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January 23, 2019

**Nebraska & Surrounding States' Agricultural Property Taxes as
a Percentage of State Net Farm Income Compared to the US Average, 1950-2017**

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Nebraska relies on property taxes as a source of public revenue to a greater extent than most other states. In its *2019 State Business Tax Climate Index*, the Tax Foundation ranked Nebraska's property tax as 40, or tenth from the bottom (i.e. the tenth highest property tax in the US). US Census data show that Nebraska ranks near the top (second out of 50) in terms of the proportion of public education cost borne by local taxes (i.e. property taxes) and in the bottom quarter (38th out of 50) regarding state aid to schools. In Nebraska, agland property taxes have risen to historic levels in recent years as state net farm income has declined, leading to a agland property tax crunch for farm and ranch land owners. This tax crunch led to a proposed initiative petition for the November 2018 ballot that--if adopted--would have given farmers, ranchers and home owners a refundable state income tax credit for roughly 30% of their property taxes paid. While this petition drive was discontinued in April, 2018, the underlying issues giving rise to the petition drive remained in place.

This investigation was undertaken in the summer and fall of 2018 to confirm my suspicion that Nebraska agland property taxes as a percentage of state net farm income are higher than for the US as a whole. To explore this hypothesis I obtained annual ERS-USDA data for net farm income by state and for the US as a whole, and annual ERS data for property taxes paid on agricultural land by state and for the US as a whole. This allowed me to calculate the percentage of net farm income that went to pay agland property taxes each year from 1950 to 2017 for Nebraska and for the US as a whole. When I compared those numbers I determined that the percentage of net farm income that Nebraska farmers and ranchers paid for property taxes over this period was 46% higher than the comparable figures for US farmers and ranchers, confirming my original hypothesis. For 2016 and 2017, agland property taxes were 28% and 47% respectively of Nebraska farmers and ranchers' net farm income. Not only is Nebraska a relatively high property tax state in general, but agricultural producers carry a disproportionately high share of that property tax burden, compared to farmers and ranchers in other states.

The 146% figure is for the period 1950-2017 or 67 years. I have also calculated how Nebraska ag property taxes as a percent of net farm income compared to the US as a whole for more recent periods. The results show an increase in Nebraska property taxes paid as a percent of net farm income compared to the US as a whole. The 20 year average is 50% higher for Nebraska ag producers compared to their US counterparts, the 10 year average is 47% higher, the 5 year average is 64% higher, and the 3 year average is 88% higher. The last two figures reflect declining Nebraska net farm income and fairly level ag property tax payments.

Nebraska agricultural interests expressed an interest in having this analysis extended to the states bordering Nebraska. Ms. Cicely Batie, a graduate student in the UNL Department of Agricultural Economics (Dr. Brad Lubben advisor) performed the calculations for Colorado, Iowa, Kansas, Missouri, South Dakota and Wyoming.

Results. Agricultural property taxes paid as a percent of state net farm income for Nebraska and surrounding states 1950-2017 are summarized below:

Agricultural Property Taxes Paid as a Share of Net Farm Income for Nebraska and Surrounding States, 1950-2017		
state	agland property taxes as a percent of net farm income	state agland property taxes as a percent of net farm income as compared to Nebraska
Nebraska	18.02%	100%
Iowa	15.97%	89% (Nebraska's are 11% higher)
Missouri	14.67%	81% (Nebraska's are 19% higher)
Kansas	18.67%	104% (Kansas's are 4% higher)
Colorado	12.53%	70% (Nebraska's are 30% higher)
Wyoming	22.65%	126% (Wyoming's are 26% higher)
South Dakota	15.68%	87% (Nebraska's are 13% higher)

Readers should note that Wyoming does not have a state income tax, and that Wyoming property taxes pay for some government programs that income taxes help pay for in Nebraska.

In summary, Nebraska's agland property taxes as a share of state net farm income are 46% higher than for the US as a whole. Nebraska relies on property taxes to fund K-12 education more heavily than any other state except one. Nebraska farmers and ranchers carry a property tax load almost one and a half times as great as US farmers and ranchers in general.

References.

US Census Bureau. *Annual Survey of School System Finances.*

Economic Research Service, US Department of Agriculture. *U.S. and State Farm Income and Wealth Statistics* ("Farm sector financial indicators, State rankings" for net farm income and "Production expenses" for property tax payments).

Tax Foundation. *2019 State Business Tax Climate Index.*

Year	US net farm in	US ag land tax	tax % inco	NE net farm in	NE ag land tax	tax % inco	NE % US
1950	\$13,648,162	\$919,292	6.74%	\$530,488	44,024	8.30%	123.21%
1951	\$15,933,383	\$982,822	6.17%	\$468,395	48,453	10.34%	167.70%
1952	\$14,960,713	\$1,033,265	6.91%	\$503,991	\$45,747	9.08%	131.43%
1953	\$12,979,763	\$1,060,104	8.17%	\$364,663	\$45,444	12.46%	152.58%
1954	\$12,373,195	\$1,083,944	8.76%	\$410,432	\$45,406	11.06%	126.28%
1955	\$11,304,690	\$1,140,836	10.09%	\$201,407	\$50,219	24.93%	247.08%
1956	\$11,253,893	\$1,178,053	10.47%	\$203,841	\$50,108	24.58%	234.83%
1957	\$11,084,727	\$1,241,670	11.20%	\$452,139	\$55,564	12.29%	109.71%
1958	\$13,167,965	\$1,305,756	9.92%	\$459,387	\$57,510	12.52%	126.25%
1959	\$10,712,944	\$1,428,750	13.34%	\$278,897	\$65,119	23.35%	175.07%
1960	\$11,211,523	\$1,243,081	11.09%	\$328,152	\$51,565	15.71%	141.72%
1961	\$11,957,274	\$1,311,011	10.96%	\$252,278	\$55,000	21.80%	198.84%
1962	\$12,063,781	\$1,372,214	11.37%	\$360,405	\$56,058	15.55%	136.74%
1963	\$11,770,038	\$1,417,181	12.04%	\$322,924	\$60,649	18.78%	155.98%
1964	\$10,491,856	\$1,466,675	13.98%	\$248,059	\$60,968	24.58%	175.82%
1965	\$12,899,282	\$1,535,714	11.91%	\$421,527	\$73,147	17.35%	145.76%
1966	\$13,959,933	\$1,633,795	11.70%	\$498,882	\$81,360	16.31%	139.35%
1967	\$12,339,008	\$1,730,498	14.02%	\$411,566	\$72,090	17.52%	124.89%
1968	\$12,322,274	\$1,881,781	15.27%	\$354,126	\$77,403	21.86%	143.13%
1969	\$14,293,302	\$2,038,826	14.26%	\$531,486	\$88,733	16.70%	117.04%
1970	\$14,365,888	\$2,169,061	15.10%	\$467,662	\$90,588	19.37%	128.29%
1971	\$15,011,605	\$2,294,131	15.28%	\$614,268	\$100,736	16.40%	107.31%
1972	\$19,455,295	\$2,390,465	12.29%	\$749,790	\$108,509	14.47%	117.78%
1973	\$34,356,209	\$2,450,133	7.13%	\$1,293,857	\$109,703	8.48%	118.89%
1974	\$27,267,218	\$2,651,800	9.73%	\$683,306	\$115,489	16.90%	173.79%
1975	\$25,510,182	\$2,634,838	10.33%	\$1,044,061	\$128,592	12.32%	119.25%
1976	\$20,175,436	\$2,849,172	14.12%	\$465,762	\$146,899	31.54%	223.34%
1977	\$19,881,377	\$3,016,408	15.17%	\$426,514	\$144,833	33.96%	223.82%
1978	\$25,197,531	\$3,004,707	11.92%	\$744,871	\$175,170	23.52%	197.21%
1979	\$27,414,795	\$3,215,001	11.73%	\$727,854	\$197,712	27.16%	231.63%
1980	\$16,141,377	\$3,450,517	21.38%	(\$90,717)	\$224,000		
1981	\$26,879,347	\$3,695,503	13.75%	\$884,326	\$245,693	27.78%	202.08%
1982	\$23,841,181	\$3,488,445	14.63%	\$877,237	\$196,721	22.43%	153.26%
1983	\$14,261,995	\$3,959,198	27.76%	\$381,772	\$222,943	58.40%	210.36%
1984	\$25,974,580	\$3,875,368	14.92%	\$1,164,484	\$226,463	19.45%	130.35%
1985	\$28,509,288	\$4,021,976	14.11%	\$1,550,492	\$240,138	15.49%	109.78%
1986	\$31,116,973	\$4,094,801	13.16%	\$1,589,463	\$233,498	14.69%	111.63%
1987	\$38,005,200	\$4,479,935	11.79%	\$1,690,093	\$263,607	15.60%	132.32%
1988	\$39,633,385	\$4,490,806	11.33%	\$2,180,885	\$290,426	13.32%	117.53%
1989	\$46,486,774	\$4,824,350	10.38%	\$2,139,905	\$311,925	14.58%	140.46%
1990	\$46,260,664	\$5,185,125	11.21%	\$2,509,516	\$341,330	13.60%	121.35%
1991	\$40,234,330	\$5,080,377	12.63%	\$2,274,234	\$345,030	15.17%	120.15%
1992	\$50,171,040	\$5,400,797	10.76%	\$2,510,496	\$404,841	16.13%	149.80%
1993	\$46,724,940	\$5,314,198	11.37%	\$2,008,523	\$349,346	17.39%	152.93%

