

November 1979

A.E. Res. 79-21

OVERHEAD COSTS
FROM
FARM COST ACCOUNTS

27 FARMS-1978

Darwin P. Snyder

Department of Agricultural Economics
Cornell University Agricultural Experiment Station
New York State College of Agriculture and Life Sciences
A Statutory College of the State University
Cornell University, Ithaca, New York 14853

It is the policy of Cornell University actively to support equality of educational and employment opportunity. No person shall be denied admission to any educational program or activity or be denied employment on the basis of any legally prohibited discrimination involving, but not limited to, such factors as race, color, creed, religion, national or ethnic origin, sex, age or handicap. The University is committed to the maintenance of affirmative action programs which will assure the continuation of such equality of opportunity.

REPORTS
from
FARM COST ACCOUNTS

27 Farms, 1978

Enterprise data from the 1978 New York Farm Cost Account Project have been published in the following reports. Additional copies may be obtained from County Extension offices or directly from the Department of Agricultural Economics, Cornell University, Ithaca, New York 14853.

Overhead Costs	A.E. Res.	79-21
Livestock Costs and Returns	A.E. Res.	79-22
Field Crops Costs and Returns	A.E. Res.	79-23
Fruit and Vegetable Crops Costs and Returns	A.E. Res.	79-24

OVERHEAD COSTS, A.E. Res. 79-21

- Contents -

	Page
Introduction	1
Summary of Cost Account enterprises	6
Rates of return compared with other years	7
Tractors	8
Trucks	15
Equipment - all farms	19
- all fruit farms	25
- all dairy farms	29
- stanchion and freestall dairy farms	32
Real Estate - all farms	36
- fruit and dairy farms	37
Labor - all farms	38
- all fruit farms	42
- all dairy farms	44
- costs by type of labor	47

INTRODUCTION

The New York Farm Cost Account Project is a research project which is a part of the Cornell Agricultural Management Information System (CAMIS). Since 1914 data have been published from detailed enterprise records kept by New York farmers in cooperation with the Department of Agricultural Economics at Cornell University. These publications provide College and field staff as well as farmers and others interested in agriculture with a continuous record of economic changes taking place on New York farms.

The farms are located in most of the farming areas of the State. They are generally well-managed, full-time, commercial farm businesses. They are representative of the "better" farms in New York.

The reports present the results of individual enterprises and the averages of the enterprise costs and returns for all farms. They show not only the averages of cost and returns but also indications of the variations and reasons for them. The factors for individual enterprises are arranged according to size of enterprise. The annual averages of the various factors are not averages of average costs but are weighted by the size of the enterprise.

Acknowledgements

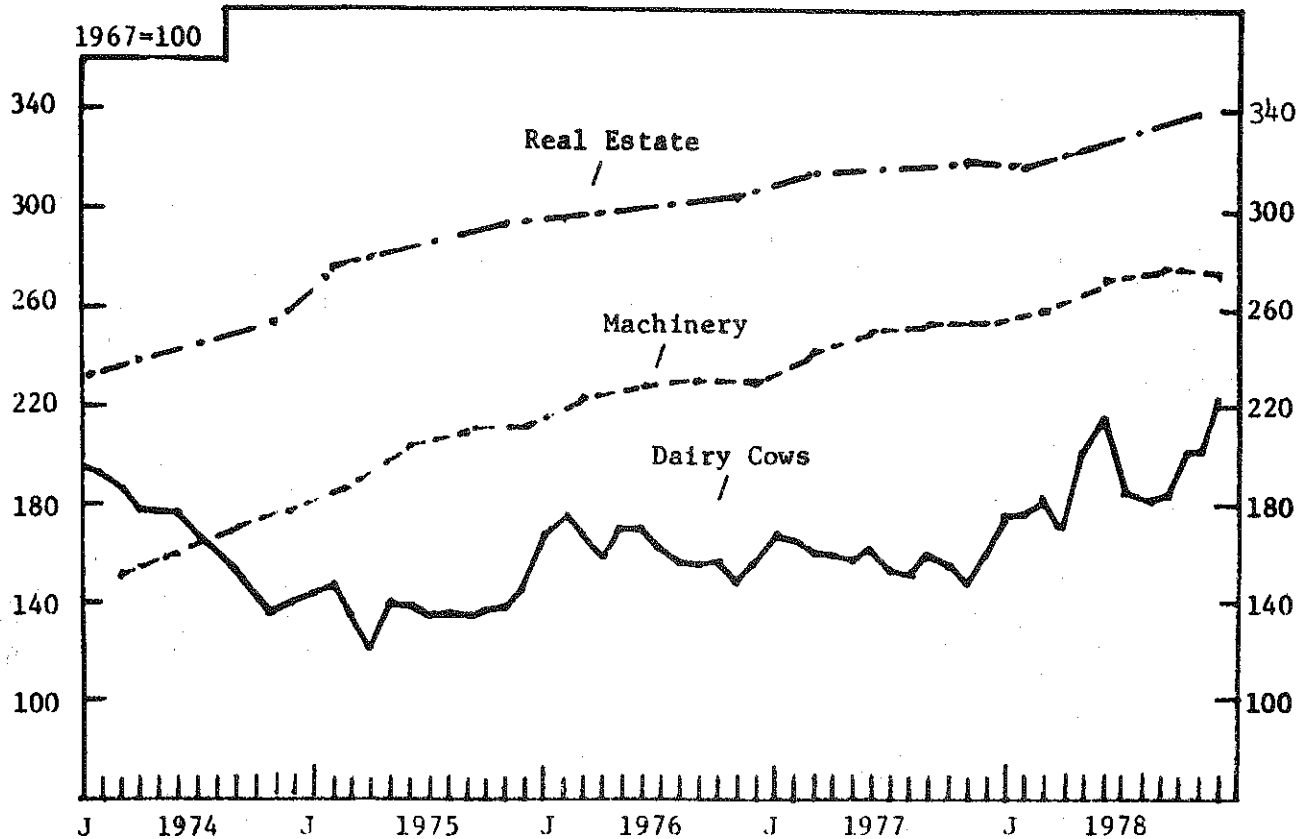
The project was under the supervision of Darwin Snyder, who also did the field work necessary to complete the records. Editing and processing the data, closing the books, and the preparation of these reports was done by Barbara Wilcox and Florence Blodgett assisted by Oneta Shipe. Mary Chaffee typed and assembled the reports and assisted in processing the data.

The material on pages 2, 3, and 4 of this report was taken from A.E. Res. 79-6, Dairy Farm Management, Business Summary, New York, 1978 by C. A. Bratton.

Special acknowledgement is due the group of farmers who are willing to keep the detailed records so essential to such a system of enterprise cost accounting. Without their continuing efforts and willingness to provide this information, this important and accurate source of real farm data would not exist.

VALUES OF N.Y. FARM REAL ESTATE, DAIRY COWS & MACHINERY
1974-1978

Prices



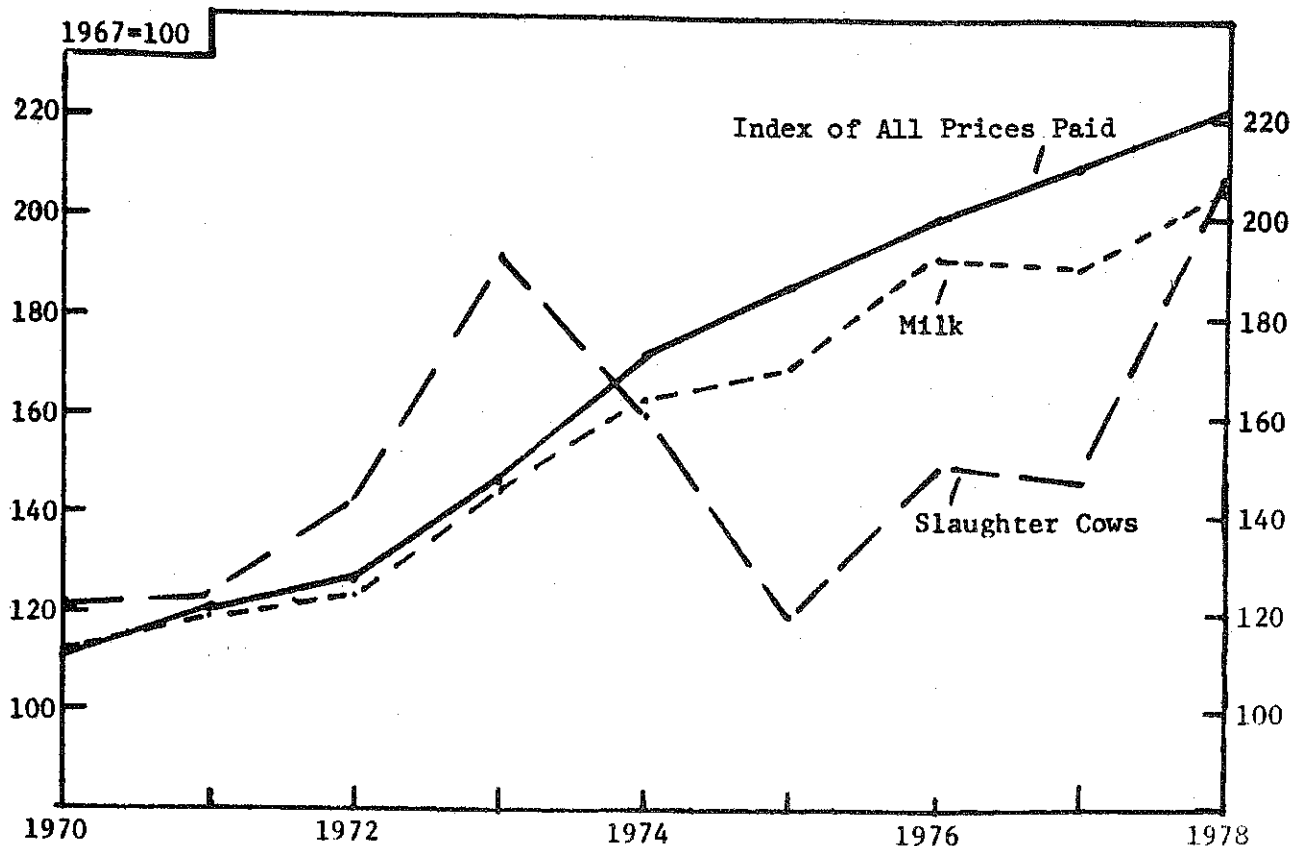
Price changes affect the inventory values on New York dairy farms. Real estate and machinery prices have risen steadily during the past five years. Dairy cow prices peaked in January 1974 but dropped sharply during the year, rose gradually during 1975, 1976 and 1977 and then jumped 39 percent in 1978. Dairy cow prices continued upward in 1979 and were reported at \$1,000 for April, or 45 percent above the December 1978 price. From 1967 to 1978, real estate values increased 239 percent, machinery prices 176 percent, and dairy cows 123 percent.

Table 1. REPORTED VALUES OF DAIRY FARM INVENTORY ITEMS, 1974-1978

Year*	N.Y. Dairy Cows		Machinery		N.Y. Farm Real Estate	
	Value/Head	1967=100	Value/Head	1967=100	Value/Acre	1967=100
1974	(Dec.) \$435	140	(Dec.) \$185	123	(Nov.) \$472	254
1975	(Dec.) 450	145	(Dec.) 222	148	(Nov.) 543	294
1976	(Dec.) 485	156	(Dec.) 233	155	(Nov.) 562	304
1977	(Dec.) 495	160	(Dec.) 253	169	(Nov.) 593	320
1978	(Dec.) 690	223	(Dec.) 276	184	(Nov.) 629	339
Percent change:						
1974 to 1975	+ 4%		+20%		+16%	
1975 to 1976	+ 8%		+ 5%		+ 3%	
1976 to 1977	+ 3%		+ 9%		+ 5%	
1977 to 1978	+39%		+ 9%		+ 6%	

* Latest figure reported for year, i.e., November for real estate.

