E-131-6M-L180

TEXAS AGRICULTURAL EXPERIMENT STATION

A. B. CONNER, DIRECTOR

COLLEGE STATION, BRAZOS COUNTY, TEXAS

BULLETIN NO. 512 AUGUST, 1935

DIVISION OF FARM AND RANCH ECONOMICS

Trend of Taxes on Farm and Ranch Real Estate in Texas

AGRICULTURAL AND MECHANICAL COLLEGE OF TEXAS

T. O. WALTON, President

LIBRARY

Agricultural & Mechanical College of Texas

College Station, Texas

Administration:
A. B. Conner, M. S., Director
R. E. Karper, M. S., Vice Director
Clarice Mixson, B. A., Secretary
M. P. Holleman, Chief Clerk
D. R. McDonald, Asst. Chief Clerk
Chester Higgs, Executive Assistant
Howard Berry, B. S., Technical Asst.

Chemistry:
G. S. Fraps, Ph. D., Chief; State Chemist
S. E. Asbury, M. S., Chemist
J. F. Fudge, Ph. D., Chemist
E. C. Carlyle, M. S., Asst. Chemist
T. L. Ogier, B. S., Asst. Chemist
A. J. Sterges, M. S., Asst. Chemist
Ray Treichler, M. S., Asst. Chemist
W. H. Walker, Asst. Chemist
Velma Graham, Asst. Chemist
Jeanne F. DeMottier, Asst. Chemist
W. H. Garman, M. S., Asst Chemist
A. R. Kemmerer, Ph. D., Asst. Chemist
A. W. Walde, Ph. D., Asst. Chemist
F. J. McClure, Ph. D., Asst. Chemist

Horticulture:
S. H. Yarnell, Sc. D., Chief

Range Animal Husbandry:
J. M. Jones, A. M. Chief
B. L. Warwick, Ph. D., Breeding Investiga.
S. P. Davis, Wool and Mohair Specialist
J. H. Jones, B. S., Animal Husbandman

Entomology:
F. L. Thomas, Ph. D., Chief; State Entomologist
H. J. Reinhard, B. S., Entomologist
R. K. Fletcher, Ph. D., Entomologist
W. L. Owen, Jr., M. S., Entomologist
J. N. Roney, M. S., Entomologist
J. C. Gaines, Jr., M. S., Entomologist
S. E. Jones, M. S., Entomologist
F. F. Bibby, B. S., Entomologist
**R. W. Moreland, B. S., Asst. Entomologist
C. E. Heard, B. S., Chief Inspector
C. J. Burgin, B. S., Foulbrood Inspector

Agronomy:
E. B. Reynolds, Ph. D., Chief
R. E. Karper, M. S., Agronomist
P. C. Mangelsdorf, Sc. D., Agronomist
D. T. Killough, M. S., Agronomist
J. O. Beasley, M. S., Asst. Agronomist

Publications:
A. D. Jackson, Chief

Veterinary Science:
*M. Francis, D. V. M., Chief
H. Schmidt, D. V. M., Veterinarian
**F. P. Mathews, D. V. M., M. S., Veterinarian

Plant Pathology and Physiology:
J. J. Taubenhaus, Ph. D., Chief
W. N. Ezekiel, Ph. D., Plant Pathologist
L. B. Loring, M. S., Asst. Plant Pathologist
G. E. Altstatt, M. S., Asst. Plant Pathologist
°Glenn Boyd, B. S., Asst. Plant Pathologist

Farm and Ranch Economics:
L. P. Gabbard, M. S., Chief
W. E. Paulson, Ph. D., Marketing
C. A. Bonnen, M. S., Farm Management
‡**W. R. Nisbet, B. S., Ranch Management
**A. C. Magee, M. S., Farm Management

Rural Home Research:
Jessie Whitacre, Ph. D., Chief
Mary Anna Grimes, M. S., Textiles
Sylvia Cover, Ph. D., Foods

Soil Survey:
**W. T. Carter, B. S., Chief
E. H. Templin, B. S., Soil Surveyor
J. W. Huckabee, B. S., Soil Surveyor
I. C. Mowery, B. S., Soil Surveyor

Botany:
V. L. Cory, M. S., Acting Chief

Swine Husbandry:
Fred Hale, M. S., Chief

Dairy Husbandry:
O. C. Copeland, M. S., Dairy Husbandman

Poultry Husbandry:
R. M. Sherwood, M. S., Chief
J. R. Couch, M. S., Assoc. Poultry Husb.
Paul D. Sturkie, B. S., Asst. Poultry Husb.

Agricultural Engineering:
H. P. Smith, M. S., Chief

Main Station Farm:
G .T. McNess, Superintendent

Apiculture (San Antonio):
H. B. Parks, B. S., Chief
A. H. Alex, B. S., Queen Breeder

Feed Control Service:
F. D. Fuller, M. S., Chief
James Sullivan, Asst. Chief.
S. D. Pearce, Secretary
J. H. Rogers, Feed Inspector
K. L. Kirkland, B. S., Feed Inspector
S. D. Reynolds, Jr., Feed Inspector
P. A. Moore, Feed Inspector
E. J. Wilson, B. S., Feed Inspector
H. G. Wickes, D. V. M., Feed Inspector
J. K. Francklow, Feed Inspector

SUBSTATIONS

No. 1, Beeville, Bee County:
R. A. Hall, B. S., Superintendent

No. 2, Tyler, Smith County:
P. R. Johnson, M. S., Superintendent
**B. H. Hendrickson, B. S., Sci. in Soil Erosion
**R. W. Baird, M. S., Assoc. Agr. Engineer

No. 3, Angleton, Brazoria County:
R. H. Stansel, M. S., Superintendent
H. M. Reed, B. S., Horticulturist

No. 4, Jefferson County:
R. H. Wyche, B. S., Superintendent
**H. M. Beachell, B. S., Junior Agronomist

No. 5, Temple, Bell County:
Henry Dunlavy, M. S., Superintendent
C. H. Rogers, Ph. D., Plant Pathologist
H. E. Rea, B. S., Agronomist
**E. B. Deeter, B. S., Soil Erosion
**P. L. Hopkins, B. S., Junior Civil Engineer

No. 6 Denton, Denton County:
P. B. Dunkle, M. S., Superintendent
**I. M. Atkins, B. S., Junior Agronomist

No. 7, Spur, Dickens County:
R. E. Dickson, B. S., Superintendent
B. C. Langley, M. S., Agronomist

No. 8, Lubbock, Lubbock County:
D. L. Jones, Superintendent
Frank Gaines, Irrig. and Forest Nurs.

No. 9, Balmorhea, Reeves County:
J. J. Bayles, B. S., Superintendent

No. 10, College Station, Brazos County:
R. M. Sherwood, M. S., In Charge
L. J. McCall, Farm Superintendent

No. 11, Nacogdoches, Nacogdoches County:
H. F. Morris, M. S. Superintendent

No. 12, Chillicothe, Hardeman County:
**J. R. Quinby, M. S. Superintendent
**J. C. Stephens, M. A., Asst. Agronomist

No. 14, Sonora, Sutton-Edwards Counties:
W. H. Dameron, B. S., Superintendent
I. B. Boughton, D. V. M., Veterinarian
W. T. Hardy, D. V. M., Veterinarian
O. L. Carpenter, Shepherd
**O. G. Babcock, B. S., Asst. Entomologist

No. 15, Weslaco, Hidalgo County:
W. H. Friend, B. S., Superintendent
S. W. Clark, B. S., Entomologist
W. J. Bach, M. S., Plant Pathologist
J. F. Wood, B. S., Horticulturist

No. 16, Iowa Park, Wichita County:
C. H. McDowell, B. S., Superintendent
L. E. Brooks, B. S., Horticulturist

No. 19, Winterhaven, Dimmit County:
E. Mortensen, B. S., Superintendent
**L. R. Hawthorn, M. S., Horticulturist

Members of Teaching Staff Carrying Cooperative Projects on the Station:

G. W. Adriance, Ph. D., Horticulture
S. W. Bilsing, Ph. D., Entomology
D. Scoates, A. E., Agricultural Engineering
A. K. Mackey, M. S., Animal Husbandry
R. G. Reeves, Ph. D., Biology
J. S. Mogford, M. S., Agronomy
F. R. Brison, M. S., Horticulture

W. R. Horlacher, Ph. D., Genetics
J. H. Knox, M. S., Animal Husbandry
A. L. Darnell, M. A., Dairy Husbandry
R. O. Berry, B. S., Biology
R. T. Stewart, Ph. D., Agronomy
V. A. Little, M. S., Entomology

*Dean, School of Veterinary Medicine.
**In cooperation with U. S. Department of Agriculture.
‡In cooperation with Texas Extension Service.
°In cooperation with State Department of Agriculture.

†As of August 1, 1935

The average tax per acre on farm and ranch real estate rose gradually from 8.4 cents in 1913 to 26 cents in 1931, and fell to 19.6 cents in 1933. Concurrently, the prices of farm products in Texas rose from the base level (100 per cent) in 1913 to 222 per cent in 1919, the highest point reached by prices during the period of twenty-one years. From this high level reached in 1919, prices declined to 51 per cent in 1932, the lowest point of the period, and recovered to 64 per cent in 1933. These two forces—rising taxes and falling prices—resulted in a tax on farm real estate in 1933 relatively 3.6 times that of 1913.