1994	\$52,567,096	\$5,534,978	10.53%	\$2,242,833	\$356,513	15.90%	150.97%
1995	\$39,770,767	\$5,866,182	14.75%	\$3,137,774	\$366,452	11.68%	79.18%
1996	\$58,936,348	\$6,044,444	10.26%	\$3,466,489	\$364,988	10.53%	102.66%
1997	\$51,306,034	\$6,085,161	11.86%	\$2,023,055	\$380,633	18.81%	158.63%
1998	\$47,119,166	\$6,112,346	12.97%	\$1,815,615	\$368,240	20.28%	156.35%
1999	\$47,689,819	\$6,510,482	13.65%	\$1,706,870	\$373,389	21.88%	160.24%
2000	\$50,684,874	\$6,584,234	12.99%	\$1,453,089	\$378,275	26.03%	200.40%
2001	\$54,886,010	\$6,590,095	12.01%	\$1,914,128	\$379,693	19.84%	165.21%
2002	\$39,145,268	\$6,569,456	16.78%	\$866,646	\$387,694	44.73%	266.56%
2003	\$60,972,991	\$6,529,907	10.71%	\$2,757,968	\$319,173	11.57%	108.06%
2004	\$87,418,205	\$6,722,985	7.69%	\$3,583,673	\$330,940	9.23%	120.08%
2005	\$78,763,002	\$7,752,079	9.84%	\$2,971,603	\$440,851	14.84%	150.73%
2006	\$57,436,808	\$8,729,205	15.20%	\$2,007,635	\$550,379	27.41%	180.38%
2007	\$70,012,937	\$9,961,756	14.23%	\$2,944,751	\$606,026	20.58%	144.64%
2008	\$78,025,871	\$10,333,649	13.24%	\$3,480,787	\$625,280	17.96%	135.64%
2009	\$62,220,146	\$10,049,774	16.15%	\$2,747,961	\$673,669	24.52%	151.78%
2010	\$77,138,509	\$10,449,373	13.55%	\$3,682,450	\$705,103	19.15%	141.35%
2011	\$113,593,051	\$11,007,948	9.69%	\$7,491,729	\$741,200	9.89%	102.09%
2012	\$96,455,951	\$11,038,033	11.44%	\$4,897,526	\$713,124	14.56%	127.24%
2013	\$123,754,506	\$11,134,401	9.00%	\$7,456,151	\$1,026,940	13.77%	153.08%
2014	\$92,429,956	\$12,427,917	13.45%	\$5,813,353	\$998,080	17.17%	127.69%
2015	\$81,434,747	\$12,089,550	14.85%	\$4,776,604	\$1,151,553	24.11%	162.39%
2016	\$61,643,513	\$11,417,202	18.52%	\$3,839,770	\$1,057,021	27.53%	148.63%
2017	\$75,477,001	\$12,149,645	16.10%	\$2,671,936	\$1,257,261	47.05%	292.31%
Avg.	\$38,418,925	\$4,746,076	12.35%	\$1,709,443	\$308,106	18.02%	145.90%
3 yr av	\$72,851,754	\$11,885,466	16.31%	\$3,762,770	\$1,155,278	30.70%	188.19%
5 yr av	\$86,947,945	\$11,843,743	13.62%	\$4,911,563	\$1,098,171	22.36%	164.14%
10 yr a	\$86,217,325	\$11,209,749	13.00%	\$4,685,827	\$894,923	19.10%	146.89%
20 yr a	\$72,815,117	\$9,208,002	12.65%	\$3,444,012	\$654,195	19.00%	150.21%