PRICES RECEIVED AND PAID BY N.Y. DAIRY FARMERS, 1970-1978

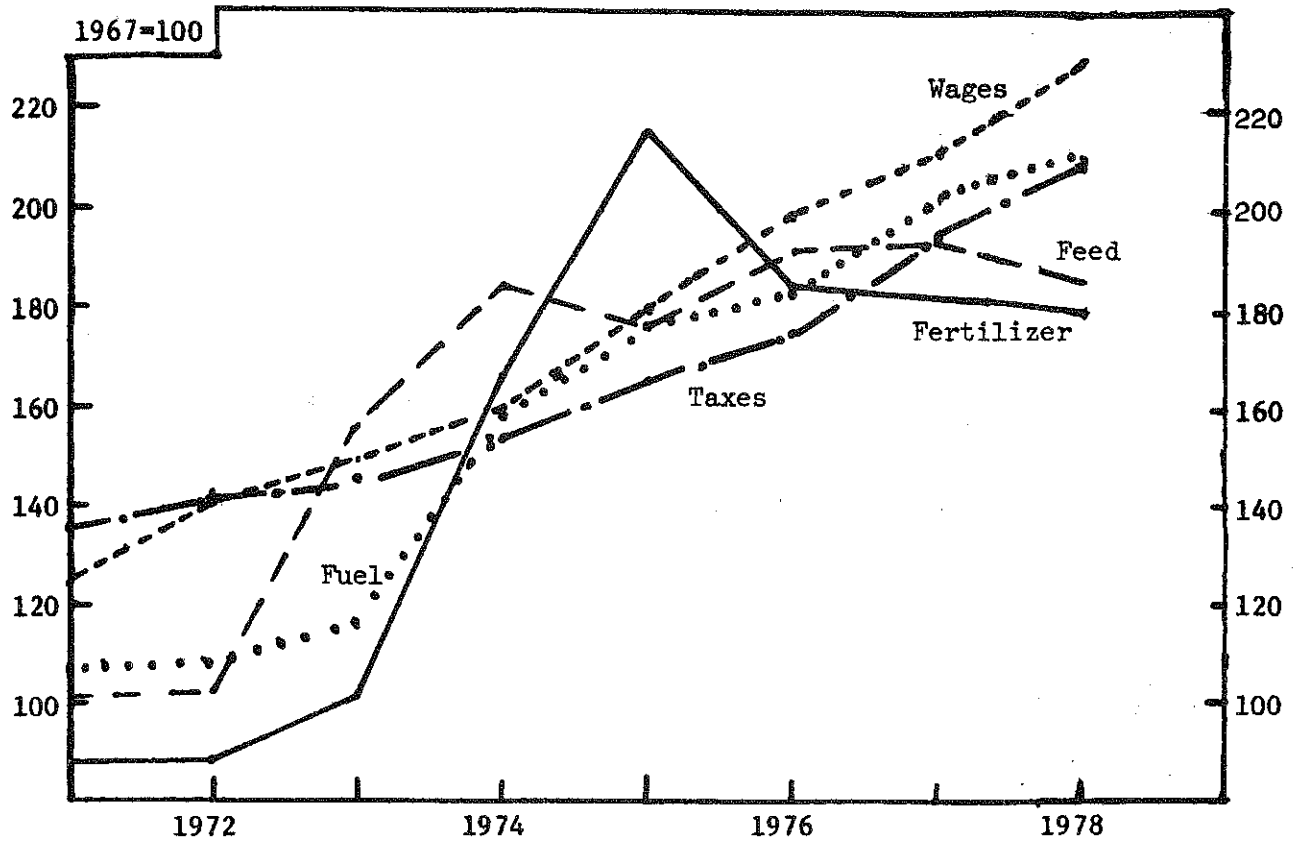


The relationship of prices received to prices paid determines the general level of farm incomes. The graph above shows the trend in prices since 1970 for milk, cull cows, and the index of prices paid by New York dairy farmers. Since 1971, milk prices have lagged behind all prices paid. Milk and slaughter cow prices dropped slightly in 1977 then rose sharply in 1978. In 1978, prices paid rose 5 percent, milk 8 percent, and slaughter cows 42 percent. The price situation for dairy farmers was more favorable in 1978 than in 1977.

Table 2. PRICES RECEIVED AND PAID BY NEW YORK DAIRY FARMERS, 1967-1978

Year	Milk 3.5% B.F. (cwt.)	Slaughter Cows (cwt.)	Prices Paid by N.Y. Dairy Farmers (1967=100)	Monthly Farm Price Per 100 Lbs. of Milk, 1978	
1967	\$5.07	\$17.10	100	January	\$ 9.82
1970	5.89	20.70	112	February	9.87
1971	6.02	21.20	120	March	9.65
1972	6.25	24.48	126	April	9.60
1973	7.30	32.80	146	May	9.55
1974	8.24	27.40	172	June	9.60
1975	8.64	20.60	186	July	10.16
1976	9.71	25.57	200	August	10.84
1977	9.61	25.09	210	September	11.12
1978	10.38	35.58	221	October	11.45
				November	11.54
				December	11.42

PRICES PAID BY FARMERS FOR SELECTED ITEMS, 1971-1978



Since 1972, all prices paid by New York dairy farmers have risen but some more than others. Fertilizer and motor fuel prices jumped sharply in 1974 and 1975, then fertilizer dropped in 1976. Feed and fertilizer have held relatively steady since 1976, while wages, fuel, and taxes have continued to rise. Fuel, wages and taxes have more than doubled since 1967 (table 3).

Table 3. PRICES PAID BY FARMERS FOR SELECTED ITEMS, 1972-1978

Year	Index 1967=100				
	Feed	Fertilizer	Fuel	Wages	Taxes
1972	112	94	108	140	142
1973	157	102	116	150	146
1974	185	167	159	160	154
1975	177	217	177	180	166
1976	192	185	187	199	176
1977	194	182	203	212	195
1978	186	180	211	229	210
Percent increase:					
1972 to 1978 (av.)	11%	15%	16%	11%	8%
1976 to 1977	1%	-2%	9%	7%	11%
1977 to 1978	-4%	-1%	4%	8%	8%

SOURCE: U.S.D.A. - Agricultural Prices.

Growing Conditions

Table 1. TEMPERATURE, PRECIPITATION AND GROWING SEASON
Selected Stations, 1941-70 and 1978

	Average temperature		Precipitation				Length of growing season*	
	May - Sept.		May - Sept.		Total Annual		1947-67 1978	
	1941-70	1978	1941-70	1978	1941-70	1978	1947-67	1978
	degrees		inches				days	
Albany	65.7	63.5	15.4	15.5	33.4	33.5	---	145
Alfred	61.8	61.3	17.2	15.4	36.7	35.7	125	145
Aurora	64.6	63.7	13.8	16.7	40.0	35.0	160	166
Batavia	64.1	65.3	15.3	13.9	32.6	30.3	154	158
Binghamton	63.3	63.7	17.9	14.7	37.4	34.3	154	161
Canton	63.0	62.0	16.5	14.0	34.5	31.7	127	129
Glens Falls	----	63.6	17.8	22.3	39.3	44.0	---	129
Ithaca	63.8	62.4	17.2	13.1	34.8	32.0	145	145
Lowville	62.5	62.6	16.5	14.3	38.5	38.7	123	129
Utica	63.5	64.7	18.1	16.4	40.6	36.9	157	145

* Days between the last temperature of 32 degrees in the spring and the first in the fall.

Source: Climatological Data, NOAA, Environmental Data Service, Annual Summary, New York, 1978, Vol. 90, No. 13.

Weather is a factor to be considered when studying a farm business for a specific year. The growing conditions have a marked effect on the crops for that year. It is for this reason that data are presented on the growing conditions for 1978 and for the period 1941-70.

Average temperatures during the May through September growing season were about normal in 1978. Most weather stations indicated a longer than normal growing season. Rainfall for the growing season tended to be below normal in most areas especially during the first half or planting season. More normal rainfall well dispersed throughout the fall along with an abnormally long season resulted in as ideal a harvesting season in 1978 as one could special order.

Data are presented for ten weather stations. Rainfall is reported by months for the growing season (Table 2).

Table 2. GROWING SEASON RAINFALL
Selected Stations, 1941-70 and 1978

Station	May		June		July		August		September	
	1941-70	1978	1941-70	1978	1941-70	1978	1941-70	1978	1941-70	1978
	inches									
Albany	3.32	1.96	3.00	4.60	3.12	4.04	2.87	3.06	3.12	1.87
Alfred	3.76	3.81	3.76	2.34	3.73	2.83	3.00	3.85	2.93	2.52
Aurora	2.98	2.18	2.54	4.41	3.03	1.85	2.81	4.68	2.46	3.55
Batavia	3.17	2.67	2.69	1.84	3.05	2.23	3.50	2.57	2.87	4.62
Binghamton	3.83	2.55	3.59	3.85	3.83	2.54	3.61	4.61	3.02	1.16
Canton	3.37	1.88	2.91	2.97	3.43	1.73	3.47	5.11	3.31	2.28
Glens Falls	3.63	2.57	3.77	7.60	3.68	4.92	3.42	4.39	3.31	2.79
Ithaca	3.55	1.91	3.40	2.64	3.67	2.33	3.49	4.25	3.08	1.94
Lowville	3.42	2.27	2.94	2.55	3.26	2.27	3.58	2.94	3.31	4.23
Utica	3.52	1.86	3.55	4.59	4.17	3.16	3.54	2.22	3.32	4.61

Source: Climatological Data, NOAA, Environmental Data Service, Annual Summary, New York, 1978, Vol. 90, No. 13.

YIELDS FOR CROPS AND LIVESTOCK
New York State and Farm Cost Account Averages

Item	Unit	New York State*				Cost Account 1978
		1957-61	1967-71	1977	1978	
Hay	tons	1.9	2.2	2.0	2.1	2.2
Corn silage	tons	11	14	13.0	13.0	12.3
Corn grain	bu.	57	85	80	79	92
Oats	bu.	52	60	53	59	66
Wheat	bu.	32	39	39	35	30
Milk per cow	lbs.	7,914	10,361	11,190	11,360	15,051

*Source: Crop Production, 1978 Annual Summary; Crop Reporting Board, U.S.D.A. NY Economic Handbook, 1979; Department of Agricultural Economics, Cornell University, Ithaca, N.Y.; A.E. Ext. 78-37, December 1978.

FARM COST ACCOUNT SUMMARY, 1978

Crop Enterprises

Crop	Number of enterprises	Average acres per enterprise	Yield per acre	Hours of labor per acre*	Return per		Profit per acre	Profit on enterprise
					Hour of labor	Dollar of cost		
					\$	\$	\$	\$
Forage:								
Hay	19	76	2.2 tn	5	3.31	0.94	-8	-569
Hay crop silage	17	137	4.9 tn	4	-2.52	0.79	-31	-4,290
Corn silage	20	123	12.3 tn	5	4.46	0.98	-5	-566
Grain:								
Corn for grain	8	153	92 bu	3	0.00	0.92	-17	-2,721
High moist. corn	12	119	3.5 tn	4	6.98	1.04	8	1,005
Oats	9	45	66 bu	3	-3.92	0.77	-25	-1,118
Wheat	10	42	30 bu	4	-4.11	0.75	-36	-1,520
Fruit:								
Apples	12	108	529 bu	88	7.61	1.19	200	21,553
Sweet cherries	5	17	4,937 lb	95	7.45	1.29	268	4,567
Red tart cherries	8	32	5,715 lb	47	43.59	3.43	1,912	60,880

* To grow and harvest the crop.

ENTERPRISE RATES OF RETURN
FARM COST ACCOUNT RECORDS, 1975-78

Enterprise	Return per hour of labor				Return per dollar of cost			
	1975	1976	1977	1978	1975	1976	1977	1978
	\$	\$	\$	\$	\$	\$	\$	\$
<u>Livestock:</u>								
Dairy cows	6.29	6.73	5.07	9.01	1.09	1.10	1.03	1.13
<u>Forage:</u>								
Hay	5.36	4.90	5.15	3.31	1.11	1.05	1.05	0.94
Hay crop silage	9.48	6.79	3.19	-2.52	1.19	1.09	0.96	0.79
Corn silage	7.92	5.10	6.73	4.46	1.11	1.03	1.07	0.98
<u>Grain:</u>								
Corn for grain	5.02	-0.32	-0.99	0.00	1.02	0.91	0.87	0.92
High moisture corn	12.52	5.80	7.10	6.98	1.16	1.04	1.07	1.04
Oats	5.16	-3.44	-17.76	-3.92	1.06	0.80	0.54	0.77
Wheat	19.13	-0.23	-2.13	-4.11	1.34	0.88	0.84	0.75
<u>Fruit:</u>								
Apples	1.15	8.63	8.72	7.61	0.72	1.33	1.36	1.19
Sweet cherries	4.64	-0.98	7.32	7.45	1.15	0.59	1.23	1.29
Red tart cherries	4.85	21.18	17.71	43.59	1.06	1.91	1.64	3.43

FACTORS FROM 162 TRACTOR ENTERPRISES
25 COST ACCOUNT FARMS, 1978
(ARRANGED BY HOURS OF USE PER TRACTOR)

FARM NO	AVG VALUE PER TRACTOR \$	ANNUAL COST PER TRACTOR					GL OF FUEL PER HOUR GL	HR OF USE PER TRACTOR HR	AVG COST / HR OF USE \$
		DEPREC	REPAIRS AND LABOR	FUEL	OTHER	TOTAL COST			
CLASS 1 TRACTORS, 10 - 19 PTO HP, 3 TRACTORS IN 3 ENTERPRISES:									
848	450	0	148	149	63	360	1.0	275	1.31
832	300	0	195	70	68	333	1.4	87	3.83
858	950	0	155	51	86	292	1.1	87	3.36
CLASS 2 TRACTORS, 20 - 34 PTO HP, 24 TRACTORS IN 14 ENTERPRISES:									
862	3,500	0	6	345	328	679	1.2	625	1.09
804	400	0	269	248	144	661	0.8	580	1.14
836	400	0	399	106	51	556	0.8	272	2.04
105	500	0	85	107	101	293	0.9	223	1.31
827	365	0	324	185	73	582	2.1	202	2.88
812	1,100	0	202	100	136	438	1.1	190	2.30
828	1,170	233	405	98	227	963	1.3	145	6.64
834	400	0	400	81	96	577	1.3	130	4.43
858	1,200	0	102	77	111	290	1.4	108	2.69
822	500	0	418	91	145	654	1.9	89	7.35
812	500	0	24	87	47	158	2.7	66	2.39
858	900	0	106	38	91	235	1.3	58	4.05
105	1,800	0	44	46	200	290	1.7	52	5.58
804	500	0	92	10	48	150	0.6	33	4.50

FACTORS FROM 162 TRACTOR ENTERPRISES
25 COST ACCOUNT FARMS, 1978
(ARRANGED BY HOURS OF USE PER TRACTOR)

