	22, 736	84, 845	26.8	4.6	1.08
District No. 4.....	3, 461	1, 016, 000	87, 403, 614	86.02	0.95	826, 968	4, 561, 550	18.1	5.2	4.49
District No. 5.....	1, 333	444, 432	24, 446, 943	55.01	1.06	260, 040	1, 505, 431	17.3	6.2	3.39
District No. 5a.....	3, 484	825, 445	58, 536, 044	68.49	1.10	621, 322	4, 123, 953	15.1	7.3	5.00
District No. 6.....	484	193, 070	11, 713, 741	61.07	0.63	73, 203	229, 316	25.1	2.5	1.51
District No. 8.....	3, 893	464, 627	99, 579, 214	21.43	1.14	1, 132, 284	3, 866, 627	29.3	3.9	8.32

TABLE 50.—DISTRIBUTION OF COUNTIES, BY DISTRICTS, WITHIN THE INDIVIDUAL STATES¹

(The number following each district or county represents the number of cash-rented farms, April 1, 1930, for which the amount of rent was reported. These figures should be used in connection with Table 49 and the county outline maps on pages 80, and 101 to 120)

MIDDLE ATLANTIC NEW YORK	MIDDLE ATLANTIC— Continued	MIDDLE ATLANTIC— Continued	EAST NORTH CENTRAL— Continued
District No. 2..... 577	District No. 2—Contd.	PENNSYLVANIA—contd.	OHIO—continued
St. Lawrence..... 340	Warren..... 144	District No. 6—Contd.	District No. 5..... 2,400
Jefferson..... 189	Morris..... 105	Schuylkill..... 148	Delaware..... 234
Lewis..... 48	Passaic..... 46	District No. 7..... 2,280	Fairfield..... 98
District No. 3..... 460	Bergen..... 87	Allegheny..... 566	Fayette..... 203
Franklin..... 144	Essex..... 51	Fayette..... 195	Franklin..... 441
Clinton..... 165	Hudson..... 26	Greene..... 185	Knox..... 133
Essex..... 110	Union..... 29	Somerset..... 210	Licking..... 243
Warren..... 8	District No. 5..... 734	Washington..... 710	Madison..... 310
Hamilton..... 8	Burlington..... 286	Westmoreland..... 414	Marion..... 147
District No. 4..... 1,981	Marion..... 106	District No. 8..... 676	Morrow..... 159
Niagara..... 227	Middlesex..... 63	Adams..... 143	Pickaway..... 119
Orleans..... 102	Monmouth..... 140	Badford..... 91	Ross..... 102
Monroe..... 260	Ocean..... 34	Cumberland..... 105	Union..... 213
Wayne..... 136	Somerset..... 96	Franklin..... 28	District No. 6..... 1,684
Erie..... 570	District No. 8..... 502	Fulton..... 28	Belmont..... 244
Genesee..... 164	Camden..... 91	York..... 215	Carroll..... 123
Wyoming..... 184	Cumberland..... 68	District No. 9..... 2,075	Coshocton..... 84
Livingston..... 106	Gloucester..... 189	Berks..... 283	Harrison..... 138
Ontario..... 81	Salem..... 77	Bucks..... 365	Holmes..... 119
Yates..... 31	Atlantic..... 50	Chester..... 103	Jefferson..... 218
Seneca..... 55	Chate May..... 28	Delaware..... 453	Tuscarawas..... 158
District No. 5..... 1,775		Lancaster..... 110	District No. 7..... 1,254
Oswego..... 226	PENNSYLVANIA	Lebanon..... 279	Butler..... 161
Oneida..... 310	District No. 1..... 1,090	Montgomery..... 109	Clermont..... 113
Herkimer..... 138	Crawford..... 322	Philadelphia..... 109	Clinton..... 148
Cayuga..... 176	Erie..... 341		Greene..... 187
Onondaga..... 292	Forest..... 25	EAST NORTH CENTRAL	Hamilton..... 243
Madison..... 172	Mercer..... 243	OHIO	Montgomery..... 222
Cortland..... 125	Venango..... 70		Preble..... 87
Chenango..... 149	Warren..... 80	District No. 1..... 1,694	Warren..... 53
Otsego..... 187	District No. 2..... 545	Allen..... 225	District No. 8..... 595
District No. 6..... 856	Bradford..... 165	Defiance..... 64	Adams..... 27
Fulton..... 49	Cameron..... 38	Fulton..... 254	Brown..... 28
Saratoga..... 112	Clinton..... 13	Hancock..... 175	Gallia..... 87
Washington..... 147	Elk..... 34	Henry..... 110	Highland..... 67
Montgomery..... 106	Lycoming..... 55	Lucas..... 223	Jackson..... 83
Schoenectady..... 51	McKean..... 69	Paulding..... 23	Lawrence..... 106
Schoharie..... 94	Potter..... 60	Putnam..... 141	Pike..... 86
Albany..... 147	Sullivan..... 12	Van Wert..... 100	Scioto..... 111
Rensselaer..... 150	Tioga..... 99	Williams..... 143	District No. 9..... 1,390
District No. 7..... 785	District No. 3..... 633	Wood..... 286	Guernsey..... 131
Chautauqua..... 305	Lackawanna..... 123	District No. 2..... 1,407	Hocking..... 111
Cattaraugus..... 174	Susquehanna..... 202	Ashland..... 72	Meigs..... 90
Allegheny..... 156	Wayne..... 138	Crawford..... 143	Monroe..... 142
Stenben..... 150	Wyoming..... 70	Erie..... 108	Morgan..... 135
District No. 8..... 892	District No. 4..... 1,027	Huron..... 129	Muskingum..... 241
Schuyler..... 81	Armstrong..... 192	Lorain..... 337	Noble..... 89
Tompkins..... 74	Beaver..... 189	Ottawa..... 97	Perry..... 107
Chemung..... 48	Butler..... 254	Richland..... 94	Vinton..... 49
Tioga..... 75	Clerion..... 83	Sandusky..... 154	Washington..... 192
Brooma..... 164	Indiana..... 96	Seneca..... 156	
District No. 9..... 1,344	Jefferson..... 57	Wyandot..... 119	INDIANA
Delaware..... 226	Lawrence..... 156	District No. 3..... 2,785	District No. 1..... 858
Sullivan..... 103	District No. 5..... 998	Ashtabula..... 278	Benton..... 22
Ulster..... 129	Blair..... 85	Columbiana..... 314	Jasper..... 102
Greene..... 88	Cambria..... 145	Cuyahoga..... 171	Lake..... 356
Columbia..... 95	Centre..... 97	Genuga..... 260	La Porta..... 61
Dutchess..... 213	Clearfield..... 110	Lake..... 54	Newton..... 42
Orange..... 371	Columbia..... 61	Mahoning..... 215	Porter..... 113
Putnam..... 42	Dauphin..... 138	Medina..... 249	Pulaski..... 64
Westchester..... 61	Huntingdon..... 86	Portage..... 202	Starke..... 41
Rockland..... 16	Juniaa..... 33	Stark..... 299	White..... 57
District No. 9a..... 468	Midflin..... 83	Summit..... 230	District No. 2..... 768
Nassau..... 141	Montour..... 13	Trumbull..... 243	Carroll..... 59
Suffolk..... 236	Northumberland..... 58	Wayne..... 276	Cass..... 91
New York..... —	Perry..... 35	District No. 4..... 1,405	Elkhart..... 96
Bronx..... 5	Snyder..... 28	Auglaize..... 221	Fulton..... 72
Kings..... 3	Union..... 26	Champaign..... 111	Kosciusko..... 89
Queens..... 70	District No. 6..... 781	Clark..... 300	Marshall..... 89
Richmond..... 13	Carbon..... 21	Darke..... 99	Miami..... 81
	Lehigh..... 151	Hardin..... 182	St. Joseph..... 73
	Luzerne..... 209	Logan..... 133	Wabash..... 108
	Monroe..... 72	Mercer..... 165	District No. 3..... 921
	Northampton..... 162	Miami..... 62	Adams..... 128
	Pike..... 18	Shelby..... 132	Allen..... 235
NEW JERSEY			
District No. 2..... 794			
Hunterdon..... 198			
Sussex..... 128			

¹ No districts for the New England States.

