

November 1981

A.E. Res. 81-22

**OVERHEAD COSTS**  
**FROM**  
**FARM COST ACCOUNTS**

**27 FARMS-1980**  
**NEW YORK STATE**

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REPORTS  
from  
FARM COST ACCOUNTS

27 Farms, 1980

Enterprise data from the 1980 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 14853-0398.

Overhead Costs	A.E. Res.	81-22
Livestock Costs and Returns	A.E. Res.	81-23
Field Crops Costs and Returns	A.E. Res.	81-24
Fruit and Vegetable Crops Costs and Returns	A.E. Res.	81-25

OVERHEAD COSTS, A.E. Res. 81-22

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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 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.

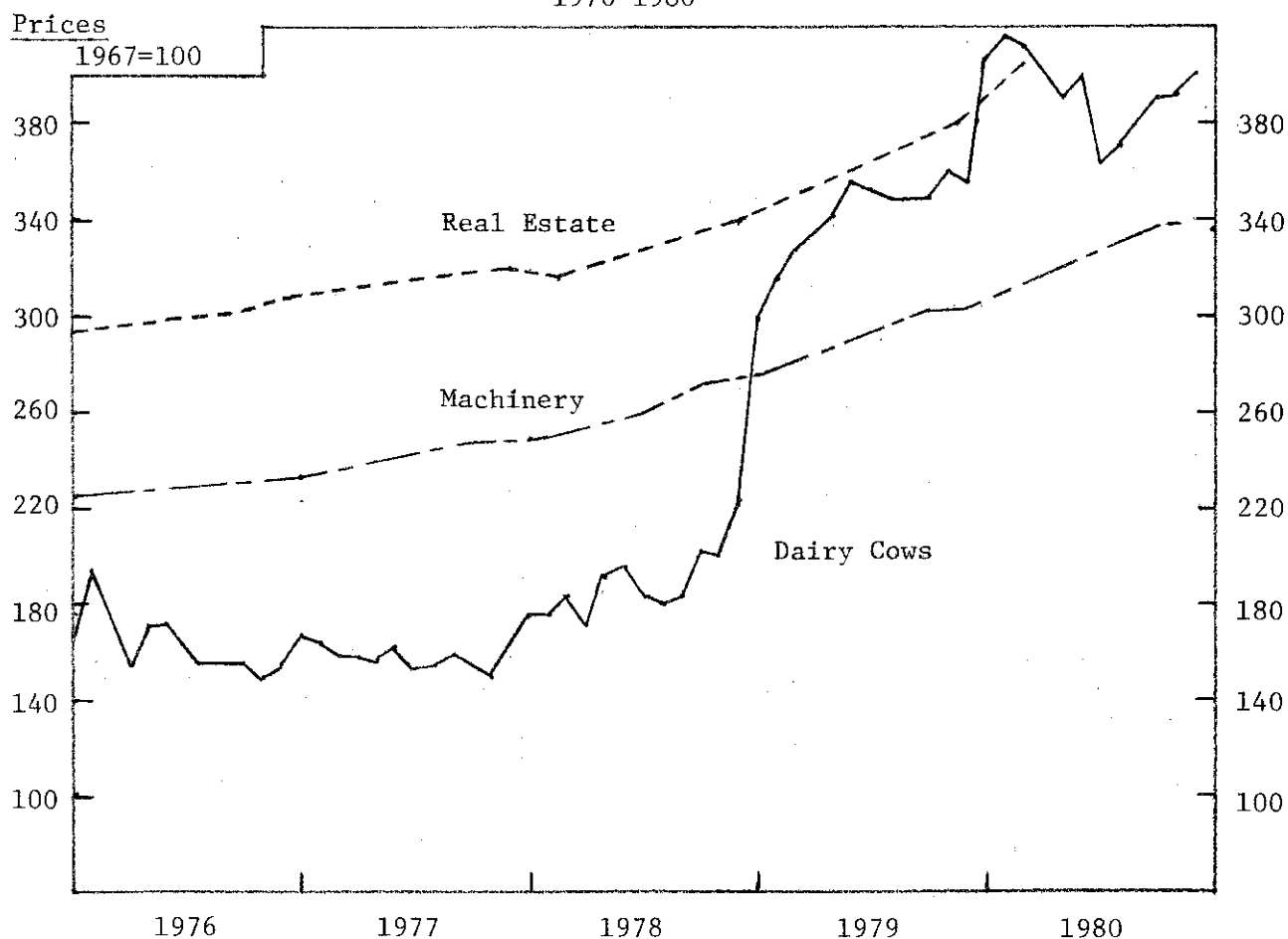
### Acknowledgements

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. 81-10, Dairy Farm Management, Business Summary, New York, 1980, 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.

VALUE OF NEW YORK FARM REAL ESTATE, DAIRY COWS & MACHINERY  
1976-1980



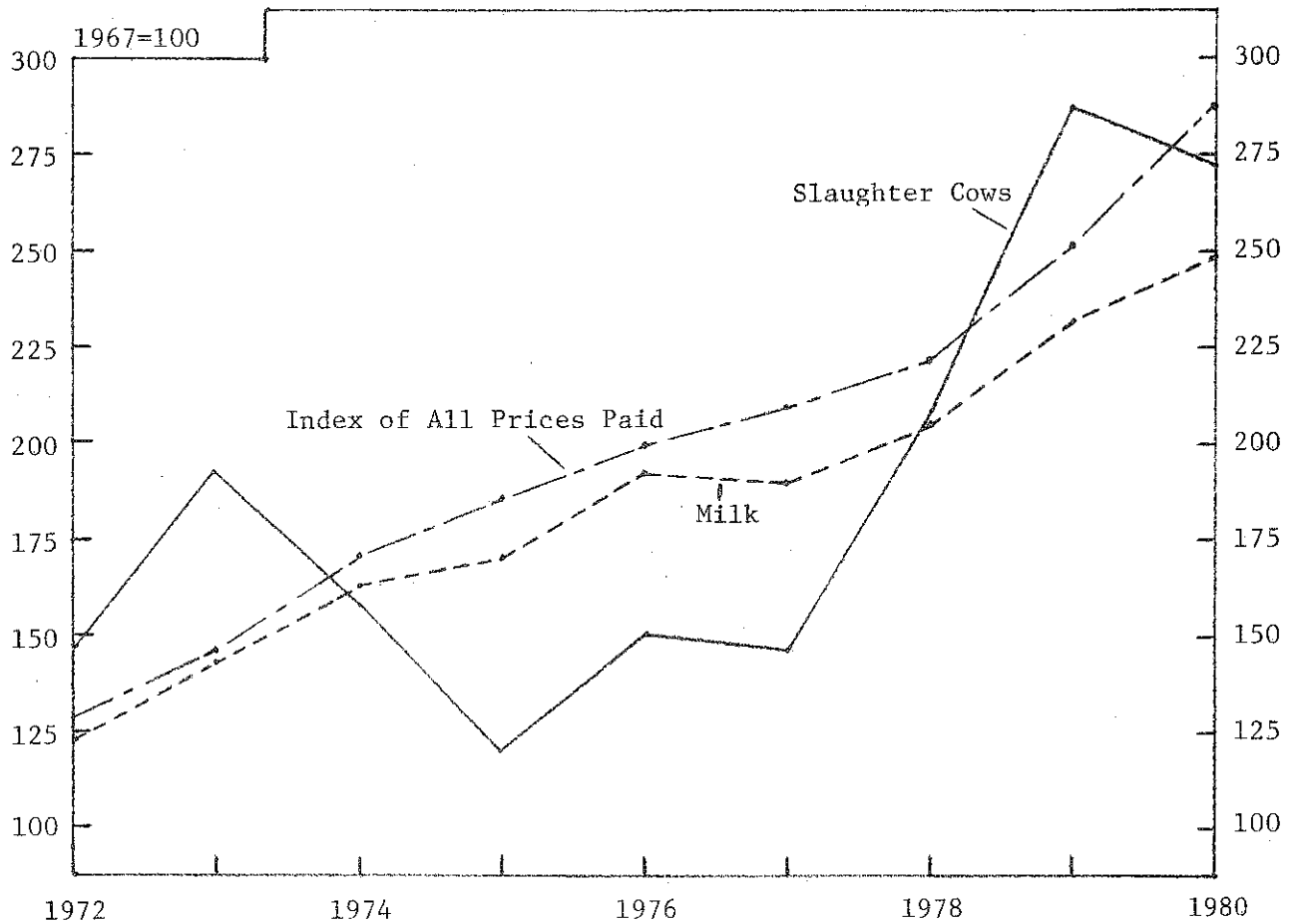
Price changes have a direct affect on the inventory values on New York dairy farms. Real estate and machinery prices have risen steadily during the past five years. Dairy cow prices rose sharply in late 1975, fluctuated throughout 1976, 1977, and most of 1978, and then jumped 130 percent between November 1978 and February 1980. Dairy Cow prices weakened during the first half of 1980 but finished strong at \$1,240 per head in December. From 1967 to 1980, machinery prices have increased 238 percent, dairy cows 400 percent and real estate 306 percent.

Table 1. REPORTED VALUES OF DAIRY FARM INVENTORY ITEMS, 1975-1980

Year*	N.Y. Dairy Cows		Machinery 1967=100	N.Y. Farm Real Estate	
	Value/Head	1967=100		Value/Acre	1967=100
1975	(Dec.) \$450	145	(Dec.) 222	(Nov.) \$543	294
1976	(Dec.) 485	156	(Dec.) 233	(Nov.) 562	304
1977	(Dec.) 495	160	(Dec.) 253	(Nov.) 593	320
1978	(Dec.) 800	258	(Dec.) 276	(Nov.) 629	339
1979	(Dec.) 1105	356	(Dec.) 305	(Nov.) 704	381
1980	(Dec.) 1240	400	(Dec.) 338	(Feb.) 752	406
Percent change:					
1975 to 1976	+ 8%		+ 5%	+ 3%	
1976 to 1977	+ 3%		+ 9%	+ 5%	
1977 to 1978	+62%		+ 9%	+ 6%	
1978 to 1979	+38%		+ 9%	+12%	
1979 to 1980	+12%		+11%	+ 6%	