FARM NO	AVG VALUE PER TRACTOR \$	ANNUAL COST PER TRACTOR				GL OF FUEL PER HOUR GL	HR OF USE PER TRACTOR HR	AVG COST / HR OF USE \$	
		DEPREC	REPAIRS AND LABOR	FUEL	ALL OTHER COST				TOTAL COST
<u>CLASS 3 TRACTORS, 35 - 49 PTO HP, 53 TRACTORS IN 44 ENTERPRISES:</u>									
105	590	181	1,029	461	149	1,820	0.5	1,615	1.13
802	6,516	33	2,235	550	690	3,508	0.7	1,598	2.20
835	3,000	0	250	412	496	1,158	0.9	915	1.27
830	2,400	0	342	993	191	1,526	2.2	897	1.70
830	4,000	0	405	545	404	1,354	1.1	895	1.51
105	1,500	0	2,095	426	229	2,750	1.2	695	3.96
802	5,625	250	2,980	680	493	4,403	2.2	670	6.57
832	3,000	0	1,633	506	475	2,614	1.6	599	4.36
862	5,700	0	223	199	500	922	0.7	570	1.62
862	9,000	0	100	281	753	1,134	1.1	543	2.09
804	2,250	1,250	0	638	503	2,391	2.2	540	4.43
822	5,000	0	649	127	529	1,305	0.5	535	2.44
105	1,500	0	1,352	552	243	2,147	2.0	527	4.07
802	4,597	194	504	736	456	1,890	3.0	526	3.59
830	600	0	1,662	855	156	2,673	3.2	523	5.11
802	3,540	79	379	406	348	1,212	2.0	431	2.81
108	2,033	0	352	465	236	1,053	2.2	423	2.49
105	1,300	0	1,419	395	227	2,041	1.8	411	4.97
802	3,138	94	225	413	288	1,020	2.1	408	2.50
828	4,582	164	1,098	172	480	1,914	0.8	384	4.98
821	650	0	550	239	61	850	1.3	381	2.23
840	3,000	0	56	559	238	853	2.6	349	2.44
827	1,021	14	747	345	154	1,260	2.3	341	3.70
832	1,976	352	951	250	264	1,817	1.4	318	5.71
146	1,600	0	208	494	132	834	2.9	314	2.66
802	4,260	520	982	141	363	2,006	0.9	311	6.45
108	1,500	0	44	181	169	394	1.2	299	1.32
130	1,250	100	250	239	231	820	2.0	260	3.15
806	1,200	0	544	382	154	1,080	3.1	260	4.15
830	3,000	0	534	152	294	980	1.2	259	3.78
840	4,500	0	922	216	570	1,708	1.6	249	6.86
802	388	25	137	160	93	415	1.4	238	1.74
812	1,100	200	1,040	279	169	1,688	2.5	229	7.37
146	1,300	0	0	238	148	386	2.1	210	1.84
146	1,100	0	824	254	168	1,246	2.6	180	6.92
146	1,500	0	388	153	154	695	1.7	164	4.24
848	2,367	0	626	116	225	967	1.3	159	6.08
858	2,000	0	65	166	178	409	2.2	150	2.73
146	2,000	0	80	150	199	429	2.0	142	3.02
862	800	0	32	232	723	987	3.5	140	7.05
862	1,810	25	1,895	259	203	2,382	4.2	133	17.97
806	2,000	0	1,189	92	241	1,522	1.7	105	14.50
840	1,500	0	130	117	120	367	2.5	76	4.83
824	2,138	24-	298	39	232	545	1.3	59	9.28

FACTORS FROM 162 TRACTOR ENTERPRISES
25 COST ACCOUNT FARMS, 1978
(ARRANGED BY HOURS OF USE PER TRACTOR)

FARM NO	AVG	ANNUAL COST PER TRACTOR					GL OF	HR OF	AVG
	VALUE PER TRACTOR	DEPREC	REPAIRS AND LABOR	FUEL	ALL OTHER	TOTAL COST	FUEL PER GL HR	USE PER TRACTOR HR	COST / HR OF USE
	\$	\$	\$	\$	\$	\$	GL	HR	\$
CLASS 4 TRACTORS, 50 - 64 PTO HP, 39 TRACTORS IN 32 ENTERPRISES:									
834	5,503	6	3,036	779	588	4,409	1.7	900	4.90
804	3,803	605	404	715	327	2,051	1.6	828	2.48
804	8,750	500	1,259	365	811	2,935	0.8	816	3.60
835	4,800	0	299	379	533	1,211	0.9	793	1.53
806	6,000	500	930	716	606	2,752	2.4	618	4.45
822	7,128	256	1,847	305	663	3,071	1.0	583	5.27
802	5,017	34	1,111	932	521	2,598	3.6	555	4.68
828	5,750	500	153	314	568	1,535	1.1	536	2.86
112	1,900	200	1,055	372	266	1,893	1.4	532	3.56
112	6,500	1,000	1,394	372	634	3,400	1.4	528	6.44
108	4,000	0	432	561	368	1,361	2.2	526	2.59
812	4,050	100	431	234	423	1,188	1.0	482	2.46
827	2,675	0	1,198	582	278	2,058	2.8	465	4.42
848	5,062	147	347	205	519	1,218	0.8	450	2.71
832	8,200	0	1,842	329	771	2,942	1.4	450	6.54
105	1,400	0	670	475	221	1,366	2.1	440	3.10
821	3,250	500	74	447	256	1,277	2.1	434	2.94
806	8,000	0	1,464	295	669	2,428	1.4	410	5.92
130	4,250	500	491	449	551	1,991	2.1	408	4.88
828	3,625	250	317	314	459	1,340	1.5	394	3.40
840	4,000	0	1,015	405	343	1,763	1.9	394	4.48
834	2,200	0	1,448	460	301	2,209	2.9	350	6.31
108	3,000	0	139	267	305	711	1.8	307	2.32
858	5,000	0	182	678	456	1,316	4.5	296	4.45
821	2,200	0	121	281	219	621	1.9	291	2.13
824	3,233	0	259	104	274	637	0.7	284	2.24
858	4,000	0	505	448	329	1,282	3.5	249	5.15
832	6,610	29	1,730	254	677	2,690	2.3	211	12.72
836	4,000	0	522	230	353	1,105	2.4	209	5.28
112	1,900	286	581	389	301	1,557	3.9	200	7.79
832	9,750	500	90	116	325	1,031	1.2	182	5.66
843	2,000	0	164	47	209	420	2.6	29	14.48

FACTORS FROM 162 TRACTOR ENTERPRISES
25 COST ACCOUNT FARMS, 1978
(ARRANGED BY HOURS OF USE PER TRACTOR)

FARM NO	AVG VALUE PER TRACTOR \$	ANNUAL COST PER TRACTOR					GL OF FUEL PER HOUR GL	HR OF USE PER TRACTOR HR	AVG COST / HR OF USE \$
		DEPREC \$	REPAIRS AND LABOR \$	FUEL \$	ALL OTHER \$	TOTAL COST \$			

CLASS 5 TRACTORS, 65 - 89 PTO HP, 12 TRACTORS IN 12 ENTERPRISES:

112	12,250	1,500	331	1,215	1020	4,066	2.3	1,041	3.91
804	3,600	0	1,851	1,290	532	3,673	2.7	891	4.12
830	6,000	0	1,530	679	664	2,873	1.8	704	4.08
827	2,700	0	973	984	372	2,329	3.5	644	3.62
127	6,500	0	894	586	636	2,116	1.8	618	3.42
812	8,200	0	1,232	447	802	2,481	1.6	558	4.45
828	15,500	1,000	93	253	1375	2,721	0.9	510	5.34
848	11,500	1,000	480	428	950	2,858	1.6	496	5.76
834	4,000	0	2,629	874	523	4,026	3.9	490	8.22
843	8,000	0	430	425	804	1,659	2.1	384	4.32
824	7,550	100	150	240	609	1,099	1.3	344	3.19
836	5,000	0	1,397	228	432	2,057	2.1	230	8.94

CLASS 6 TRACTORS, 90 -114 PTO HP, 19 TRACTORS IN 16 ENTERPRISES:

834	6,750	500	2,094	1,558	764	4,916	1.9	1,600	3.07
806	9,000	0	627	1,257	816	2,700	2.0	1,248	2.16
804	6,500	0	1,979	1,332	696	4,007	3.0	828	4.84
105	7,500	0	1,320	579	726	2,625	1.4	765	3.43
821	6,650	300	423	938	514	2,175	2.5	708	3.07
830	17,000	0	1,322	813	1497	3,632	2.2	698	5.20
824	8,600	400	123	522	708	1,753	1.4	688	2.55
105	4,000	0	729	1,125	459	2,313	3.1	686	3.37
834	7,500	1,000	1,619	736	823	4,178	2.8	575	7.27
836	10,125	250	611	468	845	2,174	1.7	544	4.00
827	5,267	0	1,055	863	558	2,476	4.1	485	5.10
835	9,500	1,000	419	677	882	2,978	2.8	472	6.31
812	6,600	0	482	523	789	1,794	2.3	457	3.93
821	17,500	1,000	380	575	1329	3,284	2.5	440	7.46
843	8,000	0	987	425	799	2,211	2.1	377	5.86
858	9,000	0	627	586	754	1,967	4.3	258	7.62

CLASS 7 TRACTORS, 115 -134 PTO HP, 12 TRACTORS IN 8 ENTERPRISES:

806	9,000	0	1,163	1,527	816	3,506	2.4	1,243	2.82
827	8,800	200	2,657	1,216	1005	5,078	3.6	788	6.45
812	22,620	640	1,130	1,191	2180	5,141	4.3	556	9.25
127	15,950	100	1,107	590	1220	3,017	2.3	470	6.42
836	13,500	0	145	697	1108	1,950	3.0	467	4.18
835	14,229	458	729	662	1094	2,943	3.0	422	6.97
828	12,000	0	195	620	1120	1,935	3.5	330	5.86
130	23,900	1,800	170	580	2089	4,639	3.8	292	15.89

FACTORS FROM 162 TRACTOR ENTERPRISES
25 COST ACCOUNT FARMS, 1978
(ARRANGED BY HOURS OF USE PER TRACTOR)

FARM NO	AVG VALUE PER TRACTOR \$	ANNUAL COST PER TRACTOR					GL OF FUEL PER HOUR GL	HR OF USE PER TRACTOR HR	AVG COST / HR OF USE \$
		DEPREC	REPAIRS AND LABOR \$	FUEL \$	ALL OTHER \$	TOTAL COST \$			

CLASS 8 TRACTORS, OVER 134 PTO HP. 5 TRACTORS IN 5 ENTERPRISES:

834	17,375	833	2,298	1,939	1830	6,900	3.2	1,172	5.89
105	10,617	235	1,788	1,245	897	4,165	2.7	884	4.71
827	10,000	0	3,247	1,804	1029	6,080	7.4	558	10.90
848	28,500	1,333	1,167	1,707	2305	6,512	6.0	534	12.19
824	19,750	500	227	789	1598	3,114	3.3	455	6.84

CLASS 10 TRACTORS - FOUR WHEEL DRIVE. 5 TRACTORS IN 5 ENTERPRISES:

834	32,500	5,000	1,593	1,745	2887	11,225	3.7	905	12.40
840	36,200	6,400	193	1,427	2849	10,869	2.9	900	12.08
827	39,500	3,000	238	3,174	3225	9,637	9.5	770	12.52
824	28,500	0	1,411	1,484	2372	5,267	5.6	502	10.49
827	13,000	0	3,293	2,103	1384	6,780	10.7	454	14.93

BACKHOE TRACTORS- 7 TRACTORS IN 7 ENTERPRISES:

834	11,500	1,000	4,245	1,371	1189	7,805	2.2	1,230	6.35
830	17,000	0	636	470	1379	2,485	1.0	834	2.98
840	16,500	3,000	767	351	1285	5,403	1.6	414	13.05
827	10,500	1,000	5,554	1,144	1024	8,722	10.8	244	35.75
827	14,500	1,000	1,144	204	1222	3,570	2.7	173	20.64
824	8,700	200	616	123	841	1,780	1.8	131	13.59
848	3,100	286	587	39	319	1,231	1.9	37	33.12

SKID STEER LOADERS. 6 TRACTORS IN 6 ENTERPRISES:

824	9,750	500	610	409	815	2,334	0.7	1,098	2.13
834	9,500	1,000	875	467	842	3,184	0.9	1,000	3.18
821	2,500	1,000	765	466	200	2,431	2.3	404	6.02
834	3,512	650	2,895	207	401	4,153	1.5	300	13.84
130	2,150	300	250	117	243	910	2.4	105	8.67
824	2,325	50	80	36	205	371	0.8	88	4.22

FORKLIFT TRACTORS. 17 TRACTORS IN 5 ENTERPRISES:

802	4,168	62	657	362	399	1,480	1.0	594	2.49
822	3,000	0	395	271	390	1,056	0.9	541	1.95
848	13,107	214	364	87	927	1,592	0.9	188	8.47
862	13,000	0	66	148	1064	1,278	1.8	176	7.26
827	1,621	43	453	62	198	756	1.3	104	7.24

FACTORS FROM 162 TRACTOR ENTERPRISES
25 COST ACCOUNT FARMS, 1978
(ARRANGED BY HOURS OF USE PER TRACTOR)

FARM NO	AVG VALUE PER TRACTOR \$	ANNUAL COST PER TRACTOR					GL OF FUEL PER HOUR GL	HR OF USE PER TRACTOR HR	AVG COST / HR OF USE \$
		DEPREC	REPAIRS AND LABOR	FUEL	OTHER	TOTAL COST			
CRAWLER TRACTORS. 5 TRACTORS IN 5 ENTERPRISES:									
830	9,000	0	2,417	215	815	3,447	1.3	312	11.05
822	2,150	700	870	81	395	2,046	1.8	90	22.73
827	11,600	0	196	290	241	727	8.3	80	9.09
146	650	100	507	44	80	731	1.3	63	11.60
821	4,750	500	889	148	372	1,909	4.9	60	31.82

1978 AVERAGES- WEIGHTED BY NUMBER OF TRACTORS PER ENTERPRISE:

CLASS 2	717	6	256	141	106	509	1.5	200	2.55
CLASS 3	2,388	51	704	331	280	1,366	1.6	405	3.37
CLASS 4	4,460	165	771	394	425	1,755	1.8	433	4.05
CLASS 5	7,567	300	999	637	727	2,663	2.2	576	4.62
CLASS 6	8,396	287	912	809	787	2,795	2.5	646	4.33
CLASS 7	12,933	333	1,494	996	1221	4,044	3.3	643	6.29
CLASS 8	18,288	645	1,681	1,508	1598	5,432	4.3	695	7.82
CLASS 10	29,940	2,880	1,346	1,987	2543	8,756	5.9	706	12.40
B'HOE	12,070	955	1,996	551	1069	4,571	2.5	456	10.03
SKIDSTR	4,956	583	913	284	451	2,231	1.1	499	4.47
FRKLIFT	4,098	56	509	208	386	1,159	1.1	347	3.34
CRAWLER	5,968	245	932	163	373	1,713	2.9	119	14.43

ANNUAL AVGS-ALL CLASS 1-10 TRACTOR ENIR. WEIGHTED BY NO. OF TRACTORS:

1978	5,724	237	805	527	552	2,121	2.3	456	4.65
1977	4,348	165	729	479	424	1,797	2.2	445	4.04
1976	3,712	170	668	396	364	1,598	2.1	434	3.68
1975	2,948	169	546	306	278	1,299	1.8	399	3.25
1974	2,721	161	459	303	279	1,202	1.9	416	2.89

NOTE: SEE NEXT PAGE FOR DEFINITION OF CLASSES

Class groups based on PTO HP include the same size tractors formerly designated by "plow rating" based on DB HP.