TABLE 50.—DISTRIBUTION OF COUNTIES, BY DISTRICTS, WITHIN THE INDIVIDUAL STATES—Continued

EAST NORTH CENTRAL— Continued	EAST NORTH CENTRAL— Continued	EAST NORTH CENTRAL— Continued	EAST NORTH CENTRAL— Continued
INDIANA—continued	ILLINOIS	ILLINOIS—continued	MICHIGAN—continued
District No. 3—Contd.	District No. 1..... 4,650	District No. 6a—Contd.	District No. 4—Contd.
De Kalb..... 108	Bureau..... 481	Jasper..... 46	Oceana..... 37
Huntington..... 53	Carroll..... 286	Lawrence..... 19	District No. 5..... 471
Lagrange..... 58	Henry..... 737	Marion..... 134	Clare..... 25
Notls..... 66	Jo Daviess..... 355	Moultrie..... 45	Gladwin..... 72
Steuben..... 112	Lee..... 300	Richland..... 24	Gratiot..... 112
Wells..... 102	Mercer..... 181	Shelby..... 181	Isabella..... 53
Whitley..... 59	Ogle..... 407	District No. 7..... 805	Mecosta..... 45
District No. 4..... 883	Putnam..... 42	Alexander..... 29	Midland..... 65
Clay..... 88	Rock Island..... 369	Clinton..... 89	Moncalm..... 35
Fountain..... 80	Stephenson..... 548	Jackson..... 80	Oscoda..... 59
Montgomery..... 134	Whiteside..... 712	Johnson..... 22	District No. 6..... 1,078
Owen..... 40	Winnebago..... 267	Monroe..... 25	Arenac..... 54
Parke..... 73	District No. 3..... 5,618	Perry..... 74	Bay..... 136
Putnam..... 90	Boone..... 247	Pulaski..... 47	Huron..... 188
Tippecanoe..... 121	Cook..... 1,124	Randolph..... 40	Saginaw..... 185
Vermillion..... 41	De Kalb..... 509	St. Clair..... 227	Saginaw..... 341
Vigo..... 150	Du Page..... 487	Union..... 26	Tuscola..... 164
Warren..... 57	Grundy..... 74	Washington..... 45	District No. 7..... 925
District No. 5..... 1,913	Kane..... 513	Williamson..... 101	Allegan..... 165
Bartholomew..... 193	Kendall..... 151	District No. 9..... 628	Berrien..... 140
Boone..... 196	Lake..... 487	Edwards..... 17	Cass..... 50
Clinton..... 62	La Salle..... 414	Franklin..... 111	Kalamazoo..... 70
Decatur..... 61	McHenry..... 762	Gallatin..... 24	Kent..... 227
Grant..... 106	Will..... 870	Hamilton..... 47	Ottawa..... 174
Hamilton..... 142	District No. 4..... 1,611	Hardin..... 13	Van Buren..... 93
Hancock..... 79	Adams..... 262	Jefferson..... 163	District No. 8..... 833
Hendricks..... 137	Brown..... 51	Massac..... 37	Barry..... 47
Howard..... 128	Fulton..... 223	Pope..... 16	Branch..... 40
Johnson..... 142	Hancock..... 240	Saline..... 94	Calhoun..... 104
Madison..... 184	Henderson..... 121	Wabash..... 13	Clinton..... 58
Marion..... 363	Knox..... 280	Wayne..... 68	Eaton..... 88
Morgan..... 50	McDonough..... 150	White..... 25	Hillsdale..... 109
Rush..... 54	Schuyler..... 66	MICHIGAN	Ingham..... 84
Shelby..... 63	Warren..... 218	District No. 1..... 1,005	Ionia..... 57
Tipton..... 97	District No. 4a..... 1,766	Alger..... 13	Jackson..... 94
District No. 6..... 652	Bond..... 98	Baraga..... 13	St. Joseph..... 36
Blackford..... 62	Calhoun..... 22	Chippewa..... 75	Shiawassee..... 107
Delaware..... 160	Cass..... 48	Delta..... 40	District No. 9..... 2,001
Fayette..... 22	Christian..... 85	Dickinson..... 28	Genesee..... 121
Henry..... 121	Greene..... 138	Gogebie..... 11	Lapeer..... 214
Jay..... 74	Jersey..... 79	Houghton..... 464	Lewawee..... 215
Randolph..... 92	Macoupin..... 242	Iron..... 33	Livingston..... 66
Union..... 25	Madison..... 339	Keeweenaw..... 56	Macomb..... 307
Wayne..... 96	Montgomery..... 185	Luce..... 5	Monroe..... 365
District No. 7..... 823	Morgan..... 125	Mackinac..... 18	Oakland..... 417
Davies..... 63	Pike..... 73	Marquette..... 118	St. Clair..... 217
Dubois..... 57	Sangamon..... 277	Menominee..... 74	Washtenaw..... 214
Gibson..... 44	Scott..... 55	Ontonagon..... 30	Wayne..... 405
Greene..... 119	District No. 5..... 1,719	Schoolcraft..... 21	WISCONSIN
Knox..... 76	De Witt..... 71	District No. 2..... 278	District No. 1..... 2,015
Martin..... 27	Logan..... 249	Antrim..... 60	Barron..... 439
Pike..... 37	McLean..... 301	Benzie..... 16	Bayfield..... 71
Posey..... 53	Macon..... 209	Charlevoix..... 38	Burnett..... 158
Spencer..... 45	Marshall..... 88	Emmet..... 38	Chippewa..... 256
Sullivan..... 91	Mason..... 27	Grand Traverse..... 20	Douglas..... 112
Vanderburgh..... 117	Menard..... 55	Kalkaska..... 10	Eau Claire..... 139
Warrick..... 94	Peoria..... 314	Leelanau..... 25	Polk..... 439
District No. 8..... 507	Stark..... 49	Manistee..... 26	Rusk..... 182
Brown..... 28	Tazewell..... 161	Missaukee..... 23	Sawyer..... 81
Crawford..... 38	Woodford..... 195	Wexford..... 22	Washtenaw..... 138
Floyd..... 63	District No. 6..... 980	District No. 3..... 312	District No. 2..... 866
Harrison..... 55	Champaign..... 109	Alcona..... 36	Ashland..... 50
Jackson..... 54	Ford..... 36	Alpena..... 34	Clark..... 313
Lawrence..... 87	Iroquois..... 190	Cheboygan..... 36	Iron..... 19
Monroe..... 79	Kankakee..... 284	Crawford..... 17	Lincoln..... 81
Orange..... 29	Livingston..... 99	Iosco..... 38	Marathon..... 200
Perry..... 30	Piatt..... 27	Montmorency..... 27	Oneida..... 25
Washington..... 44	Vermillion..... 235	Ogemaw..... 85	Price..... 81
District No. 9..... 489	District No. 6a..... 1,265	Oscoda..... 5	Taylor..... 87
Clark..... 86	Clark..... 131	Otsego..... 10	Village..... 10
Dearborn..... 101	Clay..... 60	Presque Isle..... 15	District No. 3..... 439
Franklin..... 45	Coles..... 140	Roscommon..... 6	Florence..... 13
Jefferson..... 52	Crawford..... 65	District No. 4..... 279	Forest..... 26
Jennings..... 35	Cumberland..... 67	Lake..... 12	Langlade..... 85
Ohio..... 16	Douglas..... 37	Mason..... 68	Marquette..... 83
Ripley..... 115	Edgar..... 92	Muskegon..... 80	Oconto..... 119
Scott..... 19	Etingham..... 103	Newaygo..... 82	Shawano..... 113
Switzerland..... 20	Fayette..... 121		

