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December 1983

A.E. Res. 83-41

OVERHEAD COSTS
FROM
FARM COST ACCOUNTS

28 FARMS-1982
NEW YORK STATE

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REPORTS
from
FARM COST ACCOUNTS

28 Farms, 1982

Enterprise data from the 1982 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. 83-41
Livestock Costs and Returns	A.E. Res. 83-42
Field Crops Costs and Returns	A.E. Res. 83-43
Fruit and Vegetable Crops Costs and Returns	A.E. Res. 83-44

OVERHEAD COSTS, A.E. Res. 83-41

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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 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, Cynthia Farrell and Diana Atkinson.

The material on pages 2, 3, and 4 of this report was taken from A.E. Res. 83-32, Dairy Farm Management Business Summary, New York, 1982 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 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 as the demand for replacements jumped in 1978 and 1979 and weakened in 1981 and 1982.

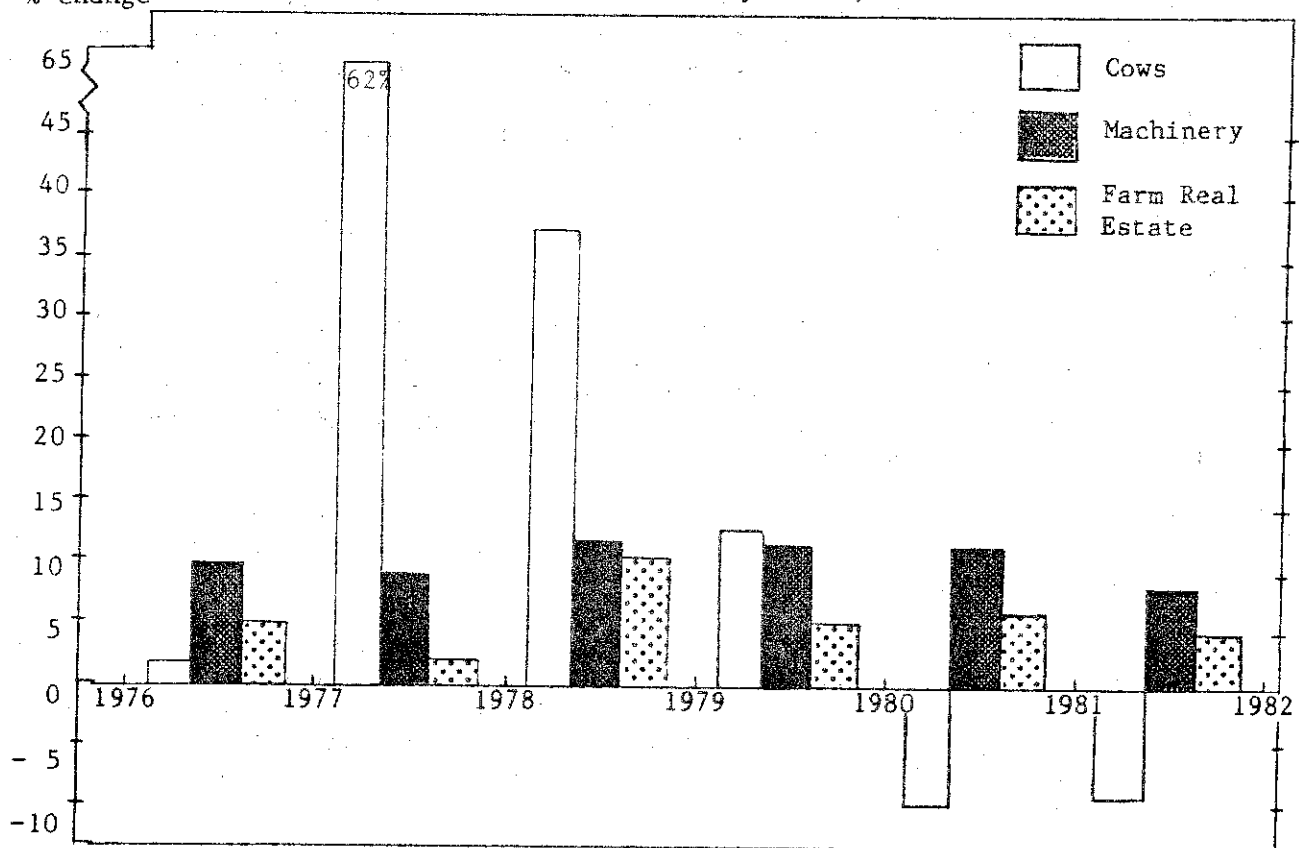
Table 1. UNIT VALUES OF NEW YORK DAIRY FARM INVENTORY ITEMS, 1976-1982