Year	US net farm in	US ag land ta	tax % inc	CO net farm	CO ag land	tax % inc	CO % US	
1950	\$13,648,162	\$919,292	6.74%	\$152,962	\$16,725	10.93%	162.33%	
1951	\$15,933,383	\$982,822	6.17%	\$210,600	\$18,550	8.81%	142.80%	
1952	\$14,960,713	\$1,033,265	6.91%	\$201,500	\$19,983	9.92%	143.59%	
1953	\$12,979,763	\$1,060,104	8.17%	\$141,126	\$20,283	14.37%	175.97%	
1954	\$12,373,195	\$1,083,944	8.76%	\$83,129	\$20,543	24.71%	282.09%	
1955	\$11,304,690	\$1,140,836	10.09%	\$68,662	\$21,429	31.21%	309.26%	
1956	\$11,253,893	\$1,178,053	10.47%	\$75,530	\$21,425	28.37%	270.98%	
1957	\$11,084,727	\$1,241,670	11.20%	\$143,537	\$23,647	16.47%	147.07%	
1958	\$13,167,965	\$1,305,756	9.92%	\$157,769	\$24,949	15.81%	159.47%	
1959	\$10,712,944	\$1,428,750	13.34%	\$128,427	\$27,514	21.42%	160.64%	
1960	\$11,211,523	\$1,243,081	11.09%	\$155,097	\$21,436	13.82%	124.65%	
1961	\$11,957,274	\$1,311,011	10.96%	\$145,741	\$22,203	15.23%	138.95%	
1962	\$12,063,781	\$1,372,214	11.37%	\$131,577	\$22,671	17.23%	151.48%	
1963	\$11,770,038	\$1,417,181	12.04%	\$116,683	\$23,440	20.09%	166.84%	
1964	\$10,491,856	\$1,466,675	13.98%	\$118,471	\$24,536	20.71%	148.15%	
1965	\$12,899,282	\$1,535,714	11.91%	\$182,354	\$24,496	13.43%	112.83%	
1966	\$13,959,933	\$1,633,795	11.70%	\$167,896	\$25,191	15.00%	128.20%	
1967	\$12,339,008	\$1,730,498	14.02%	\$141,395	\$26,370	18.65%	132.98%	
1968	\$12,322,274	\$1,881,781	15.27%	\$195,311	\$27,682	14.17%	92.81%	
1969	\$14,293,302	\$2,038,826	14.26%	\$208,138	\$28,539	13.71%	96.13%	
1970	\$14,365,888	\$2,169,061	15.10%	\$242,313	\$30,654	12.65%	83.79%	
1971	\$15,011,605	\$2,294,131	15.28%	\$270,414	\$32,872	12.16%	79.54%	
1972	\$19,455,295	\$2,390,465	12.29%	\$320,329	\$33,300	10.40%	84.61%	
1973	\$34,356,209	\$2,450,133	7.13%	\$497,884	\$31,751	6.38%	89.42%	
1974	\$27,267,218	\$2,651,800	9.73%	\$532,142	\$37,001	6.95%	71.50%	
1975	\$25,510,182	\$2,634,838	10.33%	\$476,041	\$37,479	7.87%	76.23%	
1976	\$20,175,436	\$2,849,172	14.12%	\$295,031	\$38,114	12.92%	91.48%	
1977	\$19,881,377	\$3,016,408	15.17%	\$221,562	\$39,943	18.03%	118.82%	
1978	\$25,197,531	\$3,004,707	11.92%	\$124,566	\$39,232	31.49%	264.12%	
1979	\$27,414,795	\$3,215,001	11.73%	\$144,082	\$41,652	28.91%	246.51%	
1980	\$16,141,377	\$3,450,517	21.38%	\$174,985	\$43,307	24.75%	115.77%	
1981	\$26,879,347	\$3,695,503	13.75%	\$279,022	\$44,910	16.10%	117.07%	
1982	\$23,841,181	\$3,488,445	14.63%	\$150,426	\$41,438	27.55%	188.27%	
1983	\$14,261,995	\$3,959,198	27.76%	\$278,822	\$53,227	19.09%	68.77%	
1984	\$25,974,580	\$3,875,368	14.92%	\$367,642	\$58,576	15.93%	106.79%	
1985	\$28,509,288	\$4,021,976	14.11%	\$359,427	\$60,850	16.93%	120.00%	
1986	\$31,116,973	\$4,094,801	13.16%	\$371,940	\$58,445	15.71%	119.41%	
1987	\$38,005,200	\$4,479,935	11.79%	\$481,483	\$60,554	12.58%	106.69%	
1988	\$39,633,385	\$4,490,806	11.33%	\$623,228	\$60,704	9.74%	85.96%	
1989	\$46,486,774	\$4,824,350	10.38%	\$730,401	\$65,282	8.94%	86.12%	
1990	\$46,260,664	\$5,185,125	11.21%	\$839,158	\$66,826	7.96%	71.05%	
1991	\$40,234,330	\$5,080,377	12.63%	\$751,865	\$64,485	8.58%	67.92%	
1992	\$50,171,040	\$5,400,797	10.76%	\$820,313	\$66,823	8.15%	75.67%	
1993	\$46,724,940	\$5,314,198	11.37%	\$1,001,324	\$71,999	7.19%	63.22%	
1994	\$52,567,096	\$5,534,978	10.53%	\$633,612	\$77,844	12.29%	116.68%	
1995	\$39,770,767	\$5,866,182	14.75%	\$565,907	\$83,666	14.78%	100.23%	

1996	\$58,936,348	\$6,044,444	10.26%	\$822,514	\$86,289	10.49%	102.29%	
1997	\$51,306,034	\$6,085,161	11.86%	\$706,495	\$86,715	12.27%	103.49%	
1998	\$47,119,166	\$6,112,346	12.97%	\$895,246	\$88,645	9.90%	76.33%	
1999	\$47,689,819	\$6,510,482	13.65%	\$1,026,542	\$90,657	8.83%	64.69%	
2000	\$50,684,874	\$6,584,234	12.99%	\$816,231	\$95,427	11.69%	90.00%	
2001	\$54,886,010	\$6,590,095	12.01%	\$1,289,169	\$95,517	7.41%	61.71%	
2002	\$39,145,268	\$6,569,456	16.78%	\$674,417	\$104,044	15.43%	91.93%	
2003	\$60,972,991	\$6,529,907	10.71%	\$882,963	\$97,179	11.01%	102.77%	
2004	\$87,418,205	\$6,722,985	7.69%	\$1,327,903	\$101,525	7.65%	99.41%	
2005	\$78,763,002	\$7,752,079	9.84%	\$1,375,834	\$127,428	9.26%	94.10%	
2006	\$57,436,808	\$8,729,205	15.20%	\$917,566	\$157,196	17.13%	112.72%	
2007	\$70,012,937	\$9,961,756	14.23%	\$1,275,154	\$204,058	16.00%	112.47%	
2008	\$78,025,871	\$10,333,649	13.24%	\$1,108,556	\$205,686	18.55%	140.10%	
2009	\$62,220,146	\$10,049,774	16.15%	\$865,836	\$185,970	21.48%	132.98%	
2010	\$77,138,509	\$10,449,373	13.55%	\$1,232,970	\$192,024	15.57%	114.97%	
2011	\$113,593,051	\$11,007,948	9.69%	\$1,836,951	\$199,100	10.84%	111.85%	
2012	\$96,455,951	\$11,038,033	11.44%	\$1,399,163	\$198,820	14.21%	124.17%	
2013	\$123,754,506	\$11,134,401	9.00%	\$1,339,569	\$174,012	12.99%	144.38%	
2014	\$92,429,956	\$12,427,917	13.45%	\$1,139,494	\$164,488	14.44%	107.36%	
2015	\$81,434,747	\$12,089,550	14.85%	\$1,491,149	\$147,908	9.92%	66.81%	
2016	\$61,643,513	\$11,417,202	18.52%	\$1,135,953	\$140,454	12.36%	66.76%	
2017	\$75,477,001	\$12,149,645	16.10%	\$900,588	\$133,013	14.77%	91.75%	
Avg.	\$38,418,925	\$4,746,076	12.35%	\$572,648	\$71,746	12.53%	101.42%	