The index numbers of taxes on farm real estate in Texas presented in this bulletin were developed by expressing the average tax per acre for each year in a percentage, the tax for 1913 being used as a base or 100. Such an index provides a much needed basis upon which various related economic factors such as farm prices, land values, general prices, wages, etc. may be compared.

The data in this report are so presented as to show (1) the trend of taxes on farm real estate for the State as a whole, (2) the trend for each of the principal type-of-farming areas, and (3) the trend for each of the 160 counties included in the study. In the future an effort will be made to assemble and make available similar data from year to year.

CONTENTS

Page

Purpose of Study 5

Source of Data and Method of Procedure 5

Trend of Taxes on Farm and Ranch Lands in Texas, 1913-1933 7

Trend of Taxes on Farm and Ranch Lands by Type-of-Farming Areas 9

Trend of Taxes by Counties, Grouped According to Type-of-Farming Areas 12

Summary 12

BULLETIN NO. 512 AUGUST, 1935

TREND OF TAXES ON FARM AND RANCH REAL ESTATE IN TEXAS

L. P. GABBARD

The marked increase in farm taxes during the past two decades in Texas should be considered from two important aspects—the absolute, and the relative. A statement of the amount and trend of taxes per acre is not adequate to show the full impact of the tax. The real weight of the farm tax is relative to changes in land value, farm income, farm prices, etc. For example, the average tax per acre on farm and ranch real estate in Texas rose from 8.4 cents in 1913 to 19.6 cents in 1933, an increase of 133 per cent. Concurrently, the prices of farm products in Texas declined from 100 per cent in 1913 to 64 per cent in 1933. These two forces—rising taxes, and falling prices—resulted in a tax on farm real estate in 1933 relatively 3.6 times that of 1913.

Purpose of Study

The object of this study is to develop a dependable measure of the trend of real estate taxes on farm and ranch lands in Texas in the form of an index. Such an index provides a much needed basis upon which various related economic factors such as farm prices, land values, general prices, wages, etc. may be compared. The data are presented so as to show (1) the trend of taxes on farm real estate for the State as a whole, (2) the trend for each of the principal type-of-farming areas, and (3) the trend for each of the 160 counties included.

Source of Data and Method of Procedure

The data presented in this Bulletin were assembled jointly by the Federal Bureau of Agricultural Economics and the Texas Agricultural Experiment Station. The statistics shown for each county were compiled from the tax rolls of that county and the tax rolls of independent school districts in the county. County officials (generally tax collectors or tax assessors, or both) assisted materially in compiling the data. In all cases county officials were very helpful through their cooperation. Data for the years 1931, 1932, and 1933 were secured through a Federal C. W. A. project sponsored jointly by the Bureau of Agricultural Economics and Texas Agricultural Experiment Station.

The location as well as the distribution of the counties included in the study is shown in Figure 1. The collection of data was planned so as to make them representative of the State, of the major type-of-farming areas in the State, and of each individual county included. Taking these up in reverse order, the sample in each county was secured by selecting five farms so distributed in the county as to be fairly representative of the agricultural interests of the county. In the selection of these farms consideration was also given to their location with reference to

road districts, independent school districts, etc., so as to avoid a biased sample. The total acreage of these five farms together with the total real estate taxes against them for all purposes was compiled annually for the period 1913 to 1933, inclusive. The total number of acres for

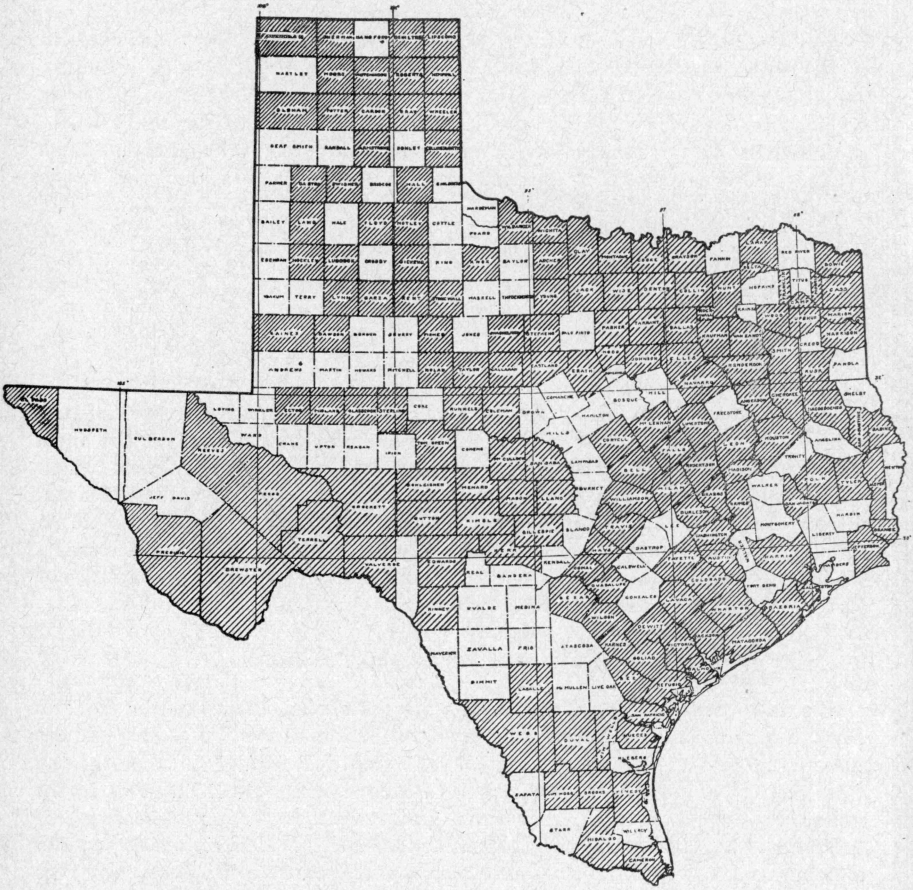


Figure 1. The shaded counties are those included in the study of trends in taxes on farm and ranch real estate.

a given year divided into the total real estate tax for that year has been used as the annual average tax per acre for the county for that particular year.

The weighted average annual tax per acre of a type-of-farming area was derived as follows: first, the total acreage of each county reported in the area was multiplied by the average tax per acre of each county as previously determined by the sample of five selected farms; second, the products of the counties reported were summarized and then divided by the

total acreage. The result obtained is the weighted tax per acre for that particular type-of-farming area.

The average annual tax per acre of the State was derived as follows: first, the entire acreage of each type-of-farming area was multiplied by the average annual tax per acre of each area as previously determined; second, the sum of the products of all type-of-farming areas was divided by the total acreage of the State. The result is the weighted average annual tax per acre of the State.

Trend of Taxes on Farm and Ranch Lands in Texas, 1913-1933

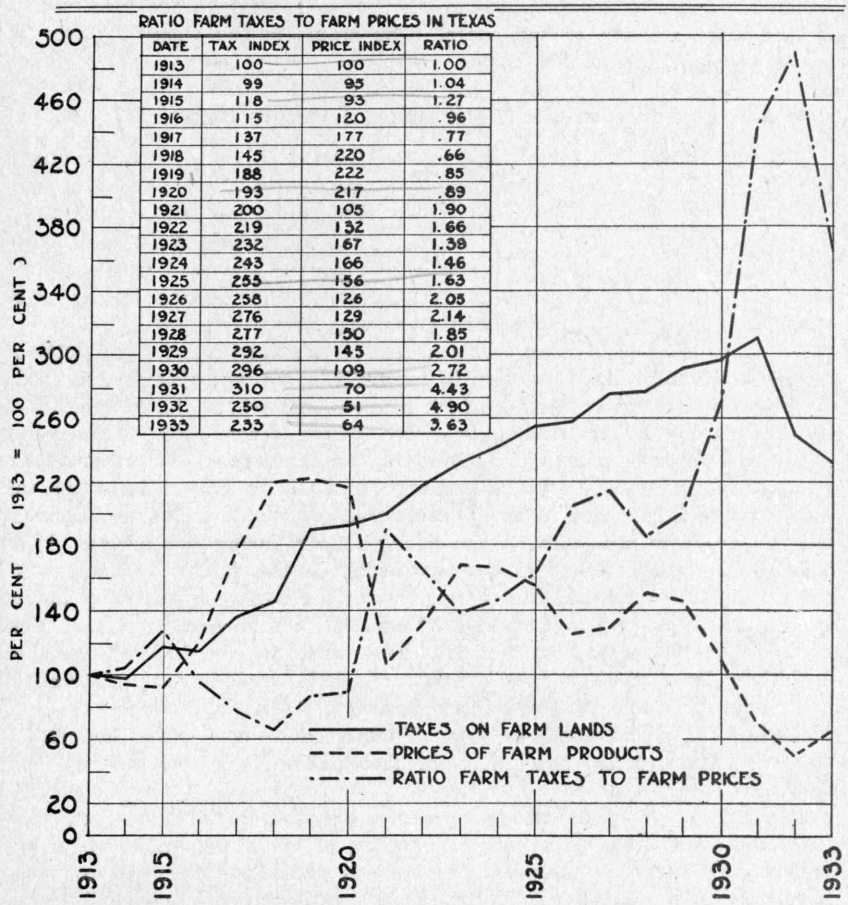
The tax situation of farm and ranch lands in Texas, and other states as well, is similar in certain important respects to the agricultural debt situation. Both taxes and debts rose rapidly during and immediately following the world war, and have since remained at relatively high levels. Likewise, both have been disastrously affected by the precipitous decline in the general price level, and particularly by the decline in the price level of agricultural products during the past few years.