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

PRICES RECEIVED AND PAID BY NEW YORK DAIRY FARMERS, 1972-1980

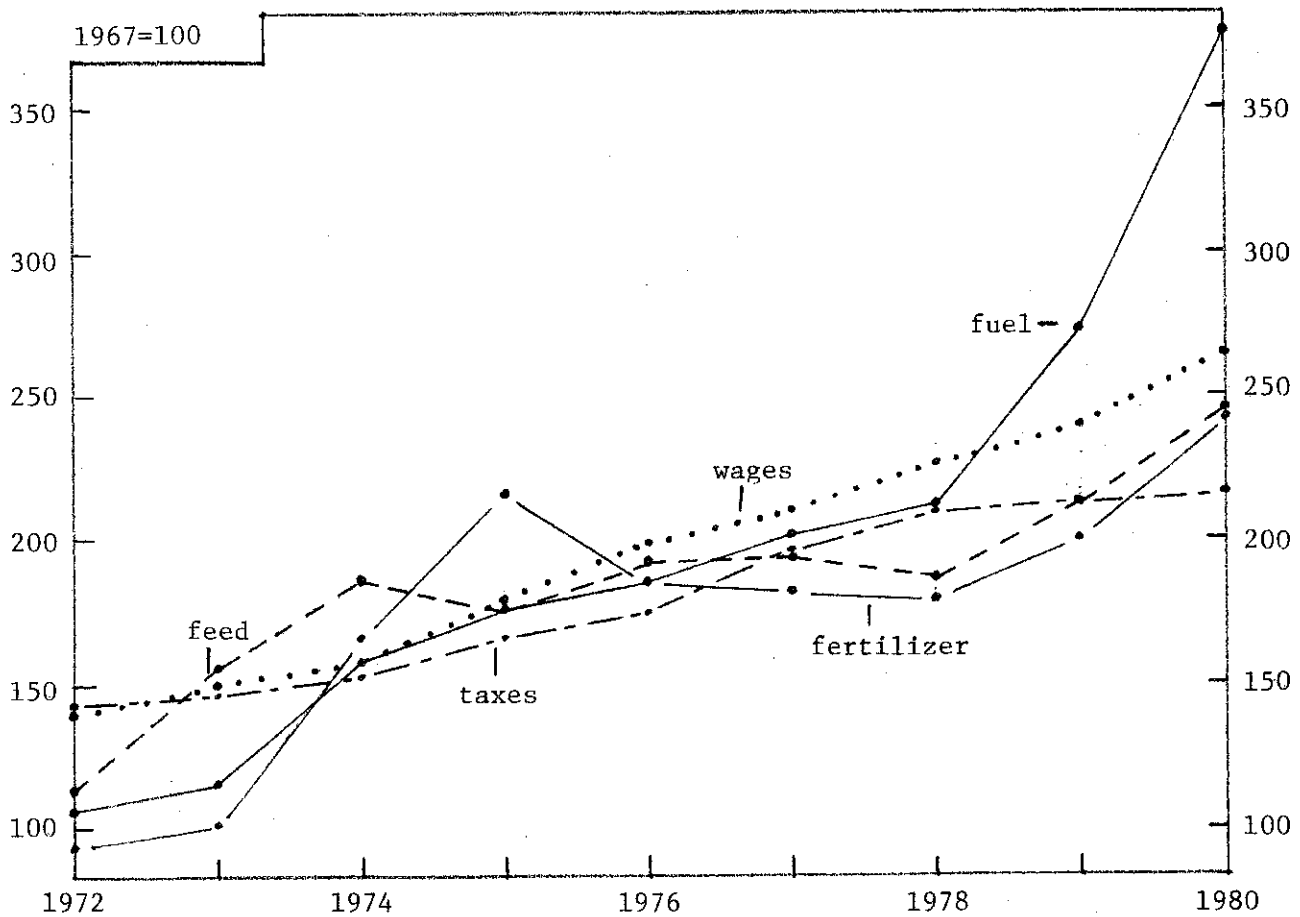


The relationship of prices received to prices paid is a major factor in determining farm income. The graph above shows the trend in prices since 1972 for milk, cull cows, and the index of prices paid by New York dairy farmers. Milk prices have lagged behind all prices paid since 1972 and the gap became greatest in 1980. Slaughter cow prices softened in 1980 after a dramatic rise of nearly 100 percent in two years.

Table 2. PRICES RECEIVED & PAID BY NEW YORK DAIRY FARMERS, 1970-1980

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, 1980
1970	\$ 5.89	\$20.70	112	January \$12.25
1971	6.02	21.20	120	February 12.24
1972	6.25	24.48	126	March 12.08
1973	7.30	32.80	146	April 11.96
1974	8.24	27.40	172	May 11.90
				June 11.92
1975	8.64	20.60	186	July 12.48
1976	9.71	25.57	200	August 13.01
1977	9.61	25.09	210	September 13.31
1978	10.38	35.58	221	October 13.57
1979	11.74	49.27	252	November 13.54
				December 13.44
1980	12.64	46.23	288	

PRICES PAID BY FARMERS FOR SELECTED ITEMS, 1972-1980



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 1980. Fertilizer prices increased 20 percent in 1980. Fuel prices jumped 29 percent in 1979 following four years of single digit increases and increased by 39 percent in 1980.

Table 3. PRICES PAID BY FARMERS FOR SELECTED ITEMS, 1972-1980

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	213
1980	245	242	380	264	216

Percent increase:

1972 to 1979					
(average per year)	13%	16%	22%	10%	8%
1979 to 1980	15%	20%	39%	9%	1%

SOURCE: USDA Agricultural Prices

Table 1. TEMPERATURE, PRECIPITATION AND GROWING SEASON  
Selected Stations, New York, 1941-70 and 1980

Station	Average temperature		Precipitation				Length of growing season*	
	May - Sept.		May - Sept.		Total Annual		1947-67 1980	
	1941-70	1980	1941-70	1980	1941-70	1980	1947-67	1980
	degrees				inches		days	
Albany	65.7	65.7	15.4	17.3	33.4	32.6	---	169
Alfred	61.8	62.0	17.2	14.1	36.7	33.2	125	123
Aurora	64.6	64.5	13.8	15.6	40.0	31.7	160	170
Batavia	64.1	65.2	15.3	17.8	32.6	31.5	154	156
Binghamton	63.3	64.8	17.9	13.7	37.4	34.8	154	170
Canton	63.0	61.9	16.5	15.7	34.5	34.0	127	107
Glens Falls	----	63.4	17.8	11.0	39.3	26.1	---	136
Ithaca	63.8	63.6	17.2	13.1	34.8	31.4	145	136
Lowville	62.5	62.3	16.5	16.9	38.5	42.2	123	136
Utica	63.5	64.1	18.1	15.1	40.6	36.1	157	170

\* 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, 1980, Vol. 92, No. 13.

Weather is a factor to be considered when studying a farm business for a specific year. The growing conditions have a market effect on the crops for that year. It is for this reason that data are presented on the growing conditions for 1980 and for the period 1941-70.

The 1980 growing season in New York resulted in a good crop year with average season temperatures and somewhat less than average precipitation. Low moisture levels from a short snowfall during the winter were made up by above normal rainfall in March and early April. The most notable variations in weather during the growing season were abnormally warm, dry conditions in May and August. June and October were notably cooler than normal. Good planting conditions in May were followed by cool, wet weather during June. Fall harvest conditions were generally good throughout September and October.

Data in Tables 1 and 2 are presented for ten weather stations located throughout the State.

Table 2. GROWING SEASON RAINFALL  
Selected Stations, New York, 1941-70 and 1980

Station	May		June		July		August		September	
	1941-70	1980	1941-70	1980	1941-70	1980	1941-70	1980	1941-70	1980
	inches									
Albany	3.26	1.05	3.00	4.90	3.12	2.69	2.87	6.45	3.12	2.24
Alfred	3.76	1.39	3.76	3.44	3.73	1.16	3.00	5.49	2.93	2.65
Aurora	2.98	1.03	2.54	5.63	3.03	3.24	2.81	2.85	2.46	2.87
Batavia	3.17	1.70	2.69	8.01	3.05	2.31	3.50	1.55	2.87	4.23
Binghamton	3.83	1.54	3.59	5.68	3.83	2.09	3.61	1.58	3.02	2.81
Canton	3.37	0.93	2.91	2.22	3.43	4.43	3.47	3.35	3.31	4.78
Glens Falls	3.63	1.10	3.77	2.92	3.68	2.07	3.42	1.94	3.31	2.99
Ithaca	3.55	1.37	3.40	4.13	3.67	3.43	3.49	1.98	3.08	2.21
Lowville	3.42	1.98	2.94	3.89	3.26	6.42	3.58	1.07	3.31	3.49
Utica	3.52	1.37	3.55	4.56	4.17	5.26	3.54	1.47	3.32	2.41

Source: Climatological Data, NOAA, Environmental Data Service, Annual Summary, New York, 1980, Vol. 92, No. 13.



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

Item	Unit	New York State*				Cost Account
		1957-61	1967-71	1979	1980	1980
Hay	tons	1.9	2.2	2.3	2.4	2.8
Corn silage	tons	11	14	13.0	14.5	14.6
Corn grain	bu.	57	85	85	93	99
Oats	bu.	52	60	62	64	---
Wheat	bu.	32	39	41	40	50
Milk per cow	lbs.	7,914	10,361	11,746	12,026	15,894

\*Source: New York Agricultural Statistics, 1980; Crop Reporting Service, USDA.

FARM COST ACCOUNT SUMMARY, 1980

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		
					\$	\$	\$	\$
<u>Forage:</u>								
Hay	19	70	2.8 tn	7	0.02	0.81	- 38	-2,632
Hay crop silage	16	157	7.2 tn	4	5.82	1.00	- 1	- 152
Corn silage	18	122	14.6 tn	5	5.86	0.99	- 3	- 417
<u>Grain:</u>								
Corn for grain	6	55	100 bu	3	23.76	1.28	72	3,907
High moist. corn	14	144	3.6 tn	4	22.68	1.23	59	8,578
Oats	--	--	---	--	---	--	--	--
Wheat	11	150	50 bu	2	22.46	1.21	35	5,236
<u>Fruit:</u>								
Apples	13	97	595 bu	94	5.52	0.91	-130	-12,544
Red tart cherries	8	34	8,171 lb	55	17.29	1.62	659	22,267

\* To grow and harvest the crop.

