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A.E. Res. 82-33

OVERHEAD COSTS
FROM
FARM COST ACCOUNTS

28 FARMS-1981
NEW YORK STATE

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REPORTS
from
FARM COST ACCOUNTS

28 Farms, 1981

Enterprise data from the 1981 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. 82-33
Livestock Costs and Returns	A.E. Res. 82-34
Field Crops Costs and Returns	A.E. Res. 82-35
Fruit and Vegetable Crops Costs and Returns	A.E. Res. 82-36

OVERHEAD COSTS, A.E. Res. 82-33

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INTRODUCTION

The New York Farm Cost Account Project is a research project which serves as a means of obtaining primary cost data for enterprises common on New York farms. It provides data on labor requirements and costs, machinery costs, and production costs for crop and livestock enterprises. The data is 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 provide an indication of economic factors experienced by some of the "better" farmers 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 assisted in processing the data.

The material on pages 2, 3, and 4 of this report was taken from A.E. Res. 82-24, Dairy Farm Management Business Summary, New York, 1981, 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.

Inflation, appreciation, supply and demand all have a direct affect on the inventory values on New York dairy farms. Machinery and real estate prices have risen steadily during the past six years with machinery prices increasing more rapidly. Dairy cow prices have changed most dramatically since 1975 as the demand for replacements jumped in 1978 and 1979 and weakened in 1981.

Table 1. UNIT VALUES OF NEW YORK DAIRY FARM INVENTORY ITEMS, 1975-1981

Year*	New York Dairy Cows		Machinery*	N.Y. Farm Real Estate	
	Value/Head	1977=100		Value/Acre	1977=100
1975	\$ 450	91	82	\$510	88
1976	485	98	91	553	95
1977	495	100	100	587	100
1978	800	162	109	600	102
1979	1,105	223	122	670	113
1980	1,240	251	136	708	119
1981	1,120	226	152	749	126

*Annual average for U.S.

Table 1 shows New York year end (December) price received for dairy cows (replacements), an index of the same cow prices, an index of U.S. machinery prices, and the average per acre value of New York farmland and buildings reported in February. Chart 1 illustrates the annual changes in cow, machinery, and real estate values that have occurred over the last six years.

Chart 1. ANNUAL CHANGES IN DAIRY COW, FARM MACHINERY, & FARM REAL ESTATE VALUES
New York Dairy Farms, 1975-1981

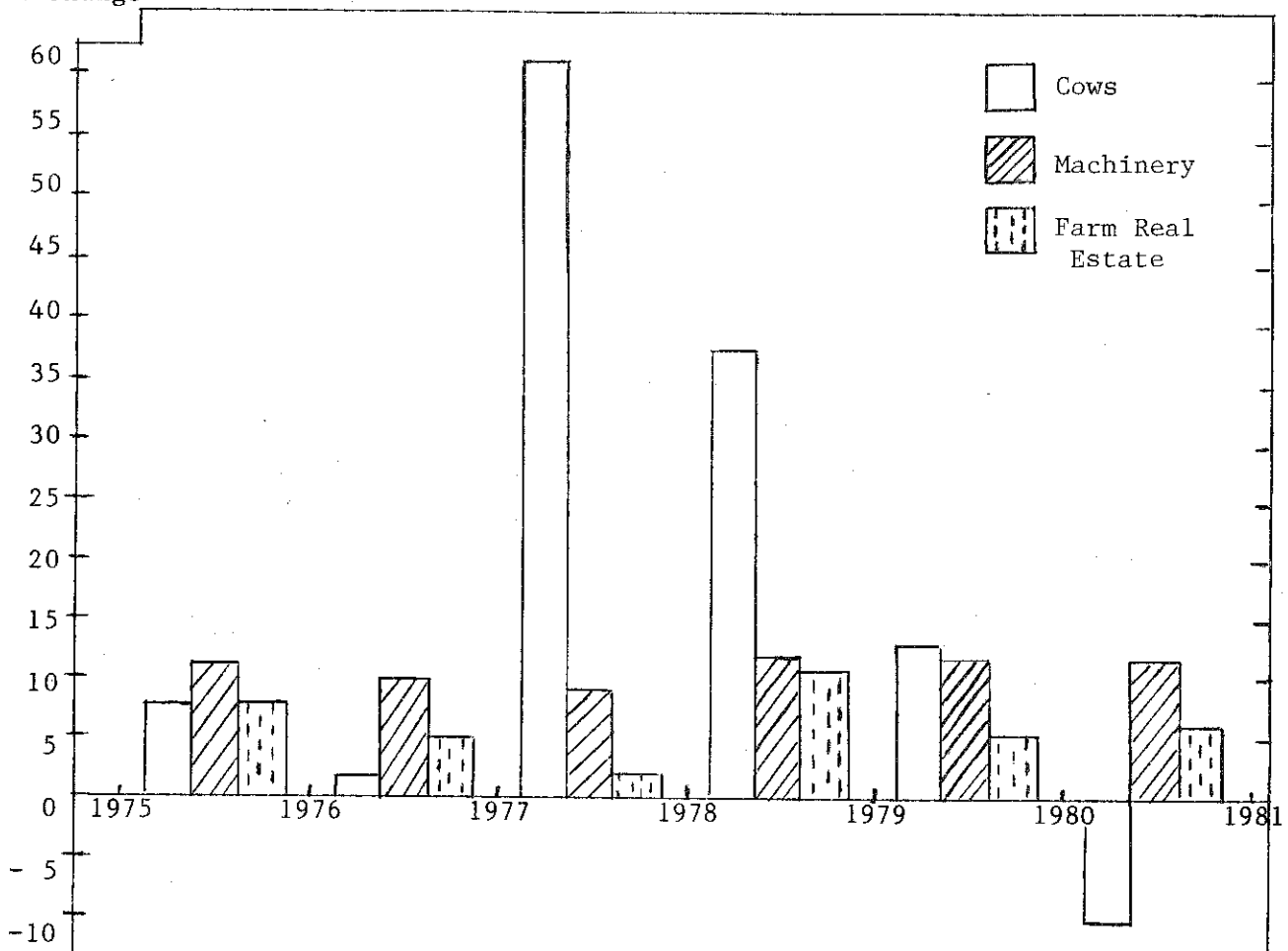
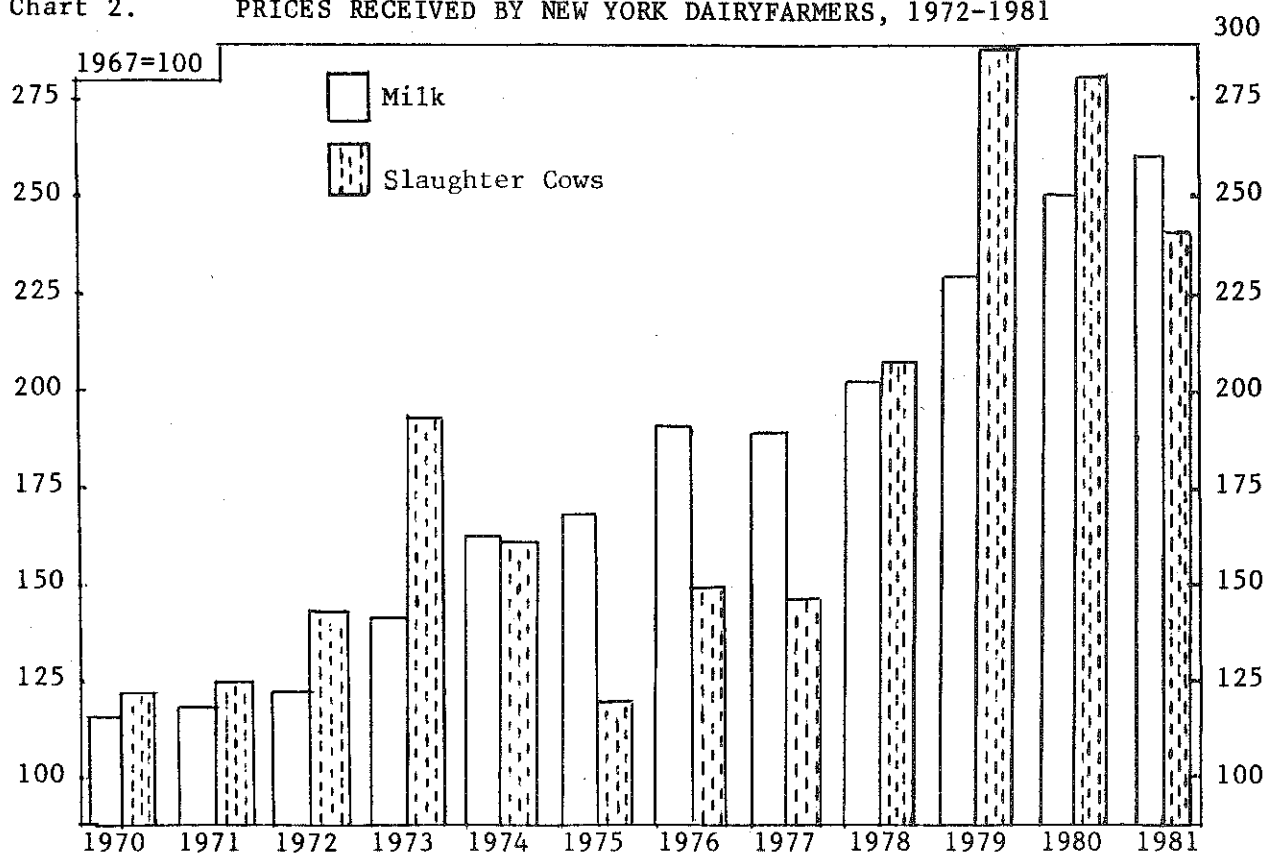


Chart 2. PRICES RECEIVED BY NEW YORK DAIRYFARMERS, 1972-1981



The prices dairyfarmers receive for milk, cattle, and other commodities they sell have a major effect on dairy farm profits. Chart 2 shows what has happened to average milk and slaughter cow prices paid to New York farmers since 1970. Milk prices have increased at a more constant rate showing only one year of decline since 1970. Slaughter cow prices have shown wide fluctuations over the period but have not moved in the same direction for more than three consecutive years.