Hours of use per tractor indicates actual hours of use - not tachometer hours.

AVERAGE COST PER TRACTOR
25 CCST ACCOUNT FARMS 1978

ITEM	HP CLASS *							
	TWO	THREE	FOUR	FIVE	SIX	SEVEN	EIGHT	TEN
NO. OF TRACTORS	24	53	39	12	19	12	5	5
VALUE / TRAC, \$	717	2,388	4,460	7,567	8,396	12,933	18,288	29,940
HRS USE / TRAC	200	405	433	576	646	643	695	706
GAL FUEL / HR	1.5	1.6	1.8	2.2	2.5	3.3	4.3	5.9
COST / HOUR, \$	2.55	3.37	4.05	4.62	4.33	6.29	7.82	12.40

COSTS	\$	\$	\$	\$	\$	\$	\$	\$
DEPRECIATION	6	51	165	300	287	333	645	2,880
REPAIRS, MAINT	166	529	626	873	703	982	1,012	854
FARM LABOR	90	175	146	126	209	511	669	492
FUEL	141	331	394	637	809	996	1,508	1,987
OIL, GREASE, ANTI	20	42	55	73	97	145	114	142
INSURANCE	5	15	26	48	54	79	131	191
INTEREST	50	156	289	527	582	891	1,275	2,084
BUILDING USE	27	48	41	60	40	68	54	48
ALL OTHER	4	19	13	19	14	39	24	78
TOTAL CCST	509	1,366	1,755	2,663	2,795	4,044	5,432	8,756

* HP CLASS	PTO HP RANGE
ONE	10 - 19
TWO	20 - 34
THREE	35 - 49
FOUR	50 - 64
FIVE	65 - 89
SIX	90 - 114
SEVEN	115 - 134
EIGHT	OVER 134, EXCL TRUE 4 WHEEL DRIVE TRACTORS
TEN	ALL TRUE 4 WHEEL DRIVE TRACTORS

FACTORS FROM 66 TRUCK ENTERPRISES
24 COST ACCOUNT FARMS, 1978
(ARRANGED BY TOTAL COST PER TRUCK)

FARM NO	AVG VALUE PER TRUCK \$	ANNUAL COST PER TRUCK				TOTAL COST \$	MI / GAL OF FUEL MI	MI OF USE PER TRUCK MI	AVG COST / MI OF USE ¢
		DEPREC	REPAIRS AND LABOR \$	FUEL \$	ALL OTHER \$				
SMALL TRUCKS- 54 TRUCKS IN 31 ENTERPRISES:									
832	2,537	1,346	1,109	1,086	595	4,136	10	17,167	24.1
843	3,550	1,000	1,161	778	245	3,184	13	16,000	19.9
112	1,700	200	774	1,189	400	2,563	*	*	*
802	2,525	650	799	446	375	2,270	10	7,167	31.7
105	4,400	400	682	629	545	2,256	8	7,560	29.8
828	3,300	600	421	665	439	2,125	8	8,339	25.5
146	5,918	796	110	413	801	2,120	9	6,125	34.6
802	5,132	265	150	1,148	519	2,082	13	25,000	8.3
105	1,550	100	1,069	539	312	2,020	10	8,517	23.7
802	825	944	482	404	178	2,008	12	8,254	24.3
108	1,750	500	353	574	335	1,762	14	12,000	14.7
812	3,200	400	594	402	366	1,762	14	9,044	19.5
827	1,240	165	766	562	224	1,717	9	8,759	19.6
812	4,753	631	116	473	495	1,715	12	9,125	18.8
806	1,500	0	1,049	299	313	1,661	11	5,690	29.2
848	2,951	491	377	336	312	1,516	8	4,246	35.7
840	750	500	562	196	227	1,485	14	4,249	34.9
834	1,550	100	533	570	229	1,432	10	9,300	15.4
812	2,625	250	445	413	312	1,420	10	6,785	20.9
824	1,968	145	532	436	306	1,419	8	5,249	27.0
821	1,150	300	387	310	406	1,403	11	5,367	26.1
858	1,700	200	301	489	336	1,326	10	7,331	18.1
836	2,450	400	221	327	345	1,293	11	5,775	22.4
802	2,100	0	568	319	324	1,211	10	5,215	23.2
804	950	100	407	240	263	1,010	*	*	*
835	450	100	497	206	201	1,004	10	3,340	30.1
862	2,200	0	204	236	273	713	15	6,000	11.9
108	450	100	27	306	276	709	11	5,578	12.7
802	1,000	0	66	262	262	590	17	7,154	8.2
862	1,228	56	196	103	108	463	15	2,606	17.7
802	125	0	223	70	94	387	14	1,614	24.0

* MILEAGE UNKNOWN

FACTORS FROM 66 TRUCK ENTERPRISES
24 COST ACCOUNT FARMS, 1978
(ARRANGED BY TOTAL COST PER TRUCK)

FARM NO	AVG VALUE PER TRUCK \$	ANNUAL COST PER TRUCK					MI / GAL OF FUEL MI	MI OF USE PER TRUCK MI	AVG COST / MI OF USE ¢
		DEPREC	REPAIRS AND LABOR	FUEL	ALL OTHER	TOTAL COST			

LARGE TRUCKS-- 51 TRUCKS IN 35 ENTERPRISES:

827	12,417	500	4,087	3,208	2,035	9,830	4	19,782	49.7
827	4,992	250	2,533	1,178	809	4,770	4	7,609	62.7
822	8,050	101	2,062	1,530	893	4,586	4	9,275	49.4
802	6,429	57	1,256	2,028	831	4,172	7	23,179	18.0
830	2,500	0	3,018	529	551	4,098	*	*	*
834	5,275	550	1,767	797	473	3,587	4	5,532	64.8
828	3,500	1,000	853	608	770	3,231	5	4,864	66.4
840	10,500	1,000	372	687	1,078	3,137	5	5,317	59.0
830	2,400	800	1,320	561	428	3,109	5	4,345	71.6
848	3,725	150	1,807	517	545	3,019	5	3,863	78.1
105	2,750	500	1,646	232	422	2,800	5	1,894	147.8
802	6,174	349	1,064	638	676	2,727	7	6,860	39.8
827	931	280	1,044	375	847	2,546	*	*	*
834	1,625	278	1,159	409	351	2,197	5	3,188	68.9
105	4,250	500	434	605	631	2,170	5	4,251	51.0
802	4,000	0	907	638	510	2,055	6	6,489	31.7
834	2,050	100	965	613	362	2,040	6	5,791	35.2
112	2,669	483	376	610	481	1,950	*	*	*
824	1,325	50	1,156	248	464	1,918	6	2,213	86.7
105	1,400	400	826	216	314	1,756	5	1,725	101.8
802	1,850	0	1,152	255	195	1,602	4	1,766	90.7
830	2,000	0	202	680	400	1,282	7	7,548	17.0
130	1,250	500	203	198	339	1,240	10	3,174	39.1
834	1,236	471	518	92	100	1,181	*	*	*
827	750	100	512	292	228	1,132	4	2,216	51.1
821	1,900	200	140	209	457	1,006	8	2,814	35.7
835	3,000	0	290	94	555	939	3	375	250.4
146	650	100	252	197	284	833	7	2,092	39.8
858	2,000	0	286	243	283	812	8	2,984	27.2
862	1,450	100	269	118	325	812	*	*	*
802	2,000	0	330	102	341	773	7	1,477	52.3
836	1,675	50	266	72	369	757	13	1,536	49.3
112	450	100	321	188	90	699	*	*	*
862	525	50	445	17	41	553	*	*	*
835	500	0	119	101	45	265	*	*	*

* MILEAGE UNKNOWN

FACTORS FROM 66 TRUCK ENTERPRISES
24 COST ACCOUNT FARMS, 1978
(ARRANGED BY TOTAL COST PER TRUCK)

FARM NO	AVG VALUE PER TRUCK \$	ANNUAL COST PER TRUCK				TOTAL COST \$	MI / GAL OF FUEL MI	MI OF USE PER TRUCK MI	AVG COST / MI OF USE ¢
		DEPREC \$	REPAIRS AND LABOR \$	FUEL \$	ALL OTHER \$				

1978 AVERAGES- WEIGHTED BY NUMBER OF TRUCKS PER ENTERPRISE:

SMALL	1,940	300	558	481	302	1,641	9*	7,414*	22.1*
LARGE	3,329	258	1,271	667	624	2,820	4+	4,385+	64.3+

ANNUAL AVERAGES- ALL SM & LG TRUCK ENTR, WEIGHTED BY NO. OF TRUCKS:

1978	2,615	280	905	571	458	2,214	6	5,941	37.3
1977	2,503	281	669	537	416	1,903	6	5,813	32.7
1976	2,696	267	669	573	442	1,951	7	7,157	27.3
1975	1,908	237	520	499	330	1,586	6	5,743	27.6
1974	1,617	254	505	427	306	1,492	6	5,168	28.9

* BASED ON 48 SMALL TRUCKS WITH KNOWN MILEAGE
+ BASED ON 35 LARGE TRUCKS WITH KNOWN MILEAGE

AVERAGE COST PER TRUCK
24 CCST ACCOUNT FARMS, 1978

ITEM	SMALL TRUCKS	LARGE TRUCKS
NUMBER OF TRUCKS	54	51
AVG VALUE PER TRUCK	\$ 1,940	\$ 3,329
MILES OF USE PER TRUCK	7,414 *	4,385 +
MILES PER GAL OF FUEL	9 *	4 +
COST PER MILE, ¢	22.1 *	64.3 +

COSTS	\$	\$
DEPRECIATION	300	258
REPAIRS, MAINTENANCE	443	837
FARM LABOR	115	434
FUEL	481	667
OIL, GREASE, ANTIFREEZE	24	53
LICENSE, ROAD TAXES	20	82
INSURANCE	120	119
INTEREST	118	321
BUILDING USE	14	41
ALL OTHER	6	8
TOTAL CCST FOR YEAR	1,641	2,820

* BASED ON 48 SMALL TRUCKS WITH KNOWN MILEAGE

+ BASED ON 35 LARGE TRUCKS WITH KNOWN MILEAGE

NOTE: SMALL - TRUCKS RATED AT 1 TON OR LESS - MOSTLY PICK UP TRUCKS
LARGE - TRUCKS RATED AT OVER 1 TON EXCLUDING TRUCK TRACTORS

AVERAGE EQUIPMENT COSTS
27 COST ACCOUNT FARMS, 1978

		AVERAGE PER FARM
ALL EQUIPMENT:		
INVENTORY DECREASE	\$ 1,753	
PURCHASES, IMPR, GAIN	22,350	
REPAIRS, MAINT, LABOR	19,974	
ALL OTHER COSTS *	11,647	
TOTAL		\$ 55,724
INVENTORY INCREASE	\$ 13,453	
SALES, LOSS, OTHER	2,182	
TOTAL		15,635
NET ANNUAL COST		\$ 40,089

*INCLUDES INTEREST, INSURANCE, USE OF BLDGS, ETC

EQUIPMENT COSTS AND INVESTMENTS PER ACRE
BY TYPE OF EQUIPMENT, ALL FARMS, 1978

TYPE OF EQUIPMENT	COST	INVESTMENT	PER ACRES OF:
LAND PREPARATION	\$ 7	\$ 14	FIELD, VEG CROPS
FIELD CROP	22	66	FIELD CROPS
VEGETABLE CROP	46	82	VEGETABLE CROPS
FRUIT CROP	108	225	FRUIT CROPS

EQUIPMENT COSTS AS A PERCENT OF EQUIPMENT INVESTMENT*
ANNUAL AVERAGES, ALL FARMS

	TYPE OF EQUIPMENT						TOTAL OF ALL EQUIP
	LIVE STOCK	LAND PREPARATION	FIELD CROP	VEGETABLE CROP	FRUIT CROP	ALL OTHER	
1978	34	46	33	56	48	41	41
1977	37	46	38	56	49	42	43
1976	35	48	39	54	45	39	42
1975	39	57	40	55	46	34	44
1974	38	59	45	62	52	42	48

* These figures represent the average annual cost of owning and operating equipment expressed as a percent of the average investment in the equipment while owned. Average investment = $\frac{\text{Initial cost} + \text{salvage value}}{2}$.