The trend of farm taxes in Texas as related to prices of farm products for the period 1913 to 1933 is shown in Figure 2. One will observe from this graph a decided upward swing of farm taxes throughout the period, and a general downward movement in farm prices since 1919. The result of the two forces—rising taxes and declining farm prices—was equivalent to a tax in 1933 which was 3.6 times that of 1913. The ratio of the tax index to the farm price index approximates closely the relative weight of the tax on farm real estate from year to year during the period. Even though the general trend is upward, wide and significant variations are apparent. For example, during this period the tax was relatively lowest in 1918 and relatively highest in 1932. In both instances the price of farm products was the dominant factor. The taxes on a particular farm that could have been paid by one bale of cotton in 1918 would have required about seven and one-half bales on the same farm in 1932, and five and one-half bales in 1933. This should serve to illustrate quite clearly the importance of farm prices relative to a fairly fixed obligation such as taxes and farm debts.

A rather common fallacy observed in comparisons of public expenditures for one period with those of another, or of the expenditures of one political division with those of another, is that of per capita costs, or absolute costs on any unit basis. Such a comparison is generally made without any reference to changes in commodity prices out of which taxes are paid, or without any recognition of changes in the prices of goods and services for which tax money is spent. Also, such comparisons generally fail to recognize significant differences that exist or changes that may have taken place in economic and social development.

Taxes are neither high nor low in terms of dollars and cents, but are high or low relative to the prices of commodities out of the sales of which taxes are paid, and relative to the prices of goods and services for which tax money is spent. Furthermore, attention is often called to changes in

per capita costs without indicating changes in the amount, kind, and quality of services provided. For example, it will be observed from the data presented later in this discussion that farm taxes per acre in the High Plains cotton area were five and one-half times as high in 1933 as in 1913. Com-



DATE	TAX INDEX	PRICE INDEX	RATIO
1913	100	100	1.00
1914	99	95	1.04
1915	118	93	1.27
1916	115	120	.96
1917	137	177	.77
1918	145	220	.66
1919	188	222	.85
1920	193	217	.89
1921	200	105	1.90
1922	219	132	1.66
1923	232	167	1.39
1924	243	166	1.46
1925	255	156	1.63
1926	258	126	2.05
1927	276	129	2.14
1928	277	150	1.85
1929	292	145	2.01
1930	296	109	2.72
1931	310	70	4.43
1932	250	51	4.90
1933	233	64	3.63

Figure 2. This shows the trend of taxes on farm and ranch real estate in Texas as related to the prices of farm products, for the period 1913 to 1933, inclusive. The ratio shown both in tabular and graphic form approximates the real trend or weight of farm taxes. It is derived by dividing the index of farm prices by the index of farm taxes.

pared with the trend in the majority of the other areas in the State this increase is abnormally high. But it should be remembered that vast economic changes have taken place in this area during the period of 21 years included. In 1913 the land in the area was used primarily for grazing and supported a relatively sparse population. Since that time the grazing lands have been converted into crop lands and used prin-

cipally for the production of cotton and grain sorghums. Both rural and urban populations have increased many fold. With this economic and social development has come the increased need and demand for improved roads, schools, and the various other public services that go with a modern community. This section of the State has developed a comparatively elaborate public school system. In other words, the area has passed during this relatively short period of time from a frontier to a modern state of development. Undoubtedly, this fact explains much of the difference in trend of taxes in this area as compared with some of the older areas of the State. Thus it is seen that direct comparisons of the trend of taxes in one agricultural area with that of another may be misleading and should be made only with a proper understanding of the background and development of each area. The tax paid is not necessarily a burden, but rather the price paid for the various public services rendered.

Trend of Taxes on Farm and Ranch Lands by Type-of-Farming Areas

Perhaps no state in the union has as wide a range in its agricultural resources as has Texas. In one part of the State will be observed small farms characterized by a large variety of crops produced on a small scale, while in other sections one will find a high degree of specialization in citrus fruits, truck crops, rice, cotton, and wheat, and the grazing of cattle, sheep, and goats. These natural differences are further complicated by the differences in the age of the settlement of the various parts, and consequently in the stage of economic development. It is at once obvious that statistics based on an average for the State are quite limited in their use. For this reason, an effort has been made to analyze the tax information presented in this bulletin by type-of-farming areas, or by a combination of areas, and finally by counties. Type-of-farming areas have been outlined and described in Texas Agricultural Experiment Station Bulletin No. 427. These areas are outlined in Figure 3.

The weighted average farm tax per acre by type-of-farming areas is shown in Table 1 for the period 1913 to 1933, inclusive. The details of this table serve to illustrate the danger of over-emphasizing the State averages. One will observe at a glance the extreme variations in the tax per acre from area to area. For example, the average tax per acre on vast areas of grazing lands in the Edwards Plateau and the Trans Pecos areas is about 4c, while in limited areas of irrigated lands the tax per acre averages as high as $3.00 per acre. In this latter case fixed charges for water, drainage, etc. are not included.

Table 2 shows the percentage trend of taxes by type-of-farming areas for the period 1913 to 1933, inclusive. In calculating the trend, the taxes paid in 1913 have been taken as the base, or as equal to 100 per cent. Subsequent years have been figured as a percentage of 1913. This table reveals certain interesting facts relative to trends. In the eastern half of the State and in the western grazing areas, taxes are at present (1933) roughly twice what they were in 1913. No spectacular changes

have taken place in those areas during the period. There has been a more intensive use of land, and such activities as road building and such

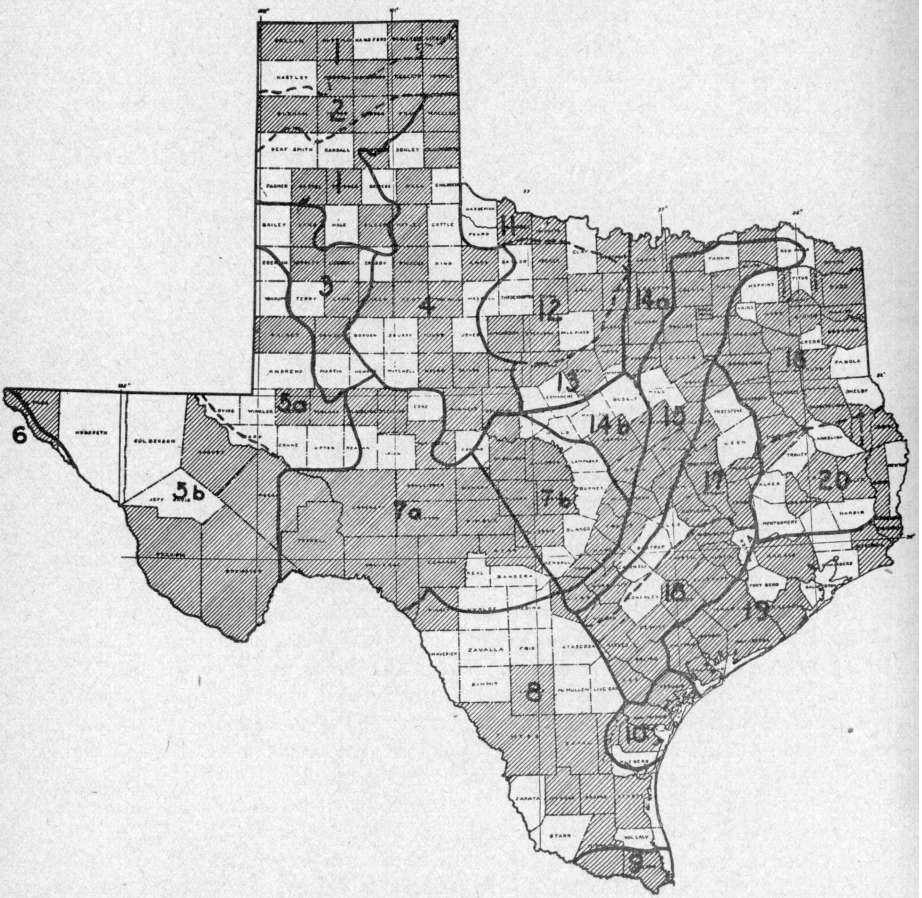


Figure 3. The heavy dark lines show the type-of-farming areas[1] as superimposed upon Figure 1. Where type-of-farming areas have been combined for the purpose of this study the identity of areas is indicated by heavy broken lines. The names of the areas are as follows: (1) Panhandle Wheat Area; (2) Canadian River Grazing Area; (3) High Plains Cotton Area; (4) Low Rolling Plains; (5a) High Plains Grazing Area; (5b) Trans Pecos; (6) Upper Rio Grande Valley Irrigation Project; (7a) Edwards Plateau Grazing Area; (7b) Edwards Plateau Grazing Area; (8) Rio Grande Plain; (9) Lower Rio Grande Valley; (10) Corpus Christi Cotton Area, (11) Upper Red River Valley; (12) North-Central Grazing Area; (13) Western Cross Timbers Farming Area; (14a) Grand Prairie; (14b) Grand Prairie; (15) Black Prairie; (16) Piney Woods Farming Area; (17) Post Oak Strip; (18) Upper Coast Prairie; (19) Coast Prairie; and (20) Piney Woods Lumbering Area.

