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**FRUIT AND VEGETABLE CROPS  
COSTS AND RETURNS  
FROM  
FARM COST ACCOUNTS**

**27 FARMS-1979**

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REPORTS  
from  
FARM COST ACCOUNTS

27 Farms, 1979

Enterprise data from the 1979 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.	80-23
Livestock Costs and Returns	A.E. Res.	80-24
Field Crops Costs and Returns	A.E. Res.	80-25
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WESTERN NEW YORK

FRUIT AND VEGETABLE CROPS COSTS AND RETURNS, A.E. Res. 80-26

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## 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 for individual enterprises and the averages of the enterprise costs and returns for all farms. They show not only the averages of costs 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 page 4 of this report was taken from A.E. Res. 80-16, Dairy Farm Management, Business Summary, New York, 1979 by Stuart F. Smith.

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.

## FRUIT

COMMERCIAL FRUIT UTILIZED PRODUCTION  
New York and United States

Fruit	New York				United States			
	Average 1969-73	1977	1978	1979	Average 1969-73	1977	1978	1979
-- thousand tons --								
Apples	422	450	540	518	3,116	3,322	3,777	4,032
Sweet Cherries	5	2	4	4	129	147	155	182
Tart Cherries	16	6	9	14	131	105	91	85
Grapes	141	101	188	165	3,555	4,296	4,318	4,989
Peaches	9	7	8	3	1,455	1,426	1,278	1,436
Pears	16	16	19	18	668	785	727	861

Source: Non-Citrus Fruits and Nuts, 1979 Annual Summary; Midyear Supplement;  
Fr Nt 1-3(80); CRB, ESCS, USDA.

In 1979 New York ranked second in the nation for the production of apples, tart cherries and grapes. Apple production was second only to the record set in 1978 and tart cherry production was the highest since 1972. The pear and grape crops, while smaller than for 1978, were quite good. The sweet cherry crop was the largest since 1975 and the fourth largest in the past decade. Peach production in New York for 1979 declined to the lowest level in over 10 years. Total U.S. production was higher than normal for apples, sweet cherries, grapes and pears. The national crop of peaches was normal in 1979. Except for 1976, U.S. tart cherry production was the lowest in over a decade.

AVERAGE FARM PRICES OF FRUITS  
New York and United States

Fruit	New York				United States			
	Average 1969-73	1977	1978	1979	Average 1969-73	1977	1978	1979
-- dollars per ton --								
Apples:								
Fresh	180	274	270	350	154	276	278	304
Processed	65	104	103	103	63	122	117	115
All Sales	105	172	170	200	115	210	208	216
Sweet Cherries	271	552	543	447	352	496	692	603
Tart Cherries	204	590	858	924	209	588	876	944
Grapes	174	239	244	234	117	194	233	237
Peaches	214	350	370	444	133	198	242	234
Pears	131	183	205	182	120	146	220	204

Source: Non-Citrus Fruits and Nuts, 1979 Annual Summary, Midyear Supplement;  
Fr Nt 1-3(80); CRB, ESCS, USDA.

Apple prices rose to new highs for both New York and the U.S. The increases were in fresh market sales while New York processing apple prices have remained constant since 1976. Sweet cherry prices declined at both the State and national levels but remained quite high especially for the U.S. Tart cherry prices continued extremely high because of a second poor national crop in a row. Grape and pear prices in New York were weak while peach prices rose to record levels in the State.