FACTORS FROM ALL EQUIPMENT ENTERPRISES
27 COST ACCOUNT FARMS, 1978
(ARRANGED BY EQUIPMENT INVESTMENT)

FARM NO	EQUIP IN- VEST- MENT \$	NET ANNUAL COST \$	ALL EQUIP EXCEPT POWER*			TOTAL INVEST- MENT IN POWER AND EQUIP \$	PROPORTION OF FARM CAPITAL -- THAT IS: --		CUSTOM WORK AND EQUIP RENTAL	
			% OF IN- VEST- MENT %	PER CROP ACRE ** IN- VEST- MENT \$	PER CROP ACRE ** IN- VEST- MENT \$		POWER AND EQUIP %	POWER AND EQUIP %	EX- PENSE \$	RE- CEIPTS \$
827	487,213	260,330	53	61	114	851,149	17	29	32,997	3,885
833	354,299	149,364	42	54	129	446,698	12	15	37,604	30,956
834	178,479	89,766	50	67	134	285,602	11	17	10,685	0
806	167,915	29,696	18	60	339	218,215	18	23	489	0
802	148,136	68,728	46	108	232	246,523	13	22	52,609	8,873
824	135,629	42,470	31	68	216	246,510	13	23	384	0
848	109,125	46,938	43	59	136	213,025	14	27	13,449	1,922
835	80,280	30,145	38	65	172	127,529	13	21	1,562	0
832	80,033	37,265	47	142	304	117,432	13	19	15,967	10,100
812	76,801	43,637	57	118	208	140,225	7	13	625	215
828	74,100	20,957	28	64	228	122,574	18	30	4,815	0
836	73,364	16,033	22	40	181	120,887	12	19	7,241	1,120
830	71,691	22,652	32	43	136	149,740	11	23	4,216	211
105	68,069	32,516	48	60	126	113,642	9	16	5,367	16,532
821	60,809	28,509	47	80	170	113,244	11	21	0	0
840	59,288	25,245	43	75	176	141,737	11	25	78	390
858	48,848	8,804	18	34	191	75,022	32	50	7,009	0
130	48,023	13,854	29	76	262	81,072	9	15	1,754	0
862	47,088	13,074	28	105	377	86,037	16	29	15,457	0
108	44,498	11,673	26	63	242	52,348	14	16	536	0
804	44,446	19,001	43	65	151	71,270	11	17	1,368	150
127	42,730	7,790	18	43	233	67,579	16	25	260	0
112	39,803	12,056	30	29	94	66,703	16	27	673	809
108	32,301	8,207	25	48	189	46,875	16	24	1,082	614
146	30,406	12,104	40	60	151	41,205	14	20	913	0
822	29,710	25,635	86	143	166	54,185	8	15	4,380	3,699
843	26,070	5,955	23	35	154	47,070	8	14	624	0

* POWER INCLUDES TRACTORS, TRUCKS AND FARM SHARE OF AUTO

** INCLUDES ALL CROPLAND AND BEARING & NON-BEARING ORCHARDS & VINEYARDS

FACTORS FROM ALL EQUIPMENT ENTERPRISES
27 COST ACCOUNT FARMS, 1978

FARM NO	EQUIP IN- VEST- MENT \$	ALL EQUIP EXCEPT POWER*				TOTAL INVEST- MENT IN POWER AND EQUIP \$	PROPORTION OF FARM CAPITAL THAT IS:		CUSTOM WORK AND EQUIP RENTAL	
		NET ANNUAL COST \$	IN- VEST- MENT %	PER CROP ACRE** \$	IN- VEST- MENT \$		POWER AND EQUIP %	POWER AND EQUIP %	EX- PENSE \$	RE- CEIPTS \$

1978 GROUP AVERAGES, ACCORDING TO EQUIP INVESTMENT:
THIRDS

HIGH	193,457	83,856	41	76	197	305,854	14	22	18,416	6,193
MED	64,555	23,579	36	66	186	117,571	13	24	3,456	2,052
LOW	37,450	12,833	35	66	195	59,252	13	21	2,810	586

ANNUAL AVERAGES- ALL FARMS:

1978	98,487	40,089	41	64	158	160,893	13	21	8,228	2,944
1977	86,121	37,184	43	56	129	139,209	13	21	6,217	2,693
1976	72,458	30,336	42	51	122	117,558	12	20	6,693	2,328
1975	64,398	28,511	44	50	113	105,512	12	20	6,252	3,045
1974	54,169	26,240	48	50	103	86,481	12	19	5,665	3,285

* POWER INCLUDES TRACTORS, TRUCKS AND FARM SHARE OF AUTO
** INCLUDES ALL CROPLAND AND BEARING & NON-BEARING ORCHARDS & VINEYARDS

FACTORS FROM ALL EQUIPMENT ENTERPRISES
27 COST ACCOUNT FARMS, 1978
(ARRANGED BY EQUIPMENT INVESTMENT)

FARM NO	EQUIPMENT COST PER ACRE OF RELATED CROPS				EQUIPMENT INVESTMENT PER ACRE OF RELATED CROPS			
	TYPE OF EQUIPMENT				TYPE OF EQUIPMENT			
	LAND PREP	FIELD CROP	VEG CROP	FRUIT CROP	LAND PREP	FIELD CROP	VEG CROP	FRUIT CROP
	\$	\$	\$	\$	\$	\$	\$	\$
827	7	29	47		7	87	77	
833	6	6	58	81	12	21	138	173
834	5	27			16	47		
806	4	17			11	73		
802				118				251
824	9	26			25	86		
848	8	17	46	173	25	81	96	274
835	7	27			13	104		
832				127				268
812	10	26			25	49		
828	4	22	23	102	14	104	13	239
836	5	11			18	42		
830	2	18			14	58		
105	10	30			19	53		
821	5	27			15	52		
840	6	31			17	92		
858	5	25	10	59	21	185	32	436
130	4	28			14	94		
862				95				328
108	4	24			11	73		
804	6	23			18	57		
127	4	25			23	116		
112	4	14			14	54		
108	2	23			10	93		
146	4	46			5	118		
822				203				237
843	2	15			13	68		

FACTORS FROM ALL EQUIPMENT ENTERPRISES
27 COST ACCOUNT FARMS, 1978

FARM NO	EQUIPMENT COST PER ACRE OF RELATED CROPS				EQUIPMENT INVESTMENT PER ACRE OF RELATED CROPS			
	TYPE OF EQUIPMENT				TYPE OF EQUIPMENT			
	LAND PREP	FIELD CROP	VEG CROP	FRUIT CROP	LAND PREP	FIELD CROP	VEG CROP	FRUIT CROP
	\$	\$	\$	\$	\$	\$	\$	\$

1978 GROUP AVERAGES, ACCORDING TO EQUIP. INVESTMENT:

THIRDS	LAND PREP	FIELD CROP	VEG CROP	FRUIT CROP	LAND PREP	FIELD CROP	VEG CROP	FRUIT CROP
HIGH	5	17	17	55	12	55	35	107
MED	6	24	4	18	17	81	5	75
LOW	3	19		33	10	64		63

ANNUAL AVERAGES- ALL FARMS:

1978	6	22	46	108	13	66	82	225
1977	5	20	45	98	11	53	80	199
1976	5	19	41	83	10	50	77	186
1975	5	18	40	72	9	44	73	159
1974	4	18	39	86	7	40	64	165

AVERAGE EQUIPMENT COSTS
6 COST ACCOUNT FARMS, 1978

	AVERAGE PER FARM

ALL EQUIPMENT:	
INVENTORY DECREASE	\$ 727
PURCHASES, IMPR, GAIN	19,024
REPAIRS, MAINT, LABOR	18,640
ALL OTHER COSTS *	13,096
TOTAL	\$ 51,487
INVENTORY INCREASE	\$ 12,944
SALES, LCSS, OTHER	3,110
TOTAL	<u>16,054</u>
NET ANNUAL COST	\$ 35,433

*INCLUDES INTEREST, INSURANCE, USE OF BLDGS, ETC

EQUIPMENT COSTS AND INVESTMENTS PER ACRE
BY TYPE OF EQUIPMENT, ALL FARMS, 1978

TYPE OF EQUIPMENT	COST	INVESTMENT	PER ACRES OF:
LAND PREPARATION	\$ 7	\$ 20	FIELD, VEG CROPS
FIELD CROP	17	77	FIELD CROPS
VEGETABLE CROP	42	90	VEGETABLE CROPS
FRUIT CROP	128	262	FRUIT CROPS

EQUIPMENT COSTS AS A PERCENT OF EQUIPMENT INVESTMENT
ANNUAL AVERAGES, ALL FARMS

	TYPE OF EQUIPMENT					TOTAL OF ALL EQUIP	
	LIVE STOCK	LAND PREPARATION	FIELD CROP	VEGETABLE CROP	FRUIT CROP		ALL OTHER
1978		32	22	47	49	39	44
1977		25	33	45	46	42	41
1976		29	33	34	45	30	40
1975		44	41	40	42	34	41
1974		45	46	60	50	41	50

FRUIT FARMS

FACTORS FROM ALL EQUIPMENT ENTERPRISES
6 COST ACCOUNT FARMS, 1978
(ARRANGED BY EQUIPMENT INVESTMENT)

FARM NO	EQUIP INVESTMENT	ALL EQUIP EXCEPT POWER*				TOTAL INVESTMENT IN POWER AND EQUIP	PROPORTION OF FARM CAPITAL THAT IS:		CUSTOM WORK AND EQUIP RENTAL	
		NET ANNUAL COST	% OF INVESTMENT	PER ACRE	PER CROP		POWER AND EQUIP	POWER AND EQUIP	EX-PENSE	RE-CEIPTS
	\$	\$	%	\$	\$	%	%	\$	\$	
802	148,136	68,728	46	108	232	246,523	13	22	52,609	8,873
848	109,125	46,938	43	59	136	213,025	14	27	13,449	1,922
832	80,033	37,265	47	142	304	117,432	13	19	15,967	10,100
828	74,100	20,957	28	64	228	122,574	18	30	4,815	0
862	47,088	13,074	28	105	377	86,037	16	29	15,457	0
822	29,710	25,635	86	143	166	54,185	8	15	4,380	3,699

1978 GROUP AVERAGES, ACCORDING TO EQUIP INVESTMENT:

THIRDS

HIGH	128,631	57,833	45	84	184	229,774	14	25	33,029	5,398
MED	77,067	29,111	38	103	266	120,003	16	25	10,391	5,050
LOW	38,399	19,355	57	124	272	70,111	12	22	9,919	1,850

ANNUAL AVERAGES- ALL FARMS:

1978	81,365	35,433	44	91	210	139,963	14	23	17,780	4,099
1977	67,728	27,940	41	67	163	111,900	13	21	10,441	6,403
1976	58,413	23,143	40	58	148	97,634	12	21	9,433	1,860
1975	50,830	20,962	41	55	134	84,811	12	20	8,734	4,449
1974	46,259	23,214	50	63	125	77,737	12	20	5,544	2,488

* Power includes tractors, trucks and farm share of auto.

** Includes all cropland and bearing & non-bearing orchards & vineyards.

FRUIT FARMS

FACTORS FROM ALL EQUIPMENT ENTERPRISES
6 COST ACCOUNT FARMS, 1978
(ARRANGED BY EQUIPMENT INVESTMENT)

FARM NO	EQUIPMENT COST PER ACRE OF RELATED CROPS				EQUIPMENT INVESTMENT PER ACRE OF RELATED CROPS			
	TYPE OF EQUIPMENT				TYPE OF EQUIPMENT			
	LAND PREP	FIELD CROP	VEG CROP	FRUIT CROP	LAND PREP	FIELD CROP	VEG CROP	FRUIT CROP
	\$	\$	\$	\$	\$	\$	\$	\$
802				118				251
848	8	17	46	173	25	81	96	274
832				127				268
828	4	22	23	102	14	104	13	239
862				95				328
822				203				237

1978 GROUP AVERAGES, ACCORDING TO EQUIP INVESTMENT:

THIRDS

HIGH	4	9	23	146	13	41	48	263
MED	2	11	12	115	7	52	7	254
LOW				149				283

ANNUAL AVERAGES--ALL FARMS:

1978	6	17	42	128	19	77	90	262
1977	5	13	34	105	22	40	76	228
1976	6	14	31	84	19	41	92	188
1975	6	14	26	76	13	34	64	178
1974	5	18	32	76	11	38	54	152

AVERAGE EQUIPMENT COSTS
19 COST ACCOUNT FARMS, 1978

		AVERAGE PER FARM

ALL EQUIPMENT:		
INVENTORY DECREASE	\$ 1,574	
PURCHASES, IMPR, GAIN	17,200	
REPAIRS, MAINT, LABOR	10,649	
ALL OTHER COSTS *	6,872	
TOTAL		\$ 36,295
INVENTORY INCREASE	\$ 10,115	
SALES, LOSS, OTHER	1,324	
TOTAL		<u>11,439</u>
NET ANNUAL COST		\$ 24,856

*INCLUDES INTEREST, INSURANCE, USE OF BLDGS, ETC

EQUIPMENT COSTS AND INVESTMENTS PER ACRE
BY TYPE OF EQUIPMENT, ALL FARMS, 1978

TYPE OF EQUIPMENT	COST	INVESTMENT	PER ACRES OF:
LAND PREPARATION	\$ 6	\$ 17	FIELD, VEG CROPS
FIELD CROP	24	69	FIELD CROPS
VEGETABLE CROP			VEGETABLE CROPS
FRUIT CROP			FRUIT CROPS

EQUIPMENT COSTS AS A PERCENT OF EQUIPMENT INVESTMENT
ANNUAL AVERAGES, ALL FARMS

	TYPE OF EQUIPMENT						TOTAL OF ALL EQUIP
	LIVE STOCK	LAND PREPARATION	FIELD CROP	VEGETABLE CROP	FRUIT CROP	ALL OTHER	
1978	34	34	35			42	35
1977	35	34	36			37	35
1976	33	34	36			36	35
1975	38	38	38			25	37
1974	37	33	39			35	37

DAIRY FARMS

FACTORS FROM ALL EQUIPMENT ENTERPRISES
19 COST ACCOUNT FARMS, 1978
(ARRANGED BY EQUIPMENT INVESTMENT)