Year	US net farm inc	US ag land ta	US tax % in	Iowa net farm i	Iowa ag lan	tax % inco	Iowa % US
1950	\$13,648,162	\$919,292	6.74%	\$1,055,386	\$76,804	7.28%	108.04%
1951	\$15,933,383	\$982,822	6.17%	\$1,017,225	\$84,170	8.27%	134.14%
1952	\$14,960,713	\$1,033,265	6.91%	\$1,092,166	\$89,307	8.18%	118.40%
1953	\$12,979,763	\$1,060,104	8.17%	\$808,961	\$93,452	11.55%	141.44%
1954	\$12,373,195	\$1,083,944	8.76%	\$1,055,667	\$93,601	8.87%	101.21%
1955	\$11,304,690	\$1,140,836	10.09%	\$592,433	\$92,926	15.69%	155.43%
1956	\$11,253,893	\$1,178,053	10.47%	\$640,621	\$96,488	15.06%	143.88%
1957	\$11,084,727	\$1,241,670	11.20%	\$927,929	\$101,190	10.90%	97.35%
1958	\$13,167,965	\$1,305,756	9.92%	\$862,062	\$107,504	12.47%	125.76%
1959	\$10,712,944	\$1,428,750	13.34%	\$579,920	\$121,132	20.89%	156.62%
1960	\$11,211,523	\$1,243,081	11.09%	\$610,524	\$103,370	16.93%	152.71%
1961	\$11,957,274	\$1,311,011	10.96%	\$701,677	\$109,056	15.54%	141.75%
1962	\$12,063,781	\$1,372,214	11.37%	\$736,847	\$113,771	15.44%	135.74%
1963	\$11,770,038	\$1,417,181	12.04%	\$833,055	\$119,746	14.37%	119.38%
1964	\$10,491,856	\$1,466,675	13.98%	\$758,228	\$124,889	16.47%	117.83%
1965	\$12,899,282	\$1,535,714	11.91%	\$1,089,500	\$127,751	11.73%	98.49%
1966	\$13,959,933	\$1,633,795	11.70%	\$1,164,706	\$141,741	12.17%	103.98%
1967	\$12,339,008	\$1,730,498	14.02%	\$922,131	\$139,201	15.10%	107.64%
1968	\$12,322,274	\$1,881,781	15.27%	\$873,942	\$153,600	17.58%	115.09%
1969	\$14,293,302	\$2,038,826	14.26%	\$1,114,398	\$183,448	16.46%	115.41%
1970	\$14,365,888	\$2,169,061	15.10%	\$1,079,579	\$196,726	18.22%	120.69%
1971	\$15,011,605	\$2,294,131	15.28%	\$864,476	\$194,989	22.56%	147.59%
1972	\$19,455,295	\$2,390,465	12.29%	\$1,327,930	\$187,724	14.14%	115.05%
1973	\$34,356,209	\$2,450,133	7.13%	\$2,692,213	\$185,903	6.91%	96.83%
1974	\$27,267,218	\$2,651,800	9.73%	\$1,585,247	\$193,926	12.23%	125.79%
1975	\$25,510,182	\$2,634,838	10.33%	\$1,749,953	\$203,509	11.63%	112.59%
1976	\$20,175,436	\$2,849,172	14.12%	\$915,073	\$240,713	26.31%	186.27%
1977	\$19,881,377	\$3,016,408	15.17%	\$990,004	\$254,905	25.75%	169.71%
1978	\$25,197,531	\$3,004,707	11.92%	\$2,035,627	\$265,939	13.06%	109.56%
1979	\$27,414,795	\$3,215,001	11.73%	\$1,371,145	\$284,212	20.73%	176.75%
1980	\$16,141,377	\$3,450,517	21.38%	\$468,725	\$312,234	66.61%	311.62%
1981	\$26,879,347	\$3,695,503	13.75%	\$1,727,453	\$339,772	19.67%	143.06%
1982	\$23,841,181	\$3,488,445	14.63%	\$910,497	\$281,245	30.89%	211.11%
1983	\$14,261,995	\$3,959,198	27.76%	-\$68,864	\$320,698		
1984	\$25,974,580	\$3,875,368	14.92%	\$1,267,257	\$326,659	25.78%	172.77%
1985	\$28,509,288	\$4,021,976	14.11%	\$1,738,575	\$346,323	19.92%	141.20%
1986	\$31,116,973	\$4,094,801	13.16%	\$2,242,162	\$366,734	16.36%	124.29%
1987	\$38,005,200	\$4,479,935	11.79%	\$2,439,621	\$396,883	16.27%	138.01%
1988	\$39,633,385	\$4,490,806	11.33%	\$1,858,459	\$390,623	21.02%	185.50%
1989	\$46,486,774	\$4,824,350	10.38%	\$2,446,044	\$419,454	17.15%	165.24%
1990	\$46,260,664	\$5,185,125	11.21%	\$2,570,438	\$451,695	17.57%	156.78%
1991	\$40,234,330	\$5,080,377	12.63%	\$1,846,795	\$439,166	23.78%	188.33%
1992	\$50,171,040	\$5,400,797	10.76%	\$2,740,249	\$444,869	16.23%	150.81%
1993	\$46,724,940	\$5,314,198	11.37%	\$892,473	\$444,171	49.77%	437.59%
1994	\$52,567,096	\$5,534,978	10.53%	\$3,105,275	\$452,213	14.56%	138.31%
1995	\$39,770,767	\$5,866,182	14.75%	\$2,307,712	\$437,627	18.96%	128.57%

1996	\$58,936,348	\$6,044,444	10.26%	\$4,408,121	\$429,147	9.74%	94.92%	
1997	\$51,306,034	\$6,085,161	11.86%	\$3,807,557	\$425,221	11.17%	94.16%	
1998	\$47,119,166	\$6,112,346	12.97%	\$2,298,247	\$447,706	19.48%	150.17%	
1999	\$47,689,819	\$6,510,482	13.65%	\$1,697,113	\$466,849	27.51%	201.50%	
2000	\$50,684,874	\$6,584,234	12.99%	\$2,434,393	\$486,422	19.98%	153.81%	
2001	\$54,886,010	\$6,590,095	12.01%	\$2,362,019	\$486,792	20.61%	171.64%	
2002	\$39,145,268	\$6,569,456	16.78%	\$2,004,954	\$515,956	25.73%	153.34%	
2003	\$60,972,991	\$6,529,907	10.71%	\$2,100,674	\$447,705	21.31%	199.00%	
2004	\$87,418,205	\$6,722,985	7.69%	\$5,664,482	\$517,895	9.14%	118.88%	
2005	\$78,763,002	\$7,752,079	9.84%	\$4,043,063	\$566,859	14.02%	142.45%	
2006	\$57,436,808	\$8,729,205	15.20%	\$3,001,392	\$604,275	20.13%	132.47%	
2007	\$70,012,937	\$9,961,756	14.23%	\$4,119,873	\$700,000	16.99%	119.41%	
2008	\$78,025,871	\$10,333,649	13.24%	\$5,111,609	\$662,329	12.96%	97.84%	
2009	\$62,220,146	\$10,049,774	16.15%	\$3,247,307	\$656,982	20.23%	125.26%	
2010	\$77,138,509	\$10,449,373	13.55%	\$4,048,530	\$675,440	16.68%	123.16%	
2011	\$113,593,051	\$11,007,948	9.69%	\$9,548,064	\$740,947	7.76%	80.08%	
2012	\$96,455,951	\$11,038,033	11.44%	\$6,627,905	\$723,522	10.92%	95.39%	
2013	\$123,754,506	\$11,134,401	9.00%	\$8,340,430	\$706,720	8.47%	94.18%	
2014	\$92,429,956	\$12,427,917	13.45%	\$5,223,170	\$896,977	17.17%	127.72%	
2015	\$81,434,747	\$12,089,550	14.85%	\$5,050,595	\$810,404	16.05%	108.08%	
2016	\$61,643,513	\$11,417,202	18.52%	\$2,518,683	\$816,032	32.40%	174.93%	
2017	\$75,477,001	\$12,149,645	16.10%	\$3,387,473	\$775,426	22.89%	142.21%	
Avg.	\$38,418,925	\$4,746,076	12.35%	\$2,229,223	\$356,054	15.97%	129.29%	