ENTERPRISE RATES OF RETURN  
FARM COST ACCOUNT RECORDS, 1977-80

Enterprise	Return per hour of labor				Return per dollar of cost			
	1977	1978	1979	1980	1977	1978	1979	1980
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Livestock:</b>								
Dairy cows	5.07	9.01	10.77	10.64	1.03	1.13	1.15	1.11
Dairy heifers	-1.43	2.23	3.97	5.94	0.78	0.92	0.96	0.99
<b>Forage:</b>								
Hay	5.15	3.31	0.90	0.02	1.05	0.94	0.84	0.81
Hay crop silage	3.19	-2.52	0.39	5.82	0.96	0.79	0.87	1.00
Corn silage	6.73	4.46	9.05	5.86	1.07	0.98	1.07	0.99
<b>Grain:</b>								
Corn for grain	-0.99	0.00	5.12	23.76	0.87	0.92	1.00	1.28
High moisture corn	7.10	6.98	18.84	22.68	1.07	1.04	1.22	1.23
Oats	-17.76	-3.92	-18.35	NA	0.54	0.77	0.63	NA
Wheat	-2.13	-4.11	22.68	22.46	0.84	0.75	1.26	1.21
<b>Fruits:</b>								
Apples	8.72	7.61	7.39	5.52	1.36	1.19	1.07	0.91
Sweet cherries	7.32	7.45	NA	NA	1.23	1.29	NA	NA
Red tart cherries	17.71	43.59	33.16	17.29	1.64	3.43	2.80	1.62

FACTORS FROM 162 TRACTOR ENTERPRISES  
 25 COST ACCOUNT FARMS, 1980  
 (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 \$
		DEPBEC \$	REPAIRS AND LABOR \$	FUEL \$	OTHER \$	ALL TOTAL COST \$			
<b>CLASS 1 TRACTORS, 10 - 19 PTO HP, 1 TRACTORS IN 1 ENTERPRISES:</b>									
848	450	0	105	250	114	469	1.2	209	2.24
<b>CLASS 2 TRACTORS, 20 - 34 PTO HP, 24 TRACTORS IN 12 ENTERPRISES:</b>									
111	800	0	11	375	203	589	0.8	386	1.53
836	400	0	1,303	382	80	1,765	1.2	307	5.75
105	500	0	275	190	148	613	0.7	251	2.44
812	1,350	300	513	307	196	1,316	1.3	249	5.29
804	665	343	491	337	117	1,288	1.3	240	5.37
862	3,500	0	9	139	438	586	0.5	233	2.52
827	365	0	361	301	117	779	1.8	165	4.73
863	800	0	1,066	132	107	1,305	1.2	101	12.98
812	500	0	216	99	83	398	1.2	86	4.63
105	1,800	0	531	177	148	856	2.0	85	10.07
834	300	200	52	81	77	410	1.4	54	7.64
828	1,025	50	0	47	164	261	1.2	37	7.05

FACTORS FROM 162 TRACTOR ENTERPRISES  
25 COST ACCOUNT FARMS, 1980  
(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 \$			
<b>CLASS 3 TRACTORS, 35 - 49 PTO HP, 45 TRACTORS IN 37 ENTERPRISES:</b>									
802	11,150	100	879	1,049	1244	3,272	1.1	1,024	3.20
105	500	0	278	1,068	222	1,568	1.1	901	1.74
830	4,000	0	832	649	492	1,973	0.7	869	2.27
802	6,300	0	3,297	673	774	4,744	0.8	864	5.49
802	5,125	250	3,254	1,423	959	5,886	2.2	612	9.62
830	600	0	1,584	892	150	2,626	1.4	581	4.52
840	4,250	500	122	695	452	1,769	1.2	537	3.29
828	4,000	0	1,482	476	506	2,464	0.9	528	4.67
802	3,300	600	14	267	445	1,326	0.5	511	2.59
802	2,950	100	59	551	386	1,096	1.1	493	2.22
835	3,500	0	1,689	823	700	3,212	1.6	490	6.56
830	3,000	0	1,217	839	374	2,430	1.7	443	5.49
802	4,400	0	3,588	1,261	631	5,480	2.8	430	12.74
802	3,500	0	445	1,115	479	2,039	2.8	383	5.32
156	1,800	0	664	907	313	1,884	2.9	312	6.04
806	1,262	100	818	575	180	1,673	1.8	292	5.73
862	5,700	0	80	313	656	1,049	1.1	282	3.72
848	1,800	0	757	329	276	1,362	1.2	273	4.99
840	2,750	500	96	944	275	1,815	2.9	268	6.77
821	950	100	895	417	129	1,541	1.5	267	5.77
862	1,002	40	2,658	278	181	3,157	1.1	238	13.26
862	9,000	0	13	306	982	1,301	1.2	223	5.83
146	1,300	0	522	559	203	1,284	2.3	217	5.92
146	1,500	0	203	370	217	790	1.6	202	3.91
806	2,000	0	895	206	252	1,353	1.0	194	6.97
105	1,250	100	471	246	296	1,113	1.2	192	5.80
146	1,500	0	224	610	217	1,051	2.9	190	5.53
146	2,500	0	403	505	395	1,303	2.5	180	7.24
840	1,500	0	91	440	161	692	2.2	162	4.27
156	2,000	0	124	403	309	836	2.5	159	5.26
105	2,300	0	560	460	398	1,418	2.8	153	9.27
146	2,000	0	980	263	268	1,511	1.7	141	10.72
862	1,750	100	1,643	390	266	2,399	2.6	134	17.90
812	1,000	0	373	189	134	696	1.7	114	6.11
827	1,250	0	603	431	241	1,275	4.2	101	12.69
146	1,300	0	486	130	184	800	1.6	74	10.81
824	2,088	25	68	65	253	411	1.1	56	7.33

FACTORS FROM 162 TRACTOR ENTERPRISES  
25 CCST ACCOUNT FARMS, 1980  
(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 \$	
		DEPBEC \$	REPAIRS AND LABOR \$	FUEL \$	ALL OTHER COST \$				TOTAL COST \$
CLASS 4 TRACTORS, 50 - 64 PTO HP, 37 TRACTORS IN 28 ENTERPRISES:									
830	9,500	0	90	780	990	1,860	0.8	957	1.94
112	16,750	2,500	649	1,136	1783	6,068	1.3	869	6.98
112	2,659	1,951	635	982	465	4,033	1.5	688	5.86
832	8,500	1,000	231	1,232	1408	3,871	1.7	683	5.67
832	3,000	0	880	817	890	2,587	1.2	665	3.89
834	5,250	500	626	1,703	673	3,502	2.7	654	5.35
812	4,000	0	1,212	643	455	2,310	1.1	587	3.94
806	5,500	0	1,248	1,774	701	3,723	2.9	572	6.51
804	5,250	500	511	492	556	2,059	0.9	532	3.87
804	8,944	1,043	885	558	903	3,389	1.0	510	6.65
111	3,350	300	1,518	965	543	3,326	2.0	489	6.80
806	8,000	0	1,448	514	830	2,792	1.0	480	5.82
863	6,000	0	810	806	781	2,397	1.7	473	5.07
828	5,250	0	571	412	611	1,594	0.9	457	3.49
828	3,250	0	150	559	442	1,151	1.2	427	2.70
111	5,519	1,039	1,846	700	526	4,111	1.7	414	9.93
802	4,950	100	148	1,091	630	1,969	2.7	390	5.05
827	2,581	63	1,011	1,131	437	2,642	2.9	388	6.82
804	3,250	500	464	1,481	424	2,869	3.7	380	7.55
848	5,500	0	1,271	325	660	2,256	1.0	351	6.43
105	2,000	0	1,788	947	369	3,104	2.6	348	8.92
843	2,000	0	373	1,019	266	1,658	3.0	324	5.12
835	4,800	0	487	550	646	1,683	1.9	289	5.82
821	2,750	500	294	340	300	1,434	1.3	258	5.56
824	3,317	33	524	198	395	1,150	1.0	194	5.94
112	1,500	200	1,257	815	230	2,502	4.0	187	13.38
836	4,000	0	313	399	440	1,152	2.2	179	6.42
834	2,100	200	700	807	361	2,068	4.5	166	12.46

FACTORS FROM 162 TRACTOR ENTERPRISES  
25 COST ACCOUNT FARMS, 1980  
(ARRANGED BY HOURS OF USE PER TRACTOR)

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

CLASS 5 TRACTORS, 65 - 89 PTO HP, 13 TRACTORS IN 13 ENTERPRISES:

821	7,250	500	1,037	1,882	728	4,147	1.6	1,167	3.55
112	10,145	2,409	1,199	1,925	1105	6,638	2.2	909	7.30
848	10,500	0	1,110	878	1207	3,195	1.3	810	3.94
840	12,750	1,500	620	799	1258	4,177	1.3	571	7.32
832	15,000	2,000	539	1,306	2023	5,868	2.3	537	10.93
827	2,700	0	2,171	1,804	466	4,441	3.9	454	9.78
828	14,500	0	451	532	1488	2,471	1.1	444	5.57
127	7,150	300	987	1,549	840	3,676	3.5	399	9.21
812	8,200	0	170	691	868	1,729	1.8	390	4.43
156	6,375	750	1,118	793	692	3,353	2.1	382	8.78
834	4,000	0	320	1,237	549	2,106	3.1	366	5.75
824	7,500	0	257	451	745	1,453	1.4	316	4.60
836	5,000	0	364	558	551	1,473	2.3	240	6.14

CLASS 6 TRACTORS, 90 -114 PTO HP, 20 TRACTORS IN 17 ENTERPRISES:

834	6,500	0	791	4,306	816	5,913	3.2	1,364	4.34
105	7,500	0	6,652	1,831	932	9,415	1.9	920	10.23
821	6,750	500	669	1,274	800	3,243	1.5	819	3.96
830	20,000	1,000	535	2,126	1959	5,620	2.7	764	7.36
827	6,000	0	3,914	1,356	726	5,996	2.1	731	8.20
111	14,750	500	1,583	2,018	1611	5,712	2.8	722	7.91
804	7,500	1,138	749	1,783	783	4,453	2.5	692	6.43
804	21,500	1,250	80	1,543	2123	4,996	2.2	684	7.31
105	4,000	0	1,156	1,446	565	3,167	2.6	534	5.93
830	15,750	500	729	1,123	1600	3,952	2.1	531	7.44
812	7,303	1,006	313	1,184	809	3,312	2.8	440	7.53
834	8,000	0	376	1,670	964	3,010	4.3	400	7.53
824	9,900	0	1,330	927	993	3,250	2.4	391	8.31
863	6,500	1,000	2,444	1,150	830	5,424	3.6	325	16.69
836	10,250	500	1,098	585	1068	3,251	2.0	309	10.52
843	10,250	500	258	642	1070	2,470	2.0	305	8.10
835	8,700	400	458	744	1010	2,612	2.5	294	8.88

FACTORS FROM 162 TRACTOR ENTERPRISES  
25 COST ACCOUNT FARMS, 1980  
(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 7 TRACTORS, 115 -134 PTO HP, 11 TRACTORS IN 9 ENTERPRISES:

806	9,000	0	2,646	2,572	1115	6,333	2.6	963	6.58
812	19,000	2,000	776	3,560	2093	8,429	4.5	802	10.51
821	34,500	3,000	187	1,187	3349	7,723	1.5	769	10.04
827	10,000	0	3,719	3,531	1268	8,518	6.0	662	12.87
812	14,500	0	2,087	1,761	1624	5,472	3.4	523	10.46
127	15,000	0	318	1,086	1543	2,947	2.5	425	6.93
835	15,000	0	577	1,027	1598	3,202	2.7	377	8.49
836	13,500	0	340	930	1415	2,685	2.6	364	7.38
828	12,000	0	196	808	1288	2,292	2.9	271	8.46

CLASS 8 TRACTORS, OVER 134 PTO HP, 6 TRACTORS IN 5 ENTERPRISES:

105	10,250	500	2,526	2,378	1202	6,606	3.4	681	9.70
834	22,001	4,003	2,330	1,951	1708	9,992	3.8	530	18.85
848	26,500	1,000	1,065	1,931	2758	6,754	4.8	468	14.43
824	18,750	500	108	1,355	1839	3,802	3.4	402	9.46
863	17,250	2,500	3,065	431	1744	7,740	2.0	223	34.71

CLASS 10 TRACTORS - FOUR WHEEL DRIVE, 7 TRACTORS IN 7 ENTERPRISES:

806	39,250	2,500	891	2,597	4057	10,045	2.7	941	10.67
840	40,800	1,200	2,066	3,088	3640	9,994	3.2	914	10.93
827	13,000	0	4,015	3,646	1419	9,080	6.7	606	14.98
827	35,000	2,000	1,902	4,228	3545	11,675	9.8	484	24.12
834	27,000	2,000	2,023	2,287	2840	9,150	4.8	482	18.98
824	35,861	5,443	519	2,271	4041	12,274	6.9	328	37.42
834	23,025	2,050	3,415	1,862	2361	9,688	6.7	284	34.11

BACKHOE TRACTORS, 7 TRACTORS IN 7 ENTERPRISES:

830	16,000	1,103	1,946	589	1598	5,236	0.7	849	6.17
834	11,000	0	6,603	2,663	1260	10,526	3.4	804	13.09
840	14,470	940	474	545	1342	3,301	1.9	273	12.09
827	9,250	500	10,593	1,179	1027	13,299	5.2	256	51.95
827	13,000	0	927	548	1408	2,883	3.9	156	18.48
824	8,450	100	669	175	922	1,866	1.3	124	15.05
848	2,800	0	297	101	373	771	1.6	62	12.44

FACTORS FROM 162 TRACTOR ENTERPRISES  
25 COST ACCOUNT FARMS, 1980  
(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			

SKID STEER LOADERS, 8 TRACTORS IN 9 ENTERPRISES:

105	8,500	1,000	1,005	1,118	981	4,104	0.8	1,282	3.20
834	8,500	1,000	1,947	1,079	1013	5,039	0.9	1,200	4.20
834	2,750	3,000	14	1,096	268	4,378	1.0	1,000	4.38
821	5,875	1,500	2,273	602	502	4,877	0.6	912	5.35
824	8,750	500	896	791	883	3,070	1.0	733	4.19
112	7,000	1,250	610	475	809	3,144	0.8	529	5.95
834	10,700	800	0	980	1276	3,056	2.0	500	6.11
830	5,250	500	172	316	601	1,589	2.0	143	11.11
824	2,000	0	479	84	279	842	0.8	98	8.59

FORKLIFT TRACTORS, 20 TRACTORS IN 6 ENTERPRISES:

802	5,042	334	1,561	653	511	3,059	0.7	742	4.12
863	3,188	625	1,040	239	353	2,257	3.3	254	8.90
832	13,000	2,000	1,411	359	1791	5,561	1.5	228	24.39
848	12,500	0	702	98	1329	2,129	0.6	189	11.26
862	13,000	0	0	84	1378	1,462	0.6	119	12.29
827	1,571	0	1,160	207	262	1,629	1.9	102	16.02

CRAWLER TRACTORS, 8 TRACTORS IN 7 ENTERPRISES:

830	23,000	2,000	825	424	2292	5,541	0.9	456	12.15
834	10,300	600	443	1,298	1151	3,492	4.0	330	10.58
111	5,750	500	1,186	499	649	2,834	2.0	253	11.20
827	10,700	600	72	148	1101	1,921	2.8	58	33.10
821	4,588	1,122	71	227	446	1,866	5.7	38	49.11
146	800	0	487	62	133	682	2.3	24	28.42
862	6,000	0	285	30	653	968	1.8	16	60.50



FACTORS FROM 162 TRACTOR ENTERPRISES  
25 COST ACCOUNT FARMS, 1980  
(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			

1980 AVERAGES - WEIGHTED BY NUMBER OF TRACTORS PER ENTERPRISE:

CLASS 2	739	58	405	241	138	842	1.4	170	4.95
CLASS 3	2,591	56	820	534	366	1,776	1.6	310	5.73
CLASS 4	4,672	289	788	807	596	2,480	1.8	425	5.83
CLASS 5	8,544	574	796	1,108	963	3,441	2.0	537	6.40
CLASS 6	9,687	452	1,444	1,418	1062	4,376	2.5	577	7.59
CLASS 7	14,775	459	1,658	2,142	1621	5,880	3.8	590	9.97
CLASS 8	20,209	1,584	1,693	1,663	2001	6,941	3.8	462	15.02
CLASS 10	30,562	2,170	2,119	2,854	3129	10,272	5.1	577	17.80
BACKHOE	10,710	378	3,073	829	1133	5,413	2.4	361	15.01
SKIDSTR	6,564	949	932	693	728	3,302	0.9	710	4.65
FRKLIFT	4,810	296	1,240	384	556	2,476	1.0	384	6.44
CRAWLER	8,980	678	430	354	941	2,403	2.3	154	15.59

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

1980	6,796	373	970	955	780	3,078	2.4	402	7.66
1979	5,670	203	777	644	700	2,324	2.2	405	5.74
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

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 COST ACCOUNT FARMS 1980

ITEM	HP CLASS **							
	TWO	THREE	FOUR	FIVE	SIX	SEVEN	EIGHT	TEN
NO. OF TRACTORS	24	45	37	13	19	10	6	7
VALUE / TRAC, \$	739	2,591	4,672	8,544	9,687	14,775	20,209	30,562
HRS USE / TRAC	170	310	425	537	577	590	462	577
GAL FUEL / HR	1.4	1.6	1.8	2.0	2.5	3.8	3.8	5.1
COST / HOUR, \$	4.95	5.73	5.83	6.40	7.59	9.97	15.02	17.80

COSIS	\$	\$	\$	\$	\$	\$	\$	\$
DEPRECIATION	58	56	289	574	452	459	1,584	2,170
REPAIRS, MAINT	246	633	620	645	1,146	1,221	1,189	1,560
FARM LABOR	159	187	168	151	298	437	504	559
FUEL	241	534	807	1,108	1,418	2,142	1,663	2,854
OIL, GREASE, ANTI	28	60	82	70	89	110	112	117
INSURANCE	6	18	30	54	61	101	150	198
INTEREST	62	232	414	764	872	1,332	1,719	2,765
BUILDING USE	40	46	61	70	39	67	20	39
ALL OTHER	2	10	9	5	1	11	*	10
TOTAL COST	842	1,776	2,480	3,441	4,376	5,880	6,941	10,272

** 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

\* LESS THEN FIVE ENTR IN THIS CLASS -  
AVERAGES NOT CALCULATED.



FACTORS FROM 74 TRUCK ENTERPRISES  
25 COST ACCOUNT FARMS, 1980  
(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 \$	OTHER \$				
<b>SMALL TRUCKS- 65 TRUCKS IN 38 ENTERPRISES:</b>									
863	5,500	1,000	1,134	1,999	800	4,933	11	17,872	27.6
833	2,300	600	2,305	1,206	497	4,608	12	11,500	40.1
111	6,500	1,000	451	1,477	1,292	4,220	10	12,204	34.6
840	8,250	1,500	183	1,261	999	3,943	12	12,434	31.7
830	7,250	500	468	1,994	913	3,875	9	15,234	25.4
843	3,250	500	1,160	1,612	553	3,825	13	20,000	19.1
833	1,950	500	1,180	905	455	3,040	12	9,000	33.8
821	7,358	1,023	0	861	1,057	2,941	*	*	*
806	5,250	500	344	1,302	734	2,880	8	8,340	34.5
832	3,400	500	449	1,341	554	2,844	9	10,500	27.1
802	4,750	100	668	1,310	754	2,832	15	16,934	16.7
834	3,248	495	426	1,315	573	2,809	9	9,985	28.1
105	1,100	600	626	1,139	354	2,719	10	10,046	27.1
112	1,300	200	624	1,560	316	2,700	5	6,358	42.5
862	3,572	1,289	6	617	764	2,676	16	7,800	34.3
833	1,517	640	46	1,447	451	2,584	13	15,200	17.0
105	3,600	800	202	871	602	2,475	9	6,265	39.5
812	1,400	800	631	734	273	2,438	8	5,271	46.3
127	3,750	500	28	1,240	600	2,368	12	11,700	20.2
812	2,250	500	460	947	394	2,301	13	11,311	20.3
848	3,933	755	82	888	477	2,202	9	7,075	31.1
828	2,375	250	428	1,027	482	2,187	8	6,844	32.0
812	3,250	500	258	939	466	2,163	10	8,677	24.9
827	1,613	252	717	807	313	2,089	10	7,256	28.8
802	1,800	400	625	618	375	2,018	7	3,468	58.2
156	4,250	500	107	762	644	2,013	11	8,000	25.2
836	3,052	555	352	523	488	1,918	13	5,768	33.2
146	4,800	400	131	648	736	1,915	11	5,788	33.1
862	2,800	400	127	617	601	1,745	16	7,850	22.2
802	163	26	601	855	255	1,737	7	4,800	36.2
862	1,300	400	309	740	271	1,720	16	9,344	18.4
802	1,000	0	861	440	364	1,665	11	4,125	40.4
824	1,580	200	443	551	288	1,482	8	3,675	40.3
804	750	100	502	562	217	1,381	*	*	*
806	450	100	481	111	356	1,048	14	1,250	83.8
802	1,950	100	221	307	395	1,023	5	1,434	71.3
834	750	500	0	72	216	788	9	564	139.7
835	350	100	104	372	193	769	*	*	*

\* MILEAGE UNKNOWN

FACTORS FROM 74 TRUCK ENTERPRISES  
25 COST ACCOUNT FARMS, 1980  
(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			
<b>LARGE TRUCKS-- 60 TRUCKS IN 36 ENTERPRISES:</b>									
827	8,738	968	2,846	3,204	2,078	9,096	4	12,446	73.1
802	7,451	503	2,079	3,022	1,210	6,814	9	22,500	30.3
848	11,500	333	2,893	1,173	2,006	6,405	6	6,735	95.1
802	6,937	275	3,404	1,764	892	6,335	8	11,582	54.7
111	12,000	0	3,295	526	2,323	6,144	*	*	*
827	6,798	710	2,471	1,601	1,014	5,796	4	5,750	100.8
830	4,250	1,667	2,021	753	938	5,379	*	*	*
802	3,750	100	3,744	749	622	5,215	7	4,285	121.7
863	3,500	0	3,241	1,162	796	5,199	6	5,681	91.5
833	2,957	311	2,789	1,497	519	5,116	7	8,889	57.6
834	4,250	500	710	2,272	518	4,000	5	8,591	46.6
840	8,500	1,000	438	815	1,218	3,471	5	3,530	98.3
802	1,750	0	2,378	699	370	3,447	5	3,270	105.4
111	2,546	1,093	1,240	281	614	3,228	6	1,360	237.4
105	3,300	1,000	657	747	713	3,117	4	2,809	111.0
828	2,375	250	676	1,220	702	2,848	6	6,235	45.7
830	1,450	100	1,329	980	384	2,793	5	3,762	74.2
827	1,086	136	1,299	789	331	2,555	*	*	*
830	2,300	200	437	1,410	490	2,537	4	5,135	49.4
105	2,500	0	1,148	479	620	2,247	4	1,608	139.7
834	1,850	100	577	1,076	343	2,096	6	5,765	36.4
112	2,000	400	227	1,086	324	2,037	*	*	*
112	1,100	200	100	1,086	243	1,629	*	*	*
824	4,988	275	336	320	678	1,609	5	1,234	130.3
834	1,500	0	793	478	330	1,601	6	2,360	67.8
821	1,900	200	427	471	493	1,591	14	5,791	27.5
863	475	150	861	301	108	1,420	3	730	194.6
802	2,000	0	807	97	431	1,335	9	862	154.9
105	1,000	0	532	221	244	997	11	1,957	50.9
848	587	175	438	100	135	848	9	750	113.0
836	1,575	50	189	109	430	778	10	903	86.2
804	450	100	441	56	42	639	*	*	*
146	700	200	3	121	267	591	6	647	91.3
862	1,150	300	0	154	137	591	8	1,000	59.1
834	1,000	0	35	239	225	499	*	*	*
835	500	0	19	181	178	378	*	*	*