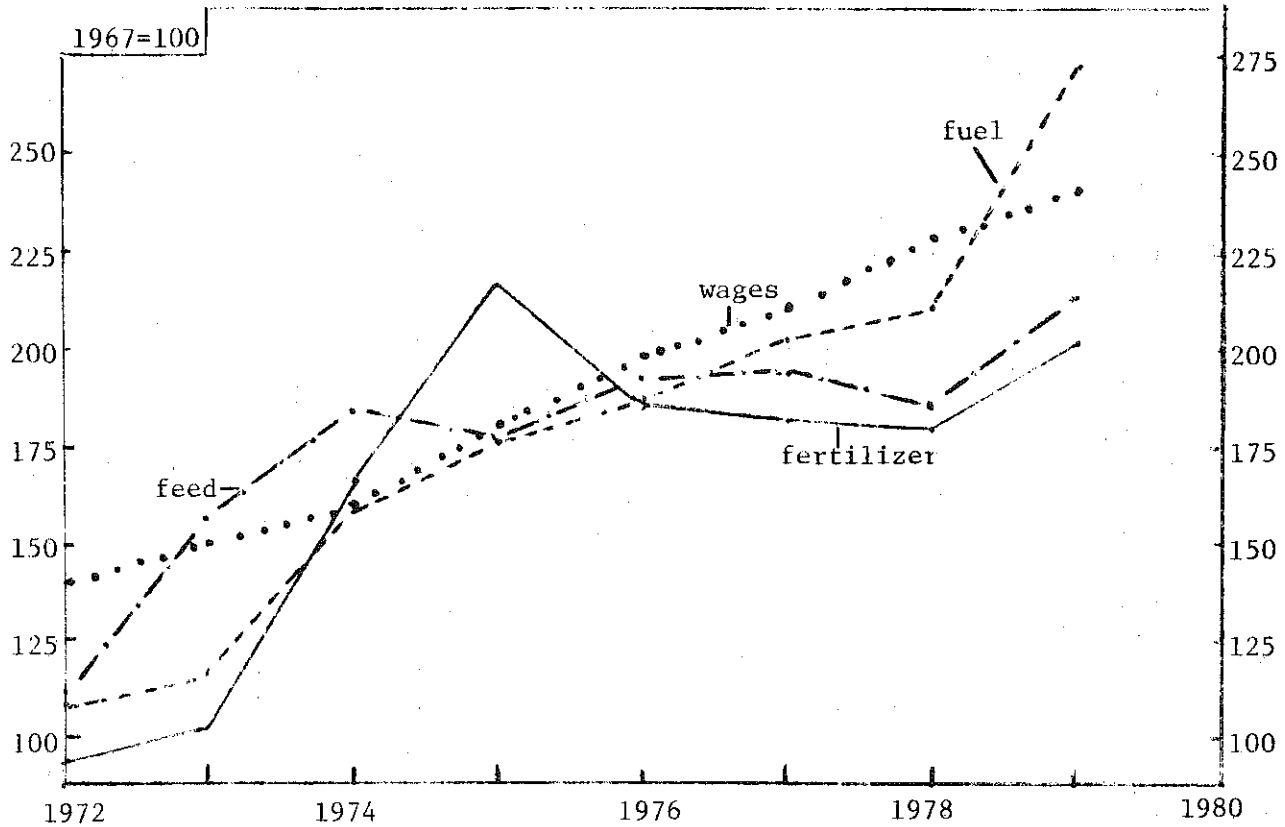
VEGETABLES FOR PROCESSING AND FRESH MARKET  
Acreage, Yield and Value per Unit  
New York

Crop	1979 % of U.S. Total Production %	Acres Harvested		Yield per Acre		Value per Unit				
		1977	1978	1979	1977	1978	1979			
Processing vegetables:										
Beans, snap	14	43	51	46	2.2	2.1	2.3	149	150	161
Beets	32	3.6	5.0	5.0	14	15	16	35	40	37
Cabbage, kraut	36	4.1	4.0	3.4	22	21	25	30	30	30
Sweet corn	4	17	20	21	5.7	4.9	5.3	46	45	47
Peas	2	5.2	5.7	6.2	1.4	1.4	1.7	248	250	249
Fresh market vegetables:										
Beans, snap	8	7.4	6.0	6.1	36	40	39	22.40	25.90	27.40
Cabbage - Summer, L.I.	4	0.6	0.6	0.8	240	247	270	6.35	9.70	8.27
Upstate	7	1.0	1.0	1.0	332	438	355	6.17	7.21	5.58
- Fall, L.I.	3	0.8	0.7	0.7	250	266	300	6.80	4.52	8.25
Upstate	43	6.7	6.0	6.5	383	427	400	7.40	11.20	4.73
Carrots*	3	1.9	1.9	1.9	310	300	290	13.10	7.58	7.26
Cauliflower* - Summer	9	1.2	1.2	1.3	77	65	80	23.90	21.00	20.50
- Fall	14	1.8	2.0	2.3	125	100	105	19.60	17.10	15.60
Celery* - Summer	2	0.4	0.6	0.5	420	420	480	8.47	15.70	9.11
Cucumbers	5	2.2	2.5	2.7	115	105	115	10.70	11.40	12.10
Lettuce	1	3.3	3.5	3.6	200	190	195	8.71	9.95	12.00
Onions*	13	13.3	13.9	14.6	305	310	330	7.81	7.85	7.85
Sweet corn	11	21	21	22	74	63	65	6.12	6.69	8.43
Tomatoes	2	3.0	3.0	3.0	93	110	130	21.20	20.20	25.40

Source: Vegetables, 1979 Annual Summary, CRB, ESCS, USDA.

\* Includes data for both fresh market and processing crops.

## PRICES PAID BY FARMERS FOR SELECTED ITEMS, 1972-1979



Prices of major farm inputs have all increased since 1972 but only wages paid by farmers have increased at a fairly constant rate. Feed prices rose 15 percent in 1979 following a four year period of stable prices. Fertilizer prices increased 12 percent in 1979 after declining for three consecutive years. Fuel prices jumped 29 percent last year following four years of single digit increases.

