the size reported in the census. The results of these studies will be used primarily for planning future censuses.

An additional study was the administrative record study of missed farms in Washington and Oregon. The Internal Revenue Service (IRS) record check study was initiated in an attempt to determine possible reasons for the large decrease in the number of farms reported between the 1964 and 1969 censuses in Washington and Oregon (see table D). Although other administrative source lists were used, only the IRS file was used in this study since it was the source of the majority (about 78 percent) of the 1969 census mail list names in the United States.

Table D. Number of 1969 and	1964 Census Farms by Total
Value of Products Sold Grou	p: Washington and Oregon

	Washington		Oregon	
	<u>1969</u>	<u>1964</u>	<u>1969</u>	<u>1964</u>
All farms:				
Number	34,033	45,574	29,063	39,757
Percent change 1964 to 1969	25.3	-	-26.9	-
Total value of products sold:				
Under \$2,500:				
Number	12,245	22,643	12,060	21,772
Percent change 1964 to 1969	-45.9	-	-44.6	_
\$2,500 and over:				
Number	21,788	22,931	17,003	17,985
Percent change 1964 to 1969	-5.0		l ~5.5	-

The basis for the study was the "missed farm" group from the 1969 Census Coverage Check sample. There were originally 189 unweighted missed farms (106 in Washington and 83 in Oregon) out of the total 895 farms in the coverage check sample in the two States. Missed farms are places which were classified as agricultural in the coverage check which were not included on the census mailing lists or were classified as out of scope in the census processing. Estimates of census coverage for the two States are presented in table 7.

## General

The 189 missed sample farms were matched against IRS files at the Western Service Center in Ogden, Utah to obtain Document Locater Number (DLN) and the indication of the type of form filed. All work was performed under the Census-IRS agreement which insures that the strict confidentiality requirements of both agencies are observed. No data relating to an individual tax filer or census respondent are made available except in the form of statistical totals. The totals are reviewed prior to release to insure that there is no disclosure.

Copies of the IRS files were then reviewed for all farms with individual business or farm returns along with coverage check materials in an effort to determine the reason for exclusion from the census mail lists.

## Results

The distribution of the original 189 missed farms in relation to the IRS files is presented in table E. About 76 percent of the missed farms were not included on lists obtained from IRS because the persons filing gave no identified indication of agriculture activities, about 8 percent of the missed farms were not on the census mailing list but should have been, and about 11 percent were excluded from the census because of response or processing error. The remaining 5 percent classified as missed, represent inadequacies in the coverage check matching procedure or incompleteness of information used for matching.

## Table E. Coverage-Check Missed Farms by Match Status and Relationship to IRS Files: Washington and Oregon

	Number	Percent
Not on census mailing list—Not justified	15	7.9
Filed farm return (schedule 1040 F)	8	
Filed business return (schedule 1040 C) with		
some farm activity	5	
Information not received from IRS	2	
Not on census mailing list-Justified	144	76.2
Filed business return (nonfarm schedule C)	10	
Filed individual return (schedule 1040)	92	
Not located on IRS file in 1968 or 1969	42	
On census mailing but matched to census out of		
scope	20	10.6
On census mailing list but located after IRS search	10	5.3
Total	189	100.0

Almost half (92) of the 189 farms filed only individual returns (form 1040). Two farms in this group had a total value of products (TVP) sold over \$2,500 as indicated by coverage check material. One of these farms had timber sales as the primary source of farm income and the other had cattle income. Seven other small farms (under \$2,500) in this group had some entry relating to agriculture income (see table F).

## Table F. Coverage-Check Missed Farms Filing Individual Returns in 1968 and/or 1969, by State and Value of Products: Washington and Oregon

		Washington: Total value of products of—		Oregon: Total value of products of—	
			\$2,500		\$2,500
		Under	and	Under	and
_	Total	<u>\$2,500</u>	over	<u>\$2,500</u>	over
IRS individual return with at least one agriculture item	10	3	1	5	1
IRS individual return no agriculture	82	48	_	34	-
Total	92	51	1	39	1