[1]Texas Agricultural Experiment Station Bulletin No. 427, Type of Farming Areas in Texas.

institutions as schools have been materially expanded. The most noticeable increases in taxes have taken place in irrigated areas and in those areas which have changed from grazing to farming. For example, taxes

Table 1. Weighted average farm tax per acre, in cents, by type-of-farming areas and for state as a whole, 1913 to 1933, inclusive

Type-of-farming Area	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933
1 and 2	4.6	4.5	5.4	5.5	6.6	6.6	9.1	9.7	12.1	12.1	13.0	13.4	14.0	14.9	15.9	16.2	17.1	17.7	17.6	14.8	13.3
3	5.5	4.2	5.2	6.4	8.5	8.8	10.8	13.3	15.7	19.3	22.0	29.3	35.1	36.5	39.1	40.3	41.4	41.4	40.7	32.5	30.0
4	9.5	9.4	11.2	11.6	14.4	14.7	17.0	17.4	17.6	19.9	21.1	22.7	24.2	24.7	25.4	25.6	26.9	27.7	25.8	21.8	20.1
5a and 5b	2.0	2.1	2.4	2.1	2.5	2.4	2.8	2.9	3.1	3.4	3.4	3.6	3.6	3.8	3.8	3.8	3.9	4.1	5.0	4.1	4.3
6	47.0	47.0	73.0	64.0	83.0	103.0	107.0	101.0	109.0	132.0	130.0	158.0	208.0	203.0	203.0	217.0	243.0	288.0	303.7	208.6	213.1
7a	1.8	1.8	2.0	1.9	2.2	2.2	2.9	2.9	3.0	3.2	3.4	3.4	3.9	3.9	4.0	4.1	4.4	4.6	4.5	3.8	3.7
7b	4.2	4.1	5.0	4.8	5.8	5.8	7.9	8.0	8.1	8.9	9.2	9.3	9.7	9.1	9.4	9.1	9.5	9.4	9.9	9.0	8.5
8	2.5	2.4	2.7	3.1	3.2	3.5	4.2	4.9	5.1	6.0	7.1	7.0	6.7	7.3	8.7	9.3	8.9	9.3	9.0	7.9	7.6
9	43.3	42.4	51.9	52.4	58.4	98.5	98.0	104.7	109.6	134.5	180.1	166.9	193.5	202.9	282.0	294.0	358.5	390.0	457.3	354.2	299.7
10	14.2	14.3	17.8	16.0	18.2	19.4	27.5	30.1	28.6	35.7	46.3	50.2	48.2	51.1	60.8	62.6	59.8	60.4	62.9	52.9	47.2
11, 12, and 13	12.2	12.0	13.9	13.9	16.8	17.4	21.9	25.4	25.2	25.6	25.2	26.2	27.0	29.9	32.3	30.8	31.0	30.8	29.3	22.0	20.9
14a and 14b	18.4	18.9	22.2	21.1	25.4	25.7	36.3	36.9	36.8	40.3	40.6	43.4	44.8	42.3	43.4	40.5	42.0	42.0	46.8	38.6	37.6
15	23.6	24.4	28.1	27.8	32.8	34.8	48.2	48.1	46.5	52.6	52.1	54.4	56.3	55.9	58.1	57.1	58.8	58.1	62.6	50.7	47.6
16 and 20	8.6	7.9	10.3	10.3	12.8	14.3	19.6	20.1	20.5	21.1	22.1	23.2	23.8	23.6	24.1	23.7	25.2	25.5	26.8	20.9	19.9
17 and 18	13.4	12.5	15.8	14.8	17.1	18.3	23.3	22.6	24.7	25.6	26.6	27.6	28.3	26.4	26.8	27.2	28.9	29.5	30.4	24.2	22.9
19	20.6	21.1	23.6	21.2	23.6	23.9	31.5	27.6	31.3	35.2	37.8	36.5	38.0	37.7	40.1	41.2	43.8	41.5	45.9	39.0	36.3
The State	8.4	8.3	9.9	9.7	11.5	12.2	15.8	16.2	16.8	18.4	19.5	20.4	21.4	21.7	23.2	23.3	24.5	24.9	26.0	21.0	19.6

averaged about three times higher in the Panhandle Wheat area in 1933 than in 1913, five and one-half times higher in the High Plains cotton area, and seven times higher in the Lower Rio Grande Valley. Apparently, there is a close relationship between the amount of taxes per acre and the intensity of cultivation. In the Panhandle Wheat area there was a rapid change from grazing to large scale wheat farming, and taxes in 1933 were three times the 1913 level. In the High Plains cotton area grazing gave way to the growing of cotton and grain sorghum, and taxes were five and one-half times higher in 1933 than in 1913. In the Lower Rio Grande Valley raw lands were irrigated and devoted to producing citrus fruit and vegetables, and taxes were seven times higher in 1933 than in 1913.

The reader is again cautioned against direct comparisons in tax trends between one area and another. The very fact that the several different type-of-farming areas had reached varying degrees of maturity in 1913 precludes the possibility of any direct comparisons in changes between areas. For example, it would hardly be logical to make a direct comparison of the trend of taxes in the Lower Rio Grande Valley with that of taxes in the Black Prairie belt. In the former, much land has gone from the sod or the brush under irrigation and is devoted to intensive fruit and vegetable culture. In the latter, the type of agriculture has remained practically unchanged during the period covered by the study.

Trend of Taxes by Counties, Grouped According to Type-of-Farming Areas

Table 3 shows the average farm tax per acre for all purposes by counties grouped according to type-of-farming areas. The counties have been grouped according to areas similar in agricultural development. This was done to facilitate comparisons with adjoining or neighboring counties in the same type-of-farming area. Here again comparisons may be misleading. About all that can be said is that the farmers in one county are paying more or less per acre for governmental services than are the farmers in another county. But in order to compare the cost of government in one county with that in another one would need to know not only the extent of services being rendered, but also the quality of such services. The tax per acre in a given county may be low as compared with that in another, but when compared on the basis of what the respective taxpayers get for their tax money it may be much higher. Before the costs of government in one county may be compared with those in another, it is necessary to have detailed facts relative to both the quantity and quality of services rendered.

Summary

The characteristic trend of farm taxes in Texas during the past two decades has been upward, and that of prices of farm products downward. Farm taxes themselves were 133 per cent higher in 1933 than in 1913, and farm prices in Texas were 36 per cent lower in 1933 than in 1913. The burden of farm taxes in 1933 relative to farm prices was

Table 2. Percentage trend of farm taxes in Texas by type-of-farming areas and for the state as a whole, 1913 to 1933, inclusive[1]

Type-of-farming Area	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933
1 and 2	100	98	117	120	143	143	198	211	263	263	283	291	304	324	346	352	372	385	383	322	289
3	100	76	94	116	154	160	196	242	285	351	400	533	638	664	711	733	753	753	740	591	545
4	100	99	118	122	152	155	179	183	185	209	222	239	255	260	267	269	283	292	272	229	212
5a and 5b	100	105	120	105	125	120	140	145	155	170	170	180	180	190	190	190	195	205	250	205	215
6	100	100	155	136	176	219	228	215	232	281	276	336	442	432	432	462	517	613	646	444	453
7a	100	100	111	106	122	122	161	161	167	178	189	189	217	217	222	228	244	256	250	211	206
7b	100	98	119	114	138	138	188	190	193	212	219	221	231	217	224	217	226	224	236	214	202
8	100	96	108	124	128	140	168	196	204	240	284	280	268	292	348	372	356	372	360	316	304
9	100	98	120	121	135	227	226	242	253	322	416	385	447	468	651	679	828	901	1056	818	692
10	100	101	125	113	128	137	194	212	201	251	326	354	339	360	428	441	421	425	443	372	332
11, 12, and 13	100	98	114	114	138	143	180	208	206	210	206	215	221	245	265	252	254	252	240	180	171
14a and 14b	100	103	121	115	138	140	197	201	200	219	221	236	243	230	236	220	228	228	254	210	204
15	100	103	119	118	139	147	204	204	197	223	221	231	238	237	246	242	249	246	265	215	202
16 and 20	100	92	120	120	149	166	228	234	238	245	257	270	277	274	280	276	293	296	312	243	231
17 and 18	100	93	118	110	128	136	174	169	184	191	198	206	211	197	200	203	216	220	227	181	171
19	100	102	114	103	114	116	153	134	152	171	183	177	184	183	195	200	213	201	223	189	176
The State	100	99	118	115	137	145	188	193	200	219	232	243	255	258	276	277	292	296	310	250	233

[1]Based on weighted average tax per acre.

