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December 1984

A.E. Res. 84-17

OVERHEAD COSTS
FROM
FARM COST ACCOUNTS
(FINAL REPORT)

24 FARMS-1983
NEW YORK STATE

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REPORTS
from
FARM COST ACCOUNTS

24 Farms, 1983

Enterprise data from the 1983 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. 84-17
Livestock Costs and Returns	A.E. Res. 84-18
Field Crops Costs and Returns	A.E. Res. 84-19
Fruit and Vegetable Crops Costs and Returns	A.E. Res. 84-20

Special Note - These publications are the final reports in a series that has spanned 70 years of continuous research documenting costs and returns for enterprises commonly found on New York farms.

OVERHEAD COSTS, A.E. Res. 84-17

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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 are 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 commercial farm businesses 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, completing the analysis, and preparing these reports were done by Barbara Wilcox and Florence Blodgett with assistance from Mary Chaffee and Cindy Farrell.

The material on pages 2, 3, and 4 of this report was taken from A.E. Res. 84-10, Dairy Farm Management Business Summary, New York, 1983 by Stuart F. Smith and Linda D. Putnam.

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 farm data would not exist.

Inflation, appreciation, supply and demand all have a direct effect on the inventory values on New York dairy farms. Machinery prices have risen steadily during the past six years. Dairy cow prices have changed most dramatically as the demand for replacements jumped in 1978 and 1979 but has declined rapidly since 1980. Real estate values dropped two percent in 1983.

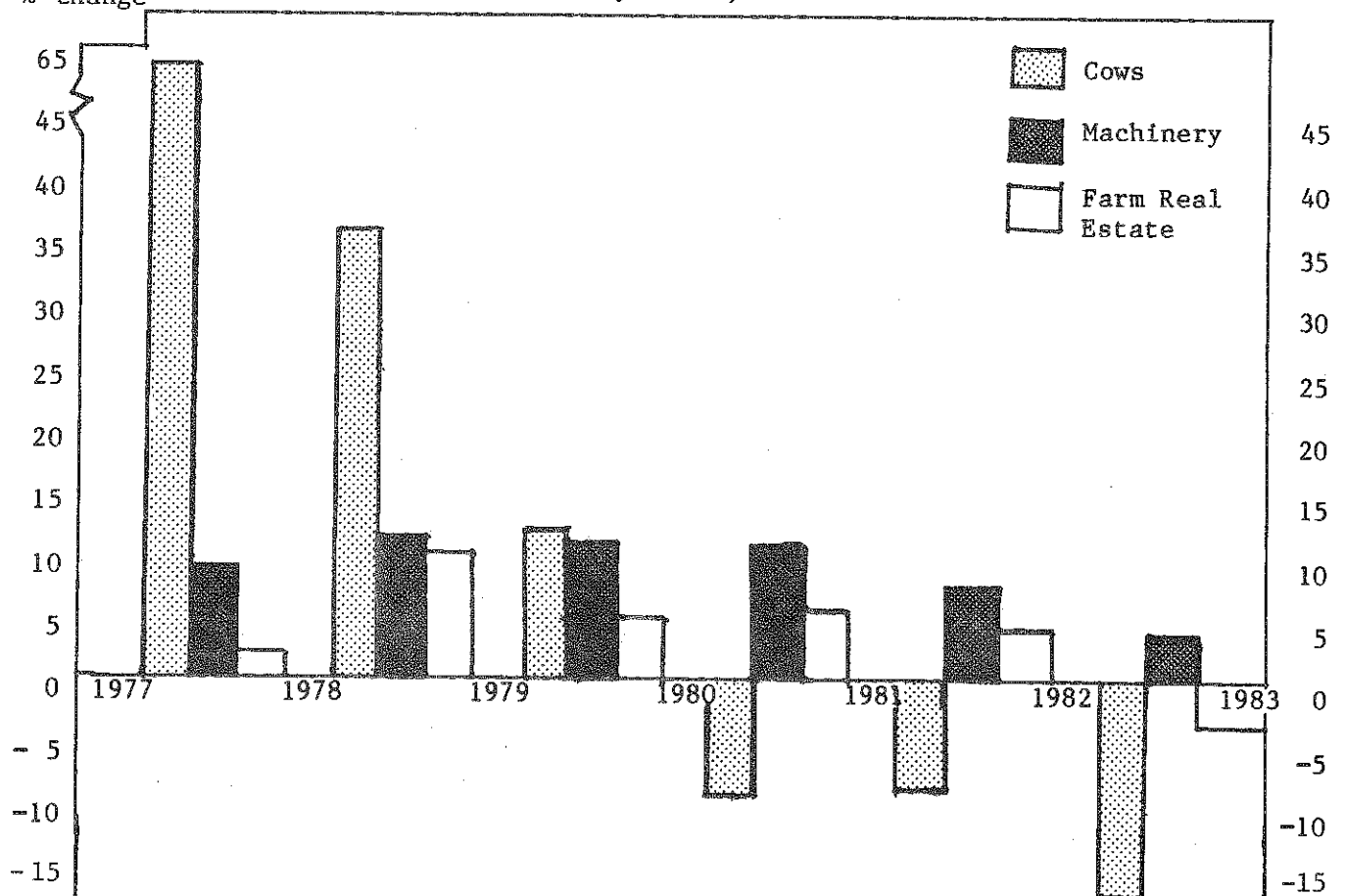
Table 1. UNIT VALUES OF NEW YORK DAIRY FARM INVENTORY ITEMS, 1977-1983

Year	New York Dairy Cows		Machinery*	N.Y. Farm Real Estate	
	Value/Head	1977=100	1977=100	Value/Acre	1977=100
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
1982	1,010	204	165	786	132
1983	850	172	174	770	129

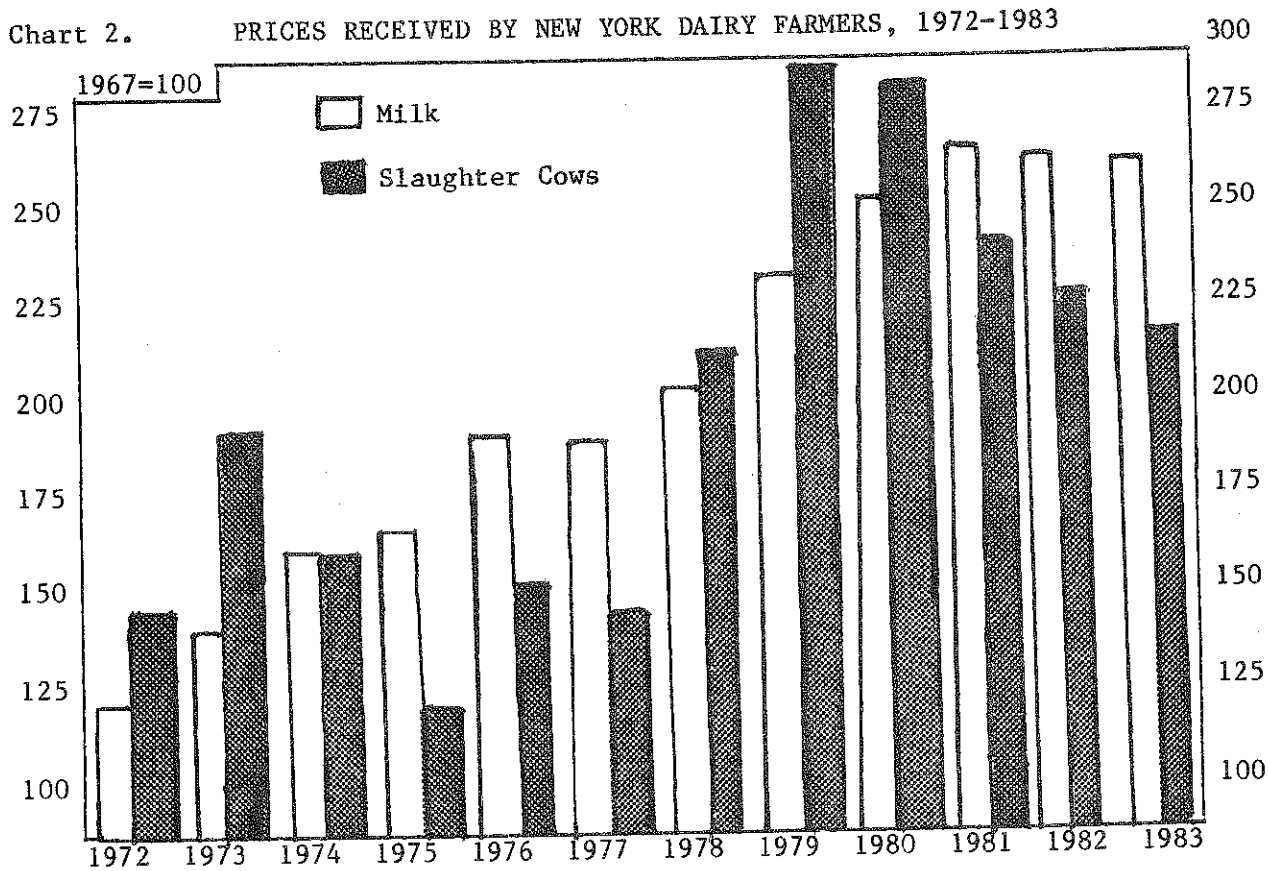
*Annual average for U.S.

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, the average per acre value of New York farmland and buildings reported in April, and an index of the real estate prices.

Chart 1. ANNUAL CHANGES IN DAIRY COW, FARM MACHINERY, & FARM REAL ESTATE VALUES
% change
New York Dairy Farms, 1977-1983



Source: USDA, ERS, Farm Real Estate Market Developments Outlook & Situation. USDA, Agricultural Prices.



The prices dairy farmers 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 1972. Milk prices have increased at a more constant rate showing declines in 1977, 1982 and 1983. Slaughter cow prices have shown wide fluctuations over the period but have not moved in the same direction for more than four consecutive years; since 1979 prices have been declining.