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

*Annual average for U.S.

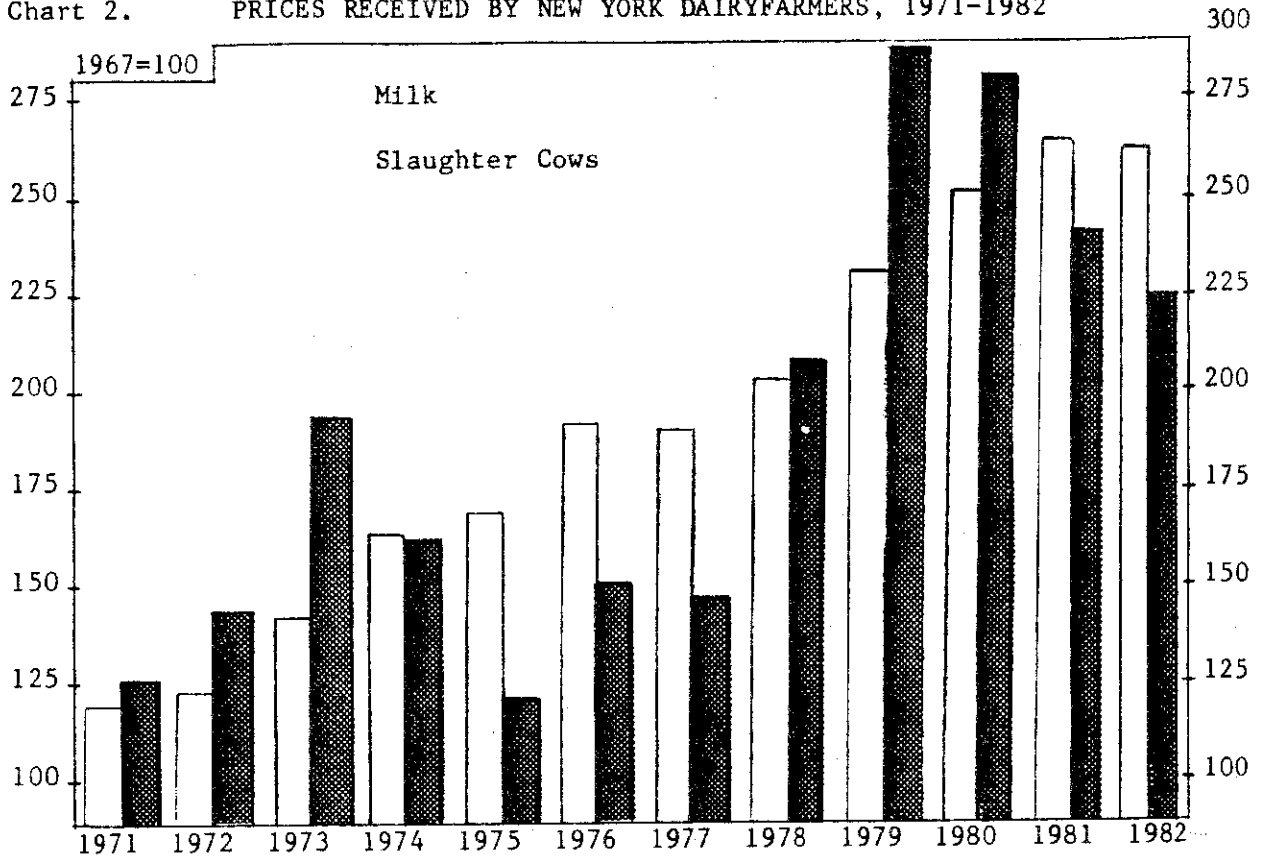
Table 1 shows New York year end (December) price received for dairy cows (replacements), an index of the same cow prices, an index of U.S. machinery prices, the average per acre value of New York farmland and buildings reported in April, and an index of the real estate prices.