Table 3. PRICES PAID BY FARMERS FOR SELECTED ITEMS, 1973-1979

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	212	229	210
1979	213	202	273	241	221
Percent increase:					
1972 to 1978 (ave./year)	13%	16%	22%	10%	8%
1978 to 1979	15%	12%	29%	5%	5%

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

Growing Conditions

Table 1. TEMPERATURE, PRECIPITATION AND GROWING SEASON  
Selected Stations, New York, 1941-70 and 1979

Station	Average temperature		Precipitation				Length of growing season*	
	May - Sept.		May - Sept.		Total Annual		1947-67 1979	
	1941-70	1979	1941-70	1979	1941-70	1979	1947-67	1979
	degrees		inches				days	
Albany	65.7	65.7	15.4	15.6	33.4	37.1	---	151
Alfred	61.8	60.2	17.2	17.2	36.7	36.8	125	125
Aurora	64.6	63.2	13.8	17.5	40.0	40.9	160	176
Batavia	64.1	65.1	15.3	20.2	32.6	40.0	154	157
Binghamton	63.3	62.1	17.9	14.8	37.4	36.7	154	175
Canton	63.0	62.2	16.5	19.6	34.5	38.4	127	114
Glens Falls	----	63.5	17.8	16.1	39.3	38.2	---	118
Ithaca	63.8	62.3	17.2	16.0	34.8	36.2	145	140
Lowville	62.5	62.7	16.5	17.1	38.5	41.1	123	142
Utica	63.5	64.0	18.1	15.2	40.6	40.8	157	178

\* 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, 1979, Vol. 91, No. 13 and unpublished data.

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 1979 and for the period 1941-70.

In general, the growing season produced cooler than normal temperatures especially in the Southern Tier and North Country areas of the State. These areas also had a shorter than average growing season although the Lowville station recorded more frost free days than normal. Temperatures averaged higher than normal in the Utica and Batavia areas which was also related to their abnormally long growing season. Precipitation for the growing season was above normal in central and western New York and fairly normal elsewhere. However, the seasonal distribution was such that June and July were dryer and September was wetter than normal in most areas of the State.

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, New York, 1941-70 and 1979

Station	May		June		July		August		September	
	1941-70	1979	1941-70	1979	1941-70	1979	1941-70	1979	1941-70	1979
	inches									
Albany	3.26	4.13	3.00	1.94	3.12	2.78	2.87	2.67	3.12	4.05
Alfred	3.76	3.47	3.76	2.48	3.73	2.72	3.00	3.30	2.93	5.26
Aurora	2.98	3.22	2.54	2.51	3.03	2.34	2.81	4.22	2.46	5.24
Batavia	3.17	5.05	2.69	2.07	3.05	3.01	3.50	3.99	2.87	6.08
Binghamton	3.83	4.26	3.59	0.98	3.83	1.45	3.61	2.44	3.02	5.70
Canton	3.37	3.26	2.91	1.50	3.43	1.68	3.47	6.01	3.31	7.19
Glens Falls	3.63	4.37	3.77	1.04	3.68	3.86	3.42	2.33	3.31	4.54
Ithaca	3.55	2.11	3.40	2.66	3.67	2.18	3.49	4.76	3.08	4.28
Lowville	3.42	3.99	2.94	0.97	3.26	1.17	3.58	5.17	3.31	5.77
Utica	3.52	3.42	3.55	1.25	4.17	1.31	3.54	3.71	3.32	5.48

Source: Climatological Data, NOAA, Environmental Data Service, Annual Summary, New York, 1979, Vol. 91, No. 13 and unpublished data.



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

Item	Unit	New York State*				Cost Account 1979
		1957-61	1967-71	1978	1979	
Hay	tons	1.9	2.2	2.1	2.3	2.9
Corn silage	tons	11	14	13.0	13.0	14.6
Corn grain	bu.	57	85	79	85	99
Oats	bu.	52	60	59	62	67
Wheat	bu.	32	39	35	41	47
Milk per cow	lbs.	7,914	10,361	11,488	11,800	15,372

\*Source: New York Agricultural Statistics, 1979; Crop Reporting Service, USDA.

FARM COST ACCOUNT SUMMARY, 1979

Crop Enterprises

Crop	Number of enter- prises	Average acres per enter- price	Yield per acre	Hours of labor per acre*	Return per		Profit per acre	Profit on enter- prise
					Hour of labor \$	Dollar of cost \$		
<u>Forage:</u>								
Hay	19	76	2.9 tn	7	0.90	0.84	-30	-2,260
Hay crop silage	15	140	6.6 tn	5	0.39	0.87	-24	-3,417
Corn silage	18	122	14.6 tn	5	9.05	1.07	18	2,181
<u>Grain:</u>								
Corn for grain	9	98	99 bu	3	5.12	1.00	-1	-112
High moist. corn	13	138	3.8 tn	3	18.84	1.22	47	6,560
Oats	5	31	67 bu	3	-18.35	0.63	-53	-1,637
Wheat	13	131	47 bu	2	22.68	1.26	39	5,171
<u>Fruit:</u>								
Apples	12	111	540 bu	92	7.39	1.07	97	10,679
Red tart cherries	8	32	6,396 lb	66	33.16	2.80	1,892	59,734

\* To grow and harvest the crop.