Table 2. PRICES RECEIVED BY NEW YORK DAIRY FARMERS, 1971-1983

Year	All Milk (cwt.)	Slaughter Cows (cwt.)	Calves (cwt.)	Monthly Farm Price Per 100 Lbs. of Milk, 1983	
				Month	Price
1971	6.12	21.20	36.20	January	13.80
1972	6.33	24.50	44.80	February	13.80
1973	7.32	32.80	54.60	March	13.50
1974	8.35	27.10	40.80	April	13.30
1975	8.71	20.60	26.20	May	13.10
				June	12.90
1976	9.83	25.40	34.50	July	13.30
1977	9.75	25.00	37.50	August	13.80
1978	10.50	35.30	58.20	September	14.00
1979	11.90	49.80	88.80	October	14.20
1980	13.00	46.30	78.00	November	14.10
				December	14.20
1981	13.80	41.30	66.20		
1982	13.70	38.60	58.80		
1983*	13.67	38.00	60.41		

*Preliminary

Source: USDA, Agricultural Prices, New York.

Table 3. PRICES PAID BY FARMERS FOR SELECTED ITEMS, 1973-1983

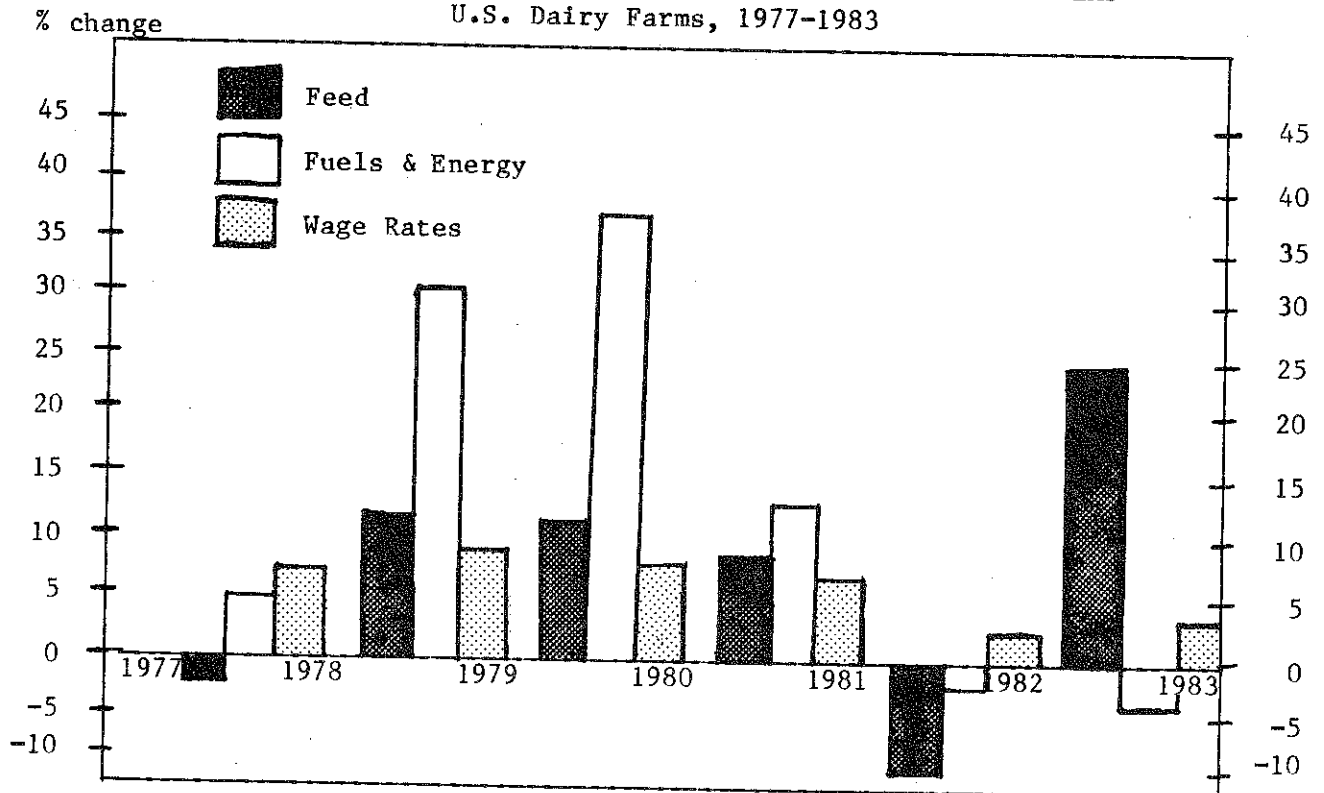
Year	Index 1977=100					
	Feed	Fert.	Fuel & Energy	Wage Rates	Taxes	Interest
1973	86	56	57	69	77	55
1974	104	92	79	79	81	65
1975	100	120	88	85	87	77
1976	103	102	93	93	94	88
1977	100	100	100	100	100	100
1978	98	100	105	107	100	117
1979	110	108	137	117	107	143
1980	123	134	188	126	115	174
1981	134	144	213	137	123	211
1982	122	144	210	143	131	233
1983*	153	137	202	147	140	236

*Preliminary

SOURCE: USDA Agricultural Prices

The prices dairy farmers 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, 1977-1983

Feed costs increased 25 percent in 1983 after declining nine percent in 1982. Fuel and energy prices dropped for the second consecutive year. Wage rates continued to increase.

Growing Conditions

Table 1. TEMPERATURE, PRECIPITATION, AND GROWING SEASON
Selected Stations, New York, 1941-70 and 1983

Station	Average temperature		Precipitation				Length of growing season*	
	May - Sept.		May - Sept.	Total Annual		1947-67 1983		
	1941-70	1983	1941-70	1983	1941-70	1983	1947-67	1983
	degrees		inches				days	
Albany	65.7	65.3	15.4	15.2	33.4	46.3	---	145
Alfred	61.8	60.1	17.2	16.6	36.7	36.7	125	98
Binghamton	63.3	65.4	17.9	15.1	37.4	42.6	154	164
Brockport	64.9	66.5	15.1	11.8	28.3	31.1	---	156
Canton	63.0	63.0	16.5	15.8	34.5	41.7	127	97
Geneva	64.6	65.4	14.6	11.9	32.3	30.3	---	155
Glens Falls	---	65.2	17.8	21.0	39.3	54.4	---	145
Ithaca	63.8	63.2	17.2	11.9	34.8	35.6	145	123
Lowville	62.5	61.9	16.5	19.2	38.5	44.6	123	135
Utica	63.5	66.3	18.1	15.5	40.6	41.8	157	151

* 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, 1983, Vol. 95, No. 13.

Weather is a factor to be considered when studying a farm business for a specific year. The growing conditions have a marked effect on the crops for that year. It is for this reason that data are presented on the growing conditions for 1983 and for the period 1941-70. Several stations throughout the State are listed.

The length of the 1983 growing season was significantly shorter than normal in most areas of the State. A very wet April preceded the five month growing season which experienced an average but highly variable amount of precipitation. Most stations reported higher than normal rainfall for the year, especially in eastern areas. Temperatures were near normal for the season but also varied throughout the State during the season.

Table 2. GROWING SEASON RAINFALL
Selected Stations, New York, 1941-70 and 1983

	May		June		July		August		September	
	1941-70	1983	1941-70	1983	1941-70	1983	1941-70	1983	1941-70	1983
Albany	3.26	6.26	3.00	1.95	3.12	1.34	2.87	3.41	3.12	2.28
Alfred	3.76	3.57	3.76	4.85	3.73	2.19	3.00	3.63	2.93	2.31
Binghamton	3.83	4.05	3.59	4.08	3.83	2.20	3.61	3.21	3.02	1.53
Brockport	2.55	2.76	2.65	1.77	2.28	1.42	3.00	3.96	2.75	1.91
Canton	3.37	3.93	2.91	1.92	3.43	3.14	3.47	3.96	3.31	2.84
Geneva	3.02	3.01	3.10	3.44	3.06	0.50	2.82	2.91	2.59	2.04
Glens Falls	3.63	7.19	3.77	1.64	3.68	3.38	3.42	6.86	3.31	1.95
Ithaca	3.55	2.83	3.40	3.03	3.67	0.92	3.49	3.62	3.08	1.54
Lowville	3.42	3.35	2.94	3.94	3.26	1.05	3.58	8.65	3.31	2.25
Utica	3.52	4.03	3.55	1.64	4.17	2.09	3.54	5.11	3.32	2.64

Source: Climatological Data, NOAA, Environmental Data Service, Annual Summary, New York, 1983, Vol. 95, 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	1983	1983
Hay, alfalfa mix.	tons	2.2	2.6	2.7	2.8	2.4
Corn silage	tons	11	14	14	14	13
Corn grain	bu.	57	85	90	90	92
Oats	bu.	52	60	60	57	NA
Wheat	bu.	32	39	40	46	56
Milk per cow	lbs.	7,914	10,361	11,742	12,437	16,595

*Source: New York Agricultural Statistics, 1983; Crop Reporting Service, USDA.

FARM COST ACCOUNT SUMMARY, 1983
Crop Enterprises

Crop	Number of enterprises	Average		Hours of labor per acre*	Return per		Profit per acre	Profit on enterprise
		acres per enterprise	Yield per acre		Hour of labor	Dollar of cost		
<u>Forage:</u>								
Hay	15	74	2.4 tn	8	1.32-	0.77	54-	4,020-
Hay crop silage	18	176	5.8 tn	4	3.67	0.95	11-	1,944-
Corn silage	19	127	13.0 tn	5	7.06	1.00	1	172
<u>Grain:</u>								
Corn for grain	6	68	92 bu	2	16.77	1.07	21	1,444
High moist. corn	15	131	3.5 tn	3	7.88	1.02	5	626
Wheat, winter	6	148	56 bu	2	9.00-	0.84	36-	5,349-
<u>Fruit:</u>								
Apples	6	75	756 bu	115	11.65	1.27	483	36,182
Red tart cherries	5	32	7,008 lb	64	38.31	2.57	2,059	65,920

*To grow and harvest the crop.