Table 2. PRICES RECEIVED BY NEW YORK DAIRYFARMERS, 1970-1981

Year	All Milk	Slaughter Cows	Calves	Monthly Farm Price Per 100 Lbs. of Milk, 1981	
	(cwt.)	(cwt.)	(cwt.)		
1970	\$ 5.99	\$20.70	\$34.70	January	\$14.00
1971	6.12	21.20	36.20	February	13.90
1972	6.33	24.50	44.80	March	13.60
1973	7.32	32.80	54.60	April	13.40
1974	8.35	27.10	40.80	May	13.20
				June	13.00
1975	8.71	20.60	26.20	July	13.50
1976	9.83	25.40	34.50	August	13.90
1977	9.75	25.00	37.50	September	14.10
1978	10.50	35.30	58.20	October	14.40
1979	11.90	49.80	88.80	November	14.20
				December	13.90
1980	13.00	46.30	78.00		
1981	13.80	41.30	66.20		

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

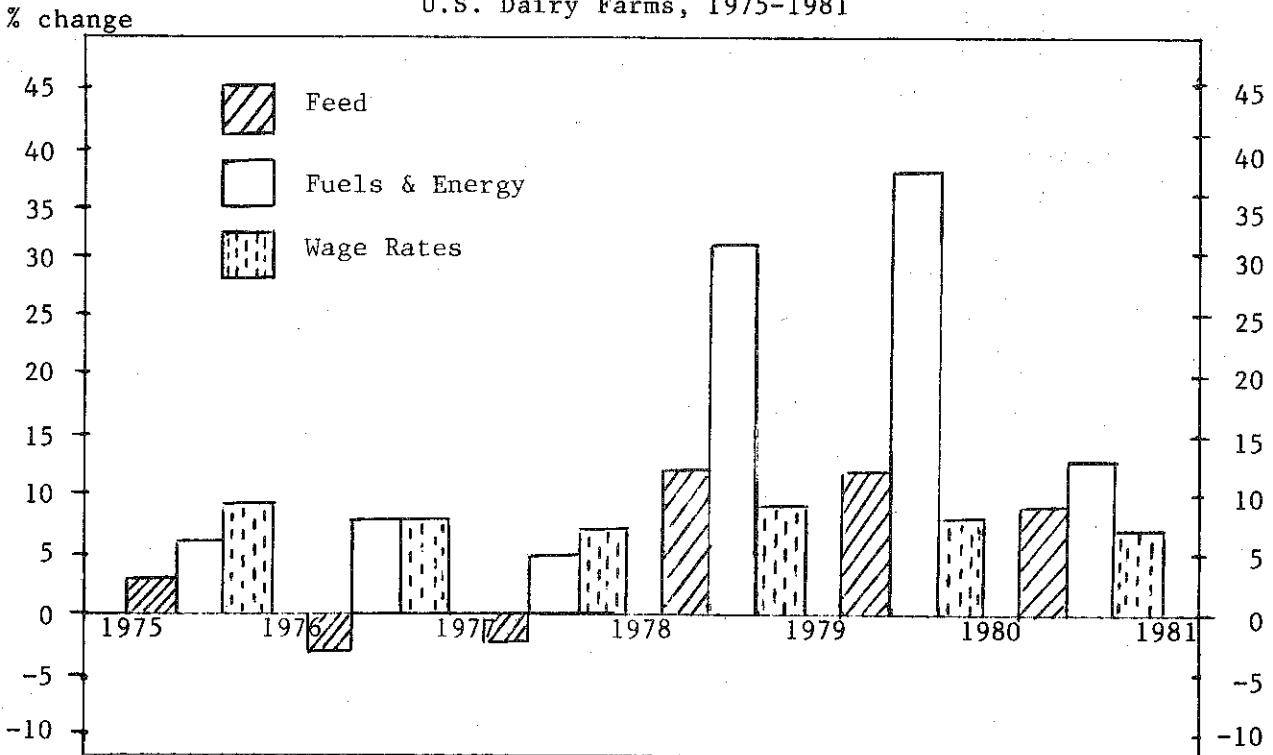
Year	Index 1977=100					
	Feed	Fert.	Fuel & Energy	Wage Rates	Taxes	Interest
1972	57	52	54	63	75	46
1973	86	56	57	69	77	54
1974	104	92	79	79	81	65
1975	100	120	88	85	87	76
1976	103	102	93	93	94	87
1977	100	100	100	100	100	100
1978	98	100	105	107	100	118
1979	110	108	137	117	107	144
1980	123	134	188	127	114	179
1981	134	144	213	136	124	195

SOURCE: USDA Agricultural Prices

The prices dairyfarmers pay for a given quantity of goods and services has a major influence on farm production costs. The astute manager will keep close tabs on unit costs and substitute the most economical goods and services for those that are too expensive.

Table 3 shows the unit cost indexes of selected goods and services used on New York dairy farms. The changes in feed prices, fuels and energy costs, and wage rates between years are illustrated in Chart 3.

Chart 3. ANNUAL CHANGES IN PRICES OF THREE MAJOR PRODUCTION ITEMS
U.S. Dairy Farms, 1975-1981



Although all three major cost items have increased since 1975. Feed prices have been through a cycle, fuel and energy costs show the greatest increases, and wage rates have increased at a relatively slow but constant rate.

Growing Conditions

Table 1. TEMPERATURE, PRECIPITATION, AND GROWING SEASON
Selected Stations, New York, 1941-70 and 1981

Station	Average temperature		Precipitation				Length of growing season*	
	May - Sept.		May - Sept.		Total Annual		1947-67 1981	
	1941-70	1981	1941-70	1981	1941-70	1981	1947-67	1981
	degrees		inches				days	
Albany	65.7	64.4	15.4	13.9	33.4	30.4	---	133
Alfred	61.8	60.8	17.2	19.3	36.7	49.8	125	132
Aurora	64.6	63.3	13.8	21.1	40.0	37.7	160	134
Batavia	64.1	64.4	15.3	----	32.6	39.8	154	159
Binghamton	63.3	63.6	17.9	12.7	37.4	30.3	154	156
Canton	63.0	62.0	16.5	20.2	34.5	34.7	127	133
Glens Falls	----	64.1	17.8	17.8	39.3	30.4	---	134
Ithaca	63.8	62.7	17.2	17.0	34.8	39.1	145	133
Lowville	62.5	60.7	16.5	----	38.5	37.6	123	133
Utica	63.5	63.8	18.1	23.3	40.6	41.9	157	135

*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, 1981, Vol. 93, No. 13.

Weather is a factor to be considered when studying a farm business for 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 1981 and for the period 1941-70.

The 1981 growing season, generally, produced good crops although the harvest season, particularly September, was cool and wet. Variability was a key word to describe both temperatures and precipitation in most parts of the State throughout the season. Table 2 illustrates weather stations which show conditions that deviated significantly from the average.

Data in Tables 1 and 2 are presented for 10 weather stations located throughout the State.

Table 2. GROWING SEASON RAINFALL
Selected Stations, New York, 1941-70 and 1981

	May		June		July		August		September	
	1941-70	1981	1941-70	1981	1941-70	1981	1941-70	1981	1941-70	1981
	inches									
Albany	3.26	2.44	3.00	2.78	3.12	3.50	2.87	1.76	3.12	3.45
Alfred	3.76	2.55	3.76	3.52	3.73	6.53	3.00	1.70	2.93	4.96
Aurora	2.98	1.95	2.54	3.82	3.03	4.07	2.81	4.34	2.46	6.95
Batavia	3.17	----	2.69	----	3.05	3.20	3.50	5.07	2.87	5.67
Binghamton	3.83	1.94	3.59	3.42	3.83	1.99	3.61	1.99	3.02	3.40
Canton	3.37	2.90	2.91	3.88	3.43	2.27	3.47	5.23	3.31	5.93
Glens Falls	3.63	2.81	3.77	2.47	3.68	3.81	3.42	2.35	3.31	6.40
Ithaca	3.55	1.78	3.40	2.57	3.67	4.03	3.49	3.63	3.08	4.98
Lowville	3.42	2.98	2.94	3.20	3.26	5.11	3.58	----	3.31	5.27
Utica	3.52	2.01	3.55	3.42	4.17	4.06	3.54	2.75	3.32	11.09

Source: Climatological Data, NOAA, Environmental Data Service, Annual Summary, New York, 1981, Vol. 93, 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	1977-81	1981	1981
Hay, Alfalfa mix.	tons	2.2	2.6	2.7	2.7	3.2
Corn silage	tons	11	14	14	14.5	16.0
Corn grain	bu.	57	85	90	93	93
Oats	bu.	52	60	60	64	--
Wheat	bu.	32	39	40	44	56
Milk per cow	lbs.	7,914	10,361	11,742	12,265	15,493

*Source: New York Agricultural Statistics, 1981; Crop Reporting Service, USDA.

FARM COST ACCOUNT SUMMARY, 1981
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	18	52	3.2 tn.	7	1.70	0.86	-32	-1,710
Hay crop silage	18	149	7.9 tn.	4	2.79	0.94	-14	-2,129
Corn silage	20	111	16.0 tn.	5	5.97	0.99	- 5	- 556
<u>Grain:</u>								
Corn for grain	9	82	93 bu.	3	-12.79	0.77	-70	-5,778
High moist. corn	21	126	3.6 tn.	4	-0.45	0.92	-23	-2,819
Wheat	11	146	56 bu.	2	15.26	1.10	17	2,509
<u>Fruit:</u>								
Apples	12	99	406 bu.	84	8.97	1.13	191	18,721
Red tart. cherries	7	38	2,815 lb.	37	13.76	1.35	291	11,008

*To grow and harvest the crop.