Chart 1. ANNUAL CHANGES IN DAIRY COW, FARM MACHINERY, & FARM REAL ESTATE VALUES
New York Dairy Farms, 1976-1982



Source: USDA, Farm Real Estate Outlook & Situation Summary. USDA, Agricultural Prices.

Chart 2. PRICES RECEIVED BY NEW YORK DAIRYFARMERS, 1971-1982



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 1971. Milk prices have increased at a more constant rate showing declines in 1977 and 1982. 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 DAIRYFARMERS, 1970-1982

Year	All Milk	Slaughter Cows	Calves	Monthly Farm Price Per 100 Lbs. of Milk, 1982	
	(cwt.)	(cwt.)	(cwt.)		
1970	\$ 5.99	\$20.70	\$34.70	January	\$13.80
1971	6.12	21.20	36.20	February	13.70
1972	6.33	24.50	44.80	March	13.50
1973	7.32	32.80	54.60	April	13.20
1974	8.35	27.10	40.80	May	12.90
				June	12.90
1975	8.71	20.60	26.20	July	13.30
1976	9.83	25.40	34.50	August	13.80
1977	9.75	25.00	37.50	September	14.00
1978	10.50	35.30	58.20	October	14.20
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		
1982	13.70	38.60	58.80		

Source: USDA, Agricultural Prices Annual Summary.