ENTERPRISE RATES OF RETURN
FARM COST ACCOUNT RECORDS, 1980-83

Enterprise	Return per hour of labor				Return per dollar of cost			
	1980	1981	1982	1983	1980	1981	1982	1983
	\$	\$	\$	\$	\$	\$	\$	\$
<u>Livestock:</u>								
Dairy cows	10.64	7.89	8.65	8.69	1.11	1.04	1.07	1.05
Dairy heifers	5.94	0.25	1.49	3.88-	0.99	0.87	0.91	0.78
<u>Forage:</u>								
Hay	0.02	1.70	2.98	1.32-	0.81	0.86	0.91	0.77
Hay crop silage	5.82	2.79	2.20-	3.67	1.00	0.94	0.85	0.95
Corn silage	5.86	5.97	3.38	7.06	0.99	0.99	0.96	1.00
<u>Grain:</u>								
Corn for grain	23.76	12.79-	5.14-	16.77	1.28	0.77	0.84	1.07
High moisture corn	22.68	0.45	6.63-	7.88	1.23	0.92	0.86	1.02
Wheat, winter	22.46	15.26	16.29-	9.00-	1.21	1.10	0.77	0.84
<u>Fruits:</u>								
Apples	5.52	8.97	4.50	11.65	0.91	1.13	0.83	1.27
Red tart cherries	17.29	13.76	6.94	38.31	1.62	1.35	1.03	2.57

FACTORS FROM 156 TRACTOR ENTERPRISES
22 COST ACCOUNT FARMS, 1983
(ARRANGED BY HOURS OF USE PER TRACTOR)

FARM NO	AVG VALUE PER TRACTOR \$	ANNUAL COST PER TRACTOR					GL OF FUEL PER HOUR GL	HR OF USE PER TRACTOR HR	AVG COST/ HR OF USE \$
		DEPREC	REPAIRS AND LABOR	FUEL	ALL OTHER	TOTAL COST			
CLASS 1 TRACTORS, 10 - 19 PTO HP, 2 TRACTORS IN 2 ENTERPRISES:									
848	450	0	0	98	102	200	0.9	82	2.44
832	300	0	383	76	70	529	1.2	50	10.58
CLASS 2 TRACTORS, 20 - 34 PTO HP, 23 TRACTORS IN 11 ENTERPRISES:									
804	1,050	100	437	693	214	1,444	1.0	600	2.41
111	800	0	232	1,071	180	1,483	1.5	569	2.61
836	400	0	188	347	101	636	1.3	250	2.54
105	500	0	217	220	105	542	0.9	218	2.49
812	1,000	0	362	410	91	863	1.8	200	4.32
117	900	0	179	173	222	574	0.9	154	3.73
105	775	50	96	338	134	618	2.6	116	5.33
827	400	46	468	218	116	848	2.9	71	12.03
834	350	0	224	62	67	353	1.1	56	6.36
824	800	0	40	33	74	147	1.1	24	6.13
812	500	0	45	58	41	144	3.8	13	11.08

FACTORS FROM 156 TRACTOR ENTERPRISES
22 COST ACCOUNT FARMS, 1983
(ARRANGED BY HOURS OF USE PER TRACTOR)

FARM NO	AVG VALUE PER TRACTOR \$	ANNUAL COST PER TRACTOR					GL OF FUEL PER HOUR GL	HR OF USE PER TRACTOR HR	AVG COST/ HR OF USE \$
		DEPREC	REPAIRS AND LABOR	FUEL	ALL OTHER	TOTAL COST \$			
CLASS 3 TRACTORS, 35 - 49 PTO HP, 37 TRACTORS IN 29 ENTERPRISES:									
802	10,400	800	1,902	1,549	971	5,222	1.0	1,265	4.13
830	5,250	500	3,274	1,209	840	5,823	1.1	946	6.16
835	4,669	1,338	2,552	746	1,104	5,740	0.8	818	7.02
802	6,050	100	1,146	953	627	2,826	1.0	778	3.63
105	475	50	307	1,255	142	1,754	1.6	730	2.40
830	1,000	0	1,898	1,321	283	3,502	1.5	696	5.03
802	4,650	100	2,869	1,238	529	4,736	1.7	652	7.26
830	4,588	1,177	2,813	1,386	441	5,817	2.0	552	10.54
802	3,000	0	1,459	552	394	2,405	1.1	419	5.74
802	2,650	100	1,175	922	389	2,586	2.6	329	7.86
802	3,050	100	2,156	661	343	3,260	1.8	328	9.94
802	4,650	100	833	876	513	2,322	2.5	321	7.23
146	2,350	300	558	474	247	1,579	1.4	296	5.33
802	275	50	85	544	66	745	2.0	252	2.96
117	1,400	0	411	361	279	1,051	1.3	217	4.84
146	2,375	250	236	536	272	1,294	2.4	192	6.74
824	2,690	0	407	137	310	854	0.7	182	4.69
806	2,000	0	2,573	285	234	3,092	1.5	180	17.18
812	2,350	300	1,230	236	190	1,956	1.3	161	12.15
146	900	200	84	305	127	716	1.9	140	5.11
827	1,147	107	519	277	145	1,048	2.0	134	7.85
848	3,600	0	92	282	266	640	1.6	132	4.87
105	1,400	200	746	352	197	1,495	2.5	128	11.68
821	800	0	116	368	196	680	2.4	125	5.44
812	750	100	545	356	68	1,069	2.7	114	9.38
806	1,000	0	638	216	158	1,012	1.8	100	10.12
146	1,000	200	76	253	149	678	2.2	96	7.06
105	2,200	200	333	301	259	1,093	3.4	80	13.66
146	400	200	88	82	72	442	1.8	40	11.05

FACTORS FROM 156 TRACTOR ENTERPRISES
22 COST ACCOUNT FARMS, 1983
(ARRANGED BY HOURS OF USE PER TRACTOR)

FARM NO	AVG VALUE PER TRACTOR \$	ANNUAL COST PER TRACTOR					GL OF FUEL PER HOUR GL	HR OF USE PER TRACTOR HR	AVG COST/ HR OF USE \$
		DEPREC	REPAIRS AND LABOR \$	FUEL \$	ALL OTHER \$	TOTAL COST \$			
CLASS 4 TRACTORS, 50 - 64 PTO HP, 35 TRACTORS IN 32 ENTERPRISES:									
830	8,500	0	2,313	1,789	1,017	5,119	1.3	1,134	4.51
832	8,500	1,000	293	935	1,010	3,238	0.8	950	3.41
832	18,000	2,000	703	993	1,782	5,478	0.9	897	6.11
804	9,650	1,176	2,617	788	867	5,448	1.0	786	6.93
832	5,500	0	2,410	1,051	820	4,281	1.3	704	6.08
806	16,500	1,000	563	1,055	1,442	4,060	1.5	660	6.15
812	4,500	0	1,342	806	373	2,521	1.1	621	4.06
112	12,000	2,000	1,284	944	988	5,216	1.4	576	9.06
804	2,350	300	751	1,655	332	3,038	2.8	538	5.65
804	3,750	500	211	519	409	1,639	0.9	530	3.09
111	4,750	500	2,719	955	639	4,813	1.7	516	9.33
802	4,550	100	102	1,176	485	1,863	2.1	508	3.67
112	7,500	1,000	274	1,057	694	3,025	1.8	503	6.01
867	5,750	500	1,968	822	592	3,882	1.5	470	8.26
111	12,000	2,000	1,893	757	1,305	5,955	1.6	440	13.53
806	7,250	500	4,189	580	635	5,904	1.5	365	16.18
153	5,000	0	49	951	542	1,542	2.1	361	4.27
848	5,500	0	1,093	213	685	1,991	0.7	333	5.98
835	4,500	0	425	715	686	1,826	2.1	320	5.71
824	7,950	143	396	459	826	1,824	1.4	300	6.08
112	1,900	200	562	625	379	1,766	1.9	290	6.09
834	3,750	500	507	259	361	1,627	1.2	256	6.36
146	3,240	479	277	782	332	1,870	2.7	248	7.54
105	2,850	300	710	631	275	1,916	3.0	193	9.93
153	2,000	0	324	475	224	1,023	2.0	188	5.44
146	1,950	100	636	493	297	1,526	2.3	180	8.48
867	3,000	0	773	534	320	1,627	2.7	168	9.68
836	4,425	50	157	331	415	953	2.0	152	6.28
153	5,500	1,000	88	380	535	2,003	2.0	147	13.63
112	950	100	167	582	138	987	3.5	144	6.85
834	2,000	0	174	584	26	784	4.0	139	5.65
117	1,200	0	5	37	104	146	1.6	20	7.30

FACTORS FROM 156 TRACTOR ENTERPRISES
22 COST ACCOUNT FARMS, 1983
(ARRANGED BY HOURS OF USE PER TRACTOR)

FARM NO	AVG VALUE PER TRACTOR \$	ANNUAL COST PER TRACTOR					GL OF FUEL PER HOUR GL	HR OF USE PER TRACTOR HR	AVG COST/ HR OF USE \$
		DEPREC	REPAIRS AND LABOR \$	FUEL \$	ALL OTHER \$	TOTAL COST \$			
CLASS 5 TRACTORS, 65 - 89 PTO HP, 14 TRACTORS IN 10 ENTERPRISES:									
824	7,700	200	339	702	635	1,876	1.0	658	2.85
112	7,750	500	3,131	1,989	793	6,413	2.8	620	10.34
117	11,000	2,000	149	880	1,028	4,057	1.3	572	7.09
848	11,125	750	976	620	1,056	3,402	1.1	564	6.03
821	5,000	1,000	1,339	925	626	3,890	1.5	522	7.45
127	7,767	534	823	2,284	735	4,376	4.6	392	11.16
812	8,370	2,740	648	646	653	4,687	1.6	338	13.87
105	7,500	1,000	32	962	669	2,663	2.6	323	8.24
827	3,162	175	904	1,218	409	2,706	5.1	226	11.97
834	3,500	0	1,787	426	491	2,704	2.7	150	18.03
CLASS 6 TRACTORS, 90 - 114 PTO HP, 26 TRACTORS IN 21 ENTERPRISES:									
830	16,288	3,576	1,437	3,048	1,485	9,546	2.3	1,104	8.65
806	10,500	1,000	876	2,448	1,064	5,388	2.3	1,025	5.26
830	13,018	3,035	3,391	2,750	1,454	10,630	2.5	924	11.50
834	13,824	5,649	1,932	1,450	828	9,859	1.9	900	10.95
804	7,750	500	1,966	1,943	757	5,166	2.2	844	6.12
111	18,750	2,500	2,751	1,990	1,771	9,012	2.2	814	11.07
821	9,500	1,000	748	1,687	834	4,269	2.0	714	5.98
834	7,000	0	1,742	1,243	787	3,772	2.2	677	5.57
804	17,500	1,000	1,338	1,403	1,460	5,201	2.4	573	9.08
153	15,000	0	476	952	1,299	2,727	1.4	546	4.99
835	9,419	2,339	570	682	799	4,389	1.4	448	9.80
821	6,250	500	1,005	1,042	673	3,220	2.0	441	7.30
812	7,500	0	1,980	1,710	674	4,364	3.2	437	9.98
836	9,250	0	354	725	846	1,924	1.6	418	4.60
867	7,250	500	1,067	1,031	733	3,331	2.1	403	8.27
867	21,250	2,143	369	967	1,703	5,182	2.0	397	13.05
824	10,025	250	269	921	850	2,290	2.2	380	6.03
105	8,250	500	565	1,083	804	2,952	2.7	354	8.34
105	4,500	0	2,017	1,673	476	4,166	4.4	346	12.04
827	7,215	469	1,990	1,566	651	4,675	5.5	323	14.50
105	10,500	1,000	1,219	820	940	3,979	3.4	216	18.42