Year	US net farm income	US ag land tax	tax % income	KS net farm income	KS ag land tax	tax % income	KS % US
1950	\$13,648,162	\$919,292	6.74%	\$493,657	\$48,054	9.73%	144.52%
1951	\$15,933,383	\$982,822	6.17%	\$407,194	\$56,460	13.87%	224.79%
1952	\$14,960,713	\$1,033,265	6.91%	\$533,008	\$54,444	10.21%	147.90%
1953	\$12,979,763	\$1,060,104	8.17%	\$253,594	\$56,584	22.31%	273.20%
1954	\$12,373,195	\$1,083,944	8.76%	\$351,046	\$57,728	16.44%	187.71%
1955	\$11,304,690	\$1,140,836	10.09%	\$194,691	\$60,537	31.09%	308.11%
1956	\$11,253,893	\$1,178,053	10.47%	\$182,873	\$58,573	32.03%	305.97%
1957	\$11,084,727	\$1,241,670	11.20%	\$201,506	\$61,893	30.72%	274.20%
1958	\$13,167,965	\$1,305,756	9.92%	\$489,223	\$66,009	13.49%	136.07%
1959	\$10,712,944	\$1,428,750	13.34%	\$333,115	\$72,189	21.67%	162.49%
1960	\$11,211,523	\$1,243,081	11.09%	\$395,972	\$74,354	18.78%	169.36%
1961	\$11,957,274	\$1,311,011	10.96%	\$404,841	\$78,101	19.29%	175.95%
1962	\$12,063,781	\$1,372,214	11.37%	\$389,474	\$81,233	20.86%	183.36%
1963	\$11,770,038	\$1,417,181	12.04%	\$355,208	\$84,391	23.76%	197.32%
1964	\$10,491,856	\$1,466,675	13.98%	\$301,134	\$85,491	28.39%	203.09%
1965	\$12,899,282	\$1,535,714	11.91%	\$380,116	\$83,778	22.04%	185.13%
1966	\$13,959,933	\$1,633,795	11.70%	\$416,267	\$93,906	22.56%	192.76%
1967	\$12,339,008	\$1,730,498	14.02%	\$336,420	\$104,911	31.18%	222.36%
1968	\$12,322,274	\$1,881,781	15.27%	\$318,898	\$115,810	36.32%	237.80%
1969	\$14,293,302	\$2,038,826	14.26%	\$398,417	\$124,047	31.13%	218.27%
1970	\$14,365,888	\$2,169,061	15.10%	\$538,024	\$124,139	23.07%	152.82%
1971	\$15,011,605	\$2,294,131	15.28%	\$637,043	\$127,362	19.99%	130.82%
1972	\$19,455,295	\$2,390,465	12.29%	\$955,901	\$127,491	13.34%	108.55%
1973	\$34,356,209	\$2,450,133	7.13%	\$1,521,887	\$123,510	8.12%	113.80%
1974	\$27,267,218	\$2,651,800	9.73%	\$1,022,963	\$143,512	14.03%	144.25%
1975	\$25,510,182	\$2,634,838	10.33%	\$756,528	\$164,084	21.69%	209.99%
1976	\$20,175,436	\$2,849,172	14.12%	\$485,790	\$177,964	36.63%	259.41%
1977	\$19,881,377	\$3,016,408	15.17%	\$469,457	\$184,628	39.33%	259.21%
1978	\$25,197,531	\$3,004,707	11.92%	\$450,059	\$182,605	40.57%	340.25%
1979	\$27,414,795	\$3,215,001	11.73%	\$818,760	\$182,313	22.27%	189.87%
1980	\$16,141,377	\$3,450,517	21.38%	-\$113,776	\$189,715		
1981	\$26,879,347	\$3,695,503	13.75%	\$339,545	\$203,752	60.01%	436.47%
1982	\$23,841,181	\$3,488,445	14.63%	\$699,415	\$168,440	24.08%	164.59%
1983	\$14,261,995	\$3,959,198	27.76%	\$378,900	\$194,616	51.36%	185.02%
1984	\$25,974,580	\$3,875,368	14.92%	\$644,627	\$187,150	29.03%	194.59%
1985	\$28,509,288	\$4,021,976	14.11%	\$960,156	\$211,248	22.00%	155.95%
1986	\$31,116,973	\$4,094,801	13.16%	\$1,088,348	\$221,329	20.34%	154.54%
1987	\$38,005,200	\$4,479,935	11.79%	\$1,287,311	\$207,666	16.13%	136.85%
1988	\$39,633,385	\$4,490,806	11.33%	\$1,280,445	\$230,521	18.00%	158.89%
1989	\$46,486,774	\$4,824,350	10.38%	\$988,927	\$230,237	23.28%	224.34%
1990	\$46,260,664	\$5,185,125	11.21%	\$1,700,590	\$244,311	14.37%	128.17%
1991	\$40,234,330	\$5,080,377	12.63%	\$1,183,486	\$237,773	20.09%	159.11%
1992	\$50,171,040	\$5,400,797	10.76%	\$1,802,916	\$279,795	15.52%	144.16%
1993	\$46,724,940	\$5,314,198	11.37%	\$1,634,032	\$240,562	14.72%	129.44%
1994	\$52,567,096	\$5,534,978	10.53%	\$1,885,061	\$242,907	12.89%	122.38%
1995	\$39,770,767	\$5,866,182	14.75%	\$992,704	\$245,265	24.71%	167.50%

1996	\$58,936,348	\$6,044,444	10.26%	\$2,095,196	\$239,108	11.41%	111.27%
1997	\$51,306,034	\$6,085,161	11.86%	\$1,755,030	\$241,134	13.74%	115.84%
1998	\$47,119,166	\$6,112,346	12.97%	\$1,542,434	\$250,661	16.25%	125.28%
1999	\$47,689,819	\$6,510,482	13.65%	\$1,633,976	\$258,402	15.81%	115.84%
2000	\$50,684,874	\$6,584,234	12.99%	\$1,135,909	\$276,368	24.33%	187.29%
2001	\$54,886,010	\$6,590,095	12.01%	\$1,351,887	\$293,661	21.72%	180.92%
2002	\$39,145,268	\$6,569,456	16.78%	\$402,837	\$309,108	76.73%	457.23%
2003	\$60,972,991	\$6,529,907	10.71%	\$2,073,350	\$232,406	11.21%	104.67%
2004	\$87,418,205	\$6,722,985	7.69%	\$2,227,621	\$285,115	12.80%	166.42%
2005	\$78,763,002	\$7,752,079	9.84%	\$2,491,886	\$341,212	13.69%	139.12%
2006	\$57,436,808	\$8,729,205	15.20%	\$1,332,287	\$363,011	27.25%	179.28%
2007	\$70,012,937	\$9,961,756	14.23%	\$1,773,017	\$404,611	22.82%	160.39%
2008	\$78,025,871	\$10,333,649	13.24%	\$3,350,802	\$432,362	12.90%	97.43%
2009	\$62,220,146	\$10,049,774	16.15%	\$2,613,957	\$425,207	16.27%	100.71%
2010	\$77,138,509	\$10,449,373	13.55%	\$3,256,717	\$506,174	15.54%	114.74%
2011	\$113,593,051	\$11,007,948	9.69%	\$5,161,577	\$439,099	8.51%	87.79%
2012	\$96,455,951	\$11,038,033	11.44%	\$3,025,879	\$519,273	17.16%	149.96%
2013	\$123,754,506	\$11,134,401	9.00%	\$5,915,490	\$559,779	9.46%	105.18%
2014	\$92,429,956	\$12,427,917	13.45%	\$2,486,276	\$503,595	20.25%	150.64%
2015	\$81,434,747	\$12,089,550	14.85%	\$1,725,869	\$631,886	36.61%	246.62%
2016	\$61,643,513	\$11,417,202	18.52%	\$2,259,625	\$593,283	26.26%	141.76%
2017	\$75,477,001	\$12,149,645	16.10%	\$1,126,335	\$663,379	58.90%	365.89%
Avg.	\$38,418,925	\$4,746,076	12.35%	\$1,210,055	\$225,886	18.67%	151.11%