Table 3. PRICES PAID BY FARMERS FOR SELECTED ITEMS, 1972-1982

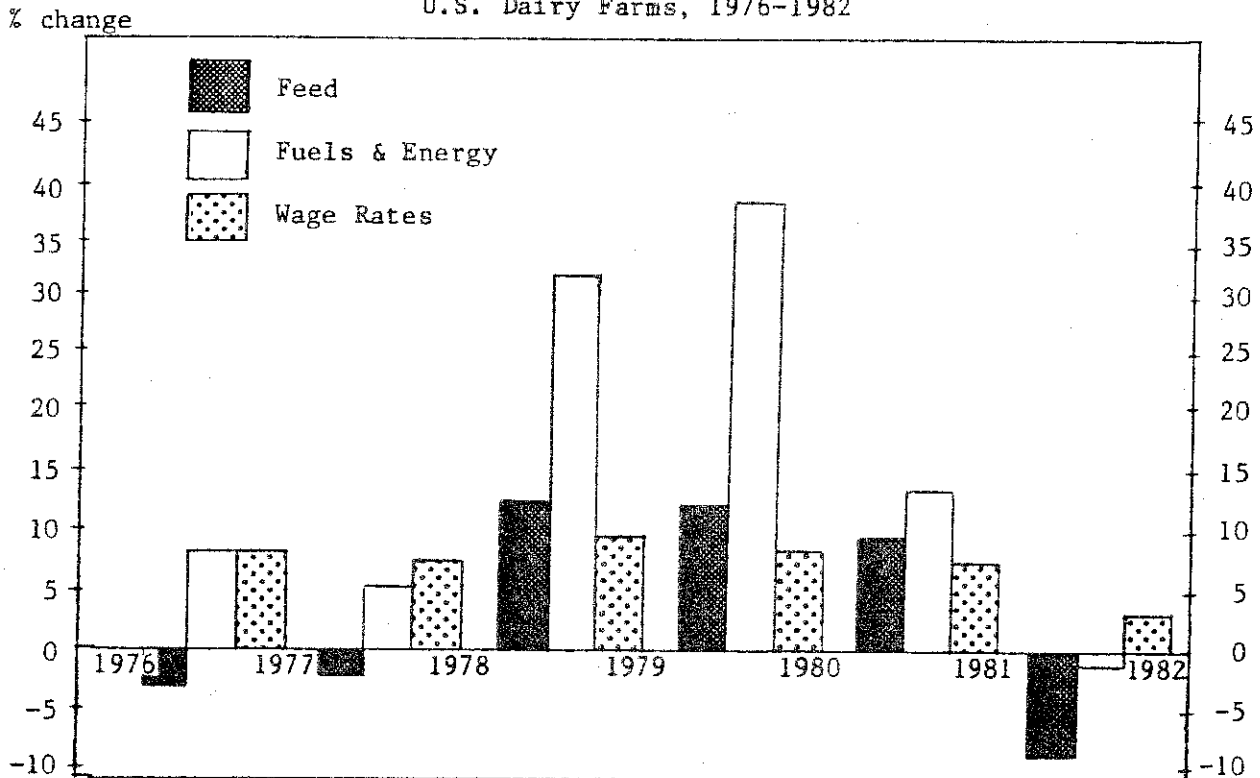
Year	Index 1977=100					
	Feed	Fert.	Fuel & Energy	Wage Rates	Taxes	Interest
1972	57	52	54	63	75	47
1973	86	56	57	69	77	55
1974	104	92	79	79	81	65
1975	100	120	88	85	87	77
1976	103	102	93	93	94	88
1977	100	100	100	100	100	100
1978	98	100	105	107	100	117
1979	110	108	137	117	107	143
1980	123	134	188	126	115	174
1981	134	144	213	137	123	211
1982	122	144	211	141	131	233

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, 1976-1982



Fuel and energy costs have decreased for the first time in the last 10 years; feed costs decreased to below the 1980 level. Wage rates continue to increase.

Growing Conditions

Table 1. TEMPERATURE, PRECIPITATION, AND GROWING SEASON
Selected Stations, New York, 1941-70 and 1982

Station	Average temperature		Precipitation				Length of growing season*	
	May - Sept.		May - Sept.		Total Annual		1947-67 1982	
	1941-70	1982	1941-70	1982	1941-70	1982	1947-67	1982
	degrees		inches				days	
Albany	65.7	63.7	15.4	14.9	33.4	32.1	---	165
Alfred	61.8	60.0	17.2	18.0	36.7	35.4	125	106
Batavia	64.1	63.5	15.3	15.8	32.6	34.7	154	171
Binghamton	63.3	63.4	17.9	17.7	37.4	35.1	154	177
Canton	63.0	61.5	16.5	16.8	34.5	35.8	127	153
Geneva	70.6	64.0	14.6	12.9	32.3	25.5	---	178
Glens Falls	----	64.4	17.8	16.9	39.3	39.3	---	171
Ithaca	63.8	62.3	17.2	17.3	34.8	31.4	145	159
Lowville	62.5	60.2	16.5	16.7	38.5	36.9	123	116
Utica	63.5	64.3	18.1	15.6	40.6	36.5	157	160

* 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, 1982, Vol. 94, 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 1982 and for the period 1941-70.

Statewide, the 1982 crop season was characterized by a warm May and a wet June in an otherwise cool and dry season. In spite of generally unfavorable below average temperatures and rainfall, crop needs were apparently met at the right time in such a way that crop yields were quite normal for the year.