\* MILEAGE UNKNOWN

FACTORS FROM 74 TRUCK ENTERPRISES  
25 COST ACCOUNT FARMS, 1980  
(ARRANGED BY TOTAL COST PER TRUCK)

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

1980 AVERAGES- WEIGHTED BY NUMBER OF TRUCKS PER ENTERPRISE:

SMALL	2,555	440	536	902	456	2,334	10*	7,798*	29.9*
LARGE	3,792	347	1,541	1,029	710	3,627	5+	4,082+	88.9+

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

1980	3,148	396	1,018	963	578	2,955	7	6,016	49.1
1979	2,780	299	909	706	559	2,473	6	5,310	46.6
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

\* BASED ON 60 SMALL TRUCKS WITH KNOWN MILEAGE  
+ BASED ON 44 LARGE TRUCKS WITH KNOWN MILEAGE

AVERAGE COST PER TRUCK  
25 COST ACCOUNT FARMS, 1980

ITEM	SMALL TRUCKS	LARGE TRUCKS
NUMBER OF TRUCKS	65	60
AVG VALUE PER TRUCK	\$ 2,555	\$ 3,792
MILES OF USE PER TRUCK	7,798 *	4,082 +
MILES PER GAL OF FUEL	10 *	5 +
COST PER MILE, ¢	29.9 *	88.9 +

<u>COSTS</u>	\$	\$
DEPRECIATION	440	347
REPAIRS, MAINTENANCE	387	948
FARM LABOR	149	593
FUEL	902	1,029
OIL, GREASE, ANTIFREEZE	54	81
LICENSE, ROAD TAXES	20	90
INSURANCE	139	151
INTEREST	229	349
BUILDING USE	12	33
ALL OTHER	2	6
TOTAL COST FOR YEAR	2,334	3,627

\* BASED ON 60 SMALL TRUCKS WITH KNOWN MILEAGE  
+ BASED ON 44 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  
25 COST ACCOUNT FARMS, 1980

		AVERAGE PER FARM
-----		
ALL EQUIPMENT:		
INVENTORY DECREASE	\$ 5,152	
PURCHASES, IMPR, GAIN	40,266	
REPAIRS, MAINT, LABOR	26,104	
ALL OTHER COSTS *	18,391	
TOTAL		\$ 89,913
INVENTORY INCREASE	\$ 24,595	
SALES, LOSS, OTHER	6,808	
TOTAL		_31,403
NET ANNUAL COST		\$ 58,510

\*INCLUDES INTEREST, INSURANCE, USE OF BLDGS, ETC

EQUIPMENT COSTS AND INVESTMENTS PER ACRE  
BY TYPE OF EQUIPMENT, ALL FARMS, 1980

TYPE OF EQUIPMENT	COST	INVESTMENT	PER ACRES OF:
LAND PREPARATION	\$ 8	\$ 17	FIELD, VEG CROPS
FIELD CROP	32	82	FIELD CROPS
VEGETABLE CROP	62	129	VEGETABLE CROPS
FRUIT CROP	141	340	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	
1980	38	45	39	48	42	41	41
1979	33	44	38	61	55	42	44
1978	34	46	33	56	48	41	41
1977	37	46	38	56	49	42	43
1976	35	48	39	54	45	39	42

\* 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 =  $\frac{\text{Initial cost} + \text{salvage value}}{2}$ .

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For more specific equipment costs see "A Guide for Determining Farm Tractor and Equipment Costs", A.E. Ext. 76-7, Dept. of Agricultural Economics, Cornell University, Ithaca, New York 14853.



FACTORS FROM ALL EQUIPMENT ENTERPRISES  
25 COST ACCOUNT FARMS, 1983  
(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: POWER AND EQUIP %		CUSTOM WORK AND EQUIP RENTAL EX- PENSE \$	
			AS A % OF IN- VEST- MENT %	PER CROP ACRE** IN- VEST- MENT \$	IN- VEST- MENT \$		POWER AND EQUIP %	POWER AND EQUIP %	RE- CEI- FIS \$	CEI- FIS \$
827	665,493	378,436	57	77	136	348,915	19	28	54,926	0
833	391,239	143,280	37	175	481	544,954	13	18	0	0
802	264,826	108,027	41	227	558	381,262	17	24	48,610	7,720
834	248,393	111,227	45	64	143	422,940	11	19	7,389	79
824	215,760	52,758	29	39	341	339,610	15	24	488	32
806	204,298	67,258	33	137	415	289,248	17	24	954	0
848	189,075	70,034	37	63	169	331,850	19	33	22,514	19,862
835	122,785	30,709	25	73	290	170,535	15	21	4,131	0
839	107,602	47,820	44	93	211	222,501	12	25	3,057	7,575
812	97,789	56,772	58	119	205	159,862	7	11	809	716
828	92,466	30,352	33	87	266	139,765	17	25	0	0
112	91,128	27,619	30	59	227	131,853	15	21	3,706	3,508
821	89,736	30,642	34	93	274	168,298	13	25	957	0
863	88,034	33,457	38	157	280	137,459	19	27	13,086	500
832	81,095	36,853	45	129	284	132,245	11	19	9,862	14,533
111	80,298	34,145	43	69	159	128,997	9	14	0	0
105	77,894	48,136	62	76	122	129,943	9	15	6,250	13,434
862	76,858	25,829	34	172	512	127,955	16	26	0	0
836	75,743	21,417	28	52	184	134,868	10	18	9,850	0
840	73,320	25,548	35	67	191	164,994	9	19	700	250
804	55,922	21,231	38	80	211	100,145	9	17	50	0
127	46,703	10,258	22	63	285	74,052	14	23	0	0
843	41,670	10,361	25	50	199	59,920	11	16	25	0
146	38,378	20,636	54	119	219	53,527	14	20	1,151	50
156	31,969	10,116	32	84	266	48,418	10	15	1,650	0

\* POWER INCLUDES TRACTORS, TRUCKS AND FARM SHARE OF AUTO

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

FACTORS FROM ALL EQUIPMENT ENTERPRISES  
25 COST ACCOUNT FARMS, 1980

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	% OF IN- VEST- MENT	PER CROP ACRE ** IN- VEST- MENT	COST IN- VEST- MENT		POWER AND EQUIP	POWER AND EQUIP	EX- PENSE	RE- CEIPTS
	\$	\$	%	\$	\$	%	%	\$	\$	

1980 GROUP AVERAGES, ACCORDING TO EQUIP INVESTMENT:  
THIRDS

HIGH	287,734	121,466	38	115	317	441,164	16	24	17,377	2,337
MED	89,560	38,401	43	93	225	150,103	12	20	4,192	4,507
LOW	55,073	18,175	34	85	258	95,485	12	19	1,678	38

ANNUAL AVERAGES- ALL FARMS:

1980	141,939	58,509	41	96	218	225,765	14	21	7,607	2,382
1979	115,127	50,803	44	75	169	187,139	13	21	12,130	3,499
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

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

FACTORS FROM ALL EQUIPMENT ENTERPRISES  
25 COST ACCOUNT FARMS, 1980  
(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	8	31	63		8	53	108	
833				111				271
802				217				533
834	5	25			16	50		
824	6	38			26	153		
806	6	34			22	93		
848	12	16	48	134	24	72	147	268
835	7	33			16	158		
880	5	32			15	74		
812	10	41			20	57		
828	5	25	24	134	24	114	212	258
112	5	23			19	70		
821	7	29			18	111		
863	16	24	133	72	62	42	357	106
882				116				253
111	1	47			6	115		
105	14	41			26	44		
862				153				460
836	6	17			23	48		
840	5	33			18	105		
804	7	35			18	105		
127	6	25			24	131		
843	2	26			22	78		
146	6	87			9	174		
156	4	35			13	122		

FACTORS FROM ALL EQUIPMENT ENTERPRISES  
25 COST ACCOUNT FARMS, 1980  
(READ ACROSS BOTH PAGES)

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
	\$	\$	\$	\$	\$	\$	\$	\$

1980 GROUP AVERAGES, ACCORDING TO EQUIP INVESTMENT:

THIRDS

HIGH	6	22	14	58	14	72	32	134
MED	7	29	17	36	21	70	63	69
LOW	5	32		19	16	95		58

ANNUAL AVERAGES - ALL FARMS:

1980	7	32	62	141	17	82	129	340
1979	6	26	59	148	14	69	96	268
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



FRUIT FARMS  
AVERAGE EQUIPMENT COSTS  
6 COST ACCOUNT FARMS, 1980

		AVERAGE PER FARM
<b>ALL EQUIPMENT:</b>		
INVENTORY DECREASE	\$ 2,212	
PURCHASES, IMPR, GAIN	43,762	
REPAIRS, MAINT, LABOR	22,830	
ALL OTHER COSTS *	19,595	
TOTAL		\$ 88,399
INVENTORY INCREASE	\$ 28,629	
SALES, LOSS, OTHER	9,010	
TOTAL		<u>37,639</u>
NET ANNUAL COST		\$ 50,760

\*INCLUDES INTEREST, INSURANCE, USE OF BLDGS, ETC

EQUIPMENT COSTS AND INVESTMENTS PER ACRE  
BY TYPE OF EQUIPMENT, ALL FARMS, 1980

TYPE OF EQUIPMENT	COST	INVESTMENT	PER ACRES OF:
LAND PREPARATION	\$ 12	\$ 31	FIELD, VEG CROPS
FIELD CROP	22	88	FIELD CROPS
VEGETABLE CROP	62	186	VEGETABLE CROPS
FRUIT CROP	163	389	FRUIT CROPS

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

	TYPE OF EQUIPMENT					TOTAL OF ALL EQUIP
	LAND PREPARATION	FIELD CROP	VEGETABLE CROP	FRUIT CROP	ALL OTHER	
1980	37	25	34	42	44	38
1979	42	31	52	53	56	50
1978	32	22	47	49	39	44
1977	25	33	45	46	42	41
1976	29	33	34	45	30	40

FRUIT FARMS  
FACTORS FROM ALL EQUIPMENT ENTERPRISES  
6 COST ACCOUNT FARMS, 1980  
(ARRANGED BY EQUIPMENT INVESTMENT)