FACTORS FROM 156 TRACTOR ENTERPRISES
22 COST ACCOUNT FARMS, 1983
(ARRANGED BY HOURS OF USE PER TRACTOR)

FARM NO	AVG VALUE PER TRACTOR \$	ANNUAL COST PER TRACTOR					GL OF FUEL PER HOUR GL	HR OF USE PER TRACTOR HR	AVG COST/ HR OF USE \$
		DEPREC	REPAIRS AND LABOR	FUEL	ALL OTHER	TOTAL COST			
CLASS 7 TRACTORS, 115 - 134 PTO HP, 15 TRACTORS IN 11 ENTERPRISES:									
821	27,000	2,000	1,243	3,671	2,134	9,048	2.5	1,244	7.27
806	10,500	1,000	2,865	2,267	1,097	7,229	2.2	960	7.53
834	28,500	7,000	2,870	1,632	2,214	13,716	2.3	828	16.57
827	8,667	667	2,411	1,330	1,168	5,576	2.0	738	7.56
812	14,000	0	1,572	2,925	1,173	5,670	4.2	567	10.00
827	26,875	3,750	402	2,514	2,020	8,686	5.5	521	16.67
127	14,250	1,500	347	1,022	1,190	4,059	1.9	495	8.20
812	11,250	3,500	1,842	1,436	917	7,695	2.5	470	16.37
836	13,000	0	536	1,068	1,174	2,778	2.2	435	6.39
835	17,250	2,500	2,326	1,328	1,316	7,470	3.2	384	19.45
848	7,461	1,025	1,687	477	703	3,892	1.9	261	14.94
CLASS 8 TRACTORS, OVER 134 PTO HP, 8 TRACTORS IN 6 ENTERPRISES:									
834	24,500	1,000	6,809	3,211	2,087	13,107	2.6	1,476	8.88
105	27,500	5,000	223	3,394	2,203	10,820	4.0	748	14.47
105	10,750	500	1,676	2,417	997	5,590	4.2	506	11.05
827	31,434	4,548	1,449	2,528	2,347	10,872	5.8	495	21.98
848	23,000	1,000	2,313	2,000	2,240	7,553	4.3	485	15.57
824	17,500	1,000	491	981	1,437	3,909	2.2	407	9.60
CLASS 10 TRACTORS - FOUR WHEEL DRIVE, 8 TRACTORS IN 7 ENTERPRISES:									
806	31,500	2,000	4,434	3,519	2,680	12,633	2.6	1,272	9.93
827	37,500	5,000	942	3,780	3,062	12,784	7.1	604	21.17
834	24,000	2,000	3,488	1,344	2,049	8,881	3.0	542	16.39
827	63,033	6,500	2,436	4,872	3,966	17,774	10.7	518	34.35
834	31,000	2,000	9,193	1,139	2,711	15,043	3.2	422	35.65
824	43,750	2,500	1,198	2,659	3,430	9,787	6.1	393	24.90
848	45,250	4,500	1,455	4,039	4,419	14,413	10.9	389	37.05
BACKHOE TRACTORS, 7 TRACTORS IN 7 ENTERPRISES:									
834	10,977	3,954	4,488	3,519	1,131	13,092	2.6	1,585	8.26
830	26,522	7,043	6,108	1,452	2,673	17,276	1.1	1,155	14.96
824	8,100	200	205	454	692	1,551	1.4	250	6.20
827	13,500	1,000	1,137	666	1,480	4,283	4.4	172	24.90
827	11,500	1,000	339	573	1,079	2,991	4.2	156	19.17
827	8,000	1,000	7,071	508	820	9,399	6.1	94	99.99
848	2,700	0	243	50	371	664	0.8	50	13.28

FACTORS FROM 156 TRACTOR ENTERPRISES
22 COST ACCOUNT FARMS, 1983
(ARRANGED BY HOURS OF USE PER TRACTOR)

FARM NO	AVG VALUE PER TRACTOR \$	ANNUAL COST PER TRACTOR				TOTAL COST \$	GL OF FUEL PER HOUR GL	HR OF USE PER TRACTOR HR	AVG COST/ HR OF USE \$
		DEPREC \$	REPAIRS AND LABOR \$	FUEL \$	ALL OTHER \$				
SKID STEER LOADERS, 8 TRACTORS IN 8 ENTERPRISES:									
834	5,500	1,000	5,836	1,764	565	9,165	1.3	1,638	5.60
821	7,250	500	1,437	1,147	736	3,820	1.0	914	4.18
105	6,750	500	2,314	1,063	728	4,605	1.2	823	5.60
824	13,150	700	232	387	1,018	2,337	0.6	610	3.83
146	3,426	852	885	337	391	2,465	0.5	557	4.43
834	7,500	1,000	2,115	752	692	4,559	1.9	368	12.39
112	4,500	1,000	1,236	582	514	3,332	1.5	334	9.98
830	4,000	0	1,305	384	403	2,092	2.9	105	19.92
FORKLIFT TRACTORS, 11 TRACTORS IN 3 ENTERPRISES:									
802	6,304	140	1,295	892	467	2,794	0.7	627	4.45
832	11,000	0	3,774	315	1,342	5,431	1.4	196	27.71
848	11,750	500	634	73	1,139	2,346	0.5	148	15.85
CRAWLER TRACTORS, 10 TRACTORS IN 9 ENTERPRISES:									
830	19,000	2,000	2,991	902	1,934	7,827	1.4	552	14.18
111	4,750	500	1,129	582	431	2,642	1.4	386	6.84
834	7,500	1,000	2,556	789	608	4,953	2.6	362	13.68
821	6,500	0	379	256	625	1,260	2.6	80	15.75
827	9,575	550	2,294	252	934	4,030	4.0	72	55.97
867	2,500	0	15	146	203	364	2.5	50	7.28
105	9,050	1,100	0	102	672	1,874	3.0	30	62.47
153	1,500	0	60	38	129	227	1.0	30	7.57
146	2,638	276	211	25	370	882	0.7	29	30.41

FACTORS FROM 156 TRACTOR ENTERPRISES
22 COST ACCOUNT FARMS, 1983
(ARRANGED BY HOURS OF USE PER TRACTOR)

CLASS OR YEAR	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 \$			
1983 AVERAGES - WEIGHTED BY NUMBER OF TRACTORS PER ENTERPRISE:									
Class 2	558	28	337	273	116	754	1.7	140	5.37
Class 3	2,310	193	936	543	300	1,972	1.5	309	6.39
Class 4	5,647	443	867	710	598	2,618	1.6	402	6.51
Class 5	6,678	727	986	1,066	670	3,449	2.4	400	8.61
Class 6	10,695	1,124	1,368	1,438	927	4,857	2.6	539	9.01
Class 7	15,362	1,949	1,667	1,705	1,353	6,674	2.7	615	10.85
Class 8	24,506	2,379	2,074	2,386	1,996	8,835	3.9	634	13.95
Class 10	44,622	3,875	3,198	3,278	3,285	13,636	6.1	582	23.43
Backhoe	11,614	2,028	2,799	1,032	1,178	7,037	2.2	495	14.23
Skidstr	6,510	694	1,920	802	631	4,047	1.2	669	6.05
Crawler	7,259	598	1,193	334	684	2,809	2.0	166	16.89

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

1983	9,026	843	1,129	1,039	779	3,790	2.5	401	9.44
1982	8,582	625	1,089	1,282	973	3,969	2.6	418	9.50
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

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 1983

ITEM	HP Class *							
	TWO	THREE	FOUR	FIVE	SIX	SEVEN	EIGHT	TEN
No. of tractors	23	37	35	14	26	15	8	8
Value/tractor, \$	558	2,310	5,657	6,678	10,695	15,362	24,506	44,622
Hours use/tractor	140	309	402	400	539	615	634	582
Gallons fuel/hour	1.7	1.5	1.6	2.4	2.6	2.7	3.9	6.1
Cost/hour, \$	5.37	6.39	6.51	8.61	9.01	10.85	13.95	23.43
<u>COSTS</u>	\$	\$	\$	\$	\$	\$	\$	\$
Depreciation	28	193	443	727	1,124	1,949	2,379	3,875
Repairs, maintenance	193	702	723	749	1,021	1,250	1,644	2,447
Farm labor	144	234	144	237	347	417	430	751
Fuel	273	543	710	1,066	1,438	1,705	2,386	3,278
Oil, grease, anti	37	75	105	117	145	151	218	288
Insurance	4	15	42	44	55	105	128	198
Interest	39	160	402	460	678	1,042	1,599	2,749
Building use	36	38	43	48	41	54	49	50
All other	0	12	6	1	8	1	2	0
TOTAL COST	754	1,972	2,618	3,449	4,857	6,674	8,835	13,636