Table 2. GROWING SEASON RAINFALL
Selected Stations, New York, 1941-70 and 1982

	May		June		July		August		September	
	1941-70	1982	1941-70	1982	1941-70	1982	1941-70	1982	1941-70	1982
Albany	3.26	2.60	3.00	6.48	3.12	2.43	2.87	2.01	3.12	1.42
Alfred	3.76	3.46	3.76	6.67	3.73	3.35	3.00	1.49	2.93	3.04
Batavia	3.17	3.45	2.69	3.60	3.05	2.06	3.50	3.75	2.87	2.96
Binghamton	3.83	3.89	3.59	7.09	3.83	1.87	3.61	2.94	3.02	1.86
Canton	3.37	1.87	2.91	3.93	3.43	2.24	3.47	4.83	3.31	3.96
Geneva	3.02	2.09	3.10	4.74	3.06	2.64	2.82	0.74	2.59	2.68
Glens Falls	3.63	3.51	3.77	5.82	3.68	1.47	3.42	3.96	3.31	2.13
Ithaca	3.55	2.96	3.40	5.74	3.67	2.90	3.49	1.99	3.08	3.68
Lowville	3.42	2.06	2.94	3.50	3.26	2.60	3.58	3.96	3.31	4.58
Utica	3.52	2.72	3.55	5.81	4.17	3.11	3.54	1.71	3.32	2.20

Source: Climatological Data, NOAA, Environmental Data Service, Annual Summary, New York, 1982, Vol. 94, No. 13.

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

Item	Unit	New York State*				Cost Account 1982
		1957-61	1967-71	1977-81	1982	
Hay, Alfalfa mix.	tons	2.2	2.6	2.7	2.7	2.5
Corn Silage	tons	11	14	14	14	14
Corn grain	bu.	57	85	90	92	106
Oats	bu.	52	60	60	65	NA
Wheat	bu.	32	39	40	44	50
Milk per cow	lbs.	7,914	10,361	11,742	12,129	15,706

*Source: New York Agricultural Statistics, 1982; Crop Reporting Service, USDA.

FARM COST ACCOUNT SUMMARY, 1982
Crop Enterprises

Crop	Number of enterprises	Average acres per enterprise	Yield per acre	Hours of labor per acre*	Return per		Profit per acre	Profit on enterprise
					Hour of labor	Dollar of cost		
<u>Forage:</u>								
Hay	19	80	2.5 tn	7	2.98	0.91	18-	1,449-
Hay crop silage	20	151	6.1 tn	4	2.20-	0.85	32-	4,812-
Corn silage	21	137	14.2 tn	5	3.38	0.96	15-	2,049-
<u>Grain:</u>								
Corn for grain	6	159	106 bu	4	5.14-	0.84	57-	9,076-
High moist. corn	19	137	3.8 tn	3	6.63-	0.86	42-	5,796-
Wheat, winter	7	152	50 bu	2	16.29-	0.77	51-	7,844-
Wheat, spring	6	78	45 bu	2	14.29-	0.77	53-	4,084-
<u>Fruit:</u>								
Apples	12	86	537 bu	105	4.50	0.83	281-	24,347-
Red tart cherries	6	37	7,313 lb	41	6.94	1.03	31	1,169

*To grow and harvest the crop.

ENTERPRISE RATES OF RETURN
FARM COST ACCOUNT RECORDS, 1979-82

Enterprise	Return per hour of labor				Return per dollar of cost			
	1979	1980	1981	1982	1979	1980	1981	1982
	\$	\$	\$	\$	\$	\$	\$	\$
<u>Livestock:</u>								
Dairy cows	10.77	10.64	7.89	8.65	1.15	1.11	1.04	1.07
Dairy heifers	3.97	5.94	0.25	1.49	0.96	0.99	0.87	0.91
<u>Forage:</u>								
Hay	0.90	0.02	1.70	2.98	0.84	0.81	0.86	0.91
Hay crop silage	0.39	5.82	2.79	2.20-	0.87	1.00	0.94	0.85
Corn silage	9.05	5.86	5.97	3.38	1.07	0.99	0.99	0.96
<u>Grain:</u>								
Corn for grain	5.12	23.76	12.79-	5.14-	1.00	1.28	0.77	0.84
High moisture corn	18.84	22.68	0.45	6.63-	1.22	1.23	0.92	0.86
Oats	18.35-	NA	NA	NA	0.63	NA	NA	NA
Wheat, winter	22.68	22.46	15.26	16.29-	1.26	1.21	1.10	0.77
Wheat, spring	NA	NA	NA	14.29-	NA	NA	NA	0.77
<u>Fruits:</u>								
Apples	7.39	5.52	8.97	4.50	1.07	0.91	1.13	0.83
Red tart cherries	33.16	17.29	13.76	6.94	2.80	1.62	1.35	1.03