TABLE 50.—DISTRIBUTION OF COUNTIES, BY DISTRICTS, WITHIN THE INDIVIDUAL STATES—Continued

EAST NORTH CENTRAL— Continued	WEST NORTH CENTRAL— Continued	WEST NORTH CENTRAL— Continued	WEST NORTH CENTRAL— Continued
WISCONSIN—continued	MINNESOTA—continued	IOWA—continued	IOWA—continued
District No. 4..... 2,040	District No. 4..... 2,365	District No. 1—Contd.	District No. 8..... 2,088
Buffalo..... 311	Big Stone..... 66	Emmet..... 237	Appanoose..... 313
Dunn..... 200	Chippewa..... 209	Lyon..... 696	Clarke..... 330
Jackson..... 102	Douglas..... 285	O'Brien..... 844	Decatur..... 189
La Crosse..... 238	Grant..... 140	Oseola..... 429	Lucas..... 203
Monroe..... 191	Lac qui Parle..... 192	Palo Alto..... 352	Madison..... 360
Pepin..... 55	Otter Tail..... 679	Plymouth..... 1,181	Marion..... 230
Pierce..... 266	Pope..... 177	Pocahontas..... 220	Monroe..... 263
St. Croix..... 313	Stevens..... 111	Sioux..... 1,442	Ringgold..... 269
Trempealeau..... 304	Swift..... 147	District No. 2..... 4,710	Union..... 350
District No. 5..... 711	Traverse..... 48	Butler..... 753	Warren..... 325
Adams..... 66	Wilkin..... 54	Cerro Gordo..... 487	Wayne..... 206
Green Lake..... 91	Yellow Medicine..... 257	Floyd..... 412	District No. 9..... 3,153
Juneau..... 121	District No. 5..... 5,310	Franklin..... 705	Davis..... 220
Marquette..... 06	Benton..... 147	Hancock..... 348	Des Moines..... 239
Portage..... 04	Carver..... 339	Humboldt..... 183	Henry..... 291
Waupaca..... 183	Kandiyohi..... 427	Kossuth..... 597	Jefferson..... 267
Waushara..... 40	McLeod..... 440	Mitchell..... 344	Keokuk..... 372
Wood..... 40	Meeker..... 515	Winnebago..... 349	Lee..... 236
District No. 6..... 1,599	Morrison..... 301	Worth..... 246	Louisa..... 174
Brown..... 217	Renville..... 472	Wright..... 286	Mahaska..... 486
Calumet..... 111	Scott..... 250	District No. 3..... 5,129	Van Buren..... 187
Door..... 73	Sherburne..... 75	Allamakee..... 299	Wapello..... 320
Fond du Lac..... 242	Sibley..... 487	Black Hawk..... 733	Washington..... 361
Kewaunee..... 44	Stearns..... 610	Bramer..... 490	
Manitowoc..... 108	Todd..... 506	Buchanan..... 501	MISSOURI
Outagamie..... 235	Wadena..... 162	Chickasaw..... 476	District No. 1..... 3,776
Sheboygan..... 338	Wright..... 573	Clayton..... 485	Andrew..... 456
Winnebago..... 171	District No. 6..... 3,005	Delaware..... 400	Aitchison..... 87
District No. 7..... 2,163	Aitkin..... 193	Dubuque..... 403	Buchanan..... 807
Crawford..... 133	Anoka..... 175	Fayette..... 517	Caldwell..... 200
Grant..... 549	Carlton..... 95	Howard..... 357	Clay..... 274
Iowa..... 403	Chisago..... 289	Winneshek..... 469	Clinton..... 201
Lafayette..... 555	Crow Wing..... 200	District No. 4..... 6,188	Davies..... 226
Richland..... 129	Hennepin..... 731	Adair..... 524	De Kalb..... 217
Sauk..... 239	Isanti..... 128	Calhoun..... 184	Geary..... 337
Vernon..... 145	Kanabec..... 182	Carroll..... 654	Harrison..... 369
District No. 8..... 1,890	Mille Lacs..... 271	Crawford..... 943	Holt..... 133
Columbia..... 286	Pine..... 316	Greene..... 192	Notdaway..... 455
Dane..... 535	Ramsey..... 121	Guthrie..... 361	Platte..... 117
Dodge..... 297	Washington..... 304	Harrison..... 398	Ray..... 180
Green..... 165	District No. 7..... 2,890	Ida..... 676	Worth..... 157
Jefferson..... 343	Cottonwood..... 184	Monona..... 252	District No. 2..... 2,001
Rock..... 264	Jackson..... 413	Sac..... 614	Adair..... 171
District No. 9..... 1,942	Lincoln..... 233	Shelby..... 606	Carroll..... 203
Kenosha..... 260	Lyon..... 275	Woodbury..... 884	Chariton..... 158
Milwaukee..... 332	Murray..... 302	District No. 5..... 5,680	Grundy..... 165
Ozaukee..... 122	Nobles..... 467	Boone..... 428	Linn..... 215
Racine..... 297	Pipestone..... 305	Dallas..... 249	Livingston..... 171
Walworth..... 373	Redwood..... 230	Grundy..... 608	Macon..... 214
Washington..... 177	Rock..... 481	Hamilton..... 377	Mercer..... 133
Waukesha..... 381	District No. 8..... 4,129	Hardin..... 357	Pulnam..... 129
	Blue Earth..... 426	Jasper..... 377	Randolph..... 61
	Brown..... 333	Marshall..... 521	Schuyler..... 191
	Faribault..... 403	Folk..... 509	Sullivan..... 190
	Freeborn..... 563	Poweshiek..... 465	District No. 3..... 1,179
	Le Sueur..... 302	Story..... 361	Audrain..... 105
	Martin..... 630	Tama..... 725	Clark..... 129
	Nicollet..... 313	Webster..... 331	Knox..... 124
	Rice..... 250	District No. 6..... 6,800	Lewis..... 122
	Steele..... 283	Benton..... 847	Marion..... 100
	Waseca..... 333	Cedar..... 777	Monroe..... 183
	Watsonwan..... 237	Clinton..... 887	Pike..... 80
	District No. 9..... 2,948	Iowa..... 537	Ralls..... 90
	Dakota..... 349	Jackson..... 486	Scotland..... 134
	Dodge..... 222	Johnson..... 536	Shelby..... 112
	Fillmore..... 452	Jones..... 512	District No. 4..... 2,728
	Goodhue..... 468	Linn..... 629	Bates..... 413
	Houston..... 268	Muscatine..... 503	Cass..... 353
	Mower..... 336	Scott..... 892	Cedar..... 90
	Olmsted..... 280	District No. 7..... 3,785	Henry..... 191
	Wabasha..... 258	Adair..... 525	Jackson..... 723
	Winona..... 310	Adams..... 333	Johnson..... 284
		Cass..... 591	Latayette..... 309
	IOWA	Fremont..... 115	St. Clair..... 151
	District No. 1..... 7,410	Mills..... 170	Vernon..... 229
	Buena Vista..... 624	Montgomery..... 280	District No. 5..... 2,498
	Cherokee..... 784	Page..... 331	Benton..... 130
	Clay..... 371	Pottawattamie..... 1,012	Boone..... 127
	Dickinson..... 230	Taylor..... 428	Callaway..... 180
WEST NORTH CENTRAL			
MINNESOTA			
District No. 1..... 1,633			
Becker..... 214			
Clay..... 182			
Clearwater..... 87			
Kiltson..... 122			
Mahnomen..... 59			
Marshall..... 244			
Norman..... 102			
Pennington..... 187			
Polk..... 321			
Red Lake..... 60			
Roseau..... 135			
District No. 2..... 659			
Beltrami..... 172			
Cass..... 221			
Hubbard..... 92			
Itasca..... 109			
Koochiching..... 37			
Lake of the Woods..... 28			
District No. 3..... 136			
Cook..... 3			
Lake..... 4			
St. Louis..... 129			