Year	US net farm income	US ag land tax	tax % income	SD net farm income	SD ag land tax	tax % income	SD % US
1950	\$13,648,162	\$919,292	6.74%	\$223,383	\$25,945	11.61%	172.43%
1951	\$15,933,383	\$982,822	6.17%	\$314,293	\$27,609	8.78%	142.41%
1952	\$14,960,713	\$1,033,265	6.91%	\$173,750	\$29,467	16.96%	245.56%
1953	\$12,979,763	\$1,060,104	8.17%	\$210,448	\$30,087	14.30%	175.05%
1954	\$12,373,195	\$1,083,944	8.76%	\$212,605	\$28,829	13.56%	154.79%
1955	\$11,304,690	\$1,140,836	10.09%	\$125,313	\$32,442	25.89%	256.54%
1956	\$11,253,893	\$1,178,053	10.47%	\$147,674	\$32,631	22.10%	211.09%
1957	\$11,084,727	\$1,241,670	11.20%	\$274,168	\$35,167	12.83%	114.51%
1958	\$13,167,965	\$1,305,756	9.92%	\$266,843	\$35,852	13.44%	135.49%
1959	\$10,712,944	\$1,428,750	13.34%	\$115,000	\$39,072	33.98%	254.75%
1960	\$11,211,523	\$1,243,081	11.09%	\$272,434	\$39,434	14.47%	130.55%
1961	\$11,957,274	\$1,311,011	10.96%	\$207,175	\$40,926	19.75%	180.17%
1962	\$12,063,781	\$1,372,214	11.37%	\$314,732	\$41,885	13.31%	117.00%
1963	\$11,770,038	\$1,417,181	12.04%	\$250,922	\$44,433	17.71%	147.07%
1964	\$10,491,856	\$1,466,675	13.98%	\$178,668	\$45,126	25.26%	180.68%
1965	\$12,899,282	\$1,535,714	11.91%	\$291,218	\$47,458	16.30%	136.88%
1966	\$13,959,933	\$1,633,795	11.70%	\$344,964	\$50,334	14.59%	124.67%
1967	\$12,339,008	\$1,730,498	14.02%	\$291,441	\$55,285	18.97%	135.26%
1968	\$12,322,274	\$1,881,781	15.27%	\$303,556	\$60,959	20.08%	131.50%
1969	\$14,293,302	\$2,038,826	14.26%	\$309,379	\$66,404	21.46%	150.47%
1970	\$14,365,888	\$2,169,061	15.10%	\$327,697	\$72,505	22.13%	146.54%
1971	\$15,011,605	\$2,294,131	15.28%	\$361,000	\$75,249	20.84%	136.40%
1972	\$19,455,295	\$2,390,465	12.29%	\$534,674	\$78,013	14.59%	118.75%
1973	\$34,356,209	\$2,450,133	7.13%	\$1,053,559	\$81,871	7.77%	108.96%
1974	\$27,267,218	\$2,651,800	9.73%	\$642,589	\$84,026	13.08%	134.46%
1975	\$25,510,182	\$2,634,838	10.33%	\$662,781	\$89,655	13.53%	130.97%
1976	\$20,175,436	\$2,849,172	14.12%	\$229,640	\$94,114	40.98%	290.21%
1977	\$19,881,377	\$3,016,408	15.17%	\$389,451	\$104,747	26.90%	177.27%
1978	\$25,197,531	\$3,004,707	11.92%	\$469,415	\$110,026	23.44%	196.56%
1979	\$27,414,795	\$3,215,001	11.73%	\$647,794	\$97,456	15.04%	128.28%
1980	\$16,141,377	\$3,450,517	21.38%	\$236,885	\$102,027	43.07%	201.48%
1981	\$26,879,347	\$3,695,503	13.75%	\$441,735	\$103,291	23.38%	170.08%
1982	\$23,841,181	\$3,488,445	14.63%	\$396,830	\$109,819	27.67%	189.13%
1983	\$14,261,995	\$3,959,198	27.76%	\$191,166	\$122,001	63.82%	229.89%
1984	\$25,974,580	\$3,875,368	14.92%	\$525,467	\$118,326	22.52%	150.93%
1985	\$28,509,288	\$4,021,976	14.11%	\$591,543	\$120,323	20.34%	144.18%
1986	\$31,116,973	\$4,094,801	13.16%	\$650,098	\$121,498	18.69%	142.02%
1987	\$38,005,200	\$4,479,935	11.79%	\$914,337	\$116,525	12.74%	108.11%
1988	\$39,633,385	\$4,490,806	11.33%	\$799,452	\$135,541	16.95%	149.63%
1989	\$46,486,774	\$4,824,350	10.38%	\$760,716	\$140,775	18.51%	178.32%
1990	\$46,260,664	\$5,185,125	11.21%	\$1,052,494	\$155,192	14.75%	131.55%
1991	\$40,234,330	\$5,080,377	12.63%	\$946,275	\$157,196	16.61%	131.56%
1992	\$50,171,040	\$5,400,797	10.76%	\$1,117,958	\$198,468	17.75%	164.92%
1993	\$46,724,940	\$5,314,198	11.37%	\$1,019,711	\$172,657	16.93%	148.87%
1994	\$52,567,096	\$5,534,978	10.53%	\$1,323,091	\$176,619	13.35%	126.78%
1995	\$39,770,767	\$5,866,182	14.75%	\$784,128	\$179,704	22.92%	155.37%

1996	\$58,936,348	\$6,044,444	10.26%	\$1,672,852	\$178,594	10.68%	104.10%
1997	\$51,306,034	\$6,085,161	11.86%	\$1,159,238	\$181,936	15.69%	132.33%
1998	\$47,119,166	\$6,112,346	12.97%	\$1,289,583	\$182,920	14.18%	109.35%
1999	\$47,689,819	\$6,510,482	13.65%	\$1,318,540	\$183,105	13.89%	101.72%
2000	\$50,684,874	\$6,584,234	12.99%	\$1,420,388	\$189,923	13.37%	102.93%
2001	\$54,886,010	\$6,590,095	12.01%	\$1,259,107	\$195,791	15.55%	129.51%
2002	\$39,145,268	\$6,569,456	16.78%	\$470,965	\$201,074	42.69%	254.40%
2003	\$60,972,991	\$6,529,907	10.71%	\$1,661,821	\$231,347	13.92%	129.99%
2004	\$87,418,205	\$6,722,985	7.69%	\$2,100,631	\$229,178	10.91%	141.86%
2005	\$78,763,002	\$7,752,079	9.84%	\$1,813,141	\$237,492	13.10%	133.08%
2006	\$57,436,808	\$8,729,205	15.20%	\$636,537	\$251,350	39.49%	259.82%
2007	\$70,012,937	\$9,961,756	14.23%	\$1,815,765	\$262,484	14.46%	101.60%
2008	\$78,025,871	\$10,333,649	13.24%	\$2,634,021	\$284,620	10.81%	81.59%
2009	\$62,220,146	\$10,049,774	16.15%	\$2,083,596	\$282,049	13.54%	83.81%
2010	\$77,138,509	\$10,449,373	13.55%	\$2,138,431	\$300,161	14.04%	103.62%
2011	\$113,593,051	\$11,007,948	9.69%	\$4,538,138	\$316,953	6.98%	72.07%
2012	\$96,455,951	\$11,038,033	11.44%	\$2,706,057	\$395,703	14.62%	127.78%
2013	\$123,754,506	\$11,134,401	9.00%	\$3,713,734	\$447,170	12.04%	133.83%
2014	\$92,429,956	\$12,427,917	13.45%	\$2,127,115	\$415,824	19.55%	145.39%
2015	\$81,434,747	\$12,089,550	14.85%	\$1,961,853	\$421,846	21.50%	144.84%
2016	\$61,643,513	\$11,417,202	18.52%	\$1,317,316	\$40,083	3.04%	16.43%
2017	\$75,477,001	\$12,149,645	16.10%	\$1,453,203	\$554,783	38.18%	237.16%
Avg.	\$38,418,925	\$4,746,076	12.35%	\$929,272	\$145,755	15.68%	126.97%