FARM NO	EQUIP IN- VEST- MENT \$	NET ANNUAL COST \$	ALL EQUIP EXCEPT POWER*		TOTAL PROPORTION INVEST- OF FARM MENT CAPITAL IN THAT IS:			CUSTOM WORK AND EQUIP RENTAL		
			AS A % OF IN- VEST- MENT %	PER CROP ACRE ** IN- VEST- MENT \$	POWER AND EQUIP \$	POWER AND EQUIP %	POWER AND EQUIP %	EX- PENSE \$	RE- CEIPTS \$	
802	264,826	108,027	41	227	558	381,262	17	24	48,610	7,720
848	189,076	70,034	37	63	169	331,850	19	33	22,514	10,862
828	92,466	30,352	33	87	266	139,765	17	25	0	0
863	88,034	33,457	38	107	280	137,459	18	27	13,086	500
832	81,095	36,863	45	129	284	132,245	11	18	9,862	14,633
862	76,858	25,829	34	172	512	127,958	16	26	0	0

1980 GROUP AVERAGES, ACCORDING TO EQUIP INVESTMENT:

THIRDS										
HIGH	226,951	89,031	39	145	364	356,556	18	29	35,562	9,291
MED	90,250	31,905	36	97	273	138,612	18	26	6,543	250
LOW	78,977	31,346	40	151	398	130,102	14	22	4,931	7,317

ANNUAL AVERAGES-- ALL FARMS:

1980	132,059	50,760	38	113	295	208,423	16	26	15,679	5,619
1979	94,680	47,018	50	120	241	162,144	14	25	18,609	7,349
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

\* 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, 1980  
(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				217				533
848	12	16	48	134	24	72	147	268
828	5	25	24	134	24	114	212	258
863	16	24	133	72	62	42	357	106
832				116				253
862				153				460

1980 GROUP AVERAGES, ACCORDING TO EQUIP INVESTMENT:

THIRDS	LAND PREP	FIELD CROP	VEG CROP	FRUIT CROP	LAND PREP	FIELD CROP	VEG CROP	FRUIT CROP
HIGH	6	8	24	176	12	36	74	401
MED	11	25	79	103	43	78	285	182
LOW				135				357

ANNUAL AVERAGES - ALL FARMS:

1980	11	22	62	163	30	88	186	389
1979	10	28	65	169	24	88	125	318
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





DAIRY FARMS  
AVERAGE EQUIPMENT COSTS  
17 COST ACCOUNT FARMS, 1980

		AVERAGE PER FARM
<b>ALL EQUIPMENT:</b>		
INVENTORY DECREASE	\$ 3,228	
PURCHASES, IMPR, GAIN	27,629	
REPAIRS, MAINT, LABOR	14,783	
ALL OTHER COSTS *	11,809	
TOTAL		\$ 57,449
INVENTORY INCREASE	\$ 16,689	
SALES, LOSS, OTHER	3,322	
TOTAL		<u>20,011</u>
TOTAL		\$ 37,438

\*INCLUDES INTEREST, INSURANCE, USE OF BLDGS, ETC

EQUIPMENT COSTS AND INVESTMENTS PER ACRE  
BY TYPE OF EQUIPMENT, ALL FARMS, 1980

TYPE OF EQUIPMENT	COST	INVESTMENT	PER ACRES OF:
LAND PREPARATION	\$ 7	\$ 19	FIELD, VEG CROPS
FIELD CROP	33	87	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	
1980	37	34	38			47	37
1979	32	33	34			40	33
1978	34	34	35			42	35
1977	35	34	36			37	35
1976	33	34	36			36	35

DAIRY FARMS  
FACTORS FROM ALL EQUIPMENT ENTERPRISES  
17 COST ACCOUNT FARMS, 1980  
(ARRANGED BY EQUIPMENT INVESTMENT)

FARM NO	EQUIP INVESTMENT	ALL EQUIP EXCEPT POWER*		PER CROP ACRE **		TOTAL INVESTMENT IN POWER AND EQUIP	TOTAL PROPORTION OF FARM CAPITAL THAT IS:		CUSTOM WORK AND EQUIP RENTAL	
		NET COST	% OF INVESTMENT	INVESTMENT	INVESTMENT		EQUIP	EQUIP	EX-PENSE	RE-CEIPTS
	\$	\$	%	\$	\$	\$	%	%	\$	\$
834	248,393	111,227	45	64	143	422,940	11	18	7,389	79
824	215,760	62,758	29	99	341	339,610	15	24	488	32
806	204,298	67,258	33	137	415	289,248	17	24	954	0
835	122,785	30,709	25	73	290	170,535	15	21	4,131	0
830	107,602	47,620	44	93	211	222,501	12	25	3,057	7,675
812	97,788	56,772	58	119	205	159,862	7	11	809	716
112	91,128	27,619	30	69	227	131,853	15	21	3,706	3,608
821	89,735	30,642	34	93	274	168,298	13	25	957	0
111	80,298	34,145	43	68	159	128,997	9	14	0	0
105	77,894	48,136	62	76	122	129,943	9	15	6,250	13,434
836	75,743	21,417	28	52	184	134,868	10	18	9,850	0
840	73,320	25,548	35	67	191	164,994	9	19	700	250
804	55,922	21,231	38	80	211	100,145	9	17	50	0
127	46,703	10,258	22	63	285	74,052	14	23	0	0
843	41,670	10,361	25	50	199	59,920	11	16	25	0
146	38,378	20,636	54	118	219	53,527	14	20	1,151	50
156	31,969	10,116	32	84	266	48,418	10	15	1,650	0

1980 GROUP AVERAGES, ACCORDING TO EQUIP INVESTMENT:

THIRDS										
HIGH	166,104	62,724	39	98	268	267,449	13	21	2,805	1,417
MED	82,960	32,392	39	72	193	138,792	11	19	4,153	3,408
LOW	47,994	16,358	34	77	229	83,509	11	18	596	50

ANNUAL AVERAGES - ALL FARMS:

1980	99,964	37,438	37	81	216	164,689	12	19	2,422	1,520
1979	84,004	28,024	33	65	195	138,750	12	20	3,448	1,439
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

\* 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  
17 COST ACCOUNT FARMS, 1980  
(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	25			16	50		
824	6	38			26	153		
806	6	34			22	93		
835	7	33			16	158		
830	5	32			15	74		
812	10	41			20	57		
112	5	23			19	70		
821	7	29			18	111		
111	1	47			6	115		
105	14	41			26	44		
836	6	17			23	48		
840	5	33			18	105		
804	7	35			18	105		
127	6	25			24	131		
843	2	26			22	78		
146	6	87			9	174		
156	4	35			13	122		

1980 GROUP AVERAGES, ACCORDING TO EQUIP INVESTMENT:

THIRDS	LAND PREP	FIELD CROP	VEG CROP	FRUIT CROP
HIGH	7	34		
MED	7	31		
LOW	5	40		

ANNUAL AVERAGES- ALL FARMS:

1980	6	33		
1979	6	26		
1978	6	24		
1977	4	24		
1976	4	22		

DAIRY FARMS  
STANCHION BARN HERDS  
AVERAGE EQUIPMENT COSTS  
5 COST ACCOUNT FARMS, 1980

	AVERAGE PER FARM
<hr/>	
ALL EQUIPMENT:	
INVENTORY DECREASE	\$ 1,841
PURCHASES, IMPR, GAIN	24,106
REPAIRS, MAINT, LABOR	5,223
ALL OTHER COSTS *	7,581
TOTAL	\$ 38,751
INVENTORY INCREASE	\$ 16,893
SALES, LOSS, OTHER	4,755
TOTAL	<u>21,648</u>
NET ANNUAL COST	\$ 17,103
<hr/>	
*INCLUDES INTEREST, INSURANCE, USE OF BLDGS, ETC	

EQUIPMENT COSTS AND INVESTMENTS PER ACRE  
BY TYPE OF EQUIPMENT, ALL FARMS, 1980

TYPE OF EQUIPMENT	COST	INVESTMENT	PER ACRES OF:
LAND PREPARATION	\$ 3	\$ 13	FIELD, VEG CROPS
FIELD CROP	45	120	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
1980	31	24	37			67	36
1979	26	25	30			33	28
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  
12 COST ACCOUNT FARMS, 1980

		AVERAGE PER FARM
ALL EQUIPMENT:		
INVENTORY DECREASE	\$ 3,807	
PURCHASES, IMPR, GAIN	29,097	
REPAIRS, MAINT, LABOR	18,766	
ALL OTHER COSTS *	13,571	
TOTAL		\$ 65,241
INVENTORY INCREASE	\$ 16,604	
SALES, LOSS, OTHER	2,725	
TOTAL		<u>19,329</u>
NET ANNUAL COST		\$ 45,912

\*INCLUDES INTEREST, INSURANCE, USE OF BLDGS, ETC

EQUIPMENT COSTS AND INVESTMENTS PER ACRE  
BY TYPE OF EQUIPMENT, ALL FARMS, 1980

TYPE OF EQUIPMENT	COST	INVESTMENT	PER ACRES OF:
LAND PREPARATION	\$ 7	\$ 20	FIELD, VEG CROPS
FIELD CROP	31	82	FIELD CROPS
VEGETABLE CROP	1	7	VEGETABLE CROPS
FRUIT CROP	0	0	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	
1980	37	35	38			44	38
1979	33	35	36			41	35
1978	36	35	39			46	37
1977	38	34	40			39	38
1976	34	36	38			34	36

FACTORS FROM ALL EQUIPMENT ENTERPRISES  
17 COST ACCOUNT FARMS, 1980  
(ARRANGED BY EQUIPMENT INVESTMENT)

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

5 STANCHION BARN HERDS

111	80,298	34,145	43	68	159	128,997	9	14	0	0
127	46,703	10,258	22	63	285	74,052	14	23	0	0
843	41,670	10,361	25	50	199	59,920	11	16	25	0
146	38,378	20,636	54	118	219	53,527	14	20	1,151	50
156	31,969	10,116	32	84	266	48,418	10	15	1,650	0

ANNUAL AVERAGES- ALL FARMS:

1980	47,804	17,103	36	73	204	72,983	11	17	565	10
1979	45,987	12,974	28	58	205	71,119	14	21	1,730	694
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

12 FREESTALL BARN HERDS

834	248,393	111,227	45	64	143	422,940	11	18	7,389	79
824	215,760	62,758	29	99	341	339,610	15	24	488	32
806	204,298	67,258	33	137	415	289,248	17	24	954	0
835	122,785	30,709	25	73	290	170,535	15	21	4,131	0
830	107,602	47,620	44	93	211	222,501	12	25	3,057	7,675
812	97,788	56,772	58	119	205	159,862	7	11	809	716
112	91,128	27,619	30	69	227	131,853	15	21	3,706	3,608
821	89,736	30,642	34	93	274	168,298	13	25	957	0
105	77,894	48,136	62	76	122	129,943	9	15	6,250	13,434
836	75,743	21,417	28	52	184	134,868	10	18	9,850	0
840	73,320	25,548	35	67	191	164,994	9	19	700	250
804	55,922	21,231	38	80	211	100,145	9	17	50	0