FARM NO	EQUIP IN- VEST- MENT \$	ALL EQUIP EXCEPT POWER*				TOTAL INVEST- MENT IN POWER AND EQUIP \$	PROPORTION OF FARM CAPITAL THAT IS: POWER AND EQUIP %			CUSTOM WORK AND EQUIP RENTAL EX- PENSE RE- CEIPIS \$ \$	
		NET ANNUAL COST \$	IN- VEST- MENT %	PER ACRE** \$	CROP IN- VEST- MENT \$		POWER EQUIP %	POWER AND EQUIP %	POWER AND EQUIP %	EX- PENSE \$	RE- CEIPIS \$
834	178,479	89,766	50	67	134	285,602	11	17	10,685	0	
806	167,915	29,696	18	60	339	218,215	18	23	489	0	
824	135,629	42,470	31	68	216	246,510	13	23	384	0	
835	80,280	30,145	38	65	172	127,529	13	21	1,562	0	
812	76,801	43,637	57	118	208	140,225	7	13	625	215	
828	74,100	20,957	28	64	228	122,574	18	30	4,815	0	
836	73,364	16,033	22	40	181	120,887	12	19	7,241	1,120	
830	71,691	22,652	32	43	136	149,740	11	23	4,216	211	
105	68,069	32,516	48	60	126	113,642	9	16	5,367	16,532	
821	60,809	28,509	47	80	170	113,244	11	21	0	0	
840	59,288	25,245	43	75	176	141,737	11	25	78	390	
130	48,023	13,854	29	76	262	81,072	9	15	1,754	0	
108	44,498	11,673	26	63	242	52,348	14	16	536	0	
804	44,446	19,001	43	65	151	71,270	11	17	1,368	150	
127	42,730	7,790	18	43	233	67,579	16	25	260	0	
112	39,803	12,056	30	29	94	66,703	16	27	673	809	
108	32,301	8,207	25	48	189	46,875	16	24	1,082	614	
146	30,406	12,104	40	60	151	41,205	14	20	913	0	
843	26,070	5,955	23	35	154	47,070	8	14	624	0	

1978 GROUP AVERAGES, ACCORDING TO EQUIP INVESTMENT:

THIRDS

HIGH	118,867	42,779	37	74	216	190,109	13	21	3,093	36
MED	60,820	21,497	35	62	185	110,381	11	19	2,742	2,608
LOW	35,959	10,852	30	47	162	56,784	14	21	820	262

ANNUAL AVERAGES- ALL FARMS:

1978	71,300	24,856	35	62	178	118,633	12	20	2,246	1,055
1977	61,309	21,530	35	56	159	101,102	13	21	2,219	869
1976	50,295	17,421	35	51	147	81,578	12	19	1,918	730
1975	45,863	16,988	37	47	128	75,845	11	18	1,566	1,015
1974	38,723	14,409	37	42	113	62,761	10	17	1,723	1,503

* POWER INCLUDES TRACTORS, TRUCKS AND FARM SHARE OF AUTO

** INCLUDES ALL CROPLAND AND BEARING & NON-BEARING ORCHARDS & VINEYARDS

DAIRY FARMS

FACTORS FROM ALL EQUIPMENT ENTERPRISES
 19 COST ACCOUNT FARMS, 1978
 (ARRANGED BY EQUIPMENT INVESTMENT)

FARM NO	EQUIPMENT COST PER ACRE OF RELATED CROPS				EQUIPMENT INVESTMENT PER ACRE OF RELATED CROPS			
	TYPE OF EQUIPMENT				TYPE OF EQUIPMENT			
	LAND PREP	FIELD CROP	VEG CROP	FRUIT CROP	LAND PREP	FIELD CROP	VEG CROP	FRUIT CROP
	\$	\$	\$	\$	\$	\$	\$	\$
834	5	27			16	47		
806	4	17			11	73		
824	9	26			25	86		
835	7	27			13	104		
812	10	26			25	49		
828	4	22			14	104		
836	5	11			18	42		
830	2	18			14	58		
105	10	30			19	53		
821	5	27			15	52		
840	6	31			17	92		
130	4	28			14	94		
108	4	24			11	73		
804	6	23			18	57		
127	4	25			23	116		
112	4	14			14	54		
108	2	23			10	93		
146	4	46			5	118		
843	2	15			13	68		

1978 GROUP AVERAGES, ACCORDING TO EQUIP INVESTMENT:

THIRDS

HIGH	7	24			17	77		
MED	5	24			15	66		
LOW	4	24			14	84		

ANNUAL AVERAGES- ALL FARMS:

1978	6	24			16	69		
1977	4	24			13	67		
1976	4	22			13	60		
1975	4	20			11	52		
1974	3	18			8	47		

DAIRY FARMS
STANCHION BARN HERDS

AVERAGE EQUIPMENT COSTS
8 COST ACCOUNT FARMS, 1978

	AVERAGE PER FARM
<hr/>	
ALL EQUIPMENT:	
INVENTORY DECREASE	\$ 1,178
PURCHASES, IMPR, GAIN	8,608
REPAIRS, MAINT, LABOR	3,584
ALL OTHER COSTS *	3,948
TOTAL	\$ 17,318
INVENTORY INCREASE	\$ 5,369
SALES, LCSS, CTHR	374
TOTAL	--5,743
NET ANNUAL COST	\$ 11,575

*INCLUDES INTEREST, INSURANCE, USE OF BLDGS, ETC

EQUIPMENT COSTS AND INVESTMENTS PER ACRE
BY TYPE OF EQUIPMENT, ALL FARMS, 1978

TYPE OF EQUIPMENT	COST	INVESTMENT	PER ACRES OF:
LAND PREPARATION	\$ 4	\$ 14	FIELD, VEG CROPS
FIELD CROP	23	86	FIELD CROPS
VEGETABLE CROP			VEGETABLE CROPS
FRUIT CROP			FRUIT CROPS

EQUIPMENT COSTS AS A PERCENT OF EQUIPMENT INVESTMENT
ANNUAL AVERAGES, ALL FARMS

	TYPE OF EQUIPMENT						TOTAL OF ALL EQUIP
	LIVE STOCK	LAND PREPARATION	FIELD CROP	VEGETABLE CROP	FRUIT CROP	ALL OTHER	
1978	25	29	27			30	27
1977	25	33	29			33	28
1976	33	28	31			44	32

DAIRY FARMS
FREESTALL BARN HERDS

AVERAGE EQUIPMENT COSTS
11 COST ACCOUNT FARMS, 1978

	AVERAGE PER FARM
<hr/>	
ALL EQUIPMENT:	
INVENTORY DECREASE	\$ 1,863
PURCHASES, IMPR, GAIN	23,449
REPAIRS, MAINT, LABOR	15,786
ALL OTHER COSTS *	8,999
TOTAL	\$ 50,097
INVENTORY INCREASE	\$ 13,566
SALES, LOSS, CTRER	2,015
TOTAL	<u>15,581</u>
NET ANNUAL COST	\$ 34,516

*INCLUDES INTEREST, INSURANCE, USE OF BLDGS, ETC

EQUIPMENT COSTS AND INVESTMENTS PER ACRE
BY TYPE OF EQUIPMENT, ALL FARMS, 1978

TYPE OF EQUIPMENT	COST	INVESTMENT	PER ACRES OF:
LAND PREPARATION	\$ 7	\$ 18	FIELD, VEG CROPS
FIELD CROP	24	63	FIELD CROPS
VEGETABLE CROP			VEGETABLE CROPS
FRUIT CROP			FRUIT CROPS

EQUIPMENT COSTS AS A PERCENT OF EQUIPMENT INVESTMENT
ANNUAL AVERAGES, ALL FARMS

	TYPE OF EQUIPMENT						TOTAL OF ALL EQUIP
	LIVE STOCK	LAND PREPARATION	FIELD CROP	VEGETABLE CROP	FRUIT CROP	ALL OTHER	
1978	36	35	39			46	37
1977	38	34	40			39	38
1976	34	36	38			34	36

FACTORS FROM ALL EQUIPMENT ENTERPRISES
19 COST ACCOUNT FARMS, 1978
(ARRANGED BY EQUIPMENT INVESTMENT)

FARM NO	ALL EQUIP EXCEPT POWER*					TOTAL INVESTMENT IN POWER AND EQUIP	PROPORTION OF FARM CAPITAL THAT IS:			CUSTOM WORK AND EQUIP RENTAL	
	EQUIP IN-VEST-MENT	NET ANNUAL COST	% OF IN-VEST-MENT	PER ACRE**	CROP IN-VEST-MENT		POWER AND EQUIP	POWER AND EQUIP	POWER AND EQUIP	EX-PENSE	RE-CEIPTS
	\$	\$	%	\$	\$	\$	%	%	\$	\$	

8 STANCHION DAIRY HERDS:

828	74,100	20,957	28	64	228	122,574	18	30	4,815	0
130	48,023	13,854	29	76	262	81,072	9	15	1,754	0
108	44,498	11,673	26	63	242	52,348	14	16	536	0
127	42,730	7,790	18	43	233	67,579	16	25	260	0
112	39,803	12,056	30	29	94	66,703	16	27	673	809
108	32,301	8,207	25	48	189	46,875	16	24	1,082	614
146	30,406	12,104	40	60	151	41,205	14	20	913	0
843	26,070	5,955	23	35	154	47,070	8	14	624	0

ANNUAL AVERAGES--ALL FARMS:

1978	42,241	11,575	27	50	184	65,678	13	21	1,332	178
1977	37,654	10,489	28	44	158	58,586	13	20	1,208	210
1976	26,709	8,501	32	43	137	41,117	13	20	1,216	43

11 FREESTALL DAIRY HERDS:

834	178,479	89,766	50	67	134	285,602	11	17	10,685	0
806	167,915	29,696	18	60	339	218,215	18	23	489	0
824	135,629	42,470	31	68	216	246,510	13	23	384	0
835	80,280	30,145	38	65	172	127,529	13	21	1,562	0
812	76,801	43,637	57	118	208	140,225	7	13	625	215
836	73,364	16,033	22	40	181	120,887	12	19	7,241	1,120
830	71,691	22,652	32	43	136	149,740	11	23	4,216	211
105	68,069	32,516	48	60	126	113,642	9	16	5,367	16,532
821	60,809	28,509	47	80	170	113,244	11	21	0	0
840	59,288	25,245	43	75	176	141,737	11	25	78	390
804	44,446	19,001	43	65	151	71,270	11	17	1,368	150

ANNUAL AVERAGES--ALL FARMS:

1978	92,434	34,515	37	66	177	157,146	11	20	2,910	1,693
1977	82,598	31,468	38	61	159	139,366	12	21	3,128	1,463
1976	69,593	24,719	36	53	150	114,683	12	19	2,492	1,293

* POWER INCLUDES TRACTORS, TRUCKS AND FARM SHARE OF AUTO

** INCLUDES ALL CROPLAND AND BEARING & NON-BEARING ORCHARDS & VINEYARDS

FACTORS FROM ALL EQUIPMENT ENTERPRISES
19 COST ACCOUNT FARMS, 1978
(ARRANGED BY EQUIPMENT INVESTMENT)

FARM NO	EQUIPMENT COST PER ACRE OF RELATED CROPS				EQUIPMENT INVESTMENT PER ACRE OF RELATED CROPS			
	TYPE OF EQUIPMENT				TYPE OF EQUIPMENT			
	LAND PREP	FIELD CROP	VEG CROP	FRUIT CROP	LAND PREP	FIELD CROP	VEG CROP	FRUIT CROP
	\$	\$	\$	\$	\$	\$	\$	\$

8 STANCHION DAIRY HERDS:

828	4	22			14	104
130	4	28			14	94
108	4	24			11	73
127	4	25			23	116
112	4	14			14	54
108	2	23			10	93
146	4	46			5	118
843	2	15			13	68

ANNUAL AVERAGES- ALL FARMS:

1978	4	23			13	86
1977	3	22			10	77
1976	3	20			12	64

11 FREESTALL DAIRY HERDS:

834	5	27			16	47
806	4	17			11	73
824	9	26			25	86
835	7	27			13	104
812	10	26			25	49
836	5	11			18	42
830	2	18			14	58
105	10	30			19	53
821	5	27			15	52
840	6	31			17	92
804	6	23			18	57

ANNUAL AVERAGES- ALL FARMS:

1978	6	24			17	63
1977	5	25			14	62
1976	5	22			13	58

FACTORS FROM REAL ESTATE ENTERPRISES
27 COST ACCOUNT FARMS, 1978
(ARRANGED BY FARM NUMBER)

FARM NO	ACRES OWNED				VALUE OF LAND AND BUILDINGS \$	VALUE		COST		BLDG COST AS A % OF VALUE
	CROP LAND AC	ORCHARD		ALL LAND AC		PER ACRE		PER ACRE		
		BEAR -ING AC	BEAR -ING AC			CROP LAND \$	BEAR -ING ORCH \$	CROP LAND \$	BEAR -ING ORCH \$	
105	358			531	404,587	399		40		18
108	187			462	176,050	257		25		10
108	78			179	89,350	288		30		13
112	129			209	72,325	244		27		29
127	125			215	130,350	300		27		9
130	125			325	357,561	999		83		12
146	183			330	107,750	304		33		14
802		141	68	246	608,751		1,060		149	14
804	157			277	151,190	299		35		24
806	323			668	448,320	235		29		12
812	424			504	438,697	354		44		16
821	162			589	197,953	215		45		17
822		87	1	151	290,218		1,118		120	31
824	708			1,101	509,260	386		40		13
827	2,763	20		3,308	1,411,400	290	519	34	53	20
828	263	58	4	366	199,369	245	510	25	49	13
830	285			598	233,591	330		42		16
832		151	113	639	468,765		1,112		124	24
833	1,498	741	165	2,934	2,083,436	331	1,028	30	88	25
834	717			854	719,093	395		36		19
835	378			472	337,500	375		38		12
836	405			561	374,270	449		44		12
840	231			494	208,300	216		23		12
843	188			588	207,500	213		19		11
848	508	49		692	469,600	475	781	42	114	11
858	90			90	43,875	350		31		8
862		64		248	205,726		1,000		101	21