3.6 times that of 1913. During the period of twenty-one years covered in the study, taxes were relatively lowest in 1918 and relatively highest in 1932. In 1918 taxes in terms of prices were two-thirds as high in 1913, while in 1932 they were almost five times as high as in 1913. Changes in the level of farm prices were a major factor in producing this wide variation. Account must be taken of changes in farm prices and of other related economic factors if real trends in farm taxes are to be measured.

Index numbers of taxes on farm real estate in Texas for the period 1913 to 1933, inclusive, were developed in this study. Such an index provides a much needed measure by which to compare various related economic factors such as farm prices, land values, general prices, etc.

Considered on a type-of-farming area basis, farm taxes varied widely, both absolutely and relatively. The extreme range of variation is illustrated by an average tax per acre in 1933 of 3.7 cents in the Edwards Plateau Grazing area (7a) and of 299.7 cents per acre in the Lower Rio Grande Valley Irrigation area (9). The average tax per acre for all areas was 19.6 cents in 1933. Relative to 1913, taxes ranged in 1933 from 171 per cent in the Post Oak and Interior Prairies areas (17 and 18) to 692 per cent in the Lower Rio Grande Valley Irrigation area (9). Taxes per acre in all areas in 1933 averaged 233 per cent of that in 1913.

The average tax in cents per acre for the period 1913 to 1933, inclusive, is shown in Table 3 for 160 selected counties of the State, grouped according to type-of-farming areas.

Table 3. Average farm tax per acre, in cents, by counties, grouped according to type-of-farming areas

Type-of-farming area and county	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933
Areas 1 and 2																					
Armstrong	4.	4.	4.	4.	5.	5.	6.	6.	7.	7.	7.	7.	7.								
Carson	4.	4.	5.	4.	5.	5.	6.	5.	5.	6.	6.	6.	5.9	9.7	9.8	10.3	13.5	13.6	15.2	8.8	10.7
Castro	7.	4.	5.	5.	7.	7.	10.	11.	12.	12.	13.	14.	17.						22.4	16.7	16.8
Dallam	4.	4.	4.	4.	6.	6.	10.	11.	11.	12.	12.	12.	13.	12.	14.2	14.5	14.5	10.6	15.1	14.1	11.5
Floyd	7.	8.	14.	14.	16.	14.	22.	22.	30.	22.	29.	28.	29.	28.3	29.6	27.9	30.8	30.2	27.7	20.7	18.4
Gray	4.	4.	4.	4.	7.	6.	9.	8.	30.	26.	29.	31.	31.	28.5	29.2	31.9	28.5	28.6	29.3	26.9	20.4
Hemphill	4.	4.	5.	4.	5.	5.	9.	9.	11.	13.	13.	14.	14.	13.4	13.7	13.8	13.9	17.2	12.5	11.8	10.6
Hutchinson	2.	2.	3.	3.	4.	4.	5.	4.	5.	6.	7.	7.	7.	7.9	10.9	13.3	15.2	16.4	22.	15.	12.9
Lipscomb	5.	6.	6.	7.	9.	9.	11.	10.	12.	14.	15.	15.	16.	15.	14.	15.	15.	14.	13.	11.9	12.3
Moore	3.	3.	3.	3.	3.	3.	4.	4.	4.	4.	4.	5.	4.6	4.7	5.0	5.1	4.7	6.8	10.2	8.9	9.3
Ochiltree	3.	3.	3.	4.	7.	6.	7.	14.	14.	14.	14.	14.	14.	22.5	23.5	23.5	24.2	24.9	25.6	22.4	19.2
Oldham	4.	2.	4.	5.	5.	5.	6.	10.	10.	12.	11.	11.	12.	12.	11.9	12.7	13.7	17.7	17.	16.2	12.4
Potter	12.	13.	13.	13.	12.	12.	19.	19.	17.	19.	19.	19.	19.	24.6	28.4	27.2	31.4	34.1	28.1	24.9	22.9
Roberts	4.	4.	5.	5.	5.	9.	9.	7.	8.	6.	7.	11.	11.	11.	11.	11.	11.	11.	6.6	4.7	4.9
Sherman	3.	3.	3.	3.	3.	3.	4.	4.	6.	6.	7.	7.	8.	10.3	11.8	11.5	13.4	13.5	13.	11.7	11.7
Swisher	4.5	4.7	5.8	5.6	6.4	6.5	7.8	9.2	12.4	13.3	14.4	14.4	15.1	14.8	15.1	15.	15.5	15.9	16.2	14.4	12.7
Average	4.6	4.5	5.4	5.5	6.6	6.6	9.0	9.6	12.2	12.	13.	13.5	14.	15.1	16.1	16.4	17.2	17.9	17.8	14.9	13.4
Area 3																					
Dawson	4.2	4.	4.8	7.3	9.0	9.8	9.9	11.4	17.3	18.3	23.5	27.3	31.	29.6	29.8	33.4	33.8	33.4	33.5	25.	26.1
Hockley	3.	2.	3.	3.	4.	4.	5.	5.	6.	11.3	13.1	14.6	29.8	33.1	43.5	43.5	44.	44.	42.6	36.1	34.9
Lamb	4.	3.	4.	5.	7.	7.1	13.1	12.3	15.4	18.4	20.	41.9	48.1	52.7	53.2	56.3	56.5	57.1	56.8	40.8	36.1
Lubbock	10.4	8.8	10.	11.6	14.7	14.1	16.7	28.2	26.5	33.7	39.1	42.9	44.3	41.4	42.3	41.4	45.6	44.	44.	38.	31.
Lynn	6.1	3.5	4.6	5.2	7.9	9.3	9.	9.8	13.4	14.8	14.7	17.6	20.	23.2	24.7	24.2	24.5	25.9	23.8	21.6	21.2
Average	5.5	4.2	5.3	6.4	8.5	8.8	10.7	13.3	15.7	19.3	22.1	28.8	34.6	36.	38.7	39.8	40.9	40.9	40.1	32.3	29.8

Table 3. Average farm tax per acre, in cents, by counties, grouped according to type-of-farming areas—Continued

Type-of-farming area and county	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933
Area 4																					
Callahan	11.	12.	14.	14.	17.	17.	20.	22.	16.	25.	26.	32.	23.	22.4	24.4	23.9	23.4	23.6	19.4	17.5	15.
Coleman	12.	12.	14.	14.	14.	19.	22.	22.5	16.5	20.6	20.2	20.3	21.8	20.9	21.3	21.9	22.4	22.3	18.8	14.2	13.8
Collingsworth	7.	7.	8.	7.	11.	12.	14.	16.	17.	18.	19.	20.	23.	22.	23.	20.	21.	22.	21.4	18.8	19.1
Dickens	13.	13.	16.	16.	20.	21.	23.	23.	25.	26.	28.	28.	30.	31.	32.	34.	46.	47.	42.	33.9	36.2
Fisher	10.	10.	11.	12.	13.	12.	21.	21.	23.	21.	21.	22.	21.	20.9	21.	20.7	21.6	27.2	29.3	24.8	23.6
Garza	2.	3.	3.	3.	3.	3.	3.	3.	3.	3.	3.	3.	20.3	20.9	19.9	19.5	20.5	20.6	19.4	18.8	10.9
Hall	10.	9.	12.	13.	20.	19.	20.	23.	24.	28.	36.	43.	46.	44.	45.	44.	44.	58.	45.1	35.6	33.7
Kent	6.	6.	7.	7.	7.	8.	8.	9.	9.	11.	13.	17.	19.	29.6	29.	31.6	31.2	25.6	25.	24.6	15.5
Knox	11.6	11.2	13.4	13.3	17.7	17.1	21.1	22.3	23.1	25.	29.6	30.6	30.4	31.2	30.2	33.2	36.3	35.4	36.6	28.8	32.9
Motley	12.	13.	15.	15.	19.	21.	22.	22.	23.	27.	24.	26.	22.	15.8	18.8	18.6	18.9	20.1	23.3	15.5	11.4
Nolan	11.	9.	12.	14.	18.	17.	19.	17.	20.	21.	22.	30.	31.	26.1	25.9	28.6	28.2	26.1	27.1	19.7	17.1
Runnels	8.4	7.4	9.2	10.3	11.9	11.	12.9	11.2	11.3	13.3	16.1	15.6	26.7	25.3	25.4	25.1	25.5	25.3	26.3	25.2	21.
Stonewall	16.	15.	19.	22.	29.	27.	30.	33.	37.	46.	44.	40.	40.	50.9	55.8	48.5	50.2	50.2	41.3	37.9	37.9
Taylor	11.	11.	12.	13.	14.	15.	15.	14.	14.	15.	15.	18.	16.	18.	18.	20.7	20.4	20.7	26.4	19.2	17.8
Tom Green	6.	6.	7.	7.	8.	7.	10.	10.	11.	11.	12.	12.	11.	13.	13.	14.	15.	14.	8.1	11.6	12.4
Wheeler	5.	5.	6.	6.	10.	10.	11.	11.	12.	11.	12.	12.	11.	11.	12.	13.	13.	14.			
Average	9.5	9.4	11.2	11.7	14.5	14.8	17.	17.5	17.8	20.1	21.3	23.1	24.5	25.2	25.9	26.1	27.4	28.2	26.4	22.3	20.5
Area 5a and 5b																					
Brewster	2.1	2.2	2.3	2.1	2.5	2.4	2.6	2.6	2.7	3.	3.3	3.6	3.6	3.6	3.6	3.5	2.9	3.2			
Ector	2.	2.	2.	1.	2.	2.	2.	3.	5.	5.	3.	3.	4.								
El Paso						1.4	1.5	1.4	1.6	1.9	2.2	2.2	2.6	3.3	3.2	3.4	3.2	3.2	3.1	2.9	3.
Gaines	2.	2.	3.	3.	3.	3.	4.	4.	4.	5.	6.	7.	7.	8.	8.	8.	9.	9.			
Midland	2.1	3.9	4.2	3.9	4.1	3.9	4.9	5.1	5.5	5.5	6.6	5.9	6.4	7.8	8.	7.7	8.	8.4			
Pecos	1.6	1.8	2.	1.9	1.9	1.9	2.5	2.4	2.4	2.6	2.5	2.5	2.5	2.7	2.7	2.9	3.	3.	3.5	3.1	3.
Presidio	1.5	1.3	1.7	1.3	1.9	1.8	2.2	2.1	2.	2.1	2.1	2.1	2.1	1.9	1.9	1.9	2.2	3.	3.	2.6	2.5
Reeves						3.4	4.2	4.5	5.2	5.6	5.	5.4	4.9	4.7	4.7	4.8	5.3	5.4	6.5	4.7	5.6
Average	1.9	2.2	2.5	2.2	2.6	2.5	3.	3.1	3.5	3.8	3.8	4.	4.1	4.5	4.5	4.5	4.7	4.9	5.5	4.5	4.8