ENTERPRISE RATES OF RETURN
FARM COST ACCOUNT RECORDS, 1978-81

Enterprise	Return per hour of labor				Return per dollar of cost			
	1978	1979	1980	1981	1978	1979	1980	1981
	\$	\$	\$	\$	\$	\$	\$	\$
<u>Livestock:</u>								
Dairy cows	9.01	10.77	10.64	7.89	1.13	1.15	1.11	1.04
Dairy heifers	2.23	3.97	5.94	0.25	0.92	0.96	0.99	0.87
<u>Forage:</u>								
Hay	3.31	0.90	0.02	1.70	0.94	0.84	0.81	0.86
Hay crop silage	-2.52	0.39	5.82	2.79	0.79	0.87	1.00	0.94
Corn silage	4.46	9.05	5.86	5.97	0.98	1.07	0.99	0.99
<u>Grain:</u>								
Corn for grain	0.00	5.12	23.76	-12.79	0.92	1.00	1.28	0.77
High moisture corn	6.98	18.84	22.68	0.45	1.04	1.22	1.23	0.92
Oats	-3.92	-18.35	NA	NA	0.77	0.63	NA	NA
Wheat	-4.11	22.68	22.46	15.26	0.75	1.26	1.21	1.10
<u>Fruits:</u>								
Apples	7.61	7.39	5.52	8.97	1.19	1.07	0.91	1.13
Sweet cherries	7.45	NA	NA	NA	1.29	NA	NA	NA
Red tart cherries	43.59	33.16	17.29	13.76	3.43	2.80	1.62	1.35

FACTORS FROM 163 TRACTOR ENTERPRISES
 22 COST ACCOUNT FARMS, 1981
 (ARRANGED BY HOURS OF USE PER TRACTOR)

FARM NO	AVG VALUE PER TRACTOR	ANNUAL COST PER TRACTOR				GL OF FUEL PER HOUR	HR OF USE PER TRACTOR HR	AVG COST / HR OF USE	
	\$	DEPREC \$	REPAIRS AND LABOR \$	FUEL \$	ALL OTHER COST \$				\$
<u>CLASS 1 TRACTORS, 10 - 19 PLO HP, 2 TRACTORS IN 2 ENTERPRISES:</u>									
848	450	0	459	291	49	799	0.9	251	3.18
832	300	0	147	75	37	259	1.5	39	6.64
<u>CLASS 2 TRACTORS, 20 - 34 PLO HP, 22 TRACTORS IN 11 ENTERPRISES:</u>									
111	800	0	821	681	218	1,720	1.0	513	3.35
804	1,250	100	369	943	217	1,629	1.7	465	3.50
836	400	0	1,135	412	92	1,639	1.2	269	6.09
812	1,100	200	1,040	244	131	1,615	0.9	242	6.67
105	500	0	183	251	143	577	1.0	203	2.84
827	468	0	321	328	84	733	1.6	178	4.11
834	350	0	1,330	168	64	1,562	1.0	143	10.92
812	500	0	64	346	73	483	2.3	127	3.80
105	847	93	498	185	148	924	1.9	80	11.55
828	993	185	27	112	147	471	1.6	57	8.26
824	700	0	7	143	67	217	4.5	24	9.04

FACTORS FROM 163 TRACTOR ENTERPRISES
22 COST ACCOUNT FARMS, 1981
(ARRANGED BY HOURS OF USE PER TRACTOR)

FARM NO	AVG	ANNUAL COST PER TRACTOR					GL OF	HR OF	AVG
	VALUE PER TRACTOR	DEPREC	REPAIRS AND LABOR	FUEL	ALL OTHER	TOTAL COST	FUEL PER HOUR GL	USE PER TRACTOR HR	COST / HR OF USE \$
	\$	\$	\$	\$	\$	\$			
CLASS 3 TRACTORS, 35 - 49 PTO HP, 39 TRACTORS IN 30 ENTERPRISES:									
105	500	0	179	1,080	170	1,429	0.6	1,414	1.01
802	11,050	100	564	1,644	1187	3,495	1.0	1,263	2.77
802	6,250	100	968	1,041	732	2,841	0.7	1,146	2.48
830	4,000	0	1,119	1,198	579	2,896	1.2	816	3.55
830	600	0	1,103	1,191	186	2,480	1.2	713	3.48
835	4,131	263	1,633	882	796	3,574	1.0	686	5.21
802	4,900	200	1,111	2,055	575	3,941	3.0	562	7.01
840	4,000	0	732	397	396	1,525	0.7	460	3.32
802	2,750	500	424	399	412	1,735	0.9	371	4.68
830	2,900	200	2,271	1,119	565	4,155	2.3	365	11.38
146	2,490	479	603	555	266	1,903	1.5	294	6.47
802	4,250	300	323	1,383	493	2,499	4.0	283	8.83
105	1,689	378	2,199	617	300	3,494	1.8	279	12.52
146	2,375	250	892	1,034	255	2,431	3.1	258	9.42
848	1,800	0	1,253	490	264	2,007	1.5	253	7.95
146	1,250	100	1,138	473	146	1,857	1.7	215	8.64
146	1,350	300	247	670	162	1,379	2.5	214	6.44
146	2,000	0	614	448	220	1,282	1.7	206	6.22
802	2,850	100	0	737	344	1,181	3.2	189	6.25
146	1,250	100	806	374	142	1,422	1.8	162	8.78
840	3,121	242	77	656	251	1,226	3.0	154	7.96
806	1,400	0	2,091	598	167	2,856	3.5	143	19.97
840	1,500	0	360	648	151	1,159	3.2	141	8.22
105	2,300	0	484	454	363	1,301	2.9	129	10.09
827	1,238	25	650	473	182	1,330	3.5	120	11.06
806	2,000	0	2,569	140	271	2,980	1.0	110	27.09
812	850	300	423	375	88	1,186	4.3	75	15.81
824	2,075	0	94	109	255	458	1.2	72	6.35
821	850	100	350	341	195	986	4.3	65	15.17
802	3,350	300	30	55	375	760	0.8	60	12.67

FACTORS FROM 163 TRACTOR ENTERPRISES
22 CCST ACCOUNT FARMS, 1981
(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 4 TRACTORS, 50 - 64 PTO HP, 42 TRACTORS IN 34 ENTERPRISES:									
828	16,150	429	27	1,150	1526	3,132	0.9	950	3.30
830	9,250	500	244	1,011	1835	3,590	0.9	874	4.11
804	2,850	300	550	2,108	434	3,392	2.4	720	4.71
804	9,500	0	2,164	867	1016	4,047	1.0	654	6.19
812	5,062	1,125	851	948	454	3,378	1.3	642	5.26
832	9,521	1,041	1,268	805	1090	4,204	0.9	639	6.58
804	4,750	500	969	795	567	2,831	1.2	533	5.31
111	8,700	0	1,906	975	610	3,491	1.4	523	6.67
802	4,800	200	311	1,878	554	2,943	3.0	513	5.74
832	4,300	600	1,818	1,314	598	4,330	1.9	513	8.44
848	5,725	250	469	590	665	1,974	1.1	490	4.03
834	4,750	500	328	1,120	569	2,517	2.1	483	5.21
112	14,425	2,150	850	899	1666	5,565	1.5	474	11.74
111	4,500	1,000	537	692	620	2,849	1.2	462	6.17
806	5,125	938	1,525	1,499	597	4,559	2.8	445	10.24
806	8,000	0	4,871	690	970	6,531	1.2	440	14.84
112	2,375	250	140	806	521	1,717	1.5	434	3.96
828	5,125	250	54	567	674	1,545	1.0	421	3.67
835	4,800	0	1,529	593	814	2,936	1.2	402	7.30
153	5,250	500	950	697	602	2,749	1.4	396	6.94
867	6,750	500	394	766	768	2,428	1.6	387	6.27
112	1,300	200	153	928	272	1,553	2.0	384	4.04
827	2,469	191	974	1,380	370	2,915	3.3	371	7.86
828	3,125	250	412	1,174	517	2,353	2.7	368	6.39
832	4,000	0	1,341	1,254	755	3,350	3.1	321	10.43
105	2,744	87	1,494	1,001	412	2,994	2.7	307	9.75
867	3,000	0	446	576	342	1,364	1.8	260	5.25
824	4,600	0	693	328	403	1,424	1.1	228	6.24
834	2,000	0	1,966	953	261	3,180	3.9	200	15.90
836	3,967	67	287	573	451	1,378	2.3	198	6.95
153	4,000	0	367	662	482	1,511	3.0	183	8.26
867	6,000	0	281	289	669	1,239	1.3	177	7.00
821	2,250	500	73	915	400	1,888	4.7	160	11.80
153	2,250	500	274	565	306	1,645	3.0	156	10.54

FACTORS FROM 163 TRACTOR ENTERPRISES
22 CCST ACCOUNT FARMS, 1981
(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 \$			
<u>CLASS 5 TRACTORS, 65 - 89 PTO HP, 14 TRACTORS IN 13 ENTERPRISES:</u>									
821	6,500	1,000	766	1,139	748	3,653	1.0	911	4.01
112	9,500	1,000	928	2,894	1154	5,976	2.7	873	6.85
840	11,000	2,000	478	743	1123	4,344	0.9	632	6.87
827	3,413	203	2,458	2,765	596	6,027	4.0	614	9.81
828	14,000	1,000	1,082	639	1524	4,245	0.9	557	7.62
848	10,000	1,000	2,261	1,212	1167	5,640	2.5	507	11.12
812	7,600	1,200	1,641	1,198	785	4,824	2.2	485	9.95
832	14,000	0	2,018	1,224	1726	4,968	2.3	396	12.54
127	7,500	0	881	2,034	818	3,733	4.5	346	10.79
105	9,500	1,000	1,013	1,314	1053	4,380	3.0	340	12.88
836	4,900	200	301	616	567	1,684	1.7	290	5.81
834	4,000	0	195	1,075	515	1,785	3.5	253	7.06
824	7,500	0	329	377	764	1,470	1.6	179	8.21
<u>CLASS 6 TRACTORS, 90 - 114 PTO HP, 22 TRACTORS IN 19 ENTERPRISES:</u>									
834	6,250	500	1,613	1,399	970	4,482	1.1	1,103	4.06
105	7,500	0	1,805	2,079	915	4,799	1.7	963	4.98
111	21,900	286	350	4,539	2309	7,484	3.7	947	7.90
821	6,000	1,000	801	1,811	789	4,401	1.5	938	4.69
830	19,000	1,000	2,089	3,628	2856	9,573	3.1	938	10.21
834	7,750	500	3,186	2,799	1045	7,530	3.2	783	9.62
804	8,750	500	2,331	2,401	973	6,205	2.8	665	9.33
804	20,000	2,000	802	2,506	2029	7,337	3.0	649	11.31
830	15,250	500	346	1,861	1705	4,412	2.5	580	7.61
827	8,250	250	2,444	1,204	686	4,584	1.9	555	8.27
105	5,025	50	1,298	2,047	631	4,026	3.1	553	7.28
153	17,500	1,000	77	1,387	1798	4,262	2.0	532	8.01
105	18,500	3,000	1,855	2,648	1994	9,497	4.0	509	18.66
812	8,876	1,752	879	1,345	866	4,842	2.8	418	11.58
835	8,325	350	1,538	929	966	3,783	1.8	411	9.22
836	9,875	250	238	843	1091	2,422	1.7	378	6.41
867	7,500	0	841	976	866	2,683	2.1	374	7.17
105	15,000	2,000	537	1,476	1617	5,630	3.7	307	18.34
824	9,900	0	912	907	1036	2,855	2.5	276	10.34

FACTORS FROM 163 TRACTOR ENTERPRISES
22 COST ACCOUNT FARMS, 1981
(ARRANGED BY HOURS OF USE PER TRACTOR)