ENTERPRISE RATES OF RETURN  
FARM COST ACCOUNT RECORDS, 1976-79

Enterprise	Return per hour of labor				Return per dollar of cost			
	1976	1977	1978	1979	1976	1977	1978	1979
	\$	\$	\$	\$	\$	\$	\$	\$
<u>Livestock:</u>								
Dairy cows	6.73	5.07	9.01	10.77	1.10	1.03	1.13	1.15
Dairy heifers	-2.90	-1.43	2.23	3.97	0.72	0.78	0.92	0.96
<u>Forage:</u>								
Hay	4.90	5.15	3.31	0.90	1.05	1.05	0.94	0.84
Hay crop silage	6.79	3.19	-2.52	0.39	1.09	0.96	0.79	0.87
Corn silage	5.10	6.73	4.46	9.05	1.03	1.07	0.98	1.07
<u>Grain:</u>								
Corn for grain	-0.32	-0.99	0.00	5.12	0.91	0.87	0.92	1.00
High moisture corn	5.80	7.10	6.98	18.84	1.04	1.07	1.04	1.22
Oats	-3.44	-17.76	-3.92	-18.35	0.80	0.54	0.77	0.63
Wheat	-0.23	-2.13	-4.11	22.68	0.88	0.84	0.75	1.26
<u>Fruits:</u>								
Apples	8.63	8.72	7.61	7.39	1.33	1.36	1.19	1.07
Sweet cherries	-0.98	7.32	7.45	NA	0.59	1.23	1.29	NA
Red tart cherries	21.18	17.71	43.59	33.16	1.91	1.64	3.43	2.80

Fruit Crops - Western New York

Growing costs begin accumulating with trimming and mousebaiting, etc. after harvest of the previous year's crop. The "orchard or vineyard overhead" cost is based on the value of the land and improvements and includes depreciation, if any, maintenance, drainage, taxes and interest on the investment.

Harvesting costs include costs for the normal harvest activities as performed on each farm. Cost accumulation ceases when the crop is loaded on a truck for hauling off the farm or when the crop is placed in storage or a processing or marketing facility on the farm.

Storing and selling costs include the cost of hauling the crop to an off-farm destination at harvest time. Custom packing and storage costs, if any, are included. Costs related to major CA storage facility and/or processing and marketing activities on the farm are excluded from the fruit enterprise. A wide range of post-harvest costs are included in these fruit enterprises.

Returns represent the amount the grower received for his crop when sold or the value when delivered to a farm marketing, processing or CA storage facility.

Most apple enterprises involve varying quantities marketed as fresh and processing fruit depending on market conditions. Cost and return allocation difficulties preclude any meaningful distinction between fresh and processing fruit.

APPLES  
 COSTS AND RETURNS PER ACRE  
 1,321 ACRES ON 9 COST ACCOUNT FARMS, 1979

ITEM	AVERAGE PER ACRE
<b><u>COSTS:</u> GROWING:</b>	
LABOR 27 HR - - - - -	\$ 149
TRACTOR 7 HR - - - - -	32
TRUCK, EQUIP, CUSTOM WORK, EQ RENT - - - - -	55
ORCHARD OR VINEYARD OVERHEAD - - - - -	137
FERTILIZER - - - - -	35
SPRAY, DUST MATERIALS - - - - -	101
INTEREST - - - - -	17
ALL OTHER - - - - -	38
TOTAL GROWING COSTS - - - - -	564
<b>HARVESTING:</b>	
LABOR 65 HR - - - - -	436
TRACTOR, TRUCK - - - - -	45
EQUIPMENT - - - - -	84
CUSTOM WORK, EQUIP RENT - - - - -	2
ALL OTHER - - - - -	61
TOTAL HARVESTING COSTS - - - - -	628
TOTAL PRODUCTION COSTS - - - - -	\$ 1,192
<b>STORING AND SELLING:</b>	
LABOR 2 HR - - - - -	16
TRACTOR, TRUCK, EQUIP - - - - -	26
BUILDING USE - - - - -	3
DIRECT SELLING COSTS * - - - - -	38
ALL OTHER - - - - -	21
TOTAL STORING AND SELLING COSTS - - - - -	104
TOTAL COSTS - - - - -	\$ 1,296
<b><u>RETURNS:</u></b>	
CROP - YIELD: 540 BU - - - - -	\$ 1,393
OTHER RETURNS - - - - -	0
TOTAL RETURNS - - - - -	\$ 1,393
<b><u>PROFIT:</u></b> - - - - -	\$ 97

	AVERAGE
OTHER FACTORS: COST PER BU TO: GROW	\$ 1.05
HARVEST	1.16
STORE AND SELL	0.19
NET** COST PER BU	2.33
NET** RETURN PER BU	2.51
PROFIT PER BU	0.18
LABOR RETURN PER ACRE	\$ 698
PRODUCTION PER HOUR OF LABOR	6 BU
RETURN PER HOUR OF LABOR	\$ 7.39
RETURN PER DOLLAR OF COST	1.07

\* ADVERTISING, CONTAINERS, COMMISSION, CUSTOM PACKING, STORAGE AND TRUCKING, AND EQUIPMENT RENTAL  
 \*\* DIRECT SELLING COSTS DEDUCTED