Table 3. Average farm tax per acre, in cents, by counties, grouped according to type-of-farming areas—Continued

Type-of-farming area and county	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933
Area 6																					
El Paso	47.	47.	73.	64.	83.	103.	107.	101.	109.	132.	130.	158.	208.	203.	203.	217.	243.	288.	303.7	208.6	213.1
Area 7b																					
Comal	8.	7.6	9.3	8.2	9.9	10.4	13.2	14.7	14.7	16.1	16.3	16.1	16.2	14.7	14.9	14.6	15.1	14.7	15.2	13.8	9.9
Gillespie	2.4	2.3	3.5	3.6	4.7	4.9	6.8	7.4	7.2	7.5	7.6	7.3	6.6	6.	6.6	5.7	6.2	4.9	5.9	5.3	4.9
Llano	3.2	3.5	4.3	4.2	4.8	4.7	6.	5.6	6.1	6.6	6.7	6.6	6.5	5.9	6.5	6.4	6.6	6.7	7.2	6.1	6.3
McCulloch	5.7	4.8	4.9	5.1	5.7	5.4	7.3	7.2	7.2	7.6	8.9	8.9	11.2	11.4	11.7	11.4	11.6	12.1	12.3	11.6	12.2
Mason	3.3	3.8	4.6	4.3	6.1	5.9	7.2	7.2	7.2	7.9	8.	8.	7.9	6.9	7.5	7.1	7.6	7.6	8.1	7.7	6.7
San Saba	4.6	4.3	5.2	5.	5.4	5.4	9.3	8.8	9.2	10.7	10.7	11.8	12.5	11.7	11.2	11.4	12.	12.5	12.8	11.2	11.4
Average	4.5	4.4	5.3	5.1	6.1	6.1	8.3	8.5	8.6	9.4	9.7	9.8	10.1	9.4	9.7	9.4	9.8	9.7	10.2	9.3	9.6
Area 7a																					
Crockett	1.2	1.5	1.7	1.4	1.6	1.6	2.1	2.1	1.9	2.3	2.6	2.2	2.5	2.5	2.6	2.6	2.6	3.3	3.1	2.7	2.7
Edwards	1.7	1.6	1.8	1.7	1.9	1.9	2.7	3.5	4.	3.1	3.7	3.1	3.9	4.5	4.9	4.8	4.8	4.7	4.8	2.9	3.3
Glascock	3.8	3.	3.7	3.4	3.7	3.4	4.2	3.9	4.2	4.2	4.6	5.	7.1	6.4	6.5	7.2	6.5	6.8	7.3	7.1	6.3
Kerr	1.3	1.3	1.6	1.4	2.	2.3	3.9	3.7	3.7	4.	4.	4.2	4.2	4.2	4.2	4.2	4.2	4.	5.5	4.5	4.9
Kimble	1.6	1.6	2.	1.8	2.1	2.2	3.4	3.4	3.4	3.7	3.6	3.7	4.5	4.3	4.5	4.8	4.5	4.5	5.	5.	5.
Kinney	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6	4.6	5.	5.2	6.0	5.1	4.8
Menard	2.4	2.1	2.8	3.2	3.6	3.4	5.7	5.1	5.3	5.8	6.2	6.2	6.4	7.2	8.2	8.2	8.2	9.	8.9	9.	8.9
Schleicher	2.4	2.2	2.5	2.3	2.9	2.6	3.9	3.8	3.6	3.9	4.1	4.5	5.3	4.9	4.9	5.	7.8	7.5	9.1	7.	7.2
Sterling											5.	5.2	8.	8.1	7.7	8.8	10.2	9.9	6.6	5.4	5.3
Sutton	2.6	2.4	2.4	2.8	3.2	3.1	3.2	3.2	3.5	4.2	4.2	4.9	4.7	4.4	4.8	4.6	4.8	4.9	3.1	2.1	2.3
Terrell	0.8	0.7	0.9	0.8	1.2	1.1	1.3	1.4	1.6	2.4	2.4	2.4	2.4	2.3	2.4	2.1	2.8	3.2	3.1	2.8	2.4
Val Verde	1.2	1.2	1.4	1.2	1.4	1.4	1.6	1.8	1.8	1.8	1.8	2.	2.1	2.	2.	2.	2.	1.8	1.4	1.3	1.3
Average	2.2	2.	2.4	2.2	2.7	2.6	3.4	3.4	3.5	3.7	3.9	4.	4.6	4.6	4.8	4.9	5.3	5.4	5.3	4.6	4.5
Area 8																					
Brooks														10.1	9.7	9.8	9.5	9.3	8.7	5.7	5.7
Duval	3.	2.	2.	5.	4.	4.	7.	8.	8.	10.	10.	12.	10.	13.7	17.6	20.8	21.	21.1	19.2	17.8	18.7
Jim Hogg	4.	3.7	3.6	4.1	4.	4.9	4.1	4.8	4.8	5.2	5.2	5.8	6.	5.7	4.8	6.8	6.7	9.9	6.7	5.2	4.9
Kenedy	1.2	1.2	1.4	1.2	1.4	1.4	1.6	1.6	1.4	2.	2.7	2.8	2.8	2.5	2.6	2.1	2.2	2.2	2.2	2.1	2.4
La Salle	3.7	4.2	4.7	4.2	5.1	6.3	6.3	6.5	7.8	8.4	11.9	9.3	9.4	10.1	15.2	14.7	11.9	11.9	14.3	12.	11.5
Webb	1.8	1.6	1.9	1.7	2.1	1.9	2.4	3.2	3.4	4.1	4.7	4.3	4.7	4.3	4.6	4.3	4.4	4.6	4.8	4.6	3.4
Average	2.8	2.6	2.8	3.4	3.5	3.9	4.5	5.	5.4	6.2	7.3	7.2	7.	7.7	9.1	9.7	9.3	9.8	9.3	7.9	7.8

Table 3. Average farm tax per acre, in cents, by counties, grouped according to type-of-farming areas—Continued