ANNUAL AVERAGES- ALL FARMS:

1980	121,697	45,511	38	82	218	202,900	12	20	3,195	2,150
1979	108,196	37,602	35	67	193	181,788	12	19	4,541	1,913
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  
17 COST ACCOUNT FARMS, 1980  
(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
	\$	\$	\$	\$	\$	\$	\$	\$

5 STANCHION BARN HERDS

111	1	47			6	115		
127	6	25			24	131		
843	2	26			22	78		
146	6	87			9	174		
156	4	35			13	122		

ANNUAL AVERAGES - ALL FARMS:

1980	3	45			12	120		
1979	4	29			17	98		
1978	4	23			13	86		
1977	3	22			10	77		
1976	3	20			12	64		

12 FREESTALL BARN HERDS

834	5	25			16	50		
824	6	38			26	153		
806	6	34			22	93		
835	7	33			16	158		
830	5	32			15	74		
812	10	41			20	57		
112	5	23			19	70		
821	7	29			18	111		
105	14	41			26	44		
836	6	17			23	48		
840	5	33			18	105		
804	7	35			18	105		

ANNUAL AVERAGES - ALL FARMS:

1980	7	31			19	82		
1979	6	25			19	71		
1978	6	24			17	63		
1977	5	25			14	62		
1976	5	22			13	58		



FACTORS FROM REAL ESTATE ENTERPRISES  
25 COST ACCOUNT FARMS, 1980  
(ARRANGED BY FARM NUMBER)

FARM NO	CROP LAND AC	ACRES OWNED			VALUE OF LAND AND BUILDINGS \$	VALUE		COST		BLDG COST AS A % OF VALUE %
		ORCHARD		ALL LAND AC		PER ACRE		PER ACRE		
		BEAR -ING AC	NON BEAR -ING AC			CROP LAND \$	BEAR -ING ORCH \$	CROP LAND \$	BEAR -ING ORCH \$	
105	358			532	432,587	411		49		14
111	311			632	486,000	549		58		22
112	196			302	249,853	454		51		15
127	126			215	138,335	298		33		12
146	189			330	133,275	325		37		23
156	105			200	191,700	499		60		19
802		145	45	226	795,345		1,419		212	15
804	153			277	202,240	412		55		19
806	340			669	533,805	367		48		13
812	474			567	630,856	457		62		19
821	166			589	228,723	359		73		19
824	708			1,101	619,074	499		49		16
827	2,900	20		3,472	1,601,366	310	519	49	62	24
828	263	60	11	376	284,267	350	530	40	58	16
830	285			598	235,571	350		51		24
832		167	150	660	551,108		1,356		180	19
833	1,455	816	92	2,881	2,220,288	498	1,151	51	122	27
834	919			1,053	960,888	424		45		23
835	372			472	389,050	404		45		12
836	411			560	397,150	450		53		20
840	356			669	358,625	400		44		23
843	173			537	237,939	300		34		14
848	499	44	11	687	543,751	554	784	58	77	16
862		64	20	295	290,948		1,000		116	14
863	185	48	10	297	265,644	450	866	46	88	15

ANNUAL AVERAGES- ALL FARMS:

1980	497	171	48	728	519,135	402	1,139	49	132	18
1979	456	142	45	654	445,406	383	1,063	47	151	20
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

DAIRY FARMS AND FRUIT FARMS  
FACTORS FROM REAL ESTATE ENTERPRISES  
23 COST ACCOUNT FARMS, 1980  
(ARRANGED BY FARM NUMBER)

FARM NO	CROP LAND AC	ACRES OWNED		ALL LAND AC	VALUE OF LAND AND BUILDINGS \$	VALUE PER ACRE		COST PER ACRE		BLDG COST AS A % OF VALUE
		BEARING ORCHARD AC	NON BEARING AC			CROP LAND \$	BEARING ORCHARD \$	CROP LAND \$	BEARING ORCHARD \$	

6 FRUIT FARMS:

802		145	45	226	795,345		1,419		212	15
828	263	60	11	376	284,267	350	530	40	58	16
832		167	150	660	551,108		1,356		180	19
848	499	44	11	687	543,751	554	784	58	77	16
862		64	20	295	290,948		1,000		116	14
863	185	48	10	297	265,644	450	866	46	88	15

ANNUAL AVERAGES- ALL FARMS:

1980	316	88	41	424	455,177	477	1,144	50	150	16
1979	322	85	38	384	391,018	457	1,017	49	129	20
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

17 DAIRY FARMS:

105	358			532	432,587	411		49		14
111	311			632	486,000	549		58		22
112	196			302	249,853	454		51		15
127	126			215	138,330	298		33		12
146	189			330	133,275	325		37		23
156	105			200	191,700	499		60		19
804	153			277	202,240	412		55		19
806	340			669	533,805	367		48		13
812	474			567	630,856	457		62		19
821	166			589	228,723	359		73		19
824	708			1,101	619,074	409		49		16
830	285			598	235,571	350		51		24
834	919			1,053	960,888	424		45		23
835	372			472	389,050	404		45		12
836	411			560	397,150	450		53		20
840	356			669	358,625	400		44		23
843	173			537	237,939	300		34		14

ANNUAL AVERAGES- ALL FARMS:

1980	332			547	377,980	413		49		18
1979	299	58	4	497	312,399	380	510	47	53	16
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

FACTORS FROM LABOR ENTERPRISES  
25 COST ACCOUNT FARMS, 1980  
(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	ALL		ALL	REG	EXCL	ALL	REG	REG	PART	ALL
	REG	FARM		REG	EXCL	OPER	REG	EXCL	EXCL	TIME	FARM
NO	LABOR	LABOR	LABOR	LABOR	OPER	LABOR	OPER	OPER	LABOR	LABOR	
NO	NO	NO	HR	HR	HR	\$	\$	\$	\$	\$	
827	32.3	38.1	104,810	2,754	2,758	23,406	21,680	7.86	4.92	7.96	
833	14.2	38.3	99,652	2,631	2,581	21,543	20,979	8.13	3.77	6.94	
802	13.5	27.5	71,692	2,638	2,564	14,045	13,415	5.23	4.27	5.82	
834	11.8	13.1	42,955	3,304	3,371	22,409	20,230	6.00	4.05	6.53	
830	6.1	8.2	25,360	3,080	3,023	15,163	14,782	4.89	3.61	4.58	
806	6.1	6.1	17,096	2,803	2,745	20,518	11,871	4.32		7.32	
812	6.0	6.5	19,561	3,012	3,103	27,161	21,751	7.01	4.11	8.64	
105	5.9	6.3	22,646	3,649	3,869	20,167	20,603	5.32	3.20	5.41	
848	4.9	9.8	24,338	2,439	2,564	24,051	18,388	7.17	4.45	7.60	
863	4.5	9.2	22,266	2,408	2,448	17,955	16,599	6.78	3.95	5.59	
111	4.4	5.5	17,155	3,094	3,073	19,535	18,764	6.11	3.91	5.82	
824	4.2	5.8	17,333	2,936	2,729	16,426	13,767	5.04	4.38	5.24	
840	4.0	4.2	12,157	2,896	2,992	17,766	15,298	5.11	4.62	6.06	
804	4.0	4.2	11,857	2,795	3,140	20,133	18,857	6.01	3.62	7.00	
836	3.4	3.7	10,892	2,985	2,780	26,418	11,760	4.23	3.63	8.49	
821	3.3	3.8	11,381	3,027	2,987	20,036	18,321	6.13	4.25	6.33	
862	3.0	6.8	15,736	2,011	0	16,513	0			5.62	
835	2.9	3.8	12,665	3,407	3,621	16,322	15,293	4.22	4.15	4.45	
828	2.8	4.1	14,340	3,591	3,642	11,442	10,326	2.84	4.24	4.68	
832	2.5	8.2	20,487	2,321	2,333	18,857	14,761	6.33	4.08	5.65	
112	2.0	3.1	11,644	4,144	0	16,353	0		3.67	3.82	
843	1.6	1.7	5,040	2,896	2,338	16,619	13,667	5.84	2.50	5.48	
146	1.0	2.9	10,320	4,318	0	18,368	0		3.98	3.89	
127	1.0	1.2	3,484	2,814	0	16,715	0		4.30	5.62	
156	1.0	1.2	5,031	4,407	0	14,572	0		3.01	3.27	

FACTORS FROM LABOR ENTERPRISES  
25 CCST ACCOUNT FARMS, 1980  
(ARRANGED BY MAN EQUIVALENTS OF ALL REGULAR LABOR)

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

1980 GROUP AVERAGES, ACCORDING TO MAN EQUIVALENT OF REGULAR LABOR:  
THIRDS

HIGH	12.0	18.0	50,472	2,984	3,002	20,552	18,164	6.10	3.99	6.65
MED	4.0	5.9	15,902	2,732	2,939	19,870	16,469	5.82	4.10	6.42
LOW	1.9	3.3	10,376	3,487	2,984	16,155	13,512	4.81	3.74	4.61

ANNUAL AVERAGES - ALL FARMS, WEIGHTED BY MAN EQUIVALENTS:

1980	5.9	8.0	25,196	2,898	2,872	20,230	18,795	6.54	4.13	6.43
1979	5.9	8.8	25,005	2,853	2,834	17,606	15,922	5.62	3.85	5.78
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

\* 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  
25 COST ACCOUNT FARMS 1980

LABOR CLASS	GROSS WAGE	SOC SEC. BENEFITS,	TOTAL	TOTAL COST FOR	
	OR VALUE*	WK COMP	COST	HIGH	LOW
	\$	\$	\$	\$	\$
----- ANNUAL COST PER MAN EQUIVALENT -----					
REGULAR:					
OPERATORS ONLY	17,613	1,470	4,488	23,571	28,223 17,576
REG- EXCL OPER	13,174	1,894	3,726	18,794	18,164 13,512
----- COST PER HOUR -----					
REGULAR:					
OPERATORS ONLY	5.95	0.50	1.51	7.96	9.64 5.48
REG- EXCL OPER	4.59	0.66	1.29	6.54	6.10 4.81
PART TIME	3.67	0.45	0.01	4.13	3.99 3.74
UNPAID FAMILY, ETC	2.96	0.00	0.00	2.96	0.00 3.15
SPECIAL	5.28	0.59	0.94	6.81	8.09 7.26

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

AVERAGE LABOR FORCE PER FARM  
25 COST ACCOUNT FARMS, 1980

ITEM	SIZE GROUP *			ALL FARMS
	HIGH THIRD	MEDIUM THIRD	LOW THIRD	
NUMBER OF FARMS	8	9	8	25
----- MAN EQUIVALENTS -----				
ALL REGULAR LABOR:				
RANGE	32.3 TO 5.9	4.9 TO 3.0	2.9 TO 1.0	32.3 TO 1.0
AVERAGE	12.0	4.0	1.9	5.9
ALL FARM LABOR - AVG	18.0	5.9	3.3	8.9
----- MONTHS OF WORK PERFORMED -----				
LABOR CLASS				
ALL REGULAR	144	48	22	70
PART TIME	38	10	8	19
UNPAID FAMILY, ETC	0	0	3	1
SPECIAL	34	12	6	17
TOTAL MONTHS	216	70	39	107