FACTORS FROM 169 TRACTOR ENTERPRISES
 24 COST ACCOUNT FARMS, 1982
 (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	160	104	115	379	0.9	100	3.79
832	300	0	745	79	79	903	1.0	71	12.72
CLASS 2 TRACTORS, 20 - 34 PTO HP, 24 TRACTORS IN 12 ENTERPRISES:									
111	800	0	406	686	208	1,300	1.1	539	2.41
804	1,150	100	210	937	214	1,461	1.5	490	2.98
836	400	0	469	388	77	934	1.2	289	3.23
812	1,000	0	778	500	149	1,428	1.7	256	5.57
105	500	0	669	255	120	1,044	1.2	194	5.38
827	445	46	502	207	148	903	1.4	138	6.55
828	900	0	72	341	208	622	2.1	128	4.86
117	900	0	166	205	181	552	1.3	117	4.72
105	800	0	532	243	148	923	2.0	106	8.71
812	500	0	305	188	72	565	2.4	80	7.06
834	350	0	130	183	68	381	2.1	74	5.16
824	811	22	15	9	68	114	0.3	30	3.80

FACTORS FROM 169 TRACTOR ENTERPRISES
24 COST ACCOUNT FARMS, 1982
(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, 41 TRACTORS IN 32 ENTERPRISES:									
802	10,900	200	1,620	1,108	1,162	4,090	0.6	1,291	3.17
830	5,898	796	2,922	1,523	716	5,957	1.2	968	6.15
802	6,150	100	2,565	877	723	4,265	0.8	840	5.08
105	500	0	97	1,090	177	1,364	1.3	745	1.83
835	4,000	0	882	713	767	2,362	0.8	692	3.41
802	4,700	0	733	1,115	538	2,386	1.5	647	3.69
802	4,750	100	579	1,057	583	2,319	1.5	624	3.72
830	1,238	476	1,178	728	190	2,572	1.1	516	4.98
830	4,268	536	1,527	1,175	571	3,809	1.9	493	7.73
802	3,132	264	572	261	840	1,937	0.4	432	4.48
146	2,712	425	989	610	282	2,306	1.3	388	5.94
840	4,000	0	592	371	446	1,409	0.8	348	4.05
802	2,750	100	224	793	341	1,458	2.2	315	4.63
117	1,400	0	169	255	229	653	0.8	234	2.79
848	1,800	0	793	502	308	1,603	1.8	234	6.84
146	2,806	613	957	695	361	2,626	2.7	216	12.16
821	800	0	357	363	206	926	1.5	210	4.41
146	1,100	200	431	574	144	1,349	2.5	192	7.03
827	1,212	25	519	522	201	1,267	2.5	188	6.76
840	3,317	634	166	900	298	1,998	3.8	170	11.75
146	1,150	100	146	459	161	866	2.4	161	5.38
146	2,000	0	421	487	237	1,145	2.6	153	7.48
806	1,200	400	772	579	135	1,886	3.3	150	12.57
824	2,475	0	867	104	273	1,244	0.7	130	9.53
806	2,000	0	2,668	195	286	3,149	1.3	122	25.81
840	1,500	0	184	616	151	951	3.7	120	7.92
105	2,300	0	182	348	300	830	2.7	113	7.35
802	3,150	100	434	70	364	968	0.6	110	8.80
105	1,500	0	984	309	227	1,520	2.5	107	14.21
146	850	700	110	341	131	1,282	3.0	95	13.49
812	800	0	71	206	116	393	2.3	77	5.10
802	300	0	113	15	34	162	2.6	5	32.40