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

FACTORS FROM 62 TRUCK ENTERPRISES
22 COST ACCOUNT FARMS, 1983
(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			
SMALL TRUCKS- 52 TRUCKS IN 32 ENTERPRISES:									
832	5,283	1,313	2,114	2,038	939	6,404	9	14,938	42.9
834	1,600	800	2,709	2,032	501	6,042	8	13,017	46.4
830	5,000	1,000	1,160	2,836	713	5,709	9	19,884	28.7
111	3,100	800	1,377	2,074	688	4,939	*	*	*
105	1,809	0	3,200	1,255	387	4,842	8	7,500	64.6
802	2,800	0	2,597	1,432	635	4,664	10	12,490	37.3
834	3,100	1,200	1,144	1,587	678	4,609	*	*	*
806	3,250	500	1,601	1,186	543	3,830	10	9,629	39.8
821	5,000	1,000	42	1,982	706	3,730	10	16,998	21.9
802	3,975	250	1,077	1,551	621	3,499	11	13,947	25.1
112	5,500	1,000	183	1,510	724	3,417	7	8,254	41.4
827	2,380	643	852	1,329	350	3,174	9	10,127	31.3
117	2,100	200	414	1,743	293	2,650	10	13,899	19.1
105	1,350	300	1,116	814	387	2,617	7	4,666	56.1
105	625	250	457	1,321	452	2,480	12	12,535	19.8
146	3,250	500	783	667	500	2,450	10	5,311	46.1
812	1,000	400	569	1,069	337	2,375	14	11,682	20.3
848	4,291	526	322	796	564	2,208	17	9,969	22.1
836	2,825	550	320	613	470	1,953	13	6,350	30.8
824	45	10	699	471	722	1,902	*	*	*
835	4,500	0	350	689	796	1,835	11	6,212	29.5
802	300	400	647	477	87	1,611	6	2,252	71.5
812	2,500	0	316	884	386	1,586	12	8,574	18.5
802	600	200	396	716	189	1,501	8	4,725	31.8
806	200	0	1,082	247	135	1,464	9	1,796	81.5
867	1,700	200	227	653	332	1,412	11	5,723	24.7
824	1,120	140	581	363	181	1,265	9	2,554	49.5
804	450	100	215	657	282	1,254	*	*	*
812	225	250	193	533	197	1,173	8	3,269	35.9
802	125	50	622	239	108	1,019	6	1,235	82.5
153	550	100	293	95	408	896	15	1,157	77.4
802	1,650	100	67	60	299	526	9	472	111.4

* MILEAGE UNKNOWN

FACTORS FROM 62 TRUCK ENTERPRISES
22 COST ACCOUNT FARMS, 1983
(ARRANGED BY TOTAL COST PER TRUCK)

FARM NO	AVG VALUE PER TRUCK \$	ANNUAL COST PER TRUCK					MI/ GAL OF FUEL MI	MI OF USE PER TRUCK MI	AVG COST/ MI OF USE ¢
		DEPREC	REPAIRS AND LABOR	FUEL	ALL OTHER	TOTAL COST			
LARGE TRUCKS- 52 TRUCKS IN 30 ENTERPRISES:									
830	19,729	3,458	4,771	5,480	3,655	17,724	3	15,127	117.2
802	9,110	2,220	3,565	4,022	1,275	11,082	8	26,975	41.1
830	1,750	500	5,493	2,940	782	9,715	5	10,584	91.8
111	12,702	3,405	2,537	1,634	2,033	9,609	*	*	*
827	9,190	1,800	2,811	1,750	1,427	7,788	4	6,426	121.2
848	11,000	0	3,206	1,777	2,084	7,067	5	7,029	100.5
827	5,640	800	2,797	2,238	986	6,821	4	6,890	99.0
834	2,750	500	2,023	1,900	561	4,984	4	6,962	71.6
802	6,800	0	2,515	1,456	944	4,915	8	9,750	50.4
830	900	600	1,814	1,281	316	4,011	5	5,147	77.9
802	2,650	100	1,717	1,731	441	3,989	5	7,429	53.7
802	3,650	100	1,426	1,671	557	3,754	5	6,821	55.0
105	2,500	0	2,296	508	483	3,287	5	1,948	168.7
824	7,750	500	719	571	731	2,521	*	*	*
105	2,450	100	961	678	702	2,441	4	2,326	104.9
827	1,666	320	961	850	299	2,430	*	*	*
867	1,000	0	1,391	587	424	2,402	4	1,773	135.5
802	3,950	100	1,418	358	356	2,232	4	1,128	197.9
112	2,100	200	1,032	366	407	2,005	5	1,538	130.4
824	4,112	275	639	218	668	1,800	6	1,030	174.6
802	2,000	0	777	327	534	1,638	6	1,648	99.4
821	1,600	0	285	729	583	1,597	12	6,900	23.1
848	500	0	517	132	510	1,159	*	*	*
105	650	300	212	153	240	905	*	*	*
867	1,000	0	58	457	334	849	4	1,400	60.6
112	1,100	200	156	241	242	839	5	994	84.4
836	1,500	0	287	132	412	831	6	618	134.5
111	1,100	400	51	30	346	827	*	*	*
834	350	300	292	36	52	680	*	*	*
112	550	100	185	131	203	619	*	*	*

* MILEAGE UNKNOWN

FACTORS FROM 62 TRUCK ENTERPRISES
22 COST ACCOUNT FARMS, 1983
(ARRANGED BY TOTAL COST PER TRUCK)

SIZE OR YEAR	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			

1983 AVERAGES- WEIGHTED BY NUMBER OF TRUCKS PER ENTERPRISE:

SMALL	2,553	455	814	1,055	423	2,747	10*	8,349*	32.5*
LARGE	4,316	581	1,666	1,215	782	4,244	5+	6,024+	88.6+

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

1983	3,418	518	1,238	1,134	602	3,492	7	7,406	51.0
1982	2,406	466	1,076	1,211	639	3,392	7	7,237	48.9
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

* BASED ON 48 SMALL TRUCKS WITH KNOWN MILEAGE

+ BASED ON 33 LARGE TRUCKS WITH KNOWN MILEAGE

AVERAGE COST PER TRUCK
22 COST ACCOUNT FARMS, 1983

ITEM	SMALL TRUCKS	LARGE TRUCKS
NUMBER OF TRUCKS	52	52
AVG VALUE PER TRUCK	\$2,553	\$4,316
MILES OF USE PER TRUCK	8,349*	6,024+
MILES PER GAL OF FUEL	10*	5+
COST PER MILE, ¢	32.5*	88.6+
<u>COSTS</u>	\$	\$
DEPRECIATION	455	581
REPAIRS, MAINTENANCE	668	1,073
FARM LABOR	146	593
FUEL	1,055	1,215
OIL, GREASE, ANTIFREEZE	41	74
LICENSE, ROAD TAXES	28	158
INSURANCE	181	192
INTEREST	157	294
BUILDING USE	13	52
ALL OTHER	3	12
TOTAL COST FOR YEAR	2,747	4,244

* BASED ON 48 SMALL TRUCKS WITH KNOWN MILEAGE
+ BASED ON 33 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
22 COST ACCOUNT FARMS, 1983

		AVERAGE PER FARM
ALL EQUIPMENT:		
INVENTORY DECREASE	\$ 8,583	
PURCHASES, IMPR, GAIN	27,422	
REPAIRS, MAINT, LABOR	31,060	
ALL OTHER COSTS *	19,223	
TOTAL		\$86,288
INVENTORY INCREASE	9,958	
SALES, LOSS, OTHER	1,934	
TOTAL		<u>11,892</u>
NET ANNUAL COST		\$ 74,396

*INCLUDES INTEREST, INSURANCE, USE OF BLDGS, ETC

EQUIPMENT COSTS AND INVESTMENTS PER ACRE
BY TYPE OF EQUIPMENT, ALL FARMS, 1983

TYPE OF EQUIPMENT	COST	INVESTMENT	PER ACRES OF:
LAND PREPARATION	\$ 9	\$ 20	FIELD, VEG CROPS
FIELD CROP	40	108	FIELD 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	
1983	41	42	37	45	35	36	40
1982	37	47	37	51	49	45	42
1981	36	45	39	42	45	38	40
1980	38	45	39	48	42	41	41
1979	33	44	38	61	55	42	44

* 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
22 COST ACCOUNT FARMS, 1983
(ARRANGED BY EQUIPMENT INVESTMENT)

FARM NO	EQUIP IN- VEST- MENT \$	ALL EQUIP EXCEPT POWER*				TOTAL INVEST- MENT IN POWER AND EQUIP \$	PROPORTION OF FARM CAPITAL THAT IS:		CUSTOM WORK AND EQUIP RENTAL	
		NET ANNUAL COST \$	% OF IN- VEST- MENT %	PER CROP ACRE ** COST \$	IN- VEST- MENT \$		POWER AND EQUIP %	POWER AND EQUIP %	EX- PENSE \$	RE- CEIPTS \$
827	1,231,876	593,295	48	119	247	1,958,826	21	33	26,656	36,831
802	319,738	98,495	31	198	643	450,613	17	24	60,563	3,530
848	313,755	83,433	27	61	230	509,455	19	31	19,075	7,086
824	272,968	64,187	24	95	399	416,038	16	25	400	2,089
834	258,362	157,686	61	92	151	467,965	8	14	7,294	0
806	227,055	82,753	36	148	407	346,855	17	26	0	0
835	131,670	42,076	32	108	339	183,520	16	22	3,104	0
830	121,540	53,563	44	56	127	256,590	11	24	8,077	22,124
836	113,068	26,777	24	65	275	182,318	13	21	12,010	0
812	108,725	61,908	57	121	212	206,950	7	13	1,950	59
105	108,500	46,340	43	162	379	164,200	9	14	1,912	57
821	103,345	40,244	39	94	243	184,095	13	24	670	2,208
105	101,503	47,758	47	105	224	151,728	12	18	6,526	26,113
111	100,832	40,466	40	88	220	156,082	10	15	250	160
867	91,075	29,053	32	94	296	136,875	13	19	0	0
112	90,700	27,273	30	77	257	145,250	13	21	3,360	294
832	83,653	47,412	57	177	312	136,903	10	16	8,962	1,892
804	77,450	30,801	40	112	282	137,700	12	22	250	0
153	73,000	19,190	26	76	287	103,225	18	25	2,442	0
117	62,450	12,654	20	86	422	79,050	19	24	7,646	0
127	59,225	12,685	21	95	442	81,825	17	23	1,405	0
146	36,663	18,660	51	102	200	60,063	13	22	991	0