FACTORS FROM 12 ENTERPRISES OF APPLES  
9 COST ACCOUNT FARMS, 1979  
(ARRANGED BY ACRES OF FRUIT)

FARM NO	ACRES PER ENIR AC	AVERAGE		PROD PER HR OF LABOR BU	SPRAY COST \$	AVERAGE		TOTAL COST \$	TOTAL RETURN \$
		PER YIELD BU	ACRE LABOR* HR			PER ACRE COST*	PER ACRE COST		
833	591.0	488	81	6	92	1,130	1,210	1,236	
802	131.1	547	118	5	122	1,344	1,380	1,428	
862	125.0	579	88	7	41	915	1,117	1,748	
832	97.0	546	83	7	122	1,386	1,539	1,367	
822	95.4	428	66	6	61	901	1,043	859	
802	92.5	733	156	5	171	1,818	1,860	1,892	
828	58.2	449	55	8	83	649	680	1,087	
848	57.5	740	112	7	110	1,497	1,730	2,024	
863	44.0	799	133	6	200	1,548	1,805	2,215	
802	15.7	606	98	6	161	1,223	1,310	1,489	
802	7.0	360	102	4	131	1,135	1,137	1,046	
858	6.5	443	81	6	153	1,201	1,336	996	

ANNUAL AVERAGES - ALL ENIR; WEIGHTED BY ACRES

1979	110.5	540	92	6	101	1,192	1,296	1,393	
1978	108.4	529	88	6	85	969	1,062	1,262	
1977	97.2	437	75	6	96	815	899	1,227	
1976	69.3	459	73	6	95	819	945	1,253	
1975	59.6	414	66	6	78	658	792	571	

\* TO GROW AND HARVEST THE CROP  
\*\* DIRECT SELLING COSTS DEDUCTED

FACTORS FROM 12 ENTERPRISES OF APPLES  
9 COST ACCOUNT FARMS, 1979  
(READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER BU			RETURN PER HOUR		PROFIT ON		FARM NO.
LABOR PROFIT	RETURN	HARV COST	NET** COST	RETURN	OF LABOR	OF COST	ENTER- PRISE		
\$	\$	\$	\$	\$	\$	\$	\$	\$	
26	566	1.20	2.43	2.49	6.87	1.02	15,665	833	
48	847	1.37	2.48	2.57	7.17	1.03	6,308	802	
631	1,085	0.99	1.80	2.89	11.70	1.56	78,860	862	
171-	390	1.12	2.63	2.32	4.71	0.89	16,752-	832	
183-	249	0.99	2.35	1.92	3.27	0.82	17,612-	822	
32	1,050	1.31	2.50	2.55	6.70	1.02	3,007	802	
407	658	0.77	1.50	2.41	11.80	1.60	23,719	828	
294	1,214	1.12	2.25	2.64	9.98	1.17	16,907	848	
410	1,233	1.03	2.18	2.70	8.91	1.23	18,073	863	
179	894	1.39	2.05	2.34	9.05	1.14	2,817	802	
90-	680	2.52	3.16	2.91	6.64	0.92	635-	802	
339-	118	0.86	2.99	2.22	1.34	0.75	2,208-	858	

ANNUAL AVERAGES- ALL ENTR: WEIGHTED BY ACRES

97	698	1.16	2.33	2.51	7.39	1.07	10,679	1979
200	688	0.96	1.94	2.32	7.61	1.19	21,553	1978
328	700	0.92	1.98	2.73	8.72	1.36	31,662	1977
308	682	0.84	1.95	2.63	8.63	1.33	21,274	1976
221-	85	0.67	1.78	1.25	1.15	0.72	13,095-	1975

FACTORS FROM 4 ENTERPRISES OF SWEET CHERRIES  
4 COST ACCOUNT FARMS, 1979  
(ARRANGED BY ACRES OF FRUIT)

FARM NO	ACRES PER ENIR AC	AVERAGE		PROD PER HR OF LABOR LB	AVERAGE			
		PER YIELD LB	ACRE LABOR* HR		SPRAY COST \$	PER PROD COST* \$	ACRE TOTAL COST \$	TOTAL RETURN \$
833	51.3	6,324	99	64	57	897	945	1,468
848	5.5	5,200	165	32	129	1,300	1,378	1,172
822	5.2	2,454	29	83	166	869	901	656
802	3.2	5,697	154	37	287	1,937	1,943	803

ANNUAL AVERAGES- ALL ENIR: WEIGHTED BY ACRES

	--NOT AVERAGED--							
1979								
1978	17.5	4,937	95	52	108	912	940	1,208
1977	14.1	2,707	34	78	50	479	500	616
1976	11.6	2,512	41	61	88	555	574	339
1975	9.8	9,996	140	71	72	945	1,015	1,168