FACTORS FROM 169 TRACTOR ENTERPRISES
24 COST ACCOUNT FARMS, 1982
(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 \$				
CLASS 4 TRACTORS, 50 - 64 PTO HP, 42 TRACTORS IN 35 ENTERPRISES:									
806	17,250	500	656	1,710	1,952	4,818	1.3	1,079	4.47
832	20,000	2,000	603	2,172	2,198	6,973	1.6	1,050	6.64
830	8,750	500	958	1,295	1,296	4,049	1.1	892	4.54
112	9,500	3,000	249	1,958	1,023	6,230	1.8	863	7.22
111	13,600	1,200	2,315	1,495	1,571	6,581	1.4	851	7.73
804	9,400	200	2,220	770	1,030	4,220	0.9	728	5.80
832	8,250	1,875	1,121	960	934	4,889	1.1	654	7.48
828	16,000	0	81	717	1,647	2,445	0.8	653	3.74
834	2,000	0	688	1,456	261	2,405	2.0	615	3.91
835	4,650	300	599	1,006	562	2,467	1.4	575	4.29
112	13,975	1,950	2,546	903	1,493	6,892	1.2	570	12.09
806	7,750	500	2,861	855	860	5,076	1.3	529	9.60
828	3,322	643	894	751	1,109	3,397	1.2	507	6.70
804	2,600	200	523	1,837	432	2,992	3.1	475	6.30
111	5,633	1,266	474	997	548	3,285	1.7	459	7.16
802	4,650	100	180	1,028	550	1,858	2.0	456	4.07
812	4,500	0	1,175	734	509	2,418	1.2	455	5.31
834	4,250	500	833	1,525	613	3,471	3.2	443	7.84
848	5,475	455	353	428	793	2,029	0.9	434	4.68
112	2,125	250	697	752	525	2,224	1.4	428	5.20
828	4,875	250	125	478	641	1,494	0.9	415	3.60
804	4,250	500	1,659	636	507	3,302	1.3	393	8.40
827	2,642	83	2,585	1,318	406	4,392	3.2	375	11.72
867	6,250	500	1,290	772	765	3,327	1.8	314	10.60
153	5,000	0	157	733	556	1,446	1.9	310	4.66
112	1,100	200	329	610	209	1,348	1.7	304	4.43
105	3,529	1,058	1,425	773	449	3,705	2.6	265	13.98
867	6,000	0	693	527	719	1,939	1.5	260	7.46
867	3,000	0	688	571	430	1,689	1.9	241	7.01
153	2,000	0	49	755	258	1,062	2.9	205	5.18
832	5,915	830	974	320	539	2,663	1.3	200	13.31
836	4,652	475	400	425	471	1,771	2.0	189	9.39
153	6,506	1,012	969	1,006	567	3,554	4.2	188	18.90
821	2,400	0	147	167	239	553	0.9	160	3.46
824	5,278	56	406	205	489	1,156	1.1	140	8.27