1983 GROUP AVERAGES, ACCORDING TO EQUIP INVESTMENT:

THIRDS	EQUIP INVEST- MENT \$	NET ANNUAL COST \$	% OF IN- VEST- MENT %	PER CROP ACRE ** COST \$	IN- VEST- MENT \$	TOTAL INVEST- MENT IN POWER AND EQUIP \$	POWER AND EQUIP %	POWER AND EQUIP %	EX- PENSE \$	RE- CEIPTS \$
HIGH	393,632	160,275	41	110	271	619,039	17	26	19,515	12,384
MED	106,074	43,264	41	91	222	179,855	11	18	4,485	8,454
LOW	69,020	24,096	35	104	299	106,288	14	21	3,579	1,093

ANNUAL AVERAGES- ALL FARMS:

YEAR	EQUIP INVEST- MENT \$	NET ANNUAL COST \$	% OF IN- VEST- MENT %	PER CROP ACRE ** COST \$	IN- VEST- MENT \$	TOTAL INVEST- MENT IN POWER AND EQUIP \$	POWER AND EQUIP %	POWER AND EQUIP %	EX- PENSE \$	RE- CEIPTS \$
1983	185,780	74,396	40	105	262	296,188	15	23	8,677	8,537
1982	180,246	76,507	42	100	235	278,287	14	22	10,067	13,622
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

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

DAIRY FARMS
AVERAGE EQUIPMENT COSTS
18 COST ACCOUNT FARMS, 1983

		AVERAGE PER FARM
ALL EQUIPMENT:		
INVENTORY DECREASE	\$ 7,327	
PURCHASES, IMPR, GAIN	18,072	
REPAIRS, MAINT, LABOR	17,863	
ALL OTHER COSTS *	10,437	
TOTAL		\$53,699
INVENTORY INCREASE	\$ 6,589	
SALES, LOSS, OTHER	1,884	
TOTAL		<u>8,473</u>
NET ANNUAL COST		\$45,226

*INCLUDES INTEREST, INSURANCE, USE OF BLDGS, ETC

EQUIPMENT COSTS AND INVESTMENTS PER ACRE
BY TYPE OF EQUIPMENT, ALL FARMS, 1983

TYPE OF EQUIPMENT	COST	INVESTMENT	PER ACRES OF:
LAND PREPARATION	\$ 7	\$ 19	FIELD, VEG CROPS
FIELD CROP	39	101	FIELD CROPS

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

	TYPE OF EQUIPMENT				TOTAL OF ALL EQUIPMENT
	LIVESTOCK	LAND PREPARATION	FIELD CROP	ALL OTHER	
1983	38	37	39	39	38
1982	35	38	36	34	36
1981	36	33	39	45	37
1980	37	34	38	47	37
1979	32	33	34	40	33

DAIRY FARMS
FACTORS FROM ALL EQUIPMENT ENTERPRISES
18 COST ACCOUNT FARMS, 1983
(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 \$	COST AS A % OF IN- VEST- MENT %	PER CROP ACRE ** COST \$	IN- VEST- MENT \$		EQUIP AND EQUIP %	POWER AND EQUIP %	EX- PENSE \$	RE- CEIPTS \$
824	272,968	64,187	24	95	399	416,038	16	25	400	2,089
834	258,362	157,686	61	92	151	467,965	8	14	7,294	0
806	227,055	82,753	36	148	407	346,855	17	26	0	0
835	131,670	42,076	32	108	339	183,520	16	22	3,104	0
830	121,540	53,563	44	56	127	256,590	11	24	8,077	22,124
836	113,068	26,777	24	65	275	182,318	13	21	12,010	0
812	108,725	61,908	57	121	212	206,950	7	13	1,950	59
105	108,500	46,340	43	162	379	164,200	9	14	1,912	57
821	103,345	40,244	39	94	243	184,095	13	24	670	2,208
105	101,503	47,758	47	105	224	151,728	12	18	6,526	26,113
111	100,832	40,466	40	88	220	156,082	10	15	250	160
867	91,075	29,053	32	94	296	136,875	13	19	0	0
112	90,700	27,273	30	77	257	145,250	13	21	3,360	294
804	77,450	30,801	40	112	282	137,700	12	22	250	0
153	73,000	19,190	26	76	287	103,225	18	25	2,442	0
117	62,450	12,654	20	86	422	79,050	19	24	7,646	0
127	59,225	12,685	21	95	442	81,825	17	23	1,405	0
146	36,663	18,660	51	102	200	60,063	13	22	991	0

1983 GROUP AVERAGES, ACCORDING TO EQUIP INVESTMENT:

THIRDS

HIGH	187,444	71,174	38	91	239	308,881	12	20	6,177	12,107
MED	102,330	44,295	43	109	251	106,655	10	16	2,261	5,719
LOW	66,581	20,211	30	90	297	101,186	15	23	2,682	294

ANNUAL AVERAGES- ALL FARMS:

1983	118,785	45,226	38	96	252	192,241	12	19	3,238	2,950
1982	119,948	42,562	35	84	236	191,902	12	19	3,835	4,354
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

* POWER INCLUDES TRACTORS, TRUCKS AND FARM SHARE OF AUTO

** INCLUDES ALL CROPLAND OPERATED

DAIRY FARMS
FACTORS FROM ALL EQUIPMENT ENTERPRISES
18 COST ACCOUNT FARMS, 1983
(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 PREPARATION	FIELD CROP	LAND PREPARATION	FIELD CROP
	\$	\$	\$	\$
824	9	33	20	128
834	7	36	15	62
806	11	44	24	122
835	11	40	19	163
830	4	18	5	44
836	8	24	33	106
812	8	34	23	66
105	13	79	30	159
821	8	44	26	104
105	13	66	29	120
111	1	64	5	154
867	7	44	27	125
112	8	28	31	82
804	7	49	17	100
153	9	32	30	116
117	3	28	21	194
127	7	53	29	224
146	4	63	7	123

1983 GROUP AVERAGES, ACCORDING TO EQUIP INVESTMENT:

THIRDS			17	87
HIGH	7	32	23	117
MED	8	53	23	124
LOW	7	40		

ANNUAL AVERAGES - ALL FARMS:

1983	7	39	19	101
1982	7	34	19	94
1981	6	37	19	94
1980	6	33	18	87
1979	6	26	18	76

DAIRY FARMS
STANCHION BARN HERDS
AVERAGE EQUIPMENT COSTS
7 COST ACCOUNT FARMS, 1983

		AVERAGE PER FARM
ALL EQUIPMENT:		
INVENTORY DECREASE	\$ 5,588	
PURCHASES, IMPR, GAIN	12,074	
REPAIRS, MAINT, LABOR	7,249	
ALL OTHER COSTS *	6,544	
TOTAL		\$31,455
INVENTORY INCREASE	\$ 4,506	
SALES, LOSS, OTHER	1,371	
TOTAL		<u>5,877</u>
NET ANNUAL COST		\$25,578

*INCLUDES INTEREST, INSURANCE, USE OF BLDGS, ETC

EQUIPMENT COSTS AND INVESTMENTS PER ACRE
BY TYPE OF EQUIPMENT, ALL FARMS, 1983

TYPE OF EQUIPMENT	COST	INVESTMENT	PER ACRES OF:
LAND PREPARATION	\$ 6	\$ 20	FIELD, VEG CROPS
FIELD CROP	54	149	FIELD CROPS

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

	TYPE OF EQUIPMENT				TOTAL OF ALL EQUIPMENT
	LIVESTOCK	LAND PREPARATION	FIELD CROP	ALL OTHER	
1983	31	31	36	30	34
1982	34	39	36	45	36
1981	38	30	40	58	39
1980	31	24	37	67	36
1979	26	25	30	33	28

DAIRY FARMS
FREESTALL BARN HERDS
AVERAGE EQUIPMENT COSTS
11 COST ACCOUNT FARMS, 1983

		AVERAGE PER FARM
ALL EQUIPMENT:		
INVENTORY DECREASE	\$ 8,433	
PURCHASES, IMPR, GAIN	21,890	
REPAIRS, MAINT, LABOR	24,617	
ALL OTHER COSTS *	12,914	
TOTAL		\$67,854
INVENTORY INCREASE	\$ 7,905	
SALES, LOSS, OTHER	2,209	
TOTAL		<u>10,124</u>
NET ANNUAL COST		\$57,730

*INCLUDES INTEREST, INSURANCE, USE OF BLDGS, ETC

EQUIPMENT COSTS AND INVESTMENTS PER ACRE
BY TYPE OF EQUIPMENT, ALL FARMS, 1983

TYPE OF EQUIPMENT	COST	INVESTMENT	PER ACRES OF:
LAND PREPARATION	\$ 7	\$19	FIELD, VEG CROPS
FIELD CROP	35	88	FIELD CROPS

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

	TYPE OF EQUIPMENT				TOTAL OF ALL EQUIPMENT
	LIVESTOCK	LAND PREPARATION	FIELD CROP	ALL OTHER	
1983	39	38	40	42	40
1982	35	38	36	32	35
1981	35	33	39	43	37
1980	37	35	38	44	38
1979	33	35	36	41	35

DAIRY FARMS
FACTORS FROM ALL EQUIPMENT ENTERPRISES
18 COST ACCOUNT FARMS, 1983
(ARRANGED BY EQUIPMENT INVESTMENT)