Year	US net farm inc	US ag land tax	tax % inco	WY net farm	WY ag land	tax % incor	WY % US
1950	\$13,648,162	\$919,292	6.74%	\$58,576	\$5,248	8.96%	133.01%
1951	\$15,933,383	\$982,822	6.17%	\$101,436	\$5,747	5.67%	91.85%
1952	\$14,960,713	\$1,033,265	6.91%	\$54,430	\$6,268	11.52%	166.74%
1953	\$12,979,763	\$1,060,104	8.17%	\$34,133	\$6,560	19.22%	235.31%
1954	\$12,373,195	\$1,083,944	8.76%	\$21,467	\$6,412	29.87%	340.96%
1955	\$11,304,690	\$1,140,836	10.09%	\$29,552	\$6,447	21.82%	216.18%
1956	\$11,253,893	\$1,178,053	10.47%	\$30,172	\$6,561	21.75%	207.73%
1957	\$11,084,727	\$1,241,670	11.20%	\$53,179	\$6,583	12.38%	110.51%
1958	\$13,167,965	\$1,305,756	9.92%	\$64,853	\$6,591	10.16%	102.49%
1959	\$10,712,944	\$1,428,750	13.34%	\$52,452	\$7,327	13.97%	104.74%
1960	\$11,211,523	\$1,243,081	11.09%	\$40,856	\$4,837	11.84%	106.78%
1961	\$11,957,274	\$1,311,011	10.96%	\$44,125	\$5,260	11.92%	108.72%
1962	\$12,063,781	\$1,372,214	11.37%	\$53,672	\$5,626	10.48%	92.15%
1963	\$11,770,038	\$1,417,181	12.04%	\$49,241	\$6,139	12.47%	103.54%
1964	\$10,491,856	\$1,466,675	13.98%	\$27,391	\$6,505	23.75%	169.89%
1965	\$12,899,282	\$1,535,714	11.91%	\$35,997	\$6,979	19.39%	162.85%
1966	\$13,959,933	\$1,633,795	11.70%	\$46,558	\$7,163	15.39%	131.46%
1967	\$12,339,008	\$1,730,498	14.02%	\$51,269	\$8,323	16.23%	115.75%
1968	\$12,322,274	\$1,881,781	15.27%	\$38,338	\$8,435	22.00%	144.07%
1969	\$14,293,302	\$2,038,826	14.26%	\$44,833	\$8,995	20.06%	140.66%
1970	\$14,365,888	\$2,169,061	15.10%	\$52,023	\$9,431	18.13%	120.07%
1971	\$15,011,605	\$2,294,131	15.28%	\$61,652	\$9,622	15.61%	102.12%
1972	\$19,455,295	\$2,390,465	12.29%	\$105,340	\$10,355	9.83%	80.00%
1973	\$34,356,209	\$2,450,133	7.13%	\$137,501	\$11,443	8.32%	116.69%
1974	\$27,267,218	\$2,651,800	9.73%	\$75,999	\$11,486	15.11%	155.40%
1975	\$25,510,182	\$2,634,838	10.33%	\$26,845	\$11,195	41.70%	403.76%
1976	\$20,175,436	\$2,849,172	14.12%	\$4,270	\$11,941	279.65%	1980.24%
1977	\$19,881,377	\$3,016,408	15.17%	-\$3,691	\$12,857		
1978	\$25,197,531	\$3,004,707	11.92%	\$55,398	\$12,414	22.41%	187.92%
1979	\$27,414,795	\$3,215,001	11.73%	\$66,640	\$14,561	21.85%	186.32%
1980	\$16,141,377	\$3,450,517	21.38%	\$48,029	\$15,554	32.38%	151.49%
1981	\$26,879,347	\$3,695,503	13.75%	\$7,268	\$16,405	225.72%	1641.75%
1982	\$23,841,181	\$3,488,445	14.63%	-\$37,391	\$17,348		
1983	\$14,261,995	\$3,959,198	27.76%	-\$58,781	\$19,920		
1984	\$25,974,580	\$3,875,368	14.92%	-\$72,223	\$18,410		
1985	\$28,509,288	\$4,021,976	14.11%	-\$46,372	\$18,547		
1986	\$31,116,973	\$4,094,801	13.16%	\$15,252	\$18,115	118.77%	902.56%
1987	\$38,005,200	\$4,479,935	11.79%	\$47,590	\$18,154	38.15%	323.61%
1988	\$39,633,385	\$4,490,806	11.33%	\$57,535	\$18,107	31.47%	277.75%
1989	\$46,486,774	\$4,824,350	10.38%	\$94,532	\$18,185	19.24%	185.36%
1990	\$46,260,664	\$5,185,125	11.21%	\$159,364	\$18,316	11.49%	102.54%
1991	\$40,234,330	\$5,080,377	12.63%	\$246,400	\$16,804	6.82%	54.01%
1992	\$50,171,040	\$5,400,797	10.76%	\$255,663	\$16,814	6.58%	61.09%
1993	\$46,724,940	\$5,314,198	11.37%	\$290,737	\$19,078	6.56%	57.70%
1994	\$52,567,096	\$5,534,978	10.53%	\$125,472	\$21,024	16.76%	159.14%
1995	\$39,770,767	\$5,866,182	14.75%	\$116,910	\$24,249	20.74%	140.62%

1996	\$58,936,348	\$6,044,444	10.26%	\$93,613	\$25,620	27.37%	266.85%
1997	\$51,306,034	\$6,085,161	11.86%	\$220,448	\$26,657	12.09%	101.95%
1998	\$47,119,166	\$6,112,346	12.97%	\$105,771	\$26,970	25.50%	196.56%
1999	\$47,689,819	\$6,510,482	13.65%	\$196,063	\$27,975	14.27%	104.52%
2000	\$50,684,874	\$6,584,234	12.99%	\$144,795	\$29,565	20.42%	157.18%
2001	\$54,886,010	\$6,590,095	12.01%	\$234,035	\$29,496	12.60%	104.97%
2002	\$39,145,268	\$6,569,456	16.78%	\$96,836	\$32,501	33.56%	199.99%
2003	\$60,972,991	\$6,529,907	10.71%	\$229,207	\$31,069	13.55%	126.57%
2004	\$87,418,205	\$6,722,985	7.69%	\$229,131	\$32,135	14.02%	182.36%
2005	\$78,763,002	\$7,752,079	9.84%	\$297,362	\$41,711	14.03%	142.52%
2006	\$57,436,808	\$8,729,205	15.20%	\$118,545	\$52,210	44.04%	289.79%
2007	\$70,012,937	\$9,961,756	14.23%	\$6,091	\$67,442		
2008	\$78,025,871	\$10,333,649	13.24%	\$165,140	\$63,730	38.59%	291.39%
2009	\$62,220,146	\$10,049,774	16.15%	\$137,971	\$57,621	41.76%	258.56%
2010	\$77,138,509	\$10,449,373	13.55%	\$204,552	\$59,497	29.09%	214.72%
2011	\$113,593,051	\$11,007,948	9.69%	\$551,880	\$61,689	11.18%	115.35%
2012	\$96,455,951	\$11,038,033	11.44%	\$148,124	\$77,019	52.00%	454.37%
2013	\$123,754,506	\$11,134,401	9.00%	\$270,821	\$67,409	24.89%	276.65%
2014	\$92,429,956	\$12,427,917	13.45%	\$315,010	\$71,087	22.57%	167.83%
2015	\$81,434,747	\$12,089,550	14.85%	\$326,014	\$63,922	19.61%	132.07%
2016	\$61,643,513	\$11,417,202	18.52%	\$144,456	\$60,700	42.02%	226.87%
2017	\$75,477,001	\$12,149,645	16.10%	\$88,893	\$57,484	64.67%	401.73%
Avg.	\$38,418,925	\$4,746,076	12.35%	\$104,254	\$23,615	22.65%	183.36%