TABLE 50.—DISTRIBUTION OF COUNTIES, BY DISTRICTS, WITHIN THE INDIVIDUAL STATES—Continued

WEST NORTH CENTRAL—Continued	WEST NORTH CENTRAL—Continued	WEST NORTH CENTRAL—Continued	WEST NORTH CENTRAL—Continued
MISSOURI—continued	NORTH DAKOTA—contd.	SOUTH DAKOTA—contd.	NEBRASKA—continued
District No. 5—Contd.	District No. 2..... 227	District No. 3—Contd.	District No. 2—Contd.
Camden..... 181	Benson..... 39	Marshall..... 120	Koyapaha..... 86
Cole..... 59	Bottineau..... 41	Roberts..... 170	Logan..... 24
Cooper..... 109	McHenry..... 45	District No. 4..... 555	Loup..... 41
Dallas..... 114	Pierce..... 14	Armstrong..... 2	McPherson..... 37
Hickory..... 89	Rolette..... 83	Haakon..... 68	Rook..... 66
Howard..... 74	District No. 3..... 303	Jackson..... 44	Thomas..... 41
Laclede..... 179	Cavalier..... 29	Lawrence..... 50	Wheeler..... 54
Maries..... 56	Grand Forks..... 56	Meade..... 165	District No. 3..... 4,327
Miller..... 91	Nelson..... 23	Fennington..... 135	Antelope..... 228
Monteau..... 54	Pembina..... 95	Stanley..... 61	Boone..... 176
Morgan..... 100	Ramsey..... 25	District No. 5..... 498	Burt..... 318
Osage..... 70	Towner..... 14	Aurora..... 58	Cedar..... 347
Pettis..... 228	Walsh..... 53	Beadle..... 88	Cuming..... 628
Phelps..... 152	District No. 4..... 179	Brule..... 28	Dakota..... 214
Polk..... 225	Dunn..... 30	Buffalo..... 23	Dixon..... 331
Pulaski..... 92	McKenzie..... 52	Hand..... 60	Knox..... 308
Saline..... 198	McLean..... 60	Hughes..... 68	Madison..... 262
District No. 6..... 2,056	Mercer..... 26	Hyde..... 58	Pierce..... 284
Crawford..... 80	Oliver..... 11	Jerauld..... 30	Stanton..... 309
Franklin..... 237	District No. 5..... 205	Sully..... 33	Thurston..... 438
Gasconade..... 81	Eddy..... 32	District No. 6..... 1,566	Wayne..... 362
Jefferson..... 220	Foster..... 29	Brookings..... 256	District No. 5..... 1,066
Lincoln..... 47	Kidder..... 26	Davison..... 90	Buffalo..... 69
Montgomery..... 100	Sheridan..... 25	Hanson..... 60	Custer..... 286
Perry..... 50	Stutsman..... 71	Kingsbury..... 160	Dawson..... 103
St. Charles..... 89	Wells..... 22	Lake..... 150	Greely..... 67
St. Francois..... 211	District No. 6..... 280	McCook..... 68	Hall..... 163
Ste. Genevieve..... 43	Barnes..... 70	Miner..... 76	Howard..... 133
St. Louis..... 675	Cass..... 121	Minnehaha..... 458	Sherman..... 125
Warren..... 80	Griggs..... 19	Moody..... 222	Valley..... 60
Washington..... 126	Steele..... 27	Sanborn..... 38	District No. 6..... 3,270
St. Louis City..... 17	Trall..... 43	District No. 7..... 504	Butler..... 63
District No. 7..... 2,100	District No. 7..... 146	Beaumont..... 173	Cass..... 139
Barry..... 133	Adams..... 25	Custer..... 55	Colfax..... 248
Barton..... 126	Adams..... 26	Fall River..... 69	Dodge..... 343
Christian..... 96	Bowman..... 24	Shannon..... 69	Douglas..... 514
Dade..... 82	Golden Valley..... 13	Washabaugh..... 114	Hamilton..... 60
Greene..... 491	Hettinger..... 12	Washington..... 45	Lancaster..... 343
Jasper..... 373	Slope..... 19	District No. 8..... 518	Merrick..... 128
Lawrence..... 161	District No. 8..... 226	Gregory..... 63	Nance..... 87
McDonald..... 130	Burleigh..... 68	Jones..... 28	Platte..... 264
Newton..... 376	Emmons..... 40	Lyman..... 60	Polk..... 70
Stone..... 132	Grant..... 33	Mallett..... 97	Sarpy..... 188
District No. 8..... 1,563	Morton..... 35	Todd..... 134	Saunders..... 203
Bollinger..... 43	Sioux..... 50	Tripp..... 127	Seward..... 91
Cartar..... 42	District No. 9..... 404	District No. 9..... 1,263	Washington..... 482
Dent..... 70	Dickey..... 77	Bon Homme..... 73	York..... 62
Douglas..... 95	La Moure..... 34	Charles Mix..... 78	District No. 7..... 485
Howell..... 225	Logan..... 40	Clay..... 95	Chase..... 18
Iron..... 42	McIntosh..... 26	Douglas..... 62	Dundy..... 29
Madison..... 95	Ransom..... 53	Hutchinson..... 80	Frontier..... 55
Oregon..... 70	Richland..... 107	Lincoln..... 316	Hayes..... 30
Ozark..... 46	Sargent..... 67	Turner..... 198	Hitchcock..... 34
Reynolds..... 30	SOUTH DAKOTA	Union..... 267	Keith..... 48
Ripley..... 84	District No. 1..... 570	Yankton..... 124	Lincoln..... 206
Shannon..... 110	Butte..... 118	NEBRASKA	Perkins..... 21
Taney..... 67	Corson..... 132	District No. 1..... 671	Redwillow..... 44
Texas..... 170	Dewey..... 103	Banner..... 5	District No. 8..... 343
Wayne..... 48	Harding..... 50	Box Butte..... 80	Adams..... 61
Webster..... 146	Perkins..... 119	Cheyenne..... 38	Franklin..... 43
Wright..... 161	Ziebach..... 48	Dawes..... 38	Furnas..... 60
District No. 9..... 945	District No. 2..... 315	Deuel..... 19	Gosper..... 31
Butler..... 96	Brown..... 78	Garden..... 60	Harlan..... 29
Cape Girardeau..... 89	Campbell..... 29	Kimball..... 31	Kearney..... 40
Dunklin..... 355	Edmunds..... 36	Morrill..... 73	Phelps..... 15
Mississippi..... 18	Faulk..... 26	Scotts Bluff..... 56	Webster..... 69
New Madrid..... 124	McPherson..... 30	Sheridan..... 109	District No. 9..... 1,266
Pemiscot..... 185	Potter..... 53	Sioux..... 112	Clay..... 51
Scott..... 45	Spink..... 35	District No. 2..... 1,246	Fillmore..... 42
Stoddard..... 53	Walworth..... 28	Arthur..... 26	Gage..... 224
NORTH DAKOTA	District No. 3..... 830	Blaine..... 34	Jefferson..... 65
District No. 1..... 205	Clark..... 69	Boyd..... 65	Johnson..... 35
Burke..... 15	Codington..... 63	Brown..... 95	Nemaha..... 123
Divide..... 14	Day..... 103	Cherry..... 207	Nuckolls..... 142
Mountrail..... 35	Douel..... 133	Garfield..... 76	Otoe..... 156
Renville..... 14	Grant..... 104	Holt..... 323	Pawnee..... 93
Ward..... 76	Hamlin..... 68	Hooker..... 35	Richardson..... 134
Williams..... 51			Saline..... 58
			Thayer..... 44

TABLE 50.—DISTRIBUTION OF COUNTIES, BY DISTRICTS, WITHIN THE INDIVIDUAL STATES—Continued

WEST NORTH CENTRAL—Continued		WEST NORTH CENTRAL—Continued		SOUTH ATLANTIC—Con.		SOUTH ATLANTIC—Con.	
KANSAS		KANSAS—continued		VIRGINIA		VIRGINIA—continued	
District No. 1.....	168	District No. 7—Contd.		District No. 2.....	718	District No. 7—Contd.	
Cheyenne.....	9	Meade.....	6	Arlington.....	8	Tazewell.....	121
Decatur.....	28	Morton.....	4	Clarke.....	33	Washington.....	73
Graham.....	10	Seward.....	17	Culpeper.....	34	Wise.....	278
Norton.....	56	Stanton.....	7	Fairfax.....	60	Wythe.....	23
Rawlins.....	19	Stevens.....	9	Fauquier.....	74	District No. 8.....	586
Sheridan.....	17	District No. 8.....	858	Frederick.....	90	Charlotte.....	42
Sherman.....	13	Barber.....	76	Loudoun.....	46	Franklin.....	105
Thomas.....	16	Comanche.....	21	Madison.....	54	Halifax.....	47
District No. 2.....	793	Edwards.....	21	Page.....	33	Honry.....	110
Clay.....	79	Harper.....	9	Prince William.....	17	Lunenburg.....	63
Cloud.....	72	Harvey.....	30	Rappahannock.....	24	Nottoway.....	69
Jewel.....	72	Kingman.....	67	Rockingham.....	149	Patrick.....	65
Mitchell.....	66	Kingman.....	41	Shenandoah.....	48	Pittsylvania.....	85
Osborne.....	51	Kiowa.....	7	Stafford.....	24	District No. 9.....	1,768
Ottawa.....	69	Pawnee.....	22	Warren.....	24	Brunswick.....	102
Phillips.....	51	Pratt.....	31	District No. 4.....	428	Dinwiddie.....	129
Republic.....	94	Reno.....	131	Alleghany.....	31	Greensville.....	136
Rooks.....	20	Sedgwick.....	286	Augusta.....	59	Isle of Wight.....	132
Smith.....	54	Stafford.....	15	Bath.....	63	Mecklenburg.....	104
Washington.....	165	Sumner.....	117	Botetourt.....	50	Nansemond.....	211
District No. 3.....	2,166	District No. 9.....	3,733	Craig.....	23	Norfolk.....	156
Atchison.....	171	Allen.....	250	Highland.....	19	Prince George.....	85
Brown.....	142	Bourbon.....	311	Roanoke.....	95	Princess Anne.....	151
Doniphan.....	72	Butler.....	407	Rockbridge.....	88	Southampton.....	370
Jackson.....	252	Chautauqua.....	225	District No. 5.....	1,281	Surry.....	373
Jefferson.....	184	Cherokee.....	209	Albemarle.....	74	Sussex.....	139
Leavenworth.....	254	Cowley.....	399	Amelia.....	37	Independent cities.....	45
Marshall.....	184	Crawford.....	301	Amherst.....	99	Alexandria.....	1
Nemaha.....	230	Elk.....	172	Appomattox.....	36	Bristol.....	--
Pottawatomie.....	228	Greenwood.....	403	Bedford.....	104	Butana Vista.....	--
Riley.....	160	Labette.....	199	Buckingham.....	31	Charlottesville.....	--
Wyandotte.....	289	Montgomery.....	276	Campbell.....	80	Clifton Forge.....	1
District No. 4.....	128	Neosho.....	200	Caroline.....	72	Danville.....	--
Gove.....	18	Wilson.....	209	Chesterfield.....	139	Fredericksburg.....	--
Greeley.....	6	Woodson.....	172	Cumberland.....	18	Hampton.....	--
Lane.....	8			Fluvanna.....	31	Harrisonburg.....	1
Logan.....	24			Goochland.....	28	Hopewell.....	1
Ness.....	14			Greene.....	19	Lynchburg.....	7
Scott.....	12			Hanover.....	148	Martinsville.....	--
Trego.....	19			Henrico.....	99	Newport News.....	1
Wallace.....	13			Louisia.....	22	Norfolk.....	21
Wichita.....	14			Nelson.....	45	Petersburg.....	1
District No. 5.....	812			Orange.....	25	Portsmouth.....	1
Barton.....	26			Powhatan.....	27	Radford.....	--
Dickinson.....	111			Prince Edward.....	46	Richmond.....	3
Ellis.....	30			Spotsylvania.....	35	Roanoke.....	2
Ellsworth.....	38			District No. 6.....	358	South Norfolk.....	2
Lincoln.....	73			Accomac.....	133	Staunton.....	1
McPherson.....	123			Charles City.....	33	Suffolk.....	1
Marion.....	220			Elizabethtown.....	30	Williamsburg.....	--
Rice.....	36			Essex.....	44	Winchester.....	1
Rush.....	14			Gloucester.....	29		
Russell.....	32			James City.....	44		
Saline.....	109			King and Queen.....	50		
District No. 6.....	2,913			King George.....	15		
Anderson.....	181			King William.....	52		
Chase.....	105			Lancaster.....	57		
Coffey.....	148			Mathews.....	44		
Douglas.....	182			Middlesex.....	27		
Franklin.....	213			New Kent.....	44		
Geary.....	64			Northampton.....	63		
Johnson.....	309			Northumberland.....	46		
Linn.....	243			Richmond.....	63		
Lyon.....	270			Richmond.....	63		
Miami.....	195			Warwick.....	27		
Morris.....	173			Westmoreland.....	25		
Ossage.....	334			York.....	31		
Shawnee.....	269			District No. 7.....	1,531		
Wabaunsee.....	227			Bland.....	20		
District No. 7.....	162			Buchanan.....	322		
Clark.....	17			Carroll.....	27		
Finney.....	26			Dickenson.....	200		
Ford.....	22			Floyd.....	87		
Grant.....	3			Giles.....	43		
Gray.....	3			Grayson.....	17		
Hamilton.....	20			Lee.....	45		
Haskell.....	2			Montgomery.....	48		
Hodgeman.....	11			Pulaski.....	58		
Keary.....	17			Russell.....	100		
				Scott.....	69		
				Smyth.....	47		