\* TO GROW AND HARVEST THE CROP  
\*\* DIRECT SELLING COSTS DEDUCTED

FACTORS FROM 4 ENTERPRISES OF SWEET CHERRIES  
4 COST ACCOUNT FARMS, 1979  
(READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER LB			RETURN PER HOUR		PROFIT ON ENTERPRISE		FARM NO
LABOR	PROFIT RETURN	HARV COST	NET** COST	RETURN	OF LABOR	OF COST	ENTERPRISE		
\$	\$	\$	\$	\$	\$	\$	\$	\$	
523	999	0.08	0.15	0.23	9.84	1.55	26,839		833
205-	681	0.17	0.27	0.23	4.07	0.85	1,134-		848
244-	74-	0.19	0.37	0.27	2.29-	0.73	1,274-		822
1,139-	39	0.21	0.34	0.14	0.26	0.41	3,646-		802

ANNUAL AVERAGES- ALL ENTERPRISES WEIGHED BY ACRES

								NOT AVERAGED	1979
268	720	0.10	0.19	0.24	7.45	1.29	4,567	1978	
116	266	0.08	0.18	0.23	7.32	1.23	1,579	1977	
235-	41-	0.09	0.23	0.13	0.98-	0.59	2,614-	1976	
153	671	0.06	0.10	0.11	4.64	1.15	1,438	1975	



Red Tart Cherries -

See Fruit Crop notes on page 8.

RED TART CHERRIES  
 COSTS AND RETURNS PER ACRE  
 253 ACRES ON 6 COST ACCOUNT FARMS, 1979

ITEM	AVERAGE PER ACRE
<b><u>COSTS:</u> GROWING:</b>	
LABOR 13 HR - - - - -	\$ 77
TRACTOR 3 HR - - - - -	20
TRUCK, EQUIP, CUSTOM WORK, EQ RENT - -	34
ORCHARD OR VINEYARD OVERHEAD - - - - -	163
FERTILIZER - - - - -	38
SPRAY, DUST MATERIALS - - - - -	83
INTEREST - - - - -	12
ALL OTHER - - - - -	30
TOTAL GROWING COSTS - - - - -	457
<b>HARVESTING:</b>	
LABOR 53 HR - - - - -	264
TRACTOR, TRUCK - - - - -	14
EQUIPMENT - - - - -	139
CUSTOM WORK, EQUIP RENT - - - - -	8
ALL OTHER - - - - -	59
TOTAL HARVESTING COSTS - - - - -	484
TOTAL PRODUCTION COSTS - - - - -	\$ 941
<b>STORING AND SELLING:</b>	
LABOR 1 HR - - - - -	7
TRACTOR, TRUCK, EQUIP - - - - -	11
BUILDING USE - - - - -	0
DIRECT SELLING COSTS * - - - - -	3
ALL OTHER - - - - -	87
TOTAL STORING AND SELLING COSTS - -	108
TOTAL COSTS - - - - -	\$ 1,049
<b><u>RETURNS:</u></b>	
CROP - YIELD: 6,396 LB - - - - -	\$ 2,941
OTHER RETURNS - - - - -	0
TOTAL RETURNS - - - - -	\$ 2,941
<b><u>PROFIT:</u></b> - - - - -	\$ 1,892

	AVERAGE
OTHER FACTORS: COST PER LB TO: GROW	\$ 0.07
HARVEST	0.08
STORE AND SELL	0.02
NET** COST PER LB	0.16
NET** RETURN PER LB	0.46
PROFIT PER LB	0.30
LABOR RETURN PER ACRE	\$ 2,240
PRODUCTION PER HOUR OF LABOR	96 LB
RETURN PER HOUR OF LABOR	\$ 33.16
RETURN PER DOLLAR OF COST	2.80

\* ADVERTISING, CONTAINERS, COMMISSION, CUSTOM PACKING,  
 STORAGE AND TRUCKING, AND EQUIPMENT RENTAL  
 \*\* DIRECT SELLING COSTS DEDUCTED

FACTORS FROM 8 ENTERPRISES OF RED TART CHERRIES  
6 COST ACCOUNT FARMS, 1979  
(ARRANGED BY ACRES OF FRUIT)

FARM NO	ACRES PER ENTR AC	AVERAGE		PROD PER HR OF LABOR LB	SPRAY COST \$	AVERAGE		
		PER YIELD LB	ACRE LABOR* HR			PER ACRE PROD COST*	TOTAL COST	TOTAL RETURN \$
833	113.1	7,191	77	93	35	823	950	3,295
832	40.5	5,037	47	106	136	1,103	1,186	2,180
802	32.7	6,463	32	207	131	777	883	3,096
802	22.5	4,432	49	91	46	911	985	1,970
822	17.2	2,657	24	110	72	731	774	1,283
802	12.1	4,071	25	161	56	466	519	1,832
848	8.5	14,551	271	54	111	2,732	2,983	7,163
863	6.0	11,453	170	67	545	2,098	2,266	5,222

ANNUAL AVERAGES - ALL ENTR: WEIGHTED BY ACRES

1979	32.0	5,396	66	96	83	941	1,049	2,941
1978	32.3	5,715	47	121	69	684	785	2,697
1977	23.5	3,082	24	128	65	483	531	874
1976	27.4	3,768	29	130	44	510	546	1,045
1975	26.3	6,318	44	145	44	563	614	647

