In a few instances, comparability of county data, particularly when these data are broken down by minor civil divisions, color, tenure, and size of farm, may have been affected slightly because of difficulties in supplying satisfactory values where they had been omitted on schedules for farms of unusual types, where rather generally omitted for tenant operators.

In obtaining the 1940 data for value of farms, an additional question was asked of part owners, namely, the value of the owned portion. In earlier censuses it was thought that there was some tendency for part owners to omit the value of land rented from others, and to report only the value of the owned portion. It is believed, however, that although not included primarily for this reason, resulted in some improvement but did not entirely eliminate this tendency.

An offsetting tendency is for owner-operators who rent out some of their land to report the total value of their buildings.

No specific instructions were given to enumerators in 1940 for reporting the value of buildings, except that such value constituted a part of the total value of the farm. The value of the buildings on a farm is considerably more difficult to determine than the value of the entire farm. In some instances, the buildings may add little to the market value of the farm, and the difference in the values, with or without the buildings, may have little or no relation to the worth of the buildings when considered from the standpoint of original or replacement costs. The figures obtained, therefore, are probably somewhat less satisfactory than the figures for the total real-estate values. For this reason, the value of buildings should not be subtracted from the total value of the farm and the difference assumed to represent, accurately, the market value of the land alone.

In reporting institutions the value of the institutional buildings was to be omitted. In reporting country estates, however, if there were enough agricultural production to classify them as farms the value of all buildings was generally included. Since country estates constitute a very small portion of all farms, State figures in general are not affected materially.

All farms do not have buildings and since reports may not have been secured for all farms which had buildings, the number of farms reporting, as well as the value of buildings, is shown in the tables. It is believed, however, that the number of farms failing to report is relatively small and, therefore, the count of farms not reporting value of buildings may be assumed, in general, to represent those without buildings.

The enumerator was asked to obtain from each farm operator the present market value of all farm implements and machinery used in operating the farm. The value of implements and machinery used jointly by two or more farmers was to be enumerated for the farm where the machinery was located on the census date. Specific mention was made of automobiles; tractors; mowers; scythe; haying equipment; cotton gins; threshing machines; combines; and apparatus for making cider, grape juice, and syrup, and for drying fruits. Commercial mills and factories, and permanently installed irrigation and drainage equipment were not to be included. For earlier censuses the question relative to the value of farm implements and machinery was essentially the same as for 1940, except that no mention was made of permanently installed irrigation and drainage equipment. The value of farm implements and machinery was obtained by a single over-all question. It is probable that a somewhat different figure would have been obtained if values had been secured separately for the various items.

Values for farm implements and machinery were reported by only 82.3 percent of all farm operators in 1940. Although many of the farms for which no values were reported may have had no implements and machinery, it is not likely that such farms were nearly as numerous as those failing to report. When available, both farms reporting and value of implements and machinery are given in the tables. Although the value reported for implements and machinery may be somewhat low because of failures to report this item, farms which failed to report probably had much less per farm in the way of implements and machinery than those reporting.