TABLE 50.—DISTRIBUTION OF COUNTIES, BY DISTRICTS, WITHIN THE INDIVIDUAL STATES—Continued

SOUTH ATLANTIC—CON.		SOUTH ATLANTIC—CON.		SOUTH ATLANTIC—CON.		SOUTH ATLANTIC—CON.	
WEST VIRGINIA—contd.		NORTH CAROLINA—CON.		SOUTH CAROLINA—CON.		GEORGIA—continued	
District No. 3—Contd.		District No. 4—Contd.		District No. 3..... 2, 404		District No. 3—Contd.	
Mineral.....	32	Cherokee.....	150	Chesterfield.....	476	Oglethorpe.....	174
Morgan.....	14	Clay.....	12	Darlington.....	550	Rabun.....	48
Pendleton.....	18	Graham.....	57	Dillon.....	115	Stephens.....	50
District No. 4.....	1, 650	Haywood.....	70	Florence.....	943	Wilkes.....	121
Cabell.....	168	Henderson.....	64	Horry.....	227	District No. 4.....	3, 403
Jackson.....	78	Jackson.....	88	Marion.....	235	Campbell.....	249
Kanawha.....	304	McDowell.....	67	Marlboro.....	152	Carroll.....	196
Lincoln.....	416	Macon.....	23	District No. 4.....	1, 265	Chattahoochee.....	17
Mason.....	77	Madison.....	63	Abbeville.....	74	Clayton.....	240
Putnam.....	132	Mitchell.....	26	Aiken.....	480	Coweta.....	189
Roane.....	93	Polk.....	24	Edgefield.....	129	Douglas.....	124
Wayne.....	298	Rutherford.....	119	Greenwood.....	125	Fayette.....	163
District No. 5.....	784	Swain.....	110	McCormick.....	70	Haralson.....	78
Braxton.....	174	Transylvania.....	36	Newberry.....	169	Harris.....	369
Calhoun.....	55	Yancey.....	24	Saluda.....	218	Heard.....	96
Clay.....	133	District No. 5.....	753	District No. 5.....	8, 289	Henry.....	189
Gilmer.....	85	Alexander.....	4	Calhoun.....	712	Lamar.....	89
Nicholas.....	221	Catawba.....	32	Clarendon.....	2, 547	Macon.....	79
Webster.....	79	Chatham.....	95	Lee.....	379	Marion.....	119
Wirt.....	37	Davidson.....	31	Lexington.....	205	Meriwether.....	187
District No. 6.....	523	Davis.....	16	Orangeburg.....	1, 733	Muscogee.....	168
Greenbrier.....	96	Iredell.....	47	Richland.....	852	Pike.....	92
Monroe.....	70	Lee.....	83	Sumter.....	1, 801	Schley.....	52
Pocahontas.....	35	Randolph.....	59	District No. 6.....	1, 575	Spalding.....	141
Randolph.....	103	Rowan.....	45	Georgetown.....	70	Talbot.....	162
Summers.....	154	Wake.....	341	Williamsburg.....	1, 505	Taylor.....	77
Tucker.....	65	District No. 6.....	1, 024	District No. 8.....	3, 376	Troup.....	230
District No. 8.....	2, 199	Beaufort.....	89	Allendale.....	290	Upson.....	189
Boone.....	203	Carteret.....	21	Bamberg.....	202	District No. 5.....	6, 947
Fayette.....	162	Craven.....	81	Barnwell.....	210	Baldwin.....	317
Logan.....	221	Greene.....	27	Beaufort.....	223	Bibb.....	268
McDowell.....	693	Hyde.....	2	Berkeley.....	342	Bleckley.....	257
Mercer.....	192	Johnston.....	391	Charleston.....	539	Butts.....	82
Mingo.....	159	Jones.....	30	Colleton.....	442	Crawford.....	169
Raleigh.....	251	Lenoir.....	73	Dorchester.....	366	Dodge.....	481
Wyoming.....	318	Pamlico.....	6	Hampton.....	458	Greene.....	216
		Pitt.....	82	Jasper.....	304	Hancock.....	257
		Wayne.....	125			Houston.....	324
		Wilson.....	97			Jasper.....	146
		District No. 8.....	854			Johnson.....	238
		Anson.....	69			Jones.....	298
		Cabarrus.....	37			Laurens.....	966
		Cleveland.....	55			Monroe.....	205
		Gaston.....	126			Montgomery.....	121
		Lincoln.....	28			Morgan.....	162
		Mecklenburg.....	201			Newton.....	144
		Montgomery.....	48			Peach.....	150
		Moore.....	57			Pulaski.....	292
		Richmond.....	90			Putnam.....	248
		Stanly.....	55			Rockdale.....	79
		Union.....	88			Taliaferro.....	60
		District No. 9.....	1, 127			Trentlen.....	108
		Bladen.....	62			Twiggs.....	386
		Brunswick.....	19			Washington.....	510
		Columbus.....	94			Wheeler.....	182
		Cumberland.....	97			Wilkinson.....	241
		Duplin.....	139			District No. 6.....	2, 468
		Harnett.....	114			Bulloch.....	180
		Hoke.....	60			Burke.....	438
		New Hanover.....	26			Candler.....	64
		Onslow.....	85			Columbia.....	199
		Pender.....	57			Effingham.....	96
		Robeson.....	183			Emanuel.....	241
		Sampson.....	146			Gloucester.....	27
		Scotland.....	45			Jefferson.....	199
						Jenkins.....	213
						McDuffie.....	55
						Richmond.....	103
						Scriven.....	342
						Warren.....	247
						District No. 7.....	5, 045
						Baker.....	278
						Calhoun.....	354
						Clay.....	245
						Decatur.....	302
						Dougherty.....	175
						Early.....	682
						Grady.....	315
						Lee.....	340
						Miller.....	286
						Mitchell.....	436
						Quitman.....	135