ANNUAL AVERAGES- ALL FARMS:

1978	447	164	70	653	405,362	337	1,006	35	100	17
1977	406	151	87	627	372,161	321	928	32	89	17
1976	393	134	79	591	328,245	297	794	30	90	18
1975	396	130	102	592	303,837	282	727	29	70	17
1974	378	124	117	582	268,887	248	603	29	64	18

DAIRY FARMS AND FRUIT FARMS
FACTORS FROM REAL ESTATE ENTERPRISES
25 COST ACCOUNT FARMS, 1978
(ARRANGED BY FARM NUMBER)

FARM NO	ACRES OWNED				VALUE OF LAND AND BUILDINGS \$	VALUE		COST		BLDG COST AS A % CF VALUE
	CROP LAND AC	ORCHARD		CROP LAND AC		PER ACRE		PER ACRE		
		BEAR -ING AC	NON BEAR -ING AC			BEAR -ING ORCH	BEAR -ING ORCH			
								PER ACRE	PER ACRE	

6 FRUIT FARMS:

802		141	68	246	608,751		1,060		149	14
822		87	1	151	290,218		1,118		120	31
828	263	58	4	366	199,369	245	510	25	49	13
832		151	113	639	468,765		1,112		124	24
848	508	49		692	469,600	475	781	42	114	11
862		64		248	205,726		1,000		101	21

ANNUAL AVERAGES- ALL FARMS:

1978	386	92	47	390	373,738	397	993	36	118	16
1977	283	89	45	382	343,462	377	929	34	101	16
1976	296	93	34	372	300,008	318	766	31	93	16
1975	284	99	40	369	278,594	302	729	28	71	16
1974	197	103	51	354	251,534	226	639	26	67	18

19 DAIRY FARMS:

105	358			531	404,587	399		40		18
108	187			462	176,050	257		25		10
108	78			179	89,350	288		30		13
112	129			209	72,325	244		27		29
127	125			215	130,350	300		27		9
130	125			325	357,561	999		83		12
146	183			330	107,750	304		33		14
804	157			277	151,190	299		35		24
806	323			668	448,320	235		29		12
812	424			504	438,697	354		44		16
821	162			589	197,953	215		45		17
824	708			1,101	509,260	386		40		13
828	263	58	4	366	199,369	245	510	25	49	13
830	285			598	233,591	330		42		16
834	717			854	719,093	395		36		19
835	378			472	337,500	375		38		12
836	405			561	374,270	449		44		12
840	231			494	208,300	216		23		12
843	188			588	207,500	213		19		11

ANNUAL AVERAGES- ALL FARMS:

1978	286	58	4	491	282,264	350	510	36	48	15
1977	251	60	4	455	246,009	322	500	33	43	15
1976	233	61	2	416	201,957	287	498	30	42	16
1975	249	61		446	203,227	266	498	27	42	15
1974	241	61		439	183,094	237	498	25	43	16

FACTORS FROM LABOR ENTERPRISES
27 COST ACCOUNT FARMS, 1978
(ARRANGED BY MAN EQUIVALENTS OF ALL REGULAR LABOR)

FARM NO	MAN *		TOTAL HOURS PER FARM HR	PER MAN EQUIVALENT							
	EQUIVALENTS			HOURS WORKED			ANNUAL COST**		COST** PER HOUR		
	ALL REG	ALL FARM		ALL REG	REG EXCL	OPER	ALL REG	REG EXCL	REG EXCL	PART TIME	ALL FARM
	LABOR NO	LABOR NO		LABOR HR	LABOR HR	OPER HR	LABOR \$	OPER \$	OPER \$	LABOR \$	LABOR \$
827	26.3	36.8	105,000	2,876	2,879	21,757	19,511	6.78	4.08	6.59	
833	18.1	36.4	102,031	2,793	2,769	14,695	14,048	5.07	3.36	5.06	
834	10.2	12.5	40,529	3,336	3,735	18,170	15,596	4.18	3.26	5.09	
802	7.4	26.7	75,306	2,846	2,795	10,140	10,418	3.73	3.26	4.30	
105	6.5	7.1	23,616	3,392	3,237	15,040	13,224	4.08	2.72	4.32	
830	6.0	8.0	24,791	3,195	3,223	13,049	11,586	3.60	3.13	3.87	
848	5.8	9.0	22,439	2,289	2,209	19,982	13,967	6.32	4.23	7.42	
806	5.3	5.3	14,867	2,805	2,521	16,052	10,859	4.31		5.72	
824	5.1	6.8	19,472	2,894	2,939	13,336	12,223	4.16	3.34	4.30	
812	5.0	5.6	15,624	2,766	2,901	24,066	17,163	5.92	3.80	8.14	
821	4.4	4.7	12,262	2,577	2,747	17,087	13,974	5.09	2.93	6.35	
804	4.0	4.3	11,869	2,761	3,015	16,038	15,520	5.15	3.42	5.64	
840	3.8	4.1	11,951	2,955	3,143	13,536	11,909	3.79	2.43	4.45	
836	3.0	3.5	10,024	2,868	0	19,855	0		3.52	6.44	
832	3.0	6.5	16,972	2,344	2,336	17,008	14,312	6.13	4.26	6.04	
130	3.0	3.1	10,700	3,500	0	10,164	0		2.00	2.89	
862	3.0	5.7	13,766	2,054	0	11,101	0		3.00	4.45	
828	2.7	4.2	14,590	3,794	3,718	10,217	9,522	2.56	2.89	3.88	
835	2.4	4.1	12,760	3,353	3,320	15,594	14,164	4.27	3.03	4.06	
108	2.0	2.5	6,349	2,471	2,300	10,504	7,644	3.32	1.48	3.64	
108	2.0	2.0	5,685	2,814	0	12,113	0		4.21	4.30	
112	2.0	2.7	9,442	3,800	0	13,864	0		2.12	3.35	
822	2.0	4.9	12,349	2,076	0	12,000	0		4.30	4.80	
146	1.0	3.1	10,187	4,189	0	14,686	0		3.34	3.33	
843	1.0	1.3	4,701	3,875	0	14,515	0		2.60	3.54	
858	1.0	1.6	3,978	2,250	0	12,688	0		2.21	4.68	
127	1.0	1.2	3,870	3,207	0	14,164	0		3.18	4.24	

FACTORS FROM LABOR ENTERPRISES
27 CCST ACCOUNT FARMS, 1978
(ARRANGED BY MAN EQUIVALENTS OF ALL REGULAR LABOR)

MAN *			PER MAN EQUIVALENT								
EQUIVALENTS			TOTAL	HOURS WORKED			ANNUAL COST**		COST** PER HOUR		
ALL	ALL	FARM	HOURS	ALL	REG	ALL	REG	REG	PART	ALL	
FARM	REG	FARM	PER	REG	EXCL	REG	EXCL	EXCL	TIME	FARM	
NO	LABOR	LABOR	FARM	LABOR	OPER	LABOR	OPER	OPER	LABOR	LABOR	
NO	NO		HR	HR	HR	\$	\$	\$	\$	\$	

1978 GROUP AVERAGES, ACCORDING TO MAN EQUIVALENT OF REGULAR LABOR:

THIRDS

HIGH	10.1	16.5	47,561	2,936	2,923	15,802	13,492	4.69	3.42	5.19
MED	3.5	4.6	13,084	2,847	2,977	15,452	13,733	4.77	3.14	5.36
LOW	1.6	2.6	7,702	3,115	2,810	13,348	10,904	3.80	2.94	3.99

ANNUAL AVERAGES-- ALL FARMS, WEIGHTED BY MAN EQUIVALENTS:

1978	5.1	7.9	22,783	2,914	2,942	16,402	15,249	5.18	3.51	5.18
1977	5.0	7.5	21,532	2,926	2,903	14,058	12,941	4.46	3.03	4.43
1976	4.5	6.9	19,870	2,947	3,038	14,708	13,208	4.35	2.75	4.49
1975	4.9	7.4	20,817	2,806	2,885	12,581	11,310	3.92	2.57	4.01
1974	4.4	6.7	19,229	2,913	2,942	11,750	10,222	3.47	2.51	3.67

* LABOR CLASSES: ALL REGULAR - FULL TIME, YEAR ROUND, PERMANENT WORKERS INCLUDING OPERATORS
PART TIME - OCCASIONAL, SUMMER AND SEASONAL HELP
UNPAID - A VALUE HAS BEEN PLACED ON UNPAID HELP
SPECIAL - PIECEWORK HELP

** INCLUDES ALL LABOR NON-WAGE COSTS SUCH AS HOUSING, SOC SEC, COMP, ETC.

COST OF ALL FARM LABOR
27 COST ACCOUNT FARMS 1978

LABOR CLASS	GROSS	SOC SEC,	BENEFITS,	TOTAL	TOTAL COST FOR	
	WAGE OR VALUE*	WK COMP	OTHER	COST	HIGH THIRD	LOW THIRD
	\$	\$	\$	\$	\$	\$
----- ANNUAL COST PER MAN EQUIVALENT -----						
REGULAR:						
OPERATORS ONLY	14,357	895	3,156	18,408	23,458	13,888
REG- EXCL OPER	10,775	1,344	3,131	15,250	13,492	10,904
----- COST PER HOUR -----						
REGULAR:						
OPERATORS ONLY	5.01	0.31	1.10	6.42	8.84	4.59
REG- EXCL OPER	3.66	0.46	1.06	5.18	4.69	3.80
PART TIME	3.13	0.34	0.04	3.51	3.42	2.94
UNPAID FAMILY, ETC	2.61	0.00	0.36	2.97	0.00	2.89
SPECIAL	4.79	0.44	0.56	5.79	5.95	4.08

* OPERATOR'S ESTIMATE OF THE COST IF HE HAD HIRED THE WORK DONE.

AVERAGE LABOR FORCE PER FARM
27 COST ACCOUNT FARMS, 1978

ITEM	SIZE GROUP #			ALL FARMS
	HIGH THIRD	MEDIUM THIRD	LOW THIRD	
NUMBER OF FARMS	9	9	9	27
----- MAN EQUIVALENTS -----				
ALL REGULAR LABOR:				
RANGE	26.3 TO 5.1	5.0 TO 2.7	2.4 TO 1.0	26.3 TO 1.0
AVERAGE	10.1	3.5	1.6	5.1
ALL FARM LABOR- AVG	16.5	4.6	2.6	7.9
----- MONTHS OF WORK PERFORMED -----				
LABOR CLASS				
ALL REGULAR	121	42	19	61
PART TIME	47	6	9	20
UNPAID FAMILY, ETC	0	0	2	1
SPECIAL	31	8	1	13
TOTAL MONTHS	199	56	31	95

* SIZE OF FARM IS BASED ON MAN EQUIVALENTS OF ALL REGULAR LABOR

FRUIT FARMS
FACTORS FROM LABOR ENTERPRISES
6 COST ACCOUNT FARMS, 1978
(ARRANGED BY MAN EQUIVALENTS OF ALL REGULAR LABOR)

FARM NO	MAN *		TOTAL HOURS PER FARM HR	PER MAN EQUIVALENT								
	EQUIVALENTS			HOURS WORKED			ANNUAL COST**		COST** PER HOUR			
	ALL REG	ALL FARM		ALL REG	REG EXCL	OPER	ALL REG	REG EXCL	OPER	REG EXCL	PART TIME	ALL FARM
	LABOR	LABOR		LABOR	LABOR	OPER	LABOR	OPER	LABOR	OPER	LABOR	LABOR
NO	NO		HR	HR	HR	\$	\$	\$	\$	\$		
802	7.4	26.7	75,306	2,846	2,795	10,140	10,418	3.73	3.26	4.30		
848	5.8	9.0	22,439	2,289	2,209	19,982	13,967	6.32	4.23	7.42		
832	3.0	6.5	16,972	2,344	2,336	17,008	14,312	6.13	4.26	6.04		
862	3.0	5.7	13,766	2,054	0	11,101	0		3.00	4.45		
828	2.7	4.2	14,590	3,794	3,718	10,217	9,522	2.56	2.89	3.88		
822	2.0	4.9	12,349	2,076	0	12,000	0		4.30	4.80		

1978 GROUP AVERAGES, ACCORDING TO MAN EQUIVALENT OF REGULAR LABOR:
THIRDS

HIGH	6.6	17.9	48,873	2,568	2,502	15,061	12,193	5.03	3.75	5.86
MED	3.0	6.1	15,369	2,199	2,336	14,055	14,312	6.13	3.63	5.25
LOW	2.4	4.6	13,470	2,935	3,718	11,109	9,522	2.56	3.60	4.34

ANNUAL AVERAGES- ALL FARMS, WEIGHTED BY MAN EQUIVALENTS:

1978	4.0	9.5	25,904	2,602	2,685	13,733	12,180	4.54	3.55	4.95
1977	3.6	8.8	24,301	2,671	2,754	13,053	11,439	4.15	2.92	4.21
1976	3.2	7.1	19,225	2,597	2,665	13,359	10,511	3.94	2.95	4.44
1975	3.5	7.0	19,141	2,668	2,817	11,839	9,797	3.48	2.81	4.02
1974	3.7	7.1	19,170	2,552	2,591	10,485	8,754	3.38	2.86	3.80

* LABOR CLASSES: ALL REGULAR - FULL TIME, YEAR ROUND, PERMANENT WORKERS
INCLUDING OPERATORS
PART TIME - OCCASIONAL, SUMMER AND SEASONAL HELP
UNPAID - A VALUE HAS BEEN PLACED ON UNPAID HELP
SPECIAL - PIECEWORK HELP

** INCLUDES ALL LABOR NON-WAGE COSTS SUCH AS HOUSING, SOC SEC, COMP, ETC.

COST OF ALL FARM LABOR
6 COST ACCOUNT FARMS 1978

LABOR CLASS	GROSS WAGE OR VALUE*	SOC SEC, WK COMP	BENEFITS, OTHER	TOTAL COST	TOTAL COST FOR HIGH** LOW**	
	\$	\$	\$	\$	THIRD	THIRD
----- ANNUAL COST PER MAN EQUIVALENT -----						
REGULAR:						
OPERATORS ONLY	12,373	875	2,012	15,260	20,571	11,700
REG- EXCL OPER	8,981	1,202	1,997	12,180	12,193	9,522
----- COST PER HOUR -----						
REGULAR:						
OPERATORS ONLY	4.91	0.35	0.80	6.06	8.10	4.35
REG- EXCL OPER	3.34	0.45	0.75	4.54	5.03	2.56
PART TIME	3.14	0.32	0.09	3.55	3.75	3.60
UNPAID FAMILY, ETC	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL	5.05	0.53	0.36	5.94	6.12	8.14

* OPERATOR'S ESTIMATE OF THE COST IF HE HAD HIRED THE WORK DONE.