\* TO GROW AND HARVEST THE CROP  
\*\* DIRECT SELLING COSTS DEDUCTED

FACTORS FROM 8 ENTERPRISES OF RED TART CHERRIES  
6 COST ACCOUNT FARMS, 1979  
(READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER LB			RETURN PER HOUR		PROFIT ON		FARM NO
PROFIT	LABOR RETURN	HARV COST	NET** COST RETURN	OF LABOR	OF COST	ENTER- PRISE			
\$	\$	\$	\$	\$	\$	\$	\$		
2,345	2,726	0.06	0.13	0.46	35.13	3.47	265,168	833	
994	1,278	0.10	0.23	0.43	26.63	1.84	40,259	832	
2,213	2,362	0.05	0.14	0.48	73.62	3.51	72,378	802	
985	1,258	0.11	0.22	0.44	24.71	2.00	22,160	802	
509	636	0.15	0.29	0.48	26.42	1.66	8,756	822	
1,313	1,427	0.06	0.12	0.45	53.80	3.53	15,892	802	
4,180	5,775	0.12	0.21	0.49	20.75	2.40	35,524	848	
2,956	3,802	0.12	0.20	0.46	21.79	2.30	17,732	863	

ANNUAL AVERAGES- ALL ENTRI; WEIGHTED BY ACRES

1,892	2,240	0.08	0.16	0.46	33.16	2.80	59,734	1979
1,912	2,136	0.06	0.14	0.47	43.59	3.43	60,880	1978
343	449	0.06	0.17	0.28	17.71	1.64	7,878	1977
499	641	0.06	0.14	0.28	21.18	1.91	13,462	1976
33	218	0.04	0.09	0.10	4.85	1.06	876	1975

FACTORS FROM OTHER FRUIT ENTERPRISES  
COST ACCOUNT FARMS, 1979  
(ARRANGED BY ACRES OF FRUIT)

FARM NO	ACRES PER ENIR AC	AVERAGE		PROD	SPRAY COST \$	AVERAGE		TOTAL COST \$	TOTAL RETURN \$
		PER YIELD TN	PER ACRE LABOR* HR	PER HR OF LABOR TN		PER ACRE COST*			
GRAPES									
822	46.4	2.1	55	0.04	71	846	886	504	
802	11.8	3.6	86	0.04	22	904	970	761	
863	7.5	2.7	105	0.03	0	818	822	508	
PEACHES									
833	34.7	9	32	0	30	566	568	70	
822	6.5	8	23	0	166	617	617	42	
802	5.6	18	83	0	56	787	787	143	
802	2.0	20	110	0	129	797	796	160	
PEARS									
833	40.6	282	64	4	133	841	862	934	
822	6.9	93	23	4	40	425	427	518	
PRUNES									
802	13.1	76	58	1	91	921	921	366	

FACTORS FROM OTHER FRUIT ENTERPRISES  
 COST ACCOUNT FARMS, 1979  
 (READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER IN			RETURN PER HOUR		PROFIT ON	
LABOR	HARV	NET**			OF	OF	ENTER-	FARM
PROFIT RETURN	COST	COST RETURN			LABOR	COST	PRISE	NO
\$	\$	\$	\$	\$	\$	\$	\$	

GRAPES

381-	62-	47	414	232	1.13-	0.57	17,742-	822
208-	182	30	250	193	2.12	0.78	2,465-	802
313-	96	56	308	190	0.91	0.62	2,354-	863

PEACHES

497-	323-	5.33	65.75	8.15	10.21-	0.12	17,280-	833
574-	451-	18.13	75.68	5.13	19.60-	0.07	3,739-	822
643-	298-	12.78	44.06	8.00	3.58-	0.18	3,606-	802
635-	161-	17.63	39.80	8.00	1.47-	0.20	1,272-	802

PEARS

72	390	1.01	3.06	3.32	6.00	1.08	2,916	833
91	227	1.46	4.58	5.55	9.79	1.21	628	822

PRUNES

554-	129-	5.92	12.06	4.80	2.24-	0.40	7,263-	802
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FACTORS FROM VEGETABLE CROP ENTERPRISES  
COST ACCOUNT FARMS, 1979  
(ARRANGED BY ACRES OF CROP)

FARM NO	ACRES PER ENIR AC	AVERAGE		PROD	AVERAGE			
		PER YIELD	ACRE LABOR*	PER HR OF LABOR	PER GROW COST	PER HARV COST	PER TOTAL COST**	PER TOTAL RETURN
		UNIT	HR	UNIT	\$	\$	\$	\$
DRY BEANS								
858	40.0	LB 1,181	4	LB 284	154	52	210	225
SNAP BEANS- PROC								
827	1763.0	IN 2.3	5	IN 0.5	199	53	273	366
848	541.5	2.6	5	0.6	242	74	344	404
833	493.2	2.3	5	0.5	210	78	316	344
863	172.5	2.0	5	0.4	237	53	303	310
TABLE BEETS								
827	394.0	IN 19.6	16	IN 1.2	373	150	687	795
CABBAGE- MKT								
863	97.0	IN 22.0	92	IN 0.2	823	513	1,503	988
833	40.0	30.0	93	0.3	559	385	1,441	492
827	26.0	20.2	53	0.4	388	404	1,587	809
858	14.0	22.9	73	0.3	621	514	1,292	813
CABBAGE- PROC								
827	110.0	IN 26.1	43	IN 0.6	558	165	877	817
848	19.0	25.7	41	0.6	642	211	956	827
CARROTS								
827	321.0	IN 19.3	21	IN 0.9	394	189	831	1,012