TABLE 50.—DISTRIBUTION OF COUNTIES, BY DISTRICTS, WITHIN THE INDIVIDUAL STATES—Continued

SOUTH ATLANTIC—Con.		SOUTH ATLANTIC—Con.		EAST SOUTH CENTRAL—Continued		EAST SOUTH CENTRAL—Continued	
GEORGIA—continued		FLORIDA—continued		KENTUCKY—continued		KENTUCKY—continued	
District No. 7—Contd.		District No. 5—Contd.		District No. 3—Contd.		District No. 9..... 1,906	
Randolph.....	221	Clay.....	54	Greenup.....	161	Bell.....	318
Seminole.....	151	Flagler.....	15	Lawrence.....	141	Clay.....	109
Stewart.....	255	Gilchrist.....	79	Lewis.....	58	Harlan.....	169
Sumter.....	190	Hernando.....	25	Nicholas.....	19	Jackson.....	53
Terrell.....	179	Hillsborough.....	229	Rowan.....	65	Knox.....	147
Thomas.....	446	Lake.....	52	District No. 5.....	1,161	Laurel.....	104
Webster.....	110	Levy.....	100	Anderson.....	19	Leslie.....	294
District No. 8.....	4,237	Marion.....	113	Bourbon.....	58	Letcher.....	174
Atkinson.....	80	Orange.....	48	Boyle.....	60	McCreary.....	77
Ban Hill.....	140	Osceola.....	15	Clark.....	100	Owsley.....	42
Berrien.....	123	Pasco.....	25	Fayette.....	131	Perry.....	133
Brooks.....	477	Pinellas.....	34	Franklin.....	44	Rockcastle.....	71
Clinch.....	67	Polk.....	197	Garrard.....	36	Whitley.....	95
Coffee.....	182	Putnam.....	31	Jessamine.....	36		
Colquitt.....	321	St. Johns.....	36	Lincoln.....	59		
Cook.....	140	Seminole.....	35	Madison.....	197		
Crisp.....	239	Sumter.....	32	Marion.....	35		
Dooly.....	374	Union.....	69	Mercer.....	80		
Echols.....	10	Volusia.....	27	Montgomery.....	61		
Irwin.....	185	District No. 8.....	1,210	Nelson.....	48		
Jeff Davis.....	94	Brevard.....	13	Scott.....	53		
Lanier.....	70	Broward.....	201	Shelby.....	31		
Lowndes.....	332	Charlotte.....	2	Spencer.....	21		
Telfair.....	214	Collier.....	21	Washington.....	41		
Tift.....	168	Dade.....	423	Woodford.....	33		
Turner.....	242	De Soto.....	17	District No. 6.....	1,963		
Wilcox.....	264	Glades.....	9	Breathitt.....	454		
Worth.....	545	Hardee.....	50	Estill.....	137		
District No. 9.....	1,159	Henry.....	18	Floyd.....	167		
Appling.....	95	Highlands.....	2	Johnson.....	132		
Bacon.....	71	Indian River.....	43	Knott.....	105		
Brantley.....	36	Lee.....	49	Lee.....	113		
Bryan.....	62	Manatee.....	82	Magoffin.....	50		
Camden.....	1	Martin.....	31	Martin.....	141		
Charlton.....	22	Monroe.....	1	Menifee.....	49		
Chatham.....	93	Okechobee.....	8	Morgan.....	54		
Evans.....	49	Palm Beach.....	207	Pike.....	447		
Glynn.....	16	St. Lucie.....	14	Powell.....	26		
Liberty.....	77	Sarasota.....	19	Wolfe.....	28		
Long.....	45			District No. 7.....	592		
McIntosh.....	5			Ballard.....	37		
Pierce.....	37			Caldwell.....	35		
Talbot.....	110			Calloway.....	76		
Toombs.....	238			Carlisle.....	26		
Ware.....	92			Crittenden.....	34		
Wayne.....	10			Fulton.....	40		
				Graves.....	101		
				Hickman.....	26		
				Livingston.....	39		
				Lyon.....	37		
				McCracken.....	110		
				Marshall.....	31		
				District No. 7a.....	503		
				Allen.....	42		
				Butler.....	15		
				Christian.....	68		
				Edmonson.....	76		
				Logan.....	50		
				Muhlenberg.....	62		
				Simpson.....	35		
				Todd.....	22		
				Trigg.....	43		
				Warren.....	92		
				District No. 8.....	411		
				Adair.....	20		
				Barren.....	26		
				Casey.....	48		
				Clinton.....	13		
				Cumberland.....	24		
				Green.....	10		
				Hart.....	19		
				Larue.....	21		
				Metcalfe.....	8		
				Monroe.....	20		
				Palaski.....	93		
				Russell.....	23		
				Taylor.....	38		
				Wayne.....	30		

TENNESSEE

District No. 1.....	3,114
Dyer.....	309
Lake.....	268
Lauderdale.....	290
Obion.....	197
Shelby.....	1,579
Tipton.....	462
District No. 2.....	3,261
Carroll.....	168
Chester.....	82
Crockett.....	291
Fayette.....	797
Gibson.....	233
Hardenman.....	365
Haywood.....	370
Henderson.....	86
Henry.....	125
McNairy.....	127
Madison.....	368
Wankley.....	240
District No. 3.....	779
Benton.....	28
Cheatham.....	32
Decatur.....	29
Dickson.....	49
Hardin.....	87
Hickman.....	106
Houston.....	12
Humphreys.....	55
Lawrence.....	102
Lewis.....	31
Montgomery.....	106
Perry.....	13
Robertson.....	44
Stewart.....	40
Wayne.....	45
District No. 4.....	2,511
Bedford.....	187
Cannon.....	41
Clay.....	19
Davidson.....	373
De Kalb.....	55
Giles.....	243
Jackson.....	127
Lincoln.....	133
Macon.....	86
Marshall.....	122
Martury.....	217
Mourne.....	34
Rutherford.....	280
Smith.....	73
Sumner.....	100
Trousdale.....	32
Williamson.....	187
Wilson.....	202
District No. 5.....	704
Bledsoe.....	65
Coffee.....	65
Cumberland.....	33
Fentress.....	31
Franklin.....	63
Grundy.....	10
Marion.....	60
Morgan.....	75

EAST SOUTH CENTRAL

KENTUCKY

District No. 1.....	627
Breckinridge.....	31
Bullitt.....	91
Daviess.....	95
Grayson.....	47
Hancock.....	20
Hardin.....	58
Henderson.....	80
Hopkins.....	59
McLean.....	9
Meade.....	19
Ohio.....	34
Union.....	46
Webster.....	20
District No. 2.....	782
Boone.....	45
Bracken.....	6
Campbell.....	59
Carroll.....	9
Gallatin.....	5
Grant.....	16
Harrison.....	36
Henry.....	6
Jefferson.....	405
Kenton.....	75
Mason.....	7
Oldham.....	55
Owen.....	18
Pendleton.....	17
Robertson.....	--
Trimble.....	23
District No. 3.....	826
Bath.....	95
Boyd.....	117
Carter.....	111
Elliott.....	32
Fleming.....	27

FLORIDA

District No. 1.....	2,018
Bay.....	13
Calhoun.....	55
Escambia.....	194
Franklin.....	--
Gadsden.....	134
Gulf.....	9
Holmes.....	185
Jackson.....	904
Jefferson.....	526
Leon.....	372
Liberty.....	17
Okaloosa.....	117
Santa Rosa.....	183
Wakulla.....	19
Walton.....	101
Washington.....	89
District No. 3.....	1,263
Baker.....	53
Columbia.....	156
Dixie.....	10
Duval.....	115
Hamilton.....	89
Lafayette.....	48
Madison.....	445
Nassau.....	11
Suwannee.....	281
Taylor.....	55
District No. 5.....	1,684
Alachua.....	231
Bradford.....	119
Citrus.....	18