** GROUPED ACCORDING TO MAN EQUIVALENTS OF ALL REGULAR LABOR.

AVERAGE LABOR FORCE PER FARM
6 COST ACCOUNT FARMS, 1978

ITEM	SIZE GROUP *			ALL FARMS
	HIGH THIRD	MEDIUM THIRD	LOW THIRD	
NUMBER OF FARMS	2	2	2	6
----- MAN EQUIVALENTS -----				
ALL REGULAR LABOR:				
RANGE	7.4 TO 5.8	3.0 TO 3.0	2.7 TO 2.0	7.4 TO 2.0
AVERAGE	6.6	3.0	2.4	4.0
ALL FARM LABCR- AVG	17.9	6.1	4.6	9.5
----- MONTHS OF WORK PERFORMED -----				
LABOR CLASS				
ALL REGULAR	79	36	28	48
PART TIME	70	10	20	34
UNPAID FAMILY, ETC	0	0	0	0
SPECIAL	65	27	7	33
TOTAL MONTHS	214	73	55	115

* SIZE OF FARM IS BASED ON MAN EQUIVALENTS OF ALL REGULAR LABOR

DAIRY FARMS
FACTORS FROM LABOR ENTERPRISES
19 COST ACCOUNT FARMS, 1978
(ARRANGED BY MAN EQUIVALENTS OF ALL REGULAR LABOR)

FARM NO	MAN * EQUIVALENTS		TOTAL HOURS PER FARM HR	PER MAN EQUIVALENT						
	ALL REG LABOR NO	ALL FARM LABOR NO		HOURS WORKED			ANNUAL COST**		COST** PER HOUR	
				ALL REG LABOR HR	REG EXCL OPER HR	ALL REG LABOR HR	REG EXCL OPER HR	REG EXCL OPER \$	REG PART ALL LABOR \$	ALL FARM LABOR \$
834	10.2	12.5	40,529	3,336	3,735	18,170	15,596	4.18	3.26	5.09
105	6.5	7.1	23,616	3,392	3,237	15,040	13,224	4.08	2.72	4.32
830	6.0	8.0	24,791	3,195	3,223	13,049	11,586	3.60	3.13	3.87
806	5.3	5.3	14,867	2,805	2,521	16,052	10,859	4.31		5.72
824	5.1	6.8	19,472	2,894	2,939	13,336	12,223	4.16	3.34	4.30
812	5.0	5.6	15,624	2,766	2,901	24,066	17,163	5.92	3.80	8.14
821	4.4	4.7	12,262	2,577	2,747	17,087	13,974	5.09	2.93	6.35
804	4.0	4.3	11,869	2,761	3,015	16,038	15,520	5.15	3.42	5.64
840	3.8	4.1	11,951	2,955	3,143	13,536	11,909	3.79	2.43	4.45
836	3.0	3.5	10,024	2,868	0	19,855	0		3.52	6.44
130	3.0	3.1	10,700	3,500	0	10,164	0		2.00	2.89
828	2.7	4.2	14,590	3,794	3,718	10,217	9,522	2.56	2.89	3.88
835	2.4	4.1	12,760	3,353	3,320	15,594	14,164	4.27	3.03	4.06
108	2.0	2.5	6,349	2,471	2,300	10,504	7,644	3.32	1.48	3.64
108	2.0	2.0	5,685	2,814	0	12,113	0		4.21	4.30
112	2.0	2.7	9,442	3,800	0	13,864	0		2.12	3.35
146	1.0	3.1	10,187	4,189	0	14,686	0		3.34	3.33
843	1.0	1.3	4,701	3,875	0	14,515	0		2.60	3.54
127	1.0	1.2	3,870	3,207	0	14,164	0		3.18	4.24

1978 GROUP AVERAGES, ACCORDING TO MAN EQUIVALENT OF REGULAR LABOR:
THIRDS

HIGH	6.4	7.6	23,150	3,065	3,093	16,619	13,442	4.38	3.25	5.24
MED	3.3	4.0	12,022	3,115	3,189	14,642	13,018	4.17	2.89	4.82
LOW	1.5	2.1	6,706	3,393	2,300	13,308	7,644	3.32	2.82	3.73

ANNUAL AVERAGES- ALL FARMS, WEIGHTED BY MAN EQUIVALENTS:

1978	3.7	4.5	13,857	3,113	3,200	15,582	13,695	4.28	3.08	4.74
1977	3.5	4.3	13,387	3,144	3,154	13,230	11,588	3.67	2.82	4.03
1976	3.5	4.4	13,374	3,098	3,251	13,556	11,515	3.54	2.50	4.04
1975	3.8	4.6	13,523	2,988	3,140	12,270	10,442	3.33	2.28	3.84
1974	3.5	4.3	13,031	3,115	3,112	11,580	9,477	3.05	2.33	3.48

* LABOR CLASSES: ALL REGULAR - FULL TIME, YEAR ROUND, PERMANENT WORKERS
INCLUDING OPERATORS
PART TIME - OCCASIONAL, SUMMER AND SEASONAL HELP
UNPAID - A VALUE HAS BEEN PLACED ON UNPAID HELP
SPECIAL - PIECEWORK HELP

** INCLUDES ALL LABOR NON-WAGE COSTS SUCH AS HOUSING, SCC SEC, COMP, ETC.

DAIRY FARMS
COST OF ALL FARM LABOR
19 COST ACCOUNT FARMS 1978

LABOR CLASS	GROSS	SOC SEC,	BENEFITS,	TOTAL	TOTAL COST FOR	
	WAGE OR VALUE*	WK COMP	OTHER	COST	HIGH THIRD**	LOW THIRD**
	\$	\$	\$	\$	\$	\$
----- ANNUAL COST PER MAN EQUIVALENT -----						
REGULAR:						
OPERATORS ONLY	13,697	814	2,979	17,490	21,597	13,784
REG- EXCL OPER	9,909	1,427	2,359	13,695	13,442	7,644
----- COST PER HOUR -----						
REGULAR:						
OPERATORS ONLY	4.53	0.27	0.98	5.78	8.58	4.12
REG- EXCL OPER	3.10	0.45	0.73	4.28	4.38	3.32
PART TIME	2.73	0.33	0.02	3.08	3.25	2.82
UNPAID FAMILY, ETC	2.61	0.00	0.36	2.97	0.00	2.83
SPECIAL	6.76	0.87	0.51	8.14	0.00	0.00

* OPERATOR'S ESTIMATE OF THE COST IF HE HAD HIRED THE WORK DONE.

** GROUPED ACCORDING TO MAN EQUIVALENTS OF ALL REGULAR LABOR.

AVERAGE LABOR FORCE PER FARM
19 COST ACCOUNT FARMS, 1978

ITEM	SIZE GROUP *			ALL FARMS
	HIGH THIRD	MEDIUM THIRD	LOW THIRD	
NUMBER OF FARMS	6	7	6	19
----- MAN EQUIVALENTS -----				
ALL REGULAR LABOR:				
RANGE	10.2 TO 5.0	4.4 TO 2.4	2.0 TO 1.0	10.2 TO 1.0
AVERAGE	6.4	3.3	1.5	3.7
ALL FARM LABOR- AVG	7.6	4.0	2.1	4.5
----- MONTHS OF WORK PERFORMED -----				
LABOR CLASS				
ALL REGULAR	76	40	18	44
PART TIME	14	5	5	8
UNPAID FAMILY, ETC	0	1	2	1
SPECIAL	0	2	0	1
TOTAL MONTHS	90	48	25	54

* SIZE OF FARM IS BASED ON MAN EQUIVALENTS OF ALL REGULAR LABOR

ESTIMATED VALUE OF OPERATORS' LABOR AND MANAGEMENT
New York Cost Account Farms, 1978

Item	Average Value Per Operator	
	Dairy Farms	Fruit Farms
Number of farms	19	6
Number of operators	35	12
Hours worked per year	3,025	2,520
Value of labor and management	\$13,697	\$12,373
Housing, farm products, other costs	<u>3,793</u>	<u>2,887</u>
Total value	\$17,490	\$15,260
Cost per hour	\$5.78	\$6.06

On the New York Cost Account farms, the operators estimated the value of their labor and management and kept records of the costs of fringe benefits. About 41 percent of the Cost Account farms were incorporated, which permits benefits such as Social Security, Workmen's Compensation, medical and retirement plans to be included as a business expense for tax purposes. This accounts for most of the "Other" costs for the operators.

COSTS FOR HIRED PART-TIME AND PIECEWORK LABOR
New York Cost Account Farms, 1978

Item	Average Cost Per Hour		
	Dairy Farms	Fruit Farms	
	Part-time	Part-time	Piecework
Number of farms reporting	18	6	5
Hours reported per farm	2,004	7,840	7,744
Gross wage	\$2.73	\$3.14	\$5.05
Social Security and Workmen's Compensation	.33	.32	.53
Other benefits	<u>.02</u>	<u>.09</u>	<u>.36</u>
Total	\$3.08	\$3.55	\$5.94

Part-time and piecework labor is hired for seasonal work or to assist the regular workers at peak periods. Fruit farms used sizable amounts of such labor. For all 26 farms reporting part-time help, the average cost per hour was \$3.51, with fringe benefit costs accounting for about 11 percent of the total. This compares with the average cost of \$5.18 per hour for regular hired workers where fringe benefits accounted for about 29 percent of the total cost. Fruit piecework employees on five farms had the highest cost per hour of \$5.94.

LABOR COSTS FOR REGULAR HIRED WORKERS*
New York Cost Account Farms, 1978

Item	Dairy Farms		Fruit Farms	
	Per Worker	Per Hour	Per Worker	Per Hour
Number of farms reporting	12		4	
Number of workers	35		12	
Hours worked per year	3,200		2,685	
Gross wage	\$9,909	\$3.10	\$8,981	\$3.34
Social Security and Workmen's Compensation	1,427	.45	1,202	.45
Other benefits	<u>2,359</u>	<u>.73</u>	<u>1,997</u>	<u>.75</u>
Total	\$13,695	\$4.28	\$12,180	\$4.54

* Excluding operators.

Cost Account farms keep detailed records on all phases of their operations. This provides a type of detail that is not readily available elsewhere. An examination of the labor records for 1978 gives an indication of the hours worked and labor costs on these "better than average" New York farms. On 12 dairy farms, 35 regular employees worked an average of 3,200 hours for the year or an average of 61 hours per week. Four fruit farms had 12 regular employees working an average of 2,685 hours per worker or an average of 52 hours per week. Dairy farm workers received nearly \$10,000 each in wages on the average. Employee benefits totalling about \$3,700 brought the total labor cost of regular, hired workers on these dairy farms to \$13,695 for the year or \$4.28 per hour. Fruit farm workers received about \$9,000 in wages and with their benefits of \$3,200 each, labor costs totalled \$12,180 for the year or \$4.54 per hour.

Benefits provided for regular, hired farm employees varied widely from farm to farm. The following three tables indicate values and ranges in values for the major benefits provided these workers. These figures do not include employer costs of Social Security and Workmen's Compensation. The first table shows average values for twelve Cost Account farms providing this information. The other two tables separate those twelve farms into groups by type of farm - 9 dairy farms and 3 fruit farms.

VALUE OF FRINGE BENEFITS PROVIDED REGULAR HIRED FARM WORKERS
12 New York Cost Account Farms, 1978

Fringe Benefits	Farms		For workers receiving the benefits	
	providing the benefit No.	Man equiv. No.	Average value per month \$	Range in value per month \$
Housing	10	20	162	106-200
Electricity	9	21	47	13-90
Fuel	10	19	50	17-74
Health Insurance	12	28	60	26-84
Retirement, Life Ins.	3	3	24	4-42
Farm products	9	19	24	8-82
Other	8	20	31	1-162

VALUE OF FRINGE BENEFITS PROVIDED REGULAR HIRED FARM WORKERS
DAIRY FARMS
9 New York Cost Account Farms, 1978

Fringe Benefits	Farms	Man	For workers receiving the benefit	
	providing the benefit	equiv.	Average value per month	Range in value per month
	No.	No.	\$	\$
Housing	8	16	167	106-200
Electricity	7	16	49	13-90
Fuel	8	15	53	17-74
Health Insurance	9	21	69	26-84
Retirement, Life Ins.	2	2	35	28-42
Farm products	9	19	24	8-82
Other	8	20	31	1-162

VALUE OF FRINGE BENEFITS PROVIDED REGULAR HIRED FARM WORKERS
FRUIT FARMS
3 New York Cost Account Farms, 1978

Fringe Benefits	Farms	Man	For workers receiving the benefit	
	providing the benefit	equiv.	Average value per month	Range in value per month
	No.	No.	\$	\$
Housing	2	4	141	138-145
Electricity	2	5	40	39-40
Fuel	2	4	36	30-54
Health Insurance	3	7	38	34-44
Retirement, Life Ins.	1	1	4	4