FARM NO	AVG	ANNUAL COST PER TRACTOR					GL OF	HR OF	AVG
	VALUE PER TRACTOR	DEPREC	REPAIRS AND LABOR	FUEL	ALL OTHER	TOTAL COST	FUEL PER HOUR GL	USE PER TRACTOR HR	COST / HR OF USE \$
<u>CLASS 7 TRACTORS, 115 -134 PTO HP., 13 TRACTORS IN 10 ENTERPRISES:</u>									
806	13,251	2,502	1,494	3,191	1245	8,432	2.6	970	8.69
821	31,500	3,000	534	3,107	3267	9,908	2.6	955	10.37
827	28,804	1,788	321	2,857	2901	7,867	3.1	828	9.50
812	16,500	3,000	2,436	4,170	1715	11,321	4.9	756	14.97
827	9,833	333	4,539	2,685	1356	8,913	3.2	745	11.96
127	15,000	0	1,111	1,437	1501	4,049	2.4	496	8.16
812	17,092	2,183	1,015	1,616	1552	6,366	3.2	452	14.08
836	13,375	250	225	1,583	1443	3,501	2.6	450	7.78
828	11,750	500	828	1,220	1300	3,848	3.2	294	13.09
835	15,000	0	130	1,216	1649	2,995	3.4	278	10.77
<u>CLASS 8 TRACTORS, OVER 134 PTO HP., 7 TRACTORS IN 5 ENTERPRISES:</u>									
834	27,500	5,000	1,740	2,799	3185	12,724	2.8	902	14.11
105	11,415	829	2,915	3,153	1287	8,184	3.4	729	11.23
827	34,976	2,169	456	3,749	3504	9,878	4.6	716	13.79
848	25,500	1,000	3,190	1,781	2729	8,700	4.1	458	19.01
824	18,500	0	303	1,416	1883	3,602	2.9	373	9.66
<u>CLASS 10 TRACTORS - FOUR WHEEL DRIVE, 9 TRACTORS IN 9 ENTERPRISES:</u>									
806	36,500	3,000	1,547	6,035	3855	14,437	2.8	1,675	8.62
827	45,997	2,214	1,894	6,582	4814	15,504	5.5	1,056	14.69
840	47,000	4,000	775	4,004	4662	13,441	4.2	735	18.29
827	33,500	1,000	2,279	6,462	3729	13,470	8.6	668	20.16
834	27,500	3,000	9,295	3,750	2989	19,034	5.2	646	29.46
848	51,000	2,500	143	4,926	4845	12,414	9.6	539	23.04
827	12,500	1,000	3,976	2,966	1459	9,401	5.7	463	20.30
834	21,500	1,000	3,011	1,231	2361	7,603	2.8	394	19.30
824	45,750	500	397	3,272	4533	8,702	6.8	371	23.46
<u>BACKHOES TRACTORS, 8 TRACTORS IN 8 ENTERPRISES:</u>									
834	10,500	1,000	6,231	1,847	1510	10,588	1.4	1,194	8.87
830	25,250	3,000	3,312	1,089	2425	9,826	0.9	920	10.68
827	8,875	250	5,252	1,293	1092	7,887	3.0	378	20.87
827	13,000	0	1,600	362	1349	3,311	1.1	283	11.70
840	13,000	2,000	475	338	1313	4,126	1.0	267	15.45
827	15,250	833	1,057	752	1558	4,200	3.3	205	20.49
824	8,400	0	171	227	895	1,293	1.7	100	12.93
848	2,750	100	98	51	360	609	1.1	37	16.46

FACTORS FROM 163 TRACTOR ENTERPRISES
22 COST ACCOUNT FARMS, 1981
(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			
SKID STEER LOADERS, 9 TRACTORS IN 9 ENTERPRISES:									
834	7,500	1,000	6,480	1,399	1097	9,976	0.8	1,500	6.65
105	7,750	500	2,870	1,415	896	5,681	1.1	1,063	5.34
821	8,750	1,500	875	725	969	4,069	0.6	1,052	3.87
824	10,749	2,935	2,246	1,564	1224	7,969	1.7	707	11.27
112	6,000	1,000	1,553	618	722	3,893	1.1	438	8.89
834	10,250	500	1,611	569	1180	3,860	1.2	400	9.65
146	4,250	556	769	323	452	2,100	0.7	363	5.78
830	4,750	500	1,816	288	529	3,133	2.0	106	29.56
824	2,500	0	463	184	353	1,000	1.4	103	9.71
FORKLIFT TRACTORS, 17 TRACTORS IN 4 ENTERPRISES:									
802	4,788	175	638	956	504	2,273	0.9	660	3.45
848	12,500	0	122	120	1329	1,571	0.3	415	3.79
832	12,000	0	664	416	1365	2,445	1.1	271	9.02
827	1,564	14	970	322	225	1,531	4.0	59	26.02
CRAWLER TRACTORS, 10 TRACTORS IN 9 ENTERPRISES:									
830	21,500	1,000	1,472	846	2177	5,495	1.1	597	9.20
834	9,500	1,000	279	1,399	1181	3,859	2.2	563	6.85
111	5,500	0	5,619	699	713	7,031	1.5	375	18.75
827	8,000	0	2,640	52	850	3,542	0.3	137	25.85
827	10,400	0	2,305	395	1042	3,742	2.9	120	31.31
821	6,165	330	227	306	578	1,441	3.1	80	18.01
146	2,500	0	645	61	261	967	1.1	42	23.02
153	1,750	500	86	22	237	845	2.0	9	93.89
867	2,500	0	20	50	255	325	6.7	6	54.17

FACTORS FROM 163 TRACTOR ENTERPRISES
22 COST ACCOUNT FARMS, 1981
(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			

1981 AVERAGES- WEIGHTED BY NUMBER OF TRACTORS PER ENTERPRISE:

CLASS 2	617	35	502	326	106	969	1.4	195	4.97
CLASS 3	2,400	116	800	655	315	1,886	1.7	318	5.94
CLASS 4	5,050	339	865	899	621	2,724	1.8	406	6.71
CLASS 5	7,844	627	1,224	1,469	918	4,238	2.4	505	8.40
CLASS 6	11,107	724	1,293	1,769	1253	5,039	2.4	596	8.45
CLASS 7	16,782	1,223	1,716	2,401	1794	7,134	3.1	654	10.90
CLASS 8	25,202	1,726	1,788	2,600	2665	8,779	3.8	619	14.18
CLASS 10	35,224	2,011	2,655	4,320	3655	12,641	5.1	728	17.37
BACKHOE	11,964	901	2,339	744	1300	5,284	1.5	434	12.16
SKIDSTR	6,975	948	2,091	792	829	4,660	1.0	640	7.28
CRAWLER	7,822	283	1,560	423	834	3,100	1.7	205	15.13

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

1981	8,167	533	1,085	1,291	921	3,830	2.5	435	8.80
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

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
22 COST ACCOUNT FARMS 1981

ITEM	HP CLASS **							
	TWO	THREE	FOUR	FIVE	SIX	SEVEN	EIGHT	TEN
NO. OF TRACTORS	22	39	41	14	21	12	6	9
VALUE / TRAC, \$	617	2,400	5,050	7,844	11,107	16,782	25,202	35,224
HRS USE / TRAC	195	318	406	505	596	654	619	728
GAL FUEL / HR	1.4	1.7	1.8	2.4	2.4	3.1	3.8	5.1
COST / HOUR, \$	4.97	5.94	6.71	8.40	8.45	10.90	14.18	17.37

COSIS	\$	\$	\$	\$	\$	\$	\$	\$
DEPRECIATION	35	116	339	627	724	1,223	1,726	2,011
REPAIRS, MAINT	344	588	685	923	1,008	1,294	1,373	1,844
FARM LABOR	158	212	180	301	285	422	415	811
FUEL	326	655	899	1,469	1,769	2,401	2,600	4,320
OIL, GREASE, ANTI	19	42	75	80	126	126	141	254
INSURANCE	4	14	32	45	67	115	140	195
INTEREST	49	214	432	705	973	1,477	2,282	3,136
BUILDING USE	34	36	67	66	84	73	85	49
ALL OTHER		9	15	22	3	3	17	21
TOTAL COST	969	1,886	2,724	4,238	5,039	7,134	8,779	12,641

** 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 75 TRUCK ENTERPRISES
 22 COST ACCOUNT FARMS, 1981
 (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 CF USE ¢
		DEPBEC \$	REPAIRS AND LABOR \$	FUEL \$	ALL OTHER \$	TOTAL COST \$			
SMALL TRUCKS-- 65 TRUCKS IN 37 ENTERPRISES:									
802	2,801	4	3,222	2,740	544	6,510	7	14,600	44.6
830	6,750	500	348	3,130	1,090	5,068	8	18,597	27.3
112	8,124	2,494	10	1,356	1,200	5,060	9	9,262	54.6
111	5,500	1,000	818	2,144	1,091	5,053	8	11,623	43.5
828	1,625	1,250	1,224	2,016	418	4,908	8	12,162	40.4
832	2,750	941	1,517	1,708	406	4,572	8	10,412	43.9
834	2,750	500	1,377	1,688	599	4,164	9	11,828	35.2
802	4,450	500	850	1,830	665	3,845	13	17,446	22.0
840	7,000	1,000	274	1,569	909	3,752	11	12,369	30.3
806	4,500	1,000	788	1,184	773	3,745	8	6,850	54.7
833	1,750	500	1,533	1,093	596	3,722	16	12,500	29.8
833	1,525	450	1,295	1,458	495	3,698	14	15,000	24.6
105	1,850	700	741	1,773	436	3,650	8	10,000	36.5
821	6,500	1,000	31	1,120	1,295	3,446	10	8,251	41.8
802	1,300	600	1,745	777	216	3,338	6	3,365	99.2
812	1,750	500	947	1,103	339	2,889	15	11,959	24.2
833	225	417	788	1,215	303	2,723	10	8,333	32.7
105	2,600	1,200	92	874	516	2,682	10	6,295	42.6
812	675	650	853	877	200	2,580	7	4,838	53.3
105	950	99	877	1,207	333	2,516	10	8,734	28.8
827	2,144	257	664	1,115	477	2,513	8	7,005	35.9
146	4,300	600	438	758	669	2,465	14	7,487	32.9
802	950	100	1,134	765	282	2,281	10	5,820	39.2
848	3,500	150	322	1,129	577	2,178	10	8,399	25.9
836	3,925	550	101	788	571	2,010	11	6,322	31.8
833	780	222	451	972	300	1,945	13	8,889	21.9
812	3,000	0	480	1,022	435	1,937	12	9,149	21.2
824	1,415	130	478	954	307	1,869	7	4,503	41.5
802	150	0	1,034	419	182	1,635	6	1,980	82.6
867	2,000	0	201	904	459	1,564	13	8,556	18.3
804	650	47	155	1,038	286	1,526	*	*	*
112	1,000	400	29	611	314	1,354	5	2,280	59.4
153	1,000	200	88	342	286	916	12	3,089	29.7
802	1,850	100	88	320	330	838	6	1,348	62.2
806	350	100	153	230	302	785	5	935	84.0
835	300	0	42	53	233	328	12	482	68.0
848	150	0	22	106	69	197	*	*	*