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

FRUIT FARMS  
FACTORS FROM LABOR ENTERPRISES  
7 COST ACCOUNT FARMS, 1980  
(ARRANGED BY MAN EQUIVALENTS OF ALL REGULAR LABOR)

FARM NO	MAN * EQUIVALENTS		TOTAL HOURS PER FARM HR	PER MAN EQUIVALENT						COST** PER HOUR		
	ALL REG LABOR NO	ALL FARM LABOR NO		ALL REG LABOR HR	REG EXCL OPER HR	REG EXCL OPER HR	ALL REG LABOR \$	REG EXCL OPER \$	REG EXCL OPER \$	PART TIME LABOR \$	ALL FARM LABOR \$	
	833	14.2		38.3	99,652	2,631	2,581	21,543	20,979	8.13	3.77	6.94
802	13.5	27.5	71,692	2,638	2,564	14,045	13,415	5.23	4.27	5.82		
848	4.9	9.8	24,338	2,439	2,564	24,051	18,388	7.17	4.45	7.60		
863	4.5	9.2	22,266	2,408	2,448	17,955	16,599	6.78	3.95	5.59		
862	3.0	6.8	15,736	2,011	0	16,513	0			5.62		
828	2.8	4.1	14,340	3,591	3,642	11,442	10,326	2.84	4.24	4.68		
832	2.5	8.2	20,487	2,321	2,333	18,857	14,761	6.33	4.08	5.65		

1980 GROUP AVERAGES, ACCORDING TO MAN EQUIVALENT OF REGULAR LABOR:  
THIRDS

HIGH	13.9	32.9	85,672	2,635	2,573	17,794	17,197	6.68	4.02	6.38
MED	4.1	8.6	20,780	2,286	2,506	19,506	17,494	6.98	4.20	6.27
LOW	2.7	6.2	17,414	2,956	2,988	15,150	12,544	4.59	4.16	5.17

ANNUAL AVERAGES - ALL FARMS, WEIGHTED BY MAN EQUIVALENTS:

1980	6.5	14.8	38,359	2,597	2,614	18,165	17,115	6.55	4.04	6.29
1979	5.4	10.6	27,890	2,553	2,574	14,657	12,660	4.92	4.24	5.64
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

- \* 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.

FRUIT FARMS  
COST OF ALL FARM LABOR  
7 COST ACCOUNT FARMS 1980

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	15,862	1,284	3,934	21,080	22,619	19,225
REG- EXCL OPER	12,727	1,867	2,521	17,115	17,197	12,544
COST PER HOUR						
REGULAR:						
OPERATORS ONLY	6.22	0.50	1.54	8.26	7.20	7.35
REG- EXCL OPER	4.87	0.71	0.97	6.55	6.68	4.59
PART TIME	3.56	0.47	0.01	4.04	4.02	4.16
UNPAID FAMILY, ETC	3.00	0.00	0.00	3.00	0.00	0.00
SPECIAL	5.28	0.59	0.94	6.81	8.09	7.26

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

AVERAGE LABOR FORCE PER FARM  
7 COST ACCOUNT FARMS, 1980

ITEM	SIZE GROUP *			ALL FARMS
	HIGH THIRD	MEDIUM THIRD	LOW THIRD	
NUMBER OF FARMS	2	3	2	7
MAN EQUIVALENTS				
ALL REGULAR LABOR:				
RANGE	14.2 TO 13.5	4.9 TO 3.0	2.8 TO 2.5	14.2 TO 2.5
AVERAGE	13.9	4.1	2.7	6.5
ALL FARM LABOR - AVG	32.9	8.6	6.2	14.8
LABOR CLASS	MONTHS OF WORK PERFORMED			
	HIGH THIRD	MEDIUM THIRD	LOW THIRD	ALL FARMS
ALL REGULAR	166	50	32	78
PART TIME	94	16	17	38
UNPAID FAMILY, ETC	0	1	0	0
SPECIAL	135	37	26	62
TOTAL MONTHS	395	104	75	178

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



DAIRY FARMS  
FACTORS FROM LABOR ENTERPRISES  
17 COST ACCOUNT FARMS, 1980  
(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
	NO	NO		LABOR	LABOR	HR	LABOR	OPER	LABOR	OPER	LABOR
834	11.8	13.1	42,955	3,304	3,371	22,409	20,230	6.00	4.05	6.53	
830	6.1	8.2	25,360	3,080	3,023	15,163	14,782	4.89	3.61	4.58	
806	6.1	6.1	17,096	2,803	2,745	20,518	11,871	4.32		7.32	
812	6.0	6.5	19,561	3,012	3,103	27,161	21,751	7.01	4.11	8.64	
105	5.9	6.3	22,646	3,649	3,869	20,167	20,603	5.32	3.20	5.41	
111	4.4	5.5	17,155	3,094	3,073	19,535	18,764	6.11	3.91	5.82	
824	4.2	5.8	17,333	2,936	2,729	16,426	13,767	5.04	4.38	5.24	
840	4.0	4.2	12,157	2,896	2,992	17,766	15,298	5.11	4.62	6.06	
804	4.0	4.2	11,857	2,795	3,140	20,133	18,857	6.01	3.62	7.00	
836	3.4	3.7	10,892	2,985	2,780	26,418	11,760	4.23	3.63	8.49	
821	3.3	3.8	11,381	3,027	2,987	20,036	18,321	6.13	4.25	6.33	
835	2.9	3.8	12,665	3,407	3,621	16,322	15,293	4.22	4.15	4.45	
112	2.0	3.1	11,644	4,144	0	16,353	0		3.67	3.82	
843	1.6	1.7	5,040	2,896	2,338	16,610	13,667	5.84	2.50	5.48	
146	1.0	2.9	10,320	4,318	0	18,368	0		3.98	3.89	
127	1.0	1.2	3,484	2,814	0	16,715	0		4.30	5.62	
156	1.0	1.2	5,031	4,407	0	14,572	0		3.01	3.27	

1980 GROUP AVERAGES, ACCORDING TO MAN EQUIVALENT OF REGULAR LABOR:

THIRDS

HIGH	6.7	7.6	24,129	3,157	3,197	20,826	18,000	5.61	3.78	6.38
MED	3.8	4.3	12,724	2,928	2,926	20,156	15,601	5.30	4.10	6.62
LOW	1.6	2.3	8,031	3,664	2,980	16,490	14,480	5.03	3.60	4.42

ANNUAL AVERAGES- ALL FARMS, WEIGHTED BY MAN EQUIVALENTS:

1980	4.0	4.8	15,093	3,168	3,190	20,128	18,029	5.65	3.91	5.96
1979	3.9	4.6	14,397	3,107	3,114	17,038	14,661	4.71	3.56	5.21
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

\* 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.

DAIRY FARMS  
COST OF ALL FARM LABOR  
17 COST ACCOUNT FARMS 1980

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	17,021	1,514	4,301	22,836	25,243	17,027
REG- EXCL OPER	12,078	2,045	3,906	18,029	18,000	14,480
COST PER HOUR						
REGULAR:						
OPERATORS ONLY	5.42	0.48	1.37	7.27	8.49	4.85
REG- EXCL OPER	3.79	0.64	1.22	5.65	5.61	5.03
PART TIME	3.50	0.40	0.01	3.91	3.78	3.60
UNPAID FAMILY, ETC	2.96	0.00	0.00	2.96	0.00	3.15
SPECIAL	0.00	0.00	0.00	0.00	0.00	0.00

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

AVERAGE LABOR FORCE PER FARM  
17 COST ACCOUNT FARMS, 1980

ITEM	SIZE GROUP *			ALL FARMS
	HIGH THIRD	MEDIUM THIRD	LOW THIRD	
NUMBER OF FARMS	6	5	6	17
MAN EQUIVALENTS				
ALL REGULAR LABOR:				
RANGE	11.8 TO 4.4	4.2 TO 3.3	2.9 TO 1.0	11.8 TO 1.0
AVERAGE	6.7	3.8	1.6	4.0
ALL FARM LABOR- AVG	7.6	4.3	2.3	4.8
MONTHS OF WORK PERFORMED				
LABOR CLASS				
ALL REGULAR	81	45	19	48
PART TIME	11	6	5	8
UNPAID FAMILY, ETC	0	0	3	1
SPECIAL	0	0	0	0
TOTAL MONTHS	92	51	27	57

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



ESTIMATED VALUE OF OPERATORS' LABOR AND MANAGEMENT  
New York Cost Account Farms, 1980

Item	Average Value Per Operator	
	Dairy Farms	Fruit Farms
Number of farms	17	7
Number of operators	30	12
Hours worked per year	3,140	2,551
Cash value of labor and management	\$17,021	\$ 15,862
Housing, farm products, other costs	<u>5,815</u>	<u>5,217</u>
Total value	\$22,835	\$ 21,079
Cost per hour	\$7.27	\$8.26

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 44 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, 1980

Item	Average Cost Per Hour		
	Dairy Farms	Fruit Farms	
	Part-time	Part-time	Piecework
Number of farms reporting	16	6	7
Hours reported per farm	2,097	9,593	13,270
Gross wage	\$3.50	\$3.56	\$5.28
Social Security and Workmen's Compensation	.40	.47	.59
Other benefits	<u>.01</u>	<u>.01</u>	<u>.94</u>
Total	\$3.91	\$4.04	\$6.81

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 23 farms reporting part-time help, the average cost per hour was \$4.13. This compared with the average cost of \$6.54 per hour for regular hired workers where fringe benefits accounted for about 20 percent of the total cost. Fruit piecework employees on seven farms had the highest cost per hour of \$6.81.

LABOR COSTS FOR REGULAR HIRED WORKERS\*  
New York Cost Account Farms, 1980

Item	Dairy Farms		Fruit Farms	
	Per Worker	Per Hour	Per Worker	Per Hour
Number of farms reporting	14		6	
Number of workers	39		33	
Hours worked per year	3,190		2,614	
Gross wage	\$12,078	\$3.79	\$12,727	\$4.87
Social Security and Workmen's Compensation	2,045	.64	1,867	.71
Other benefits	<u>3,906</u>	<u>1.22</u>	<u>2,521</u>	<u>.97</u>
Total	\$18,029	\$5.65	\$17,115	\$6.55

\* 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 1980 gives an indication of the hours worked and labor costs on these "better than average" New York farms. On 14 dairy farms, 39 regular employees worked an average of 3,190 hours for the year or an average of 60 hours per week. Six fruit farms had 33 regular employees working an average of 2,614 hours per worker or an average of 50 hours per week. Dairy farm workers received just over \$12,000 each in wages on the average. Employee benefits totalling about \$6,000 brought the total labor cost of regular, hired workers on these dairy farms to \$18,029 for the year or \$5.65 per hour. Fruit farm workers received \$12,727 in wages and with their benefits of \$4,388 each, labor costs totalled \$17,115 for the year or \$6.55 per hour.