TABLE 50.—DISTRIBUTION OF COUNTIES, BY DISTRICTS, WITHIN THE INDIVIDUAL STATES—Continued

EAST SOUTH CENTRAL— Continued	EAST SOUTH CENTRAL— Continued	EAST SOUTH CENTRAL— Continued	WEST SOUTH CEN- TRAL—Continued
TENNESSEE—continued	ALABAMA—continued	MISSISSIPPI—continued	ARKANSAS—continued
District No. 5—Contd. Overton..... 58 Pickett..... 19 Putnam..... 68 Scott..... 101 Sequatchie..... 30 Van Buren..... 2 Warren..... 37 White..... 32 District No. 6..... 1,722 Anderson..... 81 Blount..... 83 Bradley..... 63 Campbell..... 109 Carter..... 46 Claiborne..... 94 Cooke..... 96 Grainger..... 28 Greene..... 24 Hamblen..... 41 Hamilton..... 174 Hancock..... 29 Hawkins..... 62 Jefferson..... 33 Johnson..... 15 Knox..... 150 Loudon..... 51 McMinn..... 39 Meigs..... 6 Monroe..... 69 Polk..... 72 Rhea..... 24 Roane..... 35 Sevier..... 145 Sullivan..... 48 Union..... 18 Washington..... 53 Washington..... 34	District No. 5—Contd. Lowndes..... 2,752 Montgomery..... 2,214 Perry..... 2,040 Wilcox..... 2,564 District No. 6..... 3,583 Chambers..... 332 Clay..... 251 Coosa..... 329 Lee..... 276 Macon..... 846 Randolph..... 239 Russell..... 140 Talladega..... 611 Tallapoosa..... 569 District No. 7..... 1,784 Baldwin..... 262 Choctaw..... 513 Clarke..... 622 Mobile..... 144 Washington..... 243 District No. 8..... 4,157 Butler..... 711 Conecuh..... 774 Covington..... 570 Crenshaw..... 556 Escambia..... 338 Monroe..... 1,208 District No. 9..... 5,314 Barbour..... 743 Bullock..... 1,122 Coffee..... 623 Dale..... 361 Geneva..... 459 Henry..... 542 Houston..... 787 Pike..... 677	District No. 5—Contd. Scott..... 41 Webster..... 44 District No. 6..... 5,140 Chickasaw..... 222 Clay..... 290 Kemper..... 813 Lowndes..... 1,104 Monroe..... 781 Neshoba..... 110 Noxubee..... 1,297 Oktibbeha..... 380 Winston..... 143 District No. 7..... 4,021 Adams..... 757 Amite..... 416 Claiborne..... 134 Copiah..... 584 Franklin..... 223 Hinds..... 685 Jefferson..... 277 Lincoln..... 223 Warren..... 481 Wilkinson..... 236 District No. 8..... 1,015 Covington..... 103 Jefferson Davis..... 113 Lamar..... 59 Lawrence..... 60 Marion..... 79 Pike..... 296 Simpson..... 127 Smith..... 73 Walthall..... 105 District No. 9..... 1,961 Clarke..... 310 Forrest..... 96 George..... 54 Greene..... 17 Hancock..... 30 Harrison..... 45 Jackson..... 24 Jasper..... 227 Jones..... 253 Lauderdale..... 426 Newton..... 132 Pearl River..... 123 Perry..... 56 Stone..... 27 Wayne..... 130	District No. 4..... 1,310 Crawford..... 163 Franklin..... 96 Johnson..... 154 Logan..... 108 Polk..... 108 Pope..... 104 Scott..... 72 Sebastian..... 434 Yell..... 71 District No. 5..... 1,123 Conway..... 115 Faulkner..... 181 Garland..... 196 Grant..... 48 Hot Spring..... 42 Perry..... 37 Polk..... 415 Saline..... 89 District No. 6..... 4,407 Arkansas..... 118 Crittenden..... 990 Cross..... 183 Lee..... 579 Lonoke..... 427 Monroe..... 376 Phillips..... 906 Prairie..... 175 St. Francis..... 487 Woodruff..... 76 District No. 7..... 702 Hempstead..... 126 Howard..... 61 Lafayette..... 72 Little River..... 74 Miller..... 106 Montgomery..... 41 Pike..... 46 Sevier..... 176 District No. 8..... 1,404 Bradley..... 100 Calhoun..... 89 Clark..... 119 Cleveland..... 100 Columbia..... 195 Dallas..... 166 Nevada..... 132 Ouachita..... 270 Union..... 333 District No. 9..... 3,093 Ashley..... 234 Chicot..... 443 Desha..... 481 Drew..... 888 Jefferson..... 848 Lincoln..... 699
	ALABAMA	MISSISSIPPI	ARKANSAS
District No. 1..... 1,153 Colbert..... 656 Fayette..... 79 Franklin..... 225 Lamar..... 108 Marion..... 85 District No. 2..... 2,349 Lauderdale..... 278 Lawrence..... 463 Limestone..... 479 Madison..... 616 Marshall..... 113 Morgan..... 400 District No. 2a..... 3,315 Blount..... 248 Bibb..... 225 Chilton..... 684 Cullman..... 277 Jefferson..... 902 St. Clair..... 184 Shelby..... 324 Walker..... 363 Winston..... 128 District No. 3..... 750 Calhoun..... 210 Cherokee..... 39 Cleburne..... 64 De Kalb..... 143 Etowah..... 175 Jackson..... 119 District No. 4..... 8,756 Greene..... 1,080 Hale..... 1,081 Marengo..... 3,090 Pickens..... 971 Sumter..... 1,680 Tuscaloosa..... 854 District No. 5..... 17,438 Autauga..... 1,313 Dallas..... 5,555 Etmore..... 1,000	District No. 1..... 2,730 Bolivar..... 1,503 Coahoma..... 438 Quitman..... 355 Tallahatchie..... 241 Tunica..... 133 District No. 2..... 1,504 Benton..... 113 Calhoun..... 106 De Soto..... 265 Grenada..... 111 Lafayette..... 167 Marshall..... 243 Panola..... 228 Tate..... 179 Yalobusha..... 162 District No. 3..... 728 Alecorn..... 143 Itawamba..... 100 Lee..... 80 Pontotoc..... 114 Prentiss..... 51 Tippah..... 69 Tishomingo..... 47 Union..... 124 District No. 4..... 6,155 Humphreys..... 648 Issaquena..... 71 Leflore..... 1,171 Sharkey..... 199 Sunflower..... 1,349 Washington..... 1,019 Yazoo..... 1,698 District No. 5..... 3,586 Attala..... 189 Carroll..... 200 Choctaw..... 81 Holmes..... 516 Leake..... 172 Madison..... 1,989 Montgomery..... 46 Rankin..... 278	District No. 1..... 860 Benton..... 303 Boone..... 65 Carroll..... 92 Madison..... 04 Newton..... 54 Washington..... 280 District No. 2..... 381 Baxter..... 44 Cleburne..... 59 Fulton..... 33 Izard..... 16 Marion..... 61 Seary..... 31 Sharp..... 63 Stone..... 27 Van Buren..... 47 District No. 3..... 1,511 Clay..... 48 Craighead..... 187 Greene..... 54 Independence..... 121 Jackson..... 145 Lawrence..... 96 Mississippi..... 502 Pontsett..... 88 Randolph..... 43 White..... 227	LOUISIANA District No. 1..... 2,094 Bossier..... 371 Caddo..... 889 De Soto..... 350 Red River..... 153 Webster..... 261 District No. 2..... 1,233 Bienville..... 109 Caldwell..... 67 Claiborne..... 145 Jackson..... 170 Lincoln..... 136 Ouachita..... 350 Union..... 150 Winn..... 106 District No. 3..... 1,427 East Carroll..... 287 Franklin..... 254 Madison..... 172 Morehouse..... 250 Richland..... 282 Tensas..... 94 West Carroll..... 58