* MILEAGE UNKNOWN

FACTORS FROM 75 TRUCK ENTERPRISES
 22 COST ACCOUNT FARMS, 1981
 (ARRANGED BY TOTAL COST PER TRUCK)

FARM NO	AVG VALUE PER TRUCK \$	ANNUAL COST PER TRUCK				TOTAL COST \$	MI / GAL OF FUEL MI	MI OF USE PER TRUCK MI	AVG COST / MI OF USE ¢
		DEPREC	REPAIRS AND LABOR	FUEL	ALL OTHER				
<u>LARGE TRUCKS-- 64 TRUCKS IN 38 ENTERPRISES:</u>									
802	7,100	200	4,654	3,520	1,462	9,836	10	26,308	37.4
802	6,800	0	4,388	2,317	1,478	8,183	7	12,200	67.1
834	3,750	500	3,902	2,767	473	7,642	4	7,675	99.6
827	8,363	0	3,295	2,519	1,713	7,527	4	7,586	99.2
827	6,550	267	3,476	2,253	1,432	7,428	4	6,619	112.2
111	11,000	2,000	1,300	1,137	1,978	6,415	*	*	*
848	11,083	500	1,613	1,720	2,017	5,850	5	7,082	82.6
833	2,398	397	2,722	1,959	730	5,808	8	11,000	52.8
824	8,250	556	1,738	362	1,477	4,133	*	*	*
830	2,100	200	1,235	2,001	582	4,018	4	6,336	63.4
802	3,700	0	1,286	1,523	596	3,405	*	*	*
840	7,750	500	822	907	1,106	3,335	5	2,935	113.6
105	2,700	200	1,340	1,019	709	3,268	5	3,678	88.9
828	2,125	250	1,178	973	751	3,152	4	2,783	113.3
830	1,300	200	1,274	1,076	520	3,070	6	4,398	69.8
827	1,532	9	945	939	364	2,257	2	1,157	195.1
834	1,250	500	1,093	337	229	2,159	8	1,964	109.9
111	1,750	500	727	420	492	2,139	4	1,150	186.0
105	2,350	300	671	462	607	2,040	4	1,359	150.1
867	1,000	0	517	794	603	1,914	*	*	*
802	1,625	250	558	763	252	1,823	9	5,105	35.7
824	4,675	350	402	329	712	1,793	5	1,234	145.3
112	1,650	300	129	950	280	1,659	*	*	*
827	500	0	861	312	353	1,526	8	2,000	76.3
112	2,800	400	370	231	460	1,461	5	859	170.1
867	1,000	0	741	426	273	1,440	4	1,242	115.9
112	500	200	120	814	207	1,341	*	*	*
821	1,700	200	141	0	866	1,207	*	*	*
802	2,000	0	628	162	412	1,202	11	1,403	85.7
105	950	100	383	305	267	1,055	4	1,010	104.5
146	450	300	218	151	167	836	5	545	153.4
834	750	500	0	233	92	825	*	*	*
836	1,525	50	82	212	411	755	7	1,076	70.2
835	3,500	0	0	140	596	736	6	583	126.2
848	500	0	481	88	148	717	5	295	243.5
804	350	100	0	119	120	339	*	*	*
835	500	0	131	19	174	324	*	*	*
105	700	0	0	8	69	77	7	43	179.1

* MILEAGE UNKNOWN

FACTORS FROM 75 TRUCK ENTERPRISES
 22 COST ACCOUNT FARMS, 1981
 (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	OTHER		GAL OF FUEL MI	USE PER TRUCK MI	COST / MI OF USE ¢

1981 AVERAGES- WEIGHIED BY NUMBER OF TRUCKS PER ENTERPRISE:

SMALL	2,276	378	643	1,107	473	2,601	9*	7,653*	34.0*
LARGE	3,584	223	1,489	1,162	766	3,640	4+	3,878+	93.8+

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

1981	2,923	301	1,062	1,134	618	3,115	7	5,785	53.8
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

* BASED ON 60 SMALL TRUCKS WITH KNOWN MILEAGE
 + BASED ON 53 LARGE TRUCKS WITH KNOWN MILEAGE

AVERAGE COST PER TRUCK
22 COST ACCOUNT FARMS, 1981

ITEM	SMALL TRUCKS	LARGE TRUCKS
NUMBER OF TRUCKS	65	64
AVG VALUE PER TRUCK	\$ 2,276	\$ 3,584
MILES OF USE PER TRUCK	7,653 *	3,878 +
MILES PER GAL OF FUEL	9 *	4 +
COST PER MILE, ¢	34.0 *	93.8 +
CCSIS	\$	\$
DEPRECIATION	378	223
REPAIRS, MAINTENANCE	488	965
FARM LABCR	156	524
FUEL	1,107	1,162
OIL, GREASE, ANTIFREEZE	56	86
LICENSE, ROAD TAXES	24	91
INSURANCE	168	166
INTEREST	205	326
BUILDING USE	17	69
ALL OTHER	2	28
TOTAL COST FOR YEAR	2,601	3,640

* BASED ON 60 SMALL TRUCKS WITH KNOWN MILEAGE
+ BASED ON 53 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
24 COST ACCOUNT FARMS, 1981

		AVERAGE PER FARM
ALL EQUIPMENT:		
INVENTORY DECREASE	\$ 3,039	
PURCHASES, IMPR, GAIN	39,555	
REPAIRS, MAINT, LABOR	28,239	
ALL OTHER CCSTS *	20,998	
TOTAL		\$ 91,831
INVENTORY INCREASE	\$ 22,086	
SALES, LOSS, OTHER	4,391	
TOTAL		<u>26,477</u>
NET ANNUAL CCST		\$ 65,354

*INCLUDES INTEREST, INSURANCE, USE OF BLDGS, ETC

EQUIPMENT COSTS AND INVESTMENTS PER ACRE
BY TYPE OF EQUIPMENT, ALL FARMS, 1981

TYPE OF EQUIPMENT	COST	INVESTMENT	PER ACRES CF:
LAND PREPARATION	\$ 8	\$ 17	FIELD, VEG CROPS
FIELD CROP	35	90	FIELD CROPS
VEGETABLE CROP	64	153	VEGETABLE CROPS
FRUIT CROP	156	350	FRUIT CROPS

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

	TYPE OF EQUIPMENT						TOTAL CF ALL EQUIP
	LIVE STOCK	LAND PREPARATION	FIELD CROP	VEGETABLE CROP	FRUIT CROP	ALL OTHER	
1981	36	45	39	42	45	38	40
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

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

FACTORS FROM ALL EQUIPMENT ENTERPRISES
24 COST ACCOUNT FARMS, 1981
(ARRANGED BY EQUIPMENT INVESTMENT)

FARM NO	ALL EQUIP EXCEPT POWER*					TOTAL INVEST- MENT IN POWER AND EQUIP	PROPORTION OF FARM CAPITAL THAT IS:		CUSTOM WORK AND EQUIP RENTAL	
	EQUIP IN- VEST- MENT \$	NET ANNUAL COST \$	IN- VEST- MENT %	PER CROP ACRE ** COST \$	IN- VEST- MENT \$		POWER AND EQUIP %	POWER AND EQUIP %	EX- PENSE \$	RE- CEIPTS \$
827	814,909	389,298	48	80	167	308,783	18	28	29,518	19,930
833	361,278	164,250	45	188	413	500,120	12	16	41,815	43,697
802	297,275	105,037	35	223	630	413,813	18	25	41,991	7,814
834	280,063	134,895	48	68	141	477,013	10	17	12,904	0
824	256,273	64,467	25	100	396	400,029	17	26	699	22
848	239,250	79,295	33	62	186	404,400	19	33	16,539	12,535
806	225,755	58,235	26	107	413	318,655	18	25	178	0
835	135,003	29,483	22	71	324	182,752	16	22	976	0
830	122,600	49,560	40	93	229	244,600	13	25	887	1,423
812	104,750	63,570	61	133	219	171,850	7	11	4,348	949
111	104,438	51,282	49	112	229	160,338	11	16	1,957	680
828	99,647	39,078	39	106	269	149,995	17	26	5,888	444
821	97,098	43,859	45	116	256	174,798	14	25	4,344	0
112	91,813	28,395	31	77	248	142,713	14	22	5,250	4,211
105	88,566	46,562	53	76	144	139,215	10	16	6,528	14,675
867	84,500	27,086	32	97	302	119,650	13	18	1,317	0
105	83,575	36,399	44	111	254	138,875	8	13	7,741	4,748
832	80,540	31,890	40	111	280	129,740	11	17	18,075	13,465
840	79,044	26,126	33	69	208	173,092	8	18	235	50
836	76,619	24,213	32	59	187	136,318	10	17	6,976	0
804	65,271	25,864	40	98	246	117,345	11	19	190	0
153	52,725	14,292	27	61	223	85,400	15	24	0	0
127	52,678	8,715	17	62	376	78,028	15	23	142	0
146	38,716	26,631	69	109	158	58,065	14	21	992	0

1981 GROUP AVERAGES, ACCORDING TO EQUIP INVESTMENT:

THIRDS

HIGH	326,226	128,120	35	112	334	500,696	16	24	18,078	10,500
MED	99,177	43,674	44	101	237	162,895	12	20	3,815	2,798
LOW	66,146	24,266	38	85	242	114,608	12	19	4,294	2,283

ANNUAL AVERAGES-- ALL FARMS:

1981	163,849	65,353	40	93	233	259,399	13	21	8,729	5,193
1980	141,939	58,509	41	90	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	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