FARM NO	EQUIP IN- VEST- MENT \$	ALL EQUIP EXCEPT POWER*				TOTAL INVEST- MENT IN POWER AND EQUIP \$	PROPORTION OF FARM CAPITAL THAT IS: POWER AND EQUIP %		CUSTOM WORK AND EQUIP RENTAL EX- PENSE RE- CEIPTS \$	
		NET ANNUAL COST \$	AS A % OF IN- VEST- MENT %	PER CROP ACRE ** IN- VEST- MENT \$	IN- VEST- MENT \$		EQUIP %	EQUIP %		
<u>7 STANCHION BARN HERDS</u>										
105	108,500	46,340	43	162	379	164,200	9	14	1,912	57
111	100,832	40,466	40	88	220	156,082	10	15	250	160
867	91,075	29,053	32	94	296	136,875	13	19	0	0
153	73,000	19,190	26	76	287	103,225	18	25	2,442	0
117	62,450	12,654	20	86	422	79,050	19	24	7,646	0
127	59,225	12,685	21	95	442	81,825	17	23	1,405	0
146	36,663	18,660	51	102	200	60,063	13	22	991	0
<u>ANNUAL AVERAGES- ALL FARMS:</u>										
1983	75,964	25,578	34	101	300	111,617	12	18	2,092	31
1982	74,214	26,721	36	103	287	109,525	12	18	3,051	2,859
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
<u>11 FREESTALL BARN HERDS</u>										
824	272,968	64,187	24	95	399	416,038	16	25	400	2,089
834	258,362	157,686	61	92	151	467,965	8	14	7,294	0
806	227,055	82,753	36	148	407	346,855	17	26	0	0
835	131,670	42,076	32	108	339	183,520	16	22	3,104	0
830	121,540	53,563	44	56	127	256,590	11	24	8,077	22,124
836	113,068	26,777	24	65	275	182,318	13	21	12,010	0
812	108,725	61,908	57	121	212	206,950	7	13	1,950	59
821	103,345	40,244	39	94	243	184,095	13	24	670	2,208
105	101,503	47,758	47	105	224	151,728	12	18	6,526	26,113
112	90,700	27,273	30	77	257	145,250	13	21	3,360	294
804	77,450	30,801	40	112	282	137,700	12	22	250	0
<u>ANNUAL AVERAGES- ALL FARMS:</u>										
1983	146,035	57,730	40	94	239	243,546	12	20	3,967	4,808
1982	144,738	51,238	35	80	225	237,103	12	20	4,334	5,209
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

* POWER INCLUDES TRACTORS, TRUCKS AND FARM SHARE OF AUTO
** INCLUDES ALL CROPLAND OPERATED

DAIRY FARMS
FACTORS FROM ALL EQUIPMENT ENTERPRISES
18 COST ACCOUNT FARMS, 1983
(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 PREPARATION	FIELD CROP	LAND PREPARATION	FIELD CROP
	\$	\$	\$	\$
<u>7 STANCHION BARN HERDS</u>				
105	13	79	30	159
111	1	64	5	154
867	7	44	27	125
153	9	32	30	116
117	3	28	21	194
127	7	53	29	224
146	4	63	7	123
<u>ANNUAL AVERAGES - ALL FARMS:</u>				
1983	6	54	20	149
1982	7	52	18	143
1981	5	50	17	125
1980	3	45	12	120
1979	4	29	17	98
<u>11 FREESTALL BARN HERDS</u>				
824	9	33	20	128
834	7	36	15	62
806	11	44	24	122
835	11	40	19	163
830	4	18	5	44
836	8	24	33	106
812	8	34	23	66
821	8	44	26	104
105	13	66	29	120
112	8	28	31	82
804	7	49	17	100
<u>ANNUAL AVERAGES - ALL FARMS:</u>				
1983	7	35	19	88
1982	7	29	19	82
1981	6	33	19	86
1980	7	31	19	82
1979	6	25	19	71

FACTORS FROM REAL ESTATE ENTERPRISES
22 COST ACCOUNT FARMS, 1983
(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	ORCHARD		ALL LAND AC		CROP LAND \$	BEAR -ING ORCH \$	CROP LAND \$	BEAR -ING ORCH \$	
		BEAR -ING AC	NON BEAR -ING AC							
105	153			540	582,175	663		69		15
105	358			561	458,110	413		42		11
111	313			632	543,550	546		54		13
112	202			277	272,375	570		46		13
117	122			213	166,000	392		34		9
127	127			215	155,510	303		27		10
146	228			335	136,650	274		27		25
153	92			152	191,940	461		46		12
802		144	44	224	893,592		1,847		159	13
804	149			277	208,040	423		49		22
806	380			668	576,385	389		44		13
812	493			572	684,950	500		53		13
821	207			701	261,375	330		47		19
824	793			1,205	821,157	452		44		13
827	3,040	20		3,723	2,574,507	503	519	60	55	17
830	294			654	278,321	353		41		18
832		172	93	645	687,135		1,700		185	21
834	1,440			1,705	1,719,380	554		53		21
835	360			466	405,686	432		48		11
836	411			560	471,670	600		59		11
848	792	79	61	1,101	899,058	507	1,638	43	218	10
867	314			456	391,000	645		68		13

ANNUAL AVERAGES- ALL FARMS:

1983	513	104	66	722	608,117	491	1,682	52	176	15
1982	531	202	70	785	636,401	476	1,348	62	159	17
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

DAIRY FARMS
FACTORS FROM REAL ESTATE ENTERPRISES
18 COST ACCOUNT FARMS, 1983
(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	ORCHARD		ALL LAND AC		CROP LAND \$	BEAR -ING ORCH \$	CROP LAND \$	BEAR -ING ORCH \$	
		BEAR -ING AC	NON BEAR -ING AC							
105	153			540	582,175	663		69		15
105	358			561	458,110	413		42		11
111	313			632	543,550	546		54		13
112	202			277	272,375	570		46		13
117	122			213	166,000	392		34		9
127	127			215	155,510	303		27		10
146	228			335	136,650	274		27		25
153	92			152	191,940	461		46		12
804	149			277	208,040	423		49		22
806	380			668	576,385	389		44		13
812	493			572	684,950	500		53		13
821	207			701	261,375	330		47		19
824	793			1,205	821,157	452		44		13
830	294			654	278,321	353		41		18
834	1,440			1,705	1,719,380	554		53		21
835	360			466	405,686	432		48		11
836	411			560	471,670	600		59		11
867	314			456	391,000	645		68		13

ANNUAL AVERAGES- ALL FARMS:

1983	358			566	462,460	484		49		15
1982	355			570	446,168	475		60		16
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

FACTORS FROM LABOR ENTERPRISES
24 COST ACCOUNT FARMS, 1983
(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 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 \$
827	30.8	40.2	112,753	2,810	2,796	28,688	25,737	9.20	5.60	9.14	
802	18.0	32.5	80,227	2,645	2,585	12,364	11,931	4.62	4.31	5.66	
834	15.9	16.9	52,740	3,106	3,120	22,719	20,843	6.68	4.42	7.13	
830	7.0	9.7	31,014	3,180	3,077	19,111	16,423	5.34	3.81	5.39	
812	7.0	7.2	19,668	2,700	2,892	26,419	23,637	8.17	4.44	9.58	
105	6.0	6.3	19,711	3,148	3,098	17,741	16,890	5.45	3.54	5.55	
848	5.8	9.5	21,511	2,294	2,475	24,090	25,977	10.50	5.91	10.01	
111	5.7	6.2	18,760	2,995	3,058	18,485	17,127	5.60	5.65	6.12	
806	5.7	6.2	18,766	3,025	2,644	23,858	15,136	5.72	6.93	7.81	
824	5.0	6.0	17,925	2,952	2,926	18,823	17,627	6.02	5.01	6.13	
804	4.0	4.4	12,201	2,732	3,092	22,182	22,309	7.21	3.95	7.69	
821	3.7	3.9	12,667	3,208	3,171	16,465	12,779	6.42	---	5.21	
105	3.0	3.5	12,250	3,501	3,709	17,829	15,748	4.25	3.18	4.82	
835	3.0	3.8	13,387	3,061	3,192	17,385	16,456	5.16	4.12	5.18	
836	3.0	4.4	12,877	2,750	---	25,175	---	---	4.50	7.48	
112	2.8	3.4	11,510	3,389	1,908	14,205	9,839	5.16	4.29	4.18	
203	2.3	2.3	7,611	3,309	3,309	14,839	14,839	4.48	---	4.48	
208	2.3	2.3	7,611	3,309	3,309	16,355	16,355	4.94	---	4.94	
153	2.0	2.3	6,442	2,769	---	14,642	---	---	3.95	5.10	
867	2.0	3.0	10,221	3,566	3,631	17,051	12,488	3.44	4.26	4.63	
832	2.0	9.0	20,790	2,551	2,692	23,990	20,380	7.57	5.62	6.70	
117	1.0	1.7	5,805	3,660	---	19,920	---	---	---	5.32	
146	1.0	2.8	10,049	4,256	---	18,285	---	---	4.50	4.06	
127	1.0	1.1	3,794	3,334	---	15,852	---	---	3.02	4.67	

1983 GROUP AVERAGES, ACCORDING TO MAN EQUIVALENT OF REGULAR LABOR:

THIRDS										
HIGH	12.0	16.1	44,548	2,848	2,846	22,220	20,760	7.29	5.06	7.45
MED	3.8	4.5	13,948	3,054	2,982	19,891	16,626	5.58	4.66	6.18
LOW	1.7	3.1	9,040	3,253	3,264	17,439	15,851	4.86	4.99	5.26

ANNUAL AVERAGES- ALL FARMS, WEIGHTED BY MAN EQUIVALENTS:

1983	5.8	7.9	22,512	2,934	2,898	21,269	19,796	6.83	4.96	6.90
1982	6.0	8.5	24,208	2,897	2,845	20,453	18,854	6.63	4.37	6.62
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

* 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
24 COST ACCOUNT FARMS 1983

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	18,836	1,136	5,107	25,079	28,564	18,936
REG- EXCL OPER	14,221	1,634	3,941	19,796	20,760	15,851
COST PER HOUR						
REGULAR:						
OPERATORS ONLY	6.22	0.38	1.69	8.29	10.00	5.84
REG- EXCL OPER	4.91	0.56	1.36	6.83	7.29	4.86
PART TIME	4.27	0.58	0.11	4.96	5.06	4.99
UNPAID FAMILY, ETC	3.97	0.00	0.27	4.24	0.00	4.35
SPECIAL	6.23	0.79	0.72	7.74	8.20	5.89