Type-of-farming area and county	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933
Area 9																					
Cameron	31.	34.	50.	42.	50.	42.	59.	95.	109.	91.	95.	102.	113.	128.	117.	211.	221.	267.	355.7	269.2	192.1
Hidalgo	50.	47.	53.	58.	63.	129.	119.	110.	110.	158.	226.	202.	237.	243.4	371.1	338.9	432.8	456.6	512.2	400.2	357.8
Average	40.5	40.5	51.5	50.	56.5	85.5	89.	102.5	109.5	124.5	160.5	152.	175.	185.7	244.	274.9	326.9	361.8	433.9	334.7	274.9
Area 10																					
Jim Wells	11.	11.	12.	13.	14.	14.	19.	17.	16.	20.	30.	34.	32.	44.3	45.	47.5	39.4	41.5	37.6	26.3	23.7
Nueces	15.7	18.6	23.4	22.4	24.5	25.6	44.1	44.2	39.6	56.5	67.5	62.7	65.	69.5	96.	99.6	97.4	97.8	110.	90.4	77.3
Refugio	11.3	13.2	15.3	14.3	17.8	19.6	24.1	36.7	34.4	39.4	38.6	47.2	46.9	44.8	52.1	51.6	49.1	49.3	49.8	49.4	40.8
San Patricio	19.6	14.5	20.8	14.	16.2	18.2	22.2	22.	24.4	26.2	49.7	58.3	49.8	45.	48.3	49.8	52.2	51.8	52.9	44.8	47.1
Average	14.4	14.3	17.9	15.9	18.1	19.3	27.3	30.	28.6	35.5	46.4	50.5	48.4	50.9	60.3	62.1	59.5	60.1	62.6	52.7	47.2
Areas 11, 12, and 13																					
Archer	10.	10.	11.	12.	14.	13.	15.	18.	18.	18.	17.	19.	16.	28.5	34.9	36.3	32.5	31.2	25.4	16.5	17.4
Eastland	7.	7.	7.	7.	9.	9.	11.	13.	13.	16.	17.	18.	18.	28.	28.7	29.	28.9	28.9	28.5	20.7	17.5
Erath	14.6	13.9	15.7	14.8	16.8	15.8	25.1	26.2	26.3	23.9	23.9	25.4	26.5	26.6	27.8	26.8	29.2	28.5	24.3	23.6	22.7
Hood	12.	12.	14.	13.	17.	17.	24.	25.	25.	25.	25.	26.	27.	24.6	22.7	22.1	23.3	23.3	22.3	18.8	15.4
Jack	6.	6.	8.	7.	8.	8.	9.	8.	8.	10.	10.	10.	13.	26.8	26.7	25.7	25.6	24.4	25.3	18.3	13.1
Montague	13.	14.	17.	17.	17.	18.	29.	30.	31.	24.	26.	28.	29.8	29.6	30.5	30.5	30.1	26.1	25.3	23.1	17.6
Parker	12.	13.	14.	13.	17.	17.	24.	25.	25.	25.	25.	26.	27.	20.	22.2	20.3	22.9	22.2	24.6	18.3	18.8
Shackelford	14.	14.	14.	14.	16.	16.	19.	21.	22.	23.	24.	29.	25.	30.2	30.2	25.8	27.2	27.3	20.2	12.8	9.5
Stephens	11.	11.	12.	13.	16.	16.	20.	33.	29.	29.	23.	22.	27.	28.1	27.1	21.9	20.	23.7	26.5	12.4	12.2
Wichita	18.1	16.9	20.5	22.2	32.4	32.6	46.8	58.5	45.3	45.3	45.6	40.3	41.6	40.4	49.	48.1	49.	53.6	51.7	32.1	36.5
Wilbarger	14.	13.	16.	16.	20.	27.	30.	30.	37.	40.	40.	44.	44.	44.	50.	47.	47.	45.	47.3	37.	39.5
Wise	13.	11.	15.	16.	20.	22.	26.	29.	27.	30.	29.	28.	30.	30.2	30.4	30.1	27.7	27.8	28.9	24.8	24.2
Young	14.	14.	16.	16.	18.	17.	20.	21.	24.	26.	26.	26.	27.	27.6	35.5	34.1	36.6	37.5	30.7	25.7	26.5
Average	12.2	12.	13.9	13.9	17.	17.6	23.	26.	25.4	25.8	25.5	26.3	27.1	29.6	32.	30.6	30.8	30.7	29.3	21.8	20.8

Table 3. Average farm tax per acre, in cents, by counties, grouped according to type-of-farming areas—Continued

Type-of-farming area and county	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933
Areas 14a and 14b																					
Cooke	26.	26.	29.	28.	32.	30.	39.	44.	44.	47.	48.	50.	52.							34.2	28.6
Coryell	12.	13.	15.	15.	17.	17.	19.	19.	21.	23.	23.	23.	26.						29.5	29.7	30.7
Denton	17.	15.	19.	17.	21.	22.	42.	39.	39.	42.	44.	44.	43.	37.8	37.5	36.4	37.6	38.1	43.3	36.7	38.5
Tarrant	20.1	23.1	27.3	25.9	33.6	35.8	48.5	49.2	46.5	52.5	50.9	60.6	62.	61.6	64.3	58.7	60.9	60.3	64.1	55.7	53.9
Average	18.8	19.3	22.6	21.5	25.9	26.2	37.1	37.8	37.6	41.1	41.5	44.4	45.7	43.2	44.3	41.4	42.8	42.8	39.7	39.1	37.9
Area 15																					
Bell	24.	24.	28.	32.	35.	45.	46.	47.	47.	50.	50.	46.	77.2	73.7	73.7	72.8	73.4	73.4	75.6	63.	52.9
Bexar	12.	13.	16.	15.	19.	19.	23.	22.	24.	27.	28.	24.	24.	26.	28.	29.	27.	26.	29.8	30.2	26.4
Collin	30.	30.	35.	35.	37.	46.	73.	84.	81.	86.	83.	84.	84.	87.	88.	88.	81.	80.	93.2	65.5	59.2
Dallas	18.	19.	22.	21.	26.	32.	47.	47.	47.	51.	49.	52.	53.	52.	61.	60.	62.	63.	55.6	51.2	50.1
Delta	42.	40.	45.	47.	58.	78.	117.	118.	107.	107.	108.	108.	108.	107.4	108.2	107.1	113.4	111.7	100.	94.8	89.4
Ellis	35.	35.	40.	44.	48.	48.	56.	52.	52.	56.	55.	62.	52.	47.	46.	46.	50.	52.	60.7	53.7	55.
Falls	22.	21.	28.	29.	34.	32.	41.	45.	46.	52.	53.	68.	68.	68.	66.	66.	66.	66.	65.2	51.5	37.9
Grayson	11.	11.	13.	13.	15.	17.	25.	25.	25.	27.	26.	27.	28.	25.	33.	30.	33.	35.	54.9	44.6	38.4
Guadalupe	30.	29.	34.	31.	38.	38.	43.	42.	42.	47.	47.	47.	47.	70.1	72.3	71.2	72.6	69.4	58.1	50.1	47.2
Hays	44.	38.	38.	42.	43.	45.	48.	52.	62.	72.	77.	93.	93.	82.3	85.1	84.8	86.2	80.4	80.8	62.1	56.9
Hunt	19.	23.	24.	23.	25.	28.	45.	41.	41.	45.	45.	49.	50.	48.	49.	47.	48.	56.	76.2	49.6	54.7
Johnson	29.	28.	33.	31.	37.	37.	65.	61.	44.	69.	70.	75.	77.	83.	84.6	79.1	79.8	76.8	71.	61.4	43.5
Kaufman	17.	17.	21.	19.	39.	42.	62.	60.	60.	63.	62.	61.	60.	58.	59.	57.	59.	47.	43.1	30.3	33.8
Lamar	12.	11.	11.	10.	12.	13.	27.	27.	27.	29.	37.	39.	42.	44.2	45.	42.	43.6	35.	54.6	50.8	49.1
Limestone	19.	19.	22.	20.	31.	25.	45.	52.	43.	50.	36.	32.	38.	43.7	44.7	46.2	48.1	49.1	56.5	44.1	44.
McLennan	31.4	43.8	44.8	44.6	50.7	53.1	67.5	59.5	64.3	73.4	72.2	76.5	76.4	74.	80.9	79.7	92.2	93.4	92.8	68.6	65.4
Milam	15.	15.	19.	18.	22.	22.	37.	45.	42.	43.	43.	46.	44.	80.9	80.1	74.2	75.3	74.3	63.2	53.6	52.6
Navarro	31.	32.	39.	37.	37.	39.	47.	45.	42.	43.	43.	40.	42.	16.3	24.4	25.3	26.8	28.6	66.9	45.5	45.8
Rockwall	38.8	35.9	41.8	42.1	44.1	42.7	99.8	93.8	97.1	105.8	104.7	106.8	112.	99.4	104.4	101.2	96.4	95.4	85.	89.7	84.7
Travis	35.	38.	44.	44.	51.	52.	64.	60.	61.	73.	73.	82.	81.	64.4	62.2	65.4	69.3	72.5	62.8	44.7	49.1
Williamson	18.	17.	21.	19.	23.	22.	39.	36.	38.	40.	40.	40.	39.	35.	36.	35.	36.	34.	45.2	36.	32.6
Average	26.3	25.7	29.5	29.4	34.5	36.9	53.2	53.1	52.	57.6	57.2	59.9	61.7	61.2	63.4	62.2	63.8	62.8	66.2	54.3	50.9

Table 3. Average farm tax per acre, in cents, by counties, grouped according to type-of-farming areas—Continued