* POWER INCLUDES TRACTORS, TRUCKS AND FARM SHARE OF AUTO

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

FACTORS FROM ALL EQUIPMENT ENTERPRISES
24 COST ACCOUNT FARMS, 1981
(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	9	31	69		11	64	145	
833				146				280
802				216				606
834	6	29			15	55		
824	6	40			24	147		
848	14	12	45	121	28	110	164	158
806	8	33			23	116		
835	5	33			18	161		
830	6	35			12	75		
812	7	42			18	70		
111	3	72			8	172		
828	7	34	185	138	22	118	305	279
821	4	42			24	107		
112	5	27			19	76		
105	13	37			27	57		
867	4	33			21	121		
105	8	43			18	99		
832		52		108		53		270
840	4	31			19	104		
836	6	22			22	62		
804	5	41			16	99		
153	9	23			31	62		
127	4	29			29	159		
146	3	75			5	117		

1981 GROUP AVERAGES, ACCORDING TO EQUIP INVESTMENT:

THIRDS

HIGH	6	22	14	60	15	82	39	131
MED	6	40	23	17	19	100	38	35
LOW	5	40		14	18	94		34

ANNUAL AVERAGES- ALL FARMS:

1981	8	35	64	156	17	90	153	350
1980	7	32	62	141	17	82	129	340
1979	6	26	59	148	14	69	96	268
1978	6	17	42	128	19	77	90	262
1977	5	13	34	105	22	40	76	228

DAIRY FARMS
AVERAGE EQUIPMENT COSTS
18 COST ACCOUNT FARMS, 1981

		AVERAGE PER FARM
ALL EQUIPMENT:		
INVENTORY DECREASE	\$ 2,661	
PURCHASES, IMPR, GAIN	28,278	
REPAIRS, MAINT, LABOR	16,547	
ALL OTHER COSTS *	13,099	
TOTAL		\$ 60,585
INVENTORY INCREASE	\$ 14,088	
SALES, LOSS, OTHER	4,295	
TOTAL		<u>18,383</u>
NET ANNUAL CCST		\$ 42,202

*INCLUDES INTEREST, INSURANCE, USE OF BLDGS, ETC

EQUIPMENT COSTS AND INVESTMENTS PER ACRE
BY TYPE OF EQUIPMENT, ALL FARMS, 1981

TYPE OF EQUIPMENT	COST	INVESTMENT	PER ACRES OF:
LAND PREPARATION	\$ 6	\$ 19	FIELD, VEG CROPS
FIELD CROP	37	94	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	
1981	36	33	39			45	37
1980	37	34	38			47	37
1979	32	33	34			40	33
1978	34	34	35			42	35
1977	35	34	36			37	35

DAIRY FARMS
FACTORS FROM ALL EQUIPMENT ENTERPRISES
18 COST ACCOUNT FARMS, 1981
(ARRANGED BY EQUIPMENT INVESTMENT)

FARM NO	EQUIP INVESTMENT \$	ALL EQUIP EXCEPT POWER*			TOTAL INVESTMENT IN POWER AND EQUIP \$	PROPORTION OF FARM CAPITAL THAT IS:			CUSTOM WORK AND EQUIP RENTAL	
		NET ANNUAL COST \$	INVESTMENT % %	PER ACRE ** \$		POWER AND EQUIP %	POWER AND EQUIP %	EX-PENSE \$	RE-CEIPTS \$	
834	280,063	134,895	48	68	141	477,013	10	17	12,904	0
824	256,273	64,467	25	100	396	400,029	17	26	699	22
806	225,755	58,235	26	107	413	318,655	18	25	178	0
835	135,003	29,483	22	71	324	182,752	16	22	976	0
830	122,600	49,560	40	93	229	244,600	13	25	887	1,423
812	104,750	63,570	61	133	219	171,850	7	11	4,348	949
111	104,438	51,282	49	112	229	160,338	11	16	1,957	680
821	97,098	43,859	45	116	256	174,798	14	25	4,344	0
112	91,813	28,395	31	77	248	142,713	14	22	5,250	4,211
105	88,566	46,562	53	76	144	139,215	10	16	6,528	14,675
867	84,500	27,086	32	97	302	119,650	13	18	1,317	0
105	83,575	36,399	44	111	254	138,875	8	13	7,741	4,748
840	79,044	26,126	33	69	208	173,092	8	18	235	50
836	76,619	24,213	32	59	187	136,318	10	17	6,976	0
804	65,271	25,864	40	98	246	117,345	11	19	190	0
153	52,725	14,292	27	61	223	85,400	15	24	0	0
127	52,678	8,715	17	62	376	78,028	15	23	142	0
146	38,716	26,631	69	109	158	58,065	14	21	992	0

1981 GROUP AVERAGES, ACCORDING TO EQUIP INVESTMENT:

THIRDS

HIGH	187,407	66,702	37	95	287	299,150	14	21	3,332	399
MED	91,665	38,931	42	98	239	145,932	12	18	4,523	4,052
LOW	60,842	20,974	36	76	233	108,041	12	20	1,423	8

ANNUAL AVERAGES-- ALL FARMS:

1981	113,305	42,202	37	87	234	184,374	12	19	3,092	1,487
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

* 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
18 COST ACCOUNT FARMS, 1981
(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	6	29			15	55		
824	6	40			24	147		
806	8	33			23	116		
835	5	33			18	161		
830	6	35			12	75		
812	7	42			18	70		
111	3	72			8	172		
821	4	42			24	107		
112	5	27			19	76		
105	13	37			27	57		
867	4	33			21	121		
105	8	43			18	99		
840	4	31			19	104		
836	6	22			22	62		
804	5	41			16	99		
153	9	23			31	62		
127	4	29			29	159		
146	3	75			5	117		

1981 GROUP AVERAGES, ACCORDING TO EQUIP INVESTMENT:

THIRDS

HIGH	6	35			18	104		
MED	6	42			20	105		
LOW	5	37			20	101		

ANNUAL AVERAGES- ALL FARMS:

1981	6	37			19	94		
1980	6	33			18	87		
1979	6	26			18	76		
1978	6	24			16	69		
1977	4	24			13	67		

DAIRY FARMS
STANCHION BARN HERDS
AVERAGE EQUIPMENT COSTS
6 COST ACCOUNT FARMS, 1981

		AVERAGE PER FARM
ALL EQUIPMENT:		
INVENTORY DECREASE	\$ 1,889	
PURCHASES, IMPR, GAIN	19,785	
REPAIRS, MAINT, LABOR	9,781	
ALL OTHER COSTS *	8,348	
TOTAL		\$ 39,803
INVENTORY INCREASE	\$ 8,284	
SALES, LOSS, OTHER	4,117	
TOTAL		<u>12,401</u>
NET ANNUAL COST		\$ 27,402

*INCLUDES INTEREST, INSURANCE, USE OF BLDGS, ETC

EQUIPMENT COSTS AND INVESTMENTS PER ACRE
BY TYPE OF EQUIPMENT, ALL FARMS, 1981

TYPE OF EQUIPMENT	COST	INVESTMENT	PER ACRES OF:
LAND PREPARATION	\$ 5	\$ 17	FIELD, VEG CROPS
FIELD CROP	50	125	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	
1981	38	30	40			58	39
1980	31	24	37			67	36
1979	26	25	30			33	28
1978	25	29	27			30	27
1977	25	33	29			33	28

DAIRY FARMS
FREESTALL BARN HERDS
AVERAGE EQUIPMENT COSTS
12 COST ACCOUNT FARMS, 1981

	AVERAGE PER FARM
ALL EQUIPMENT:	
INVENTORY DECREASE	\$ 3,047
PURCHASES, IMPR, GAIN	32,525
REPAIRS, MAINT, LABOR	19,931
ALL OTHER COSTS *	15,474
TOTAL	\$ 70,977
INVENTORY INCREASE	\$ 16,990
SALES, LOSS, OTHER	4,385
TOTAL	<u>21,375</u>
NET ANNUAL COST	\$ 49,602

*INCLUDES INTEREST, INSURANCE, USE OF BLDGS, ETC

EQUIPMENT COSTS AND INVESTMENTS PER ACRE
BY TYPE OF EQUIPMENT, ALL FARMS, 1981

TYPE OF EQUIPMENT	COST	INVESTMENT	PER ACRES OF:
LAND PREPARATION	\$ 6	\$ 20	FIELD, VEG CROPS
FIELD CROP	33	86	FIELD CROPS
VEGETABLE CROP			VEGETABLE CROPS
FRUIT CROP			FRUIT CROPS

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

	TYPE OF EQUIPMENT						TOTAL OF ALL EQUIP
	LIVE STOCK	LAND PREPARATION	FIELD CROP	VEGETABLE CROP	FRUIT CROP	ALL OTHER	
1981	35	33	39			43	37
1980	37	35	38			44	38
1979	33	35	36			41	35
1978	36	35	39			46	37
1977	38	34	40			39	38

DAIRY FARMS
FACTORS FROM ALL EQUIPMENT ENTERPRISES
18 COST ACCOUNT FARMS, 1981
(ARRANGED BY EQUIPMENT INVESTMENT)

FARM NO	ALL EQUIP EXCEPT POWER*					TOTAL INVEST- MENT IN POWER AND EQUIP	PROPORTION OF FARM CAPITAL THAT IS:		CUSTOM WORK AND EQUIP RENTAL	
	EQUIP IN- VEST- MENT \$	NET ANNUAL COST \$	% OF IN- VEST- MENT %	PER ACRE CROP ** \$	IN- VEST- MENT \$		POWER AND EQUIP %	AND EQUIP %	EX- PENSE \$	RE- CEIPTS \$
<u>6 STANCHION BARN HERDS</u>										
111	104,438	51,282	49	112	229	160,338	11	16	1,957	680
867	84,500	27,086	32	97	302	119,650	13	18	1,317	0
105	83,575	36,399	44	111	254	138,875	8	13	7,741	4,748
153	52,725	14,292	27	61	223	85,400	15	24	0	0
127	52,678	8,715	17	62	376	78,028	15	23	142	0
146	38,716	26,631	69	109	158	58,065	14	21	992	0

ANNUAL AVERAGES- ALL FARMS:

1981	69,439	27,401	39	98	247	106,726	11	17	2,025	905
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

12 FREESTALL BARN HERDS

834	280,063	134,895	48	68	141	477,013	10	17	12,904	0
824	256,273	64,467	25	100	396	400,029	17	26	699	22
806	225,755	58,235	26	107	413	318,655	18	25	178	0
835	135,003	29,483	22	71	324	182,752	16	22	976	0
830	122,600	49,560	40	93	229	244,600	13	25	887	1,423
812	104,750	63,570	61	133	219	171,850	7	11	4,348	949
821	97,098	43,859	45	116	256	174,798	14	25	4,344	0
112	91,813	28,395	31	77	248	142,713	14	22	5,250	4,211
105	88,566	46,562	53	76	144	139,215	10	16	6,528	14,675
840	79,044	26,126	33	69	208	173,092	8	18	235	50
836	76,619	24,213	32	59	187	136,318	10	17	6,976	0
804	65,271	25,864	40	98	246	117,345	11	19	190	0