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

AVERAGE LABOR FORCE PER FARM
24 COST ACCOUNT FARMS, 1983

ITEM	SIZE GROUP *			ALL FARMS
	HIGH THIRD	MEDIUM THIRD	LOW THIRD	
NUMBER OF FARMS	8	8	8	24
MAN EQUIVALENTS				
ALL REGULAR LABOR:				
RANGE	30.8 TO 5.7	5.7 TO 2.8	2.3 TO 1.0	30.8 TO 1.0
AVERAGE	12.0	3.8	1.7	5.8
ALL FARM LABOR- AVG	16.1	4.5	3.1	7.9
LABOR CLASS	MONTHS OF WORK PERFORMED			
ALL REGULAR	144	45	21	70
PART TIME	27	8	8	14
UNPAID FAMILY, ETC	0	0	3	1
SPECIAL	22	0	5	9
TOTAL MONTHS	193	53	37	94

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

FRUIT FARMS
FACTORS FROM LABOR ENTERPRISES
3 COST ACCOUNT FARMS, 1983
(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 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 \$
802	18.0	32.5	80,227	2,645	2,585	12,364	11,931	4.62	4.31	5.66	
848	5.8	9.5	21,511	2,294	2,475	24,090	25,977	10.50	5.91	10.01	
832	2.0	9.0	20,790	2,551	2,692	23,990	20,380	7.57	5.62	6.70	

ANNUAL AVERAGES- ALL FARMS, WEIGHTED BY MAN EQUIVALENTS:

Year	ALL REG LABOR NO	ALL FARM LABOR NO	TOTAL HOURS PER FARM HR	REG EXCL OPER HR	REG EXCL OPER HR	ALL REG LABOR \$	REG EXCL OPER \$	REG EXCL OPER \$	PART TIME LABOR \$	ALL FARM LABOR \$
1983										
1982	9.6	18.0	44,195	2,328	2,248	16,549	15,153	6.74	4.36	6.74
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

* 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
FACTORS FROM LABOR ENTERPRISES
20 COST ACCOUNT FARMS, 1983
(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 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 \$
834	15.9	16.9	52,740	3,106	3,120	22,719	20,843	6.68	4.42	7.13	
830	7.0	9.7	31,014	3,180	3,077	19,111	16,423	5.34	3.81	5.39	
812	7.0	7.2	19,668	2,700	2,892	26,419	23,637	8.17	4.44	9.58	
105	6.0	6.3	19,711	3,148	3,098	17,741	16,890	5.45	3.54	5.55	
111	5.7	6.2	18,760	2,995	3,058	18,485	17,127	5.60	5.65	6.12	
806	5.7	6.2	18,766	3,025	2,644	23,858	15,136	5.72	6.93	7.81	
824	5.0	6.0	17,925	2,952	2,926	18,823	17,627	6.02	5.01	6.13	
804	4.0	4.4	12,201	2,732	3,092	22,182	22,309	7.21	3.95	7.69	
821	3.7	3.9	12,667	3,208	3,171	16,465	12,779	6.42	---	5.21	
105	3.0	3.5	12,250	3,501	3,709	17,829	15,748	4.25	3.18	4.82	
835	3.0	3.8	13,387	3,061	3,192	17,385	16,456	5.16	4.12	5.18	
836	3.0	4.4	12,877	2,750	---	25,175	---	---	4.50	7.48	
112	2.8	3.4	11,510	3,389	1,908	14,205	9,839	5.16	4.29	4.18	
203	2.3	2.3	7,611	3,309	3,309	14,839	14,839	4.48	---	4.48	
208	2.3	2.3	7,611	3,309	3,309	16,355	16,355	4.94	---	4.94	
153	2.0	2.3	6,442	2,769	---	14,642	---	---	3.95	5.10	
867	2.0	3.0	10,221	3,566	3,631	17,051	12,488	3.44	4.26	4.63	
117	1.0	1.7	5,805	3,660	---	19,920	---	---	---	5.32	
146	1.0	2.8	10,049	4,256	---	18,285	---	---	4.50	4.06	
127	1.0	1.1	3,794	3,334	---	15,852	---	---	3.02	4.67	

1983 GROUP AVERAGES, ACCORDING TO MAN EQUIVALENT OF REGULAR LABOR:

THIRDS

HIGH	7.5	8.4	25,512	3,031	3,029	21,450	19,245	6.35	4.51	6.79
MED	3.2	3.9	12,482	3,104	3,134	19,103	16,805	5.36	4.28	5.78
LOW	1.7	2.2	7,362	3,345	3,308	16,170	14,778	4.47	4.35	4.68

ANNUAL AVERAGES- ALL FARMS, WEIGHTED BY MAN EQUIVALENTS:

1983	4.2	4.9	15,250	3,096	3,078	20,188	18,319	5.95	4.41	6.18
1982	4.1	4.8	15,441	3,216	3,281	19,826	17,814	5.43	4.26	5.88
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

* 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
20 COST ACCOUNT FARMS 1983

LABOR CLASS	GROSS				TOTAL COST FOR	
	WAGE OR VALUE*	SOC SEC, WK COMP	BENEFITS, OTHER	TOTAL COST	HIGH THIRD	LOW THIRD
	\$	\$	\$	\$	\$	\$
ANNUAL COST PER MAN EQUIVALENT						
REGULAR:						
OPERATORS ONLY	18,021	939	4,380	23,340	27,063	17,493
REG- EXCL OPER	13,109	1,534	3,676	18,319	19,245	14,778
COST PER HOUR						
REGULAR:						
OPERATORS ONLY	5.77	0.30	1.40	7.47	8.86	5.17
REG- EXCL OPER	4.26	0.50	1.19	5.95	6.35	4.47
PART TIME	3.94	0.35	0.12	4.41	4.51	4.35
UNPAID FAMILY, ETC	3.73	0.00	0.29	4.02	0.00	4.03

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

AVERAGE LABOR FORCE PER FARM
20 COST ACCOUNT FARMS, 1983

ITEM	SIZE GROUP *			ALL FARMS
	HIGH THIRD	MEDIUM THIRD	LOW THIRD	
NUMBER OF FARMS	7	6	7	20
MAN EQUIVALENTS				
ALL REGULAR LABOR:				
RANGE	15.9 TO 5.0	4.0 TO 2.8	2.3 TO 1.0	15.9 TO 1.0
AVERAGE	7.5	3.3	1.7	4.2
ALL FARM LABOR- AVG	8.4	3.9	2.2	4.9
MONTHS OF WORK PERFORMED				
LABOR CLASS				
ALL REGULAR	89	39	20	50
PART TIME	11	7	4	7
UNPAID FAMILY, ETC	0	1	3	1
TOTAL MONTHS	100	47	27	58

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

ESTIMATED VALUE OF OPERATORS' LABOR AND MANAGEMENT
NEW YORK COST ACCOUNT FARMS, 1983

ITEM	AVERAGE VALUE PER OPERATOR	
	DAIRY FARMS	FRUIT FARMS
NUMBER OF FARMS	20	3
NUMBER OF OPERATORS	31	6
HOURS WORKED PER YEAR	3,125	2,525
CASH VALUE OF LABOR AND MANAGEMENT	\$18,021	\$13,323
HOUSING, FARM PRODUCTS, OTHER COSTS	<u>5,319</u>	<u>5,376</u>
TOTAL VALUE	\$23,340	\$18,699
COST PER HOUR	\$7.47	\$7.41

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 39 percent of the Cost Account farms were incorporated, which permits benefits such as Social Security, Worker'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, 1983

ITEM	AVERAGE COST PER HOUR		
	DAIRY FARMS	FRUIT FARMS	
	PART-TIME	PART-TIME	PIECEWORK
NUMBER OF FARMS REPORTING	17	3	3
HOURS REPORTED PER FARM	2,288	5,128	13,484
GROSS WAGE	\$3.94	\$4.65	\$6.23
SOCIAL SECURITY AND WORKER'S COMPENSATION	0.35	0.60	0.79
OTHER BENEFITS	<u>0.12</u>	<u>0.02</u>	<u>0.72</u>
TOTAL	\$4.41	\$5.27	\$7.74

Part-time and piecework labor is hired for seasonal work and to assist regular workers at peak periods. These data show that 17 dairy farms used an average of 2,288 hours of part-time labor each during 1983 compared to an average of 5,128 hours of part-time labor on three fruit farms. Costs for part-time labor averaged \$4.41 per hour for the dairy farms and \$5.27 per hour for these fruit farms. Piecework labor on these fruit farms cost \$7.74 per hour.

LABOR COSTS FOR REGULAR HIRED WORKERS*
NEW YORK COST ACCOUNT FARMS, 1983

ITEM	DAIRY FARMS		FRUIT FARMS	
	PER WORKER	PER HOUR	PER WORKER	PER HOUR
NUMBER OF FARMS REPORTING	15		3	
NUMBER OF WORKERS	52		20	
HOURS WORKED PER YEAR	3,078		2,569	
GROSS WAGE	\$13,109	\$4.26	\$11,626	\$4.53
SOCIAL SECURITY AND WORKER'S COMPENSATION	1,534	0.50	1,526	0.59
OTHER BENEFITS	<u>3,676</u>	<u>1.19</u>	<u>1,902</u>	<u>0.74</u>
TOTAL	\$18,319	\$5.95	\$15,054	\$5.86

*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 1983 gives an indication of the hours worked and labor costs on these New York farms. On 15 dairy farms, 52 regular employees worked an average of 3,078 hours for the year or an average of 59 hours per week. Three fruit farms had 20 regular employees working an average of 2,569 hours per worker, or an average of 49 hours per week. Dairy farm workers received \$13,109 each in wages on the average. Employee benefits totalling about \$5,200 brought the total labor cost of regular, hired workers on these dairy farms to \$18,319 for the year or \$5.95 per hour. Fruit farm workers received \$11,626 in wages and with their benefits of \$3,428 each, labor costs totalled \$15,054 for the year or \$5.86 per hour.