Type-of-farming area and county	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933
Areas 16 and 20																					
Anderson	6.	5.	8.	9.	10.	11.	18.	18.	18.	18.	22.	20.	23.	23.	25.	25.	26.	25.	21.7	19.4	19.8
Bowie	8.5	8.9	10.5	9.9	10.1	13.5	19.	19.4	20.6	18.7	18.4	23.	24.6	21.7	21.6	21.8	25.	24.6	28.8	22.1	18.5
Camp	9.	8.	10.	11.	10.	12.	24.	24.	32.	34.	37.	40.	40.	45.5	43.3	43.9	46.8	41.6	41.3	34.2	30.
Cass	4.	4.	4.	4.	5.	7.	10.	9.	12.	15.	15.	20.	20.	21.3	21.3	21.3	21.5	21.6	21.1	17.7	15.
Cherokee	8.8	7.	9.8	11.5	12.9	12.3	14.8	15.2	22.4	22.5	21.9	22.9	22.3	19.9	20.7	20.7	21.7	23.3	28.8	26.2	27.4
Franklin	11.	10.	10.	14.	18.	29.	29.	26.	29.	24.	24.	22.	23.	31.	32.	30.7	31.6	31.7	30.1	28.5	19.8
Harrison	6.	7.	8.	7.	10.	12.	19.	20.	22.	21.	20.	20.	19.	19.	16.	18.	18.	18.	18.	14.2	11.4
Henderson	11.	11.	17.	16.	23.	34.	40.	41.	29.	27.	33.	34.	33.	26.	27.5	31.5	33.8	33.8	40.8	26.1	32.6
Houston	9.	9.	11.	10.	11.	12.	16.	17.	16.	17.	19.	21.	23.	21.	20.	19.	21.	27.	27.6	22.	26.5
Jasper	7.	6.	7.	6.	7.	8.	10.	9.	11.	14.	17.	18.	19.	21.5	21.3	19.5	22.4	22.	23.9	18.7	16.6
Marion	6.	6.	8.	7.	9.	10.	13.	13.	13.	22.	22.	22.	22.	21.	21.	21.	21.	21.	24.9	22.3	21.2
Morris	5.	5.	6.	6.	8.	14.	24.	21.	20.	20.	24.	26.	28.	24.	29.	26.	31.	31.	26.8	18.9	14.3
Nacogdoches	11.	9.	14.	13.	18.	19.	26.	27.	27.	22.7	19.8	19.9	23.4	20.3	20.5	19.2	19.3	19.1	22.7	14.	15.2
Polk	5.	5.	7.	6.	6.	8.	10.	9.	11.	14.	17.	18.	19.	24.2	23.6	22.2	21.1	22.1	23.1	16.7	14.1
Rusk	4.	3.	4.	4.	10.	12.	19.	21.	19.	18.	19.	19.	19.	22.6	24.	21.9	23.7	23.8	24.2	16.6	12.6
Sabine	11.	9.	13.	13.	18.	18.	26.	26.	26.	25.	26.	25.	26.	25.	28.	26.	29.	30.	22.6	18.4	15.6
San Augustine	7.	6.	8.	8.	11.	12.	16.	16.	16.	16.	17.	18.	19.	19.	18.	18.	15.	18.	24.	13.	13.4
San Jacinto	21.	18.	26.	25.	30.	13.	23.	22.	16.	17.	19.	19.	20.	21.	25.	25.	26.	27.	41.3	25.3	26.4
Smith	15.9	13.2	15.9	15.6	16.7	17.	26.3	26.9	32.4	36.	32.8	36.	32.	33.1	31.8	30.2	30.8	30.8	32.4	26.8	32.8
Tyler	8.	7.	10.	9.	13.	14.	19.	20.	20.	23.	24.	24.	27.	26.	25.	25.	29.	25.	22.9	16.9	15.2
Upshur	6.	7.	8.	9.	9.	12.	17.	22.	22.	22.	22.	22.	22.	22.	22.	22.	22.	22.	27.5	24.1	21.6
Van Zandt	12.6	11.3	12.5	16.5	19.3	24.5	27.8	29.1	29.8	31.	31.1	31.7	30.6	28.9	32.3	32.	39.6	39.1	31.5	21.4	19.6
Wood	9.4	9.1	11.7	11.8	13.9	13.	21.1	23.7	23.3	24.4	25.3	27.6	29.	28.	30.9	30.2	30.2	30.6	28.9	23.5	22.4
Average	8.8	8.	10.4	10.5	13.	14.7	20.3	20.7	21.2	21.8	22.9	23.9	24.5	24.6	25.2	24.8	26.3	26.4	27.6	21.2	20.1

Table 3. Average farm tax per acre, in cents, by counties, grouped according to type-of-farming areas—Continued

Type-of-farming area and county	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933
Areas 17 and 18																					
Austin	12.	12.	13.	12.	15.	15.	23.	21.	24.	24.	28.	31.	31.	29.8	35.8	40.5	49.0	49.6	44.5	30.6	20.1
Bee	14.	14.	21.	18.	20.	19.	32.	28.	29.	28.	31.	31.	31.	29.	28.	28.	29.	29.0	23.2	21.2	21.4
Brazos	8.8	8.2	9.6	9.2	12.2	12.3	15.5	13.5	15.0	17.7	18.6	18.5	19.6	18.8	19.0	18.4	19.3	24.1	26.2	18.6	17.2
Burleson	11.3	10.4	12.4	11.3	13.0	14.9	17.3	16.6	19.2	20.5	22.8	22.8	23.3	22.5	25.1	25.4	26.3	26.5	28.9	26.1	25.8
Colorado	15.	15.	16.	15.	17.	24.	32.	30.	28.	30.	32.	31.	31.	18.8	19.0	18.1	18.5	19.3	27.6	23.0	23.1
De Witt	17.	15.	21.	19.	22.	23.	28.	26.	26.	29.	30.	33.	31.	33.	33.	32.	33.	35.	34.5	27.4	28.2
Fayette	20.	18.	23.	23.	27.	26.	33.	30.	31.	36.	35.	34.	34.	31.4	32.1	30.7	31.2	32.2	30.5	23.4	18.5
Goliad	9.	8.	10.	9.	11.	11.	12.	10.	11.	12.	13.	13.	13.	12.	12.	14.	14.	15.	20.3	14.9	18.8
Grimes	13.	9.	16.	14.	14.	17.	20.	24.	25.	25.	24.	30.	31.	30.	32.	31.	29.	31.	39.3	32.4	28.0
Karnes	16.	15.	18.	18.	20.	23.	27.	28.	30.	33.	34.	33.	34.	27.9	29.3	30.8	34.5	36.1			
Lavaca	16.	15.	18.	17.	20.	20.	24.	24.	24.	28.	32.	32.	32.	33.1	33.3	33.3	36.6	37.4	39.4	29.6	32.5
Leon	14.5	14.3	14.7	17.2	17.0	16.1	19.0	21.0	24.6	23.6	22.3	27.3	31.1	30.7	26.4	29.3	31.0	29.4	27.2	24.1	24.0
Madison	7.	5.	7.	7.	10.	14.	15.	18.	33.	12.	9.	15.	21.	21.	19.	20.	30.	25.0	25.1	17.3	17.5
Robertson	11.9	6.6	10.7	7.8	10.7	13.5	17.2	16.6	19.4	21.7	21.7	21.7	21.8	22.8	23.0	22.7	23.2	23.3	27.6	21.4	16.1
Washington	15.0	15.4	18.5	16.0	18.6	19.0	23.5	24.7	32.6	37.9	42.0	38.5	38.4	33.8	32.0	31.6	32.2	32.3	31.3	22.6	22.5
Wilson	8.6	12.6	17.0	15.6	19.2	19.6	25.3	22.9	23.6	24.5	23.8	22.8	24.2	23.2	26.0	26.1	26.2	27.0	23.7	22.0	21.0
Average	13.1	12.1	15.4	14.3	16.7	18.0	22.7	22.1	24.7	25.2	26.2	27.2	28.0	26.1	26.6	27.0	28.9	29.5	30.4	23.9	22.6
Area 19																					
Brazoria	21.	32.	37.	29.	33.	28.	38.	32.	31.	36.	41.	31.	35.								
Calhoun	28.	26.	29.	29.	32.	37.	40.	38.	42.	45.	50.	52.	53.								
Harris	16.	17.	18.	19.	20.	20.	23.	22.	32.	35.	40.	43.	44.	40.	42.	44.	46.	38.	43.9	37.8	38.2
Jackson	18.	17.	19.	17.	19.	20.	30.	27.	28.	30.	30.	29.	29.	27.	27.	31.	36.	36.	42.6	36.5	32.1
Jefferson	33.	31.	30.	24.	24.	23.	26.	27.	28.	31.	28.	29.	31.	30.	31.	28.	26.	26.	42.9	34.6	26.9
Matagorda	31.	24.	26.	27.	31.	37.	44.	38.	42.	47.	53.	51.	53.	48.	52.	51.	54.	54.			
Orange	12.	14.	23.	19.	26.	26.	43.	34.	49.	63.	69.	64.	58.	55.	66.	62.	64.	69.	52.2	48.3	47.3
Victoria	12.	12.	15.	13.	14.	15.	17.	16.	16.	18.	18.	18.	18.	17.	18.	18.	20.	20.	22.5	19.7	20.5
Wharton	14.	13.	16.	14.	16.	15.	33.	23.	26.	30.	29.	29.	32.	45.3	47.9	53.7	58.9	55.	47.3	38.6	34.6
Average	20.6	20.7	23.7	21.2	23.9	24.6	32.7	28.6	32.7	37.2	39.8	38.4	39.2	38.9	42.1	42.6	45.2	44.2	43.4	37.2	34.5