ANNUAL AVERAGES- ALL FARMS:

1981	135,238	49,602	37	85	231	223,198	12	20	3,626	1,778
1980	121,697	45,911	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

* 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
 18 COST ACCOUNT FARMS, 1981
 (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
	\$	\$	\$	\$	\$	\$	\$	\$

6 STANCHION BARN HERDS

111	3	72			8	172		
867	4	33			21	121		
105	8	43			18	99		
153	9	23			31	62		
127	4	29			29	159		
146	3	75			5	117		

ANNUAL AVERAGES- ALL FARMS:

1981	5	50			17	125		
1980	3	45			12	120		
1979	4	29			17	98		
1978	4	23			13	86		
1977	3	22			10	77		

12 FREESTALL BARN HERDS

834	6	29			15	55		
824	6	40			24	147		
806	8	33			23	116		
835	5	33			18	161		
830	6	35			12	75		
812	7	42			18	70		
821	4	42			24	107		
112	5	27			19	76		
105	13	37			27	57		
840	4	31			19	104		
836	6	22			22	62		
804	5	41			16	99		

ANNUAL AVERAGES- ALL FARMS:

1981	6	33			19	86		
1980	7	31			19	82		
1979	6	25			19	71		
1978	6	24			17	63		
1977	5	25			14	62		

FACTORS FROM REAL ESTATE ENTERPRISES
23 COST ACCOUNT FARMS, 1981
(ARRANGED BY FARM NUMBER)

FARM NO	ACRES OWNED				VALUE OF LAND AND BUILDINGS \$	VALUE PER ACRE		COST PER ACRE		BLDG COST AS A % OF VALUE %
	CROP LAND AC	BEAR -ING AC	NCN BEAR -ING AC	ALL LAND AC		CROP LAND \$	BEAR -ING ORCH \$	CROP LAND \$	BEAR -ING ORCH \$	
105	357			531	438,337	412		50		18
105	138			520	519,088	620		94		16
111	311			632	505,250	549		65		25
112	200			278	258,763	491		55		13
127	127			215	150,910	295		31		14
146	191			331	135,663	324		37		17
153	78			130	162,890	406		53		15
802		150	59	245	834,562		1,594		185	19
804	149			277	207,390	423		67		23
806	359			669	552,599	376		62		12
812	492			572	672,481	485		66		18
821	193			645	238,623	322		49		22
824	708			1,101	664,699	428		51		17
828	256	61	14	373	302,678	350	558	40	70	18
830	285			598	262,753	350		54		21
832		191	107	645	597,647		1,525		204	20
833	1,471	784	111	2,884	2,300,137	496	1,222	53	132	26
834	1,223			1,376	1,291,534	493		64		23
835	366			472	394,800	408		46		13
836	411			560	463,070	600		70		18
840	456			834	457,250	400		34		16
848	650	55	41	903	685,669	520	767	49	80	16
867	280			416	374,500	670		69		16

ANNUAL AVERAGES--ALL FARMS:

1981	414	248	66	661	542,230	467	1,261	55	143	18
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

DAIRY FARMS
FACTORS FROM REAL ESTATE ENTERPRISES
18 COST ACCOUNT FARMS, 1981
(ARRANGED BY FARM NUMBER)

FARM NO	ACRES OWNED				VALUE OF LAND AND BUILDINGS \$	VALUE PER ACRE		COST PER ACRE		BLDG COST AS A % OF VALUE
	CROP LAND AC	BEAR -ING AC	BEAR -ING AC	NCN ALL LAND AC		CROP LAND \$	BEAR -ING ORCH \$	CROP LAND \$	BEAR -ING ORCH \$	
105	357			531	438,337	412		50		18
105	138			520	519,088	620		94		16
111	311			632	505,250	549		65		25
112	200			278	258,763	491		55		13
127	127			215	150,910	295		31		14
146	191			331	135,663	324		37		17
153	78			130	162,890	406		53		15
804	149			277	207,390	423		67		23
806	359			669	552,599	376		62		12
812	492			572	672,481	485		66		18
821	193			645	238,623	322		49		22
824	708		1,101		664,699	428		51		17
830	285		598		262,753	350		54		21
834	1,223		1,376	1,291,534		493		64		23
835	366		472		394,800	408		46		13
836	411		560		463,070	600		70		18
840	456		834		457,250	400		34		16
867	280		416		374,500	670		69		16

ANNUAL AVERAGES- ALL FARMS:

1981	351			564	430,589	459		57		18
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

FACTORS FROM LABOR ENTERPRISES
25 COST ACCOUNT FARMS, 1981
(ARRANGED BY MAN EQUIVALENTS OF ALL REGULAR LABOR)

FARM NO	MAN * EQUIVALENTS		TOTAL HOURS PER FARM HR	PER MAN EQUIVALENT			ANNUAL COST**			
	ALL REG LABOR NC	ALL FARM LABOR NO		HOURS WORKED ALL REG LABOR HR	REG EXCL OPER HR	REG EXCL LABOR OPER \$	REG EXCL OPER \$	REG EXCL OPER \$	REG PART LABOR \$	ALL FARM LABOR \$
	827	30.8		38.5	106,298	2,760	2,764	25,027	21,729	7.86
833	16.5	32.9	79,919	2,252	2,204	17,573	16,719	7.59	3.31	6.71
802	12.9	23.9	65,630	2,849	2,880	15,184	14,039	4.87	4.57	5.73
834	12.5	13.1	42,984	3,282	3,450	23,617	20,796	6.03	4.28	7.06
105	7.0	7.3	24,079	3,294	3,223	17,977	16,945	5.26	3.25	5.36
830	6.7	8.2	25,604	3,130	3,209	17,497	15,999	4.99	3.98	5.30
812	5.9	6.4	18,216	2,805	3,018	30,063	22,695	7.52	4.92	10.19
848	5.8	8.7	22,070	2,392	2,451	25,109	21,120	8.62	5.02	9.04
864	5.2	7.8	25,186	3,220	3,219	22,482	22,482	6.98	3.95	5.93
806	5.0	5.8	17,850	3,065	2,995	23,145	15,495	5.17	5.06	7.20
824	4.9	6.8	20,341	2,861	2,774	16,429	13,922	5.02	5.03	5.52
111	4.6	5.6	17,279	3,067	3,211	19,609	18,266	5.69	4.30	6.01
840	4.0	4.2	12,318	2,886	3,030	19,324	17,992	5.94	3.89	6.52
804	4.0	4.3	12,019	2,762	3,035	20,307	19,103	6.29	3.45	7.04
836	3.9	4.1	11,100	2,652	2,968	25,527	15,474	5.21	3.46	9.21
821	3.4	3.6	11,884	3,245	3,398	17,928	15,844	4.66	3.88	5.41
105	3.0	3.7	12,781	3,516	3,431	19,632	15,375	4.48	2.65	5.12
835	3.0	3.5	11,604	3,327	3,427	16,882	15,583	4.55	3.63	4.87
828	2.9	4.1	14,040	3,365	3,557	11,751	10,357	2.91	3.82	4.41
153	2.0	2.2	6,932	3,156	0	15,203	0		6.56	4.78
832	2.0	5.9	15,232	2,570	2,796	22,341	17,682	6.32	4.68	6.43
112	2.0	3.1	10,651	3,593	0	16,106	0		5.18	4.56
867	1.9	2.8	9,362	3,496	3,583	17,940	13,072	3.65	2.94	4.49
146	1.0	3.3	11,249	4,094	0	18,311	0		4.06	4.00
127	1.0	1.1	3,424	3,089	0	17,588	0		3.86	5.55

1981 GROUP AVERAGES, ACCORDING TO MAN EQUIVALENT OF REGULAR LABOR:
THIRDS

HIGH	12.3	17.4	48,100	2,846	2,900	21,506	18,755	6.59	4.27	7.20
MED	4.2	5.1	15,640	3,030	3,118	20,487	17,106	5.49	3.96	6.44
LCW	2.0	3.3	10,312	3,336	3,341	17,015	14,174	4.36	4.34	4.89

ANNUAL AVERAGES- ALL FARMS, WEIGHTED BY MAN EQUIVALENTS:

1981	6.1	8.4	24,322	2,909	2,904	20,839	18,647	6.42	4.23	6.63
1980	5.9	8.9	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

* 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 ACCUNT FARMS 1981

LABOR CLASS	GRSS WAGE	SOC SEC, WK CCMP	BENEFITS, OTHER	TOTAL COST	TOTAL COST FOR	
	GR VALUE*				HIGH THIRD	LOW THIRD
	\$	\$	\$	\$	\$	\$
ANNUAL COST PER MAN EQUIVALENT						
REGULAR:						
OPERATORS ONLY	20,005	1,265	5,293	26,563	34,718	18,801
REG- EXCL OPER	13,636	1,789	3,221	18,646	18,755	14,174
COST PER HOUR						
REGULAR:						
OPERATORS ONLY	6.84	0.43	1.82	9.09	3.16	6.07
REG- EXCL CPER	4.70	0.62	1.10	6.42	6.59	4.36
PART TIME	3.73	0.48	0.02	4.23	4.27	4.34
UNPAID FAMILY, ETC	3.36	0.00	0.06	3.42	0.00	3.69
SPECIAL	5.55	0.62	1.17	7.34	7.60	7.48

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

AVERAGE LABOR FORCE PER FARM
25 COST ACCUNT FARMS, 1981

ITEM	SIZE GROUP *			ALL FARMS
	HIGH THIRD	MEDIUM THIRD	LOW THIRD	
NUMBER OF FARMS	8	9	8	25
MAN EQUIVALENTS				
ALL REGULAR LABOR:				
RANGE	30.8 TO 5.8	5.2 TO 3.0	3.0 TO 1.0	30.8 TO 1.0
AVERAGE	12.3	4.2	2.0	6.1
ALL FARM LABOR- AVG	17.4	5.1	3.3	8.4
LABOR CLASS	MONTHS OF WORK PERFORMED			
ALL REGULAR	147	50	24	73
PART TIME	35	10	10	18
UNPAID FAMILY, ETC	0	0	2	1
SPECIAL	26	1	3	10
TOTAL MONTHS	208	61	39	102