\* TO GROW AND HARVEST THE CROP  
\*\* INCLUDES STORING AND SELLING COSTS  
\*\*\* VALUE OF BY-PRODUCTS, IF ANY, DEDUCTED

FACTORS FROM VEGETABLE CROP ENTERPRISES  
COST ACCOUNT FARMS, 1979  
(READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER UNIT***		RETURN PER HOUR	RETURN PER \$ OF	PROFIT ON ENTER- PRISE	FARM NO
LABOR	RETURN	NET COST	NET RETURN	LABOR	COST		
\$	\$	\$	\$	\$	\$	\$	
DRY BEANS							
		PER LB					
15	37	0.18	0.19	8.45	1.07	571	858
SNAP BEANS- PROC							
		PER IN					
93	128	119	160	26.48	1.34	164,095	827
60	106	133	156	21.62	1.17	32,533	848
28	62	138	150	10.08	1.09	14,034	833
7	38	149	152	7.42	1.02	1,151	863
TABLE BEETS							
		PER IN					
108	265	35	41	12.14	1.16	42,459	827
CABBAGE- MKT							
		PER IN					
515-	67	68	45	0.68	0.66	49,970-	863
949-	153-	48	16	1.05-	0.34	37,984-	833
778-	380-	78	40	6.90-	0.51	20,223-	827
479-	44-	57	36	0.53-	0.63	6,706-	858
CABBAGE- PROC							
		PER IN					
60-	308	34	31	6.04	0.93	6,517-	827
129-	206	37	32	4.65	0.87	2,437-	848
CARROTS							
		PER IN					
181	404	43	52	13.02	1.22	58,030	827



FACTORS FROM VEGETABLE CROP ENTERPRISES  
COST ACCOUNT FARMS, 1979  
(ARRANGED BY ACRES OF CROP)

FARM NO	ACRES PER ENTR AC	AVERAGE		PROD	AVERAGE			
		PER YIELD	ACRE LABOR*	PER HR OF LABOR UNIT	PER GROW COST \$	PER HARV COST \$	ACRE TOTAL COST** \$	TOTAL RETURN \$
CUCUMBERS- MKT								
848	18.0	BU 417	90	BU 5	413	489	947	858
PEAS- PROC								
827	316.0	IN 2.0	11	IN 0.2	256	110	425	511
836	39.7	1.8	1	1.3	176	147	356	555
POTATOES- MKT								
827	18.0	CW 350	24	CW 14	815	178	2,337	1,499
POTATOES- PROC								
827	151.0	CW 305	24	CW 13	690	202	1,218	1,412
SWEET CORN- PROC								
105	77.0	IN 4.2	3	IN 1.4	149	33	199	263
822	56.8	2.5	7	0.4	169	18	210	170
836	39.4	3.5	1	2.4	150	25	200	233
SPRING SPINACH								
827	49.0	IN 6.8	12	IN 0.6	375	44	480	478

\* TO GROW AND HARVEST THE CROP  
 \*\* INCLUDES STORING AND SELLING COSTS  
 \*\*\* VALUE OF BY-PRODUCTS, IF ANY, DEDUCTED

FACTORS FROM VEGETABLE CROP ENTERPRISES  
COST ACCOUNT FARMS, 1979  
(READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER UNIT***		RETURN PER HOUR \$		PROFIT ON ENTER- FARM PRISE NO	
LABOR	PROFIT RETURN	NET COST	NET RETURN	LABOR	OF COST		
\$	\$	\$	\$	\$	\$	\$	
CUCUMBERS- MKT							
		PER BU					
89-	427	2.27	2.06	4.63	0.91	1,587-	848
PEAS- PROC							
		PER IN					
86	187	215	258	13.29	1.20	27,061	827
199	207	202	314	58.38	1.56	7,900	836
POTATOES- MKT							
		PER CW					
838-	188-	6.69	4.29	2.08-	0.64	15,080-	827
POTATOES- PROC							
		PER CW					
194	426	3.99	4.62	13.24	1.16	29,343	827
SWEET CORN- PROC							
		PER IN					
64	78	47	62	26.29	1.32	4,929	105
40-	4-	83	67	0.71-	0.81	2,283-	822
33	46	58	67	23.78	1.16	1,284	836
SPRING SPINACH							
		PER IN					
2-	99	71	70	7.02	1.00	112-	827