TABLE 50.—DISTRIBUTION OF COUNTIES, BY DISTRICTS, WITHIN THE INDIVIDUAL STATES—Continued

WEST SOUTH CENTRAL—Continued	WEST SOUTH CENTRAL—Continued	WEST SOUTH CENTRAL—Continued	WEST SOUTH CENTRAL—Continued
LOUISIANA—continued	OKLAHOMA—continued	TEXAS—continued	TEXAS—continued
District No. 4..... 411	District No. 4..... 1,355	District No. 1—Contd.	District No. 3—Contd.
Natchitoches..... 151	Beckham..... 243	Fisher..... 12	Van Zandt..... 72
Sabine..... 134	Bisbee..... 242	Floyd..... 51	Wood..... 67
Vernon..... 106	Custer..... 201	Foard..... 10	District No. 4..... 599
District No. 5..... 3,066	Dewey..... 170	Gaines..... 17	Andrews..... 5
Avoyelles..... 1,008	Roger Mills..... 295	Garza..... 30	Brewster..... 46
Catahoula..... 47	Wasita..... 204	Gray..... 85	Crane..... 4
Concordia..... 129	District No. 6..... 5,076	Hale..... 55	Crockett..... 46
Evangeline..... 140	Canadian..... 265	Hall..... 21	Culberson..... 5
Grant..... 102	Cleveland..... 231	Hansford..... 8	Ector..... 7
La Salle..... 91	Creek..... 679	Hardeman..... 15	El Paso..... 115
Pointe Coupee..... 632	Grady..... 423	Hartley..... 8	Glasscock..... 33
Rapides..... 066	Kingfisher..... 138	Haskell..... 15	Howard..... 22
St. Landry..... 101	Lincoln..... 614	Hemphill..... 19	Hudspeth..... 18
West Baton Rouge..... 150	Logan..... 333	Hockley..... 45	Jeff Davis..... 16
District No. 6..... 3,240	McClain..... 106	Hutchinson..... 14	Loving..... 11
East Baton Rouge..... 675	Okfuskee..... 273	Jones..... 34	Martin..... 13
East Feliciana..... 270	Oklahoma..... 488	Kent..... 7	Midland..... 13
Livingston..... 129	Payne..... 715	King..... 17	Pecos..... 62
St. Helena..... 244	Pottawatomie..... 491	Knox..... 17	Presidio..... 20
St. Tammany..... 111	Seminole..... 270	Lamb..... 116	Reagan..... 45
Tangipahoa..... 780	District No. 6..... 1,552	Lipscomb..... 28	Reeves..... 46
Washington..... 143	Adair..... 72	Lubbock..... 90	Terrell..... 53
West Feliciana..... 883	Cherokee..... 88	Lynn..... 73	Upton..... 13
District No. 7..... 410	Haskell..... 76	Moore..... 19	Van Verde..... 40
Acadia..... 18	Hughes..... 152	Motley..... 14	Ward..... 8
Allen..... 99	McIntosh..... 80	Ochiltree..... 7	Winkler..... 6
Beauregard..... 112	Muskogee..... 244	Oldham..... 1	District No. 4a..... 2,316
Calcasieu..... 95	Okmulgee..... 495	Parmer..... 23	Bandera..... 90
Cameron..... 18	Pittsburg..... 222	Potter..... 39	Blanco..... 81
Jefferson Davis..... 20	Sequoyah..... 123	Randall..... 45	Brown..... 131
Vermilion..... 48	District No. 7..... 2,350	Roberts..... 11	Callahan..... 78
District No. 8..... 328	Caddo..... 965	Scurry..... 19	Coke..... 37
Assumption..... 50	Comanche..... 507	Shackelford..... 19	Coleman..... 132
Iberia..... 51	Cotton..... 284	Sherman..... 4	Comanche..... 100
Iberville..... 132	Greer..... 75	Stephens..... 93	Comcho..... 61
Lafayette..... 44	Harmon..... 27	Stonewall..... 6	Eastland..... 142
St. Martin..... 12	Jackson..... 42	Swisher..... 46	Edwards..... 83
St. Mary..... 39	Kiowa..... 284	Terry..... 17	Gillespie..... 55
District No. 9..... 887	Tillman..... 166	Throckmorton..... 37	Irion..... 39
Ascension..... 216	District No. 8..... 1,633	Wheeler..... 58	Kendall..... 54
Jefferson..... 92	Atoka..... 55	Wichita..... 120	Kerr..... 64
Lafourche..... 54	Bryan..... 60	Wilbarger..... 25	Kimble..... 94
Orleans..... 75	Carter..... 258	Yoakum..... 4	Llano..... 84
Plaquemines..... 38	Coal..... 66	Young..... 85	McCulloch..... 87
St. Bernard..... 47	Garvin..... 205	District No. 2..... 2,268	Mason..... 57
St. Charles..... 20	Jefferson..... 234	Clay..... 140	Menard..... 83
St. James..... 54	Johnston..... 58	Collin..... 33	Mills..... 125
St. John the Baptist..... 29	Love..... 97	Cooke..... 105	Mitchell..... 6
Terrebonne..... 62	Marshall..... 69	Dallas..... 244	Nolan..... 27
	Murray..... 66	Denton..... 114	Real..... 66
	Pontotoc..... 163	Fannin..... 45	Runnels..... 67
	Stephens..... 322	Grayson..... 160	San Saba..... 119
OKLAHOMA	District No. 9..... 753	Hunt..... 64	Schleicher..... 32
District No. 1..... 295	Choctaw..... 120	Jack..... 91	Sterling..... 33
Beaver..... 69	Lattimer..... 61	Kaufman..... 45	Sutton..... 42
Cimarron..... 25	LeFlore..... 260	Montague..... 154	Taylor..... 77
Ellis..... 104	McClurtain..... 132	Palo Pinto..... 180	Tom Green..... 220
Harper..... 46	Pushmataha..... 150	Parker..... 188	District No. 5..... 2,277
Texas..... 46		Rockwall..... 3	Bastrop..... 72
	TEXAS	Tarrant..... 519	Bell..... 51
District No. 2..... 1,256		Wise..... 201	Bosque..... 69
Alfalfa..... 98	District No. 1..... 1,847	District No. 3..... 1,523	Brazos..... 76
Garfield..... 173	Archer..... 60	Bowie..... 168	Burleson..... 59
Grant..... 97	Armstrong..... 19	Camp..... 29	Burnet..... 147
Kay..... 356	Bailey..... 26	Cass..... 81	Caldwell..... 46
Major..... 157	Baylor..... 7	Delta..... 7	Comal..... 34
Noble..... 138	Borden..... 9	Farnklin..... 47	Coryell..... 74
Woodward..... 97	Briscoe..... 29	Gregg..... 31	Ellis..... 55
Woods..... 110	Carson..... 11	Harrison..... 363	Eraih..... 132
District No. 3..... 3,141	Castro..... 30	Hopkins..... 60	Falls..... 54
Craig..... 103	Childress..... 30	Lamar..... 57	Fayette..... 154
Delaware..... 145	Cochran..... 4	Marion..... 47	Hamilton..... 98
Mayes..... 110	Collingsworth..... 28	Morris..... 9	Hays..... 98
Nowato..... 141	Cottle..... 5	Panola..... 132	Hill..... 35
Osage..... 755	Crosby..... 24	Rains..... 3	Hood..... 60
Ottawa..... 238	Dallam..... 34	Red River..... 64	Johnson..... 104
Pawnee..... 619	Dawson..... 13	Rusk..... 59	Lampasas..... 132
Rogers..... 145	Deaf Smith..... 26	Smith..... 191	Lee..... 87
Tulsa..... 572	Dickens..... 34	Titus..... 22	Limestone..... 33
Wagoner..... 124	Donloy..... 46	Upshur..... 24	McLennan..... 159
Washington..... 188			

TABLE 50.—DISTRIBUTION OF COUNTIES, BY DISTRICTS, WITHIN THE INDIVIDUAL STATES—Continued

MOUNTAIN—Continued		MOUNTAIN—Continued		PACIFIC—Continued		PACIFIC—Continued	
NEW MEXICO—con.		UTAH—continued		WASHINGTON—con.		CALIFORNIA	
District No. 3.....	720	District No. 6—Contd.		District No. 2—Contd.		District No. 1.....	785
Coffax.....	53	Emery.....	29	Okanogan.....	110	Del Norte.....	37
Curry.....	59	Grand.....	5	Yakima.....	810	Humboldt.....	542
De Bona.....	32	San Juan.....	5	District No. 3.....	563	Mendocino.....	156
Guadalupe.....	10	Summit.....	37	Ferry.....	35	District No. 2.....	267
Harding.....	23	Uintah.....	70	Pend Oreille.....	32	Shasta.....	121
Mora.....	39	Wasatch.....	6	Spokane.....	278	Siskiyou.....	117
Quay.....	107	District No. 7.....	43	Slevens.....	218	Trinity.....	29
Roosevelt.....	161	Beaver.....	11	District No. 5.....	140	District No. 3.....	131
San Miguel.....	64	Garfield.....	7	Adams.....	11	Lassen.....	61
Torrance.....	22	Iron.....	11	Douglas.....	24	Modoc.....	47
Union.....	150	Kane.....	2	Franklin.....	20	Plumas.....	23
District No. 7.....	92	Piute.....	5	Grant.....	33	District No. 4.....	3,461
Catron.....	9	Washington.....	4	Lincoln.....	52	Alameda.....	281
Grant.....	36	Wayne.....	3	District No. 9.....	334	Contra Costa.....	195
Hidalgo.....	11			Asotin.....	30	Lake.....	68
Luna.....	10			Columbia.....	26	Marin.....	239
Sierra.....	15			Garfield.....	13	Monterey.....	345
Socorro.....	11			Walla Walla.....	135	Napa.....	132
District No. 9.....	402			Whitman.....	127	San Benito.....	54
Chaves.....	56					San Luis Obispo.....	333
Doña Ana.....	127					San Mateo.....	239
Eddy.....	74					Santa Clara.....	337
Lea.....	65					Santa Cruz.....	242
Lincoln.....	43					Sonoma.....	725
Otero.....	37					San Francisco.....	41
						District No. 6.....	1,333
						Butte.....	157
						Colusa.....	84
						Glenn.....	112
						Sacramento.....	353
						Solano.....	169
						Sutter.....	55
						Tehama.....	164
						Yolo.....	183
						Yuba.....	65
						District No. 5a.....	3,484
						Fresno.....	460
						Kern.....	256
						Madera.....	108
						Kings.....	265
						Merced.....	524
						San Joaquin.....	535
						Stanislaus.....	559
						Tulare.....	727
						District No. 6.....	484
						Alpine.....	2
						Amador.....	43
						Calaveras.....	41
						Eldorado.....	42
						Inyo.....	118
						Mariposa.....	34
						Mono.....	1
						Nevada.....	59
						Placer.....	123
						Sierra.....	9
						Tuolumne.....	12
						District No. 8.....	3,893
						Imperial.....	837
						Los Angeles.....	1,841
						Orange.....	205
						Riverside.....	194
						San Bernardino.....	248
						San Diego.....	262
						Santa Barbara.....	162
						Ventura.....	61