Year	US net farm income	US ag land tax	tax % income	MO net farm	MO ag land	tax % income	MO % US
1950	\$13,648,162	\$919,292	6.74%	\$563,766	\$27,102	4.81%	71.37%
1951	\$15,933,383	\$982,822	6.17%	\$568,136	\$29,598	5.21%	84.46%
1952	\$14,960,713	\$1,033,265	6.91%	\$474,644	\$32,609	6.87%	99.47%
1953	\$12,979,763	\$1,060,104	8.17%	\$409,049	\$33,153	8.10%	99.24%
1954	\$12,373,195	\$1,083,944	8.76%	\$417,351	\$34,399	8.24%	94.08%
1955	\$11,304,690	\$1,140,836	10.09%	\$454,490	\$36,703	8.08%	80.02%
1956	\$11,253,893	\$1,178,053	10.47%	\$423,175	\$39,004	9.22%	88.05%
1957	\$11,084,727	\$1,241,670	11.20%	\$392,168	\$40,817	10.41%	92.92%
1958	\$13,167,965	\$1,305,756	9.92%	\$494,162	\$43,539	8.81%	88.85%
1959	\$10,712,944	\$1,428,750	13.34%	\$393,684	\$47,976	12.19%	91.38%
1960	\$11,211,523	\$1,243,081	11.09%	\$380,723	\$50,381	13.23%	119.35%
1961	\$11,957,274	\$1,311,011	10.96%	\$421,798	\$52,693	12.49%	113.94%
1962	\$12,063,781	\$1,372,214	11.37%	\$431,940	\$54,128	12.53%	110.17%
1963	\$11,770,038	\$1,417,181	12.04%	\$387,330	\$56,003	14.46%	120.08%
1964	\$10,491,856	\$1,466,675	13.98%	\$292,000	\$57,401	19.66%	140.62%
1965	\$12,899,282	\$1,535,714	11.91%	\$485,449	\$60,321	12.43%	104.37%
1966	\$13,959,933	\$1,633,795	11.70%	\$375,985	\$62,618	16.65%	142.30%
1967	\$12,339,008	\$1,730,498	14.02%	\$346,726	\$65,711	18.95%	135.13%
1968	\$12,322,274	\$1,881,781	15.27%	\$408,150	\$69,195	16.95%	111.01%
1969	\$14,293,302	\$2,038,826	14.26%	\$380,832	\$77,669	20.39%	142.98%
1970	\$14,365,888	\$2,169,061	15.10%	\$447,316	\$82,767	18.50%	122.55%
1971	\$15,011,605	\$2,294,131	15.28%	\$485,952	\$85,593	17.61%	115.25%
1972	\$19,455,295	\$2,390,465	12.29%	\$652,275	\$88,965	13.64%	111.01%
1973	\$34,356,209	\$2,450,133	7.13%	\$1,182,482	\$90,782	7.68%	107.65%
1974	\$27,267,218	\$2,651,800	9.73%	\$581,524	\$93,747	16.12%	165.76%
1975	\$25,510,182	\$2,634,838	10.33%	\$623,154	\$102,838	16.50%	159.78%
1976	\$20,175,436	\$2,849,172	14.12%	\$371,130	\$114,238	30.78%	217.97%
1977	\$19,881,377	\$3,016,408	15.17%	\$649,146	\$117,955	18.17%	119.77%
1978	\$25,197,531	\$3,004,707	11.92%	\$899,796	\$120,457	13.39%	112.26%
1979	\$27,414,795	\$3,215,001	11.73%	\$1,195,638	\$123,760	10.35%	88.26%
1980	\$16,141,377	\$3,450,517	21.38%	\$252,439	\$118,748	47.04%	220.05%
1981	\$26,879,347	\$3,695,503	13.75%	\$882,194	\$119,023	13.49%	98.13%
1982	\$23,841,181	\$3,488,445	14.63%	\$476,903	\$103,042	21.61%	147.67%
1983	\$14,261,995	\$3,959,198	27.76%	\$62,824	\$96,936	154.30%	555.82%
1984	\$25,974,580	\$3,875,368	14.92%	\$296,513	\$89,719	30.26%	202.80%
1985	\$28,509,288	\$4,021,976	14.11%	\$729,163	\$101,886	13.97%	99.05%
1986	\$31,116,973	\$4,094,801	13.16%	\$581,904	\$105,358	18.11%	137.59%
1987	\$38,005,200	\$4,479,935	11.79%	\$766,892	\$105,134	13.71%	116.30%
1988	\$39,633,385	\$4,490,806	11.33%	\$805,397	\$106,447	13.22%	116.64%
1989	\$46,486,774	\$4,824,350	10.38%	\$1,006,211	\$114,240	11.35%	109.40%
1990	\$46,260,664	\$5,185,125	11.21%	\$769,014	\$129,215	16.80%	149.91%
1991	\$40,234,330	\$5,080,377	12.63%	\$624,739	\$127,416	20.40%	161.52%
1992	\$50,171,040	\$5,400,797	10.76%	\$892,024	\$129,690	14.54%	135.06%
1993	\$46,724,940	\$5,314,198	11.37%	\$565,639	\$133,934	23.68%	208.19%
1994	\$52,567,096	\$5,534,978	10.53%	\$854,236	\$141,280	16.54%	157.07%
1995	\$39,770,767	\$5,866,182	14.75%	\$413,569	\$142,723	34.51%	233.97%

1996	\$58,936,348	\$6,044,444	10.26%	\$1,357,549	\$142,253	10.48%	102.17%
1997	\$51,306,034	\$6,085,161	11.86%	\$1,305,990	\$148,915	11.40%	96.14%
1998	\$47,119,166	\$6,112,346	12.97%	\$727,083	\$154,585	21.26%	163.90%
1999	\$47,689,819	\$6,510,482	13.65%	\$464,869	\$154,842	33.31%	243.99%
2000	\$50,684,874	\$6,584,234	12.99%	\$1,056,090	\$163,952	15.52%	119.51%
2001	\$54,886,010	\$6,590,095	12.01%	\$1,156,255	\$162,343	14.04%	116.94%
2002	\$39,145,268	\$6,569,456	16.78%	\$669,541	\$166,919	24.93%	148.55%
2003	\$60,972,991	\$6,529,907	10.71%	\$1,433,120	\$222,256	15.51%	144.81%
2004	\$87,418,205	\$6,722,985	7.69%	\$3,027,458	\$231,491	7.65%	99.43%
2005	\$78,763,002	\$7,752,079	9.84%	\$1,972,551	\$266,991	13.54%	137.52%
2006	\$57,436,808	\$8,729,205	15.20%	\$1,938,318	\$304,534	15.71%	103.38%
2007	\$70,012,937	\$9,961,756	14.23%	\$1,897,454	\$379,582	20.00%	140.60%
2008	\$78,025,871	\$10,333,649	13.24%	\$3,203,458	\$345,919	10.80%	81.53%
2009	\$62,220,146	\$10,049,774	16.15%	\$2,431,243	\$327,877	13.49%	83.49%
2010	\$77,138,509	\$10,449,373	13.55%	\$2,207,813	\$319,855	14.49%	106.95%
2011	\$113,593,051	\$11,007,948	9.69%	\$3,054,662	\$326,860	10.70%	110.42%
2012	\$96,455,951	\$11,038,033	11.44%	\$1,761,588	\$426,044	24.19%	211.34%
2013	\$123,754,506	\$11,134,401	9.00%	\$3,328,062	\$319,971	9.61%	106.86%
2014	\$92,429,956	\$12,427,917	13.45%	\$3,464,632	\$430,948	12.44%	92.51%
2015	\$81,434,747	\$12,089,550	14.85%	\$1,304,967	\$331,321	25.39%	171.02%
2016	\$61,643,513	\$11,417,202	18.52%	\$1,473,371	\$280,788	19.06%	102.89%
2017	\$75,477,001	\$12,149,645	16.10%	\$1,724,892	\$297,829	17.27%	107.26%
Avg.	\$38,418,925	\$4,746,076	12.35%	\$978,391	\$143,573	14.67%	118.79%