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

FRUIT FARMS
 FACTORS FROM LABOR ENTERPRISES
 5 COST ACCOUNT FARMS, 1981
 (ARRANGED BY MAN EQUIVALENTS OF ALL REGULAR LABOR)

FARM NO	MAN *		TOTAL HOURS PER FARM HR	PER MAN EQUIVALENT								
	EQUIVALENTS			HOURS WORKED			ANNUAL COST**		COST** PER HOUR			
	ALL REG	ALL FARM		ALL REG	REG EXCL	OPER	ALL REG	REG EXCL	OPER	REG	PART TIME	ALL FARM
	LABOR	LABOR		LABOR	OPER	OPER	LABOR	OPER	OPER	LABOR	LABOR	
NO	NO		HR	HR	HR	\$	\$	\$	\$	\$		
833	16.5	32.9	79,919	2,252	2,204	17,573	16,719	7.59	3.31	6.71		
802	12.9	23.9	65,630	2,849	2,880	15,184	14,039	4.87	4.57	5.73		
848	5.8	8.7	22,070	2,392	2,451	25,109	21,120	8.62	5.02	9.04		
828	2.9	4.1	14,040	3,365	3,557	11,751	10,357	2.91	3.82	4.41		
832	2.0	5.9	15,232	2,570	2,796	22,341	17,682	6.32	4.68	6.43		

ANNUAL AVERAGES- ALL FARMS, WEIGHTED BY MAN EQUIVALENTS:

1981	8.0	15.1	39,378	2,567	2,548	17,756	16,117	6.32	4.02	6.46
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

* 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
5 COST ACCOUNT FARMS 1981

LABOR CLASS	GROSS WAGE OR VALUE*	SOC SEC, WK COMP	BENEFITS, OTHER	TOTAL COST	TOTAL COST FOR HIGH THIRD LOW THIRD	
	\$	\$	\$	\$	\$	\$
ANNUAL COST PER MAN EQUIVALENT						
REGULAR:						
OPERATORS ONLY	18,272	1,744	4,294	24,310	24,891	20,700
REG- EXCL OPER	12,432	1,748	1,938	16,118	15,379	14,020
COST PER HOUR						
REGULAR:						
OPERATORS ONLY	6.91	0.66	1.63	9.20	8.59	8.16
REG- EXCL OPER	4.88	0.69	0.75	6.32	6.23	4.62
PART TIME	3.48	0.51	0.03	4.02	3.94	4.25
UNPAID FAMILY, ETC	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL	5.62	0.63	1.22	7.47	7.46	7.48

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

AVERAGE LABOR FORCE PER FARM
5 COST ACCOUNT FARMS, 1981

ITEM	SIZE GROUP *			ALL FARMS
	HIGH THIRD	MEDIUM THIRD	LOW THIRD	
NUMBER OF FARMS	2	1	2	5
MAN EQUIVALENTS				
ALL REGULAR LABOR:				
RANGE	16.5 TO 12.9	5.8 TO 5.8	2.9 TO 2.0	16.5 TO 2.0
AVERAGE	14.7	5.8	2.5	8.0
ALL FARM LABOR- AVG	28.4	8.7	5.0	15.1
MONTHS OF WORK PERFORMED				
LABOR CLASS				
ALL REGULAR	176	69	30	96
PART TIME	68	16	17	37
UNPAID FAMILY, ETC	0	0	0	0
SPECIAL	96	19	14	48
TOTAL MONTHS	340	104	61	181

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

DAIRY FARMS
FACTORS FROM LABOR ENTERPRISES
18 COST ACCOUNT FARMS, 1981
(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	REG	PART	ALL	
	REG	FARM			REG	EXCL	EXCL	TIME	FARM	
LABOR	LABOR	LABOR	OPER	LABOR	OPER	LABOR	LABOR			
NO	NO	HR	HR	HR	\$	\$	\$	\$	\$	
834	12.5	13.1	42,984	3,282	3,450	23,617	20,796	6.03	4.28	7.06
105	7.0	7.3	24,079	3,294	3,223	17,977	16,945	5.26	3.25	5.36
830	6.7	8.2	25,604	3,130	3,209	17,497	15,999	4.99	3.98	5.30
812	5.9	6.4	18,216	2,805	3,018	30,063	22,695	7.52	4.92	10.19
806	5.0	5.8	17,850	3,065	2,995	23,145	15,495	5.17	5.06	7.20
824	4.9	6.8	20,341	2,861	2,774	16,429	13,922	5.02	5.03	5.52
111	4.6	5.6	17,279	3,067	3,211	19,609	18,266	5.69	4.30	6.01
840	4.0	4.2	12,318	2,886	3,030	19,324	17,992	5.94	3.89	6.52
804	4.0	4.3	12,019	2,762	3,035	20,307	19,103	6.29	3.45	7.04
836	3.9	4.1	11,100	2,652	2,968	25,527	15,474	5.21	3.46	9.21
821	3.4	3.6	11,884	3,245	3,398	17,928	15,844	4.66	3.88	5.41
105	3.0	3.7	12,781	3,516	3,431	19,632	15,375	4.48	2.65	5.12
835	3.0	3.5	11,604	3,327	3,427	16,882	15,583	4.55	3.63	4.87
153	2.0	2.2	6,932	3,156	0	15,203	0		6.56	4.78
112	2.0	3.1	10,651	3,593	0	16,106	0		5.18	4.56
867	1.9	2.8	9,362	3,496	3,583	17,940	13,072	3.65	2.94	4.49
146	1.0	3.3	11,249	4,094	0	18,311	0		4.06	4.00
127	1.0	1.1	3,424	3,089	0	17,588	0		3.86	5.55

1981 GROUP AVERAGES, ACCORDING TO MAN EQUIVALENT OF REGULAR LABOR:

THIRDS										
HIGH	7.0	7.9	24,846	3,073	3,112	21,455	17,642	5.67	4.42	6.77
MED	3.8	4.3	12,897	3,021	3,179	20,388	17,009	5.38	3.61	6.55
LOW	1.8	2.7	8,870	3,459	3,505	17,005	14,328	4.10	4.37	4.71

ANNUAL AVERAGES- ALL FARMS, WEIGHED BY MAN EQUIVALENTS:

1981	4.2	5.0	15,538	3,129	3,218	20,651	18,012	5.60	4.20	6.22
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

* 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
18 COST ACCOUNT FARMS 1981

LABOR CLASS	GROSS WAGE OR VALUE*	SOC SEC, WK COMP	BENEFITS, OTHER	TOTAL COST	TOTAL COST FOR HIGH THIRD LOW THIRD	
	\$	\$	\$	\$	\$	\$
ANNUAL COST PER MAN EQUIVALENT						
REGULAR:						
OPERATORS ONLY	18,813	1,064	4,377	24,254	29,535	18,169
REG- EXCL OPER	12,594	1,592	3,826	18,012	17,642	14,328
COST PER HOUR						
REGULAR:						
OPERATORS ONLY	6.26	0.35	1.46	8.07	0.70	5.37
REG- EXCL OPER	3.91	0.49	1.20	5.60	5.67	4.10
PART TIME	3.71	0.44	0.05	4.20	4.42	4.37
UNPAID FAMILY, ETC	3.36	0.00	0.06	3.42	0.00	3.69
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
18 COST ACCOUNT FARMS, 1981

ITEM	SIZE GROUP *			ALL FARMS
	HIGH THIRD	MEDIUM THIRD	LOW THIRD	
NUMBER OF FARMS	6	6	6	18
MAN EQUIVALENTS				
ALL REGULAR LABOR:				
RANGE	12.5 TO 4.9	4.6 TO 3.0	3.0 TO 1.0	12.5 TO 1.0
AVERAGE	7.0	3.8	1.8	4.2
ALL FARM LABOR- AVG	7.9	4.3	2.7	5.0
MONTHS OF WORK PERFORMED				
LABOR CLASS				
ALL REGULAR	84	46	22	50
PART TIME	11	5	8	8
UNPAID FAMILY, ETC	0	0	2	1
SPECIAL	0	0	0	0
TOTAL MONTHS	95	51	32	59

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

ESTIMATED VALUE OF OPERATORS' LABOR AND MANAGEMENT
New York Cost Account Farms, 1981

Item	Average Value per Operator	
	Dairy Farms	Fruit Farms
Number of farms	18	5
Number of operators	32	8
Hours worked per year	3,007	2,643
Cash value of labor and management	\$18,813	\$18,272
Housing, farm products, other costs	<u>5,441</u>	<u>6,038</u>
Total value	\$24,254	\$24,310
Cost per hour	\$8.07	\$9.20

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 48 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, 1981

Item	Average Cost per Hour		
	Dairy Farms	Fruit Farms	
	Part-time	Part-time	Piecework
Number of farms reporting	18	5	5
Hours reported per farm	2,134	8,245	10,596
Gross wage	\$3.71	\$3.48	\$5.62
Social Security and Workmen's Compensation	.44	.51	.63
Other benefits	<u>.05</u>	<u>.02</u>	<u>1.21</u>
Total	\$4.20	\$4.01	\$7.46

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 25 farms reporting part-time help, the average cost per hour was \$4.23. This compared with the average cost of \$6.42 per hour for regular hired workers where fringe benefits accounted for about 27 percent of the total cost. Fruit piecework employees on five farms had the highest cost per hour of \$7.46.

LABOR COSTS FOR REGULAR HIRED WORKERS*
New York Cost Account Farms, 1981

Item	Dairy Farms		Fruit Farms	
	Per Worker	Per Hour	Per Worker	Per Hour
Number of farms reporting	14		5	
Number of workers	44		32	
Hours worked per year	3,218		2,548	
Gross wage	\$12,594	\$3.91	\$12,432	\$4.88
Social Security and Workmen's Compensation	1,592	.49	1,748	.69
Other benefits	3,826	1.20	1,937	.75
Total	\$18,012	\$5.60	\$16,117	\$6.32

*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 1981 gives an indication of the hours worked and labor costs on these New York farms. On 14 dairy farms, 44 regular employees worked an average of 3,218 hours for the year or an average of 60 hours per week. Five fruit farms had 32 regular employees working an average of 2,548 hours per worker, or an average of 50 hours per week. Dairy farm workers received just under \$12,600 each in wages on the average. Employee benefits totalling about \$5,400 brought the total labor cost of regular, hired workers on these dairy farms to \$18,012 for the year or \$5.60 per hour. Fruit farm workers received \$12,432 in wages and with their benefits of \$3,685 each, labor costs totalled \$16,117 for the year or \$6.32 per hour.