FACTORS FROM 169 TRACTOR ENTERPRISES
24 COST ACCOUNT FARMS, 1982
(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, 17 TRACTORS IN 13 ENTERPRISES:									
821	5,750	500	827	1,497	1,158	3,982	1.2	1,007	3.95
848	11,875	789	951	982	1,370	4,092	1.4	631	6.49
112	8,500	1,000	3,983	2,214	1,083	8,280	2.8	622	13.31
828	13,250	500	229	803	1,414	2,946	1.1	567	5.19
840	10,000	0	491	771	993	2,255	1.1	562	4.01
117	12,250	500	262	1,313	1,303	3,378	1.8	552	6.12
127	7,250	500	340	2,250	824	3,914	3.7	477	8.21
824	7,950	300	402	579	758	2,039	1.0	452	4.51
827	3,300	100	1,168	1,849	594	3,711	4.2	403	9.22
105	8,500	1,000	851	1,197	987	4,035	2.4	383	10.54
812	7,000	0	390	1,022	776	2,188	2.1	366	5.98
836	4,400	800	37	467	483	1,787	2.8	150	11.91
834	3,750	500	714	759	407	2,380	5.2	125	19.04
CLASS 6 TRACTORS, 90 - 114 PTO HP, 24 TRACTORS IN 19 ENTERPRISES:									
830	18,783	1,567	1,697	4,250	2,052	9,566	2.2	1,474	6.49
111	20,900	1,800	569	3,114	2,276	7,759	2.4	1,054	7.36
830	15,749	1,498	2,343	3,069	1,727	8,637	2.4	977	8.84
834	9,655	1,309	1,556	3,049	912	6,826	3.1	890	7.67
806	11,000	0	1,400	2,077	1,348	4,825	1.9	878	5.50
804	18,500	1,000	1,454	2,308	1,910	6,672	2.8	659	10.12
821	5,970	940	914	1,216	1,068	4,138	1.5	649	6.38
804	8,250	500	906	2,295	956	4,657	2.9	639	7.29
105	4,750	500	463	1,835	605	3,403	3.2	510	6.67
153	16,000	2,000	765	1,235	1,615	5,615	2.0	489	11.48
834	7,250	500	1,277	1,851	880	4,508	3.6	475	9.49
105	9,494	1,988	2,430	1,239	945	6,602	2.1	466	14.17
812	7,750	500	1,677	1,749	906	4,832	3.3	405	11.93
836	9,500	500	353	790	976	2,619	1.7	385	6.80
867	7,500	0	2,014	1,522	943	4,479	3.0	375	11.94
867	10,275	250	487	1,011	1,024	2,772	2.2	364	7.62
835	8,025	250	1,788	1,137	908	4,083	2.6	352	11.58
105	12,500	3,000	580	1,123	1,398	6,101	2.8	301	20.27
827	7,562	405	1,210	1,752	835	4,202	6.6	244	17.20

FACTORS FROM 169 TRACTOR ENTERPRISES
24 COST ACCOUNT FARMS, 1982
(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, 14 TRACTORS IN 11 ENTERPRISES:									
806	11,500	1,000	3,128	3,421	1,489	9,038	2.2	1,260	7.17
821	29,000	2,000	848	2,168	3,116	8,132	2.0	880	9.24
812	14,500	1,000	4,451	3,931	1,762	11,144	4.2	714	15.61
827	9,333	667	2,479	2,755	1,337	7,238	4.1	616	11.76
835	16,300	600	813	1,865	1,617	4,895	3.0	498	9.83
827	26,750	2,500	555	2,829	2,639	8,523	5.6	469	18.17
828	11,500	0	390	2,053	1,344	3,787	3.6	430	8.81
812	14,500	3,000	2,437	1,941	1,589	8,967	3.5	426	21.05
848	6,200	0	1,090	826	963	2,879	1.8	421	6.83
836	13,125	250	1,605	1,690	1,354	4,899	3.4	402	12.19
127	15,000	0	119	1,220	1,482	2,821	2.6	390	7.23
CLASS 8 TRACTORS, OVER 134 PTO HP, 8 TRACTORS IN 6 ENTERPRISES:									
105	31,250	3,125	330	4,470	3,119	11,044	3.6	940	11.75
834	25,000	0	2,710	3,921	2,636	9,267	4.2	850	10.90
105	11,000	0	3,331	3,046	1,172	7,549	3.7	651	11.60
827	32,000	4,000	508	3,876	3,336	11,720	5.9	603	19.42
824	18,250	500	2,082	1,297	1,819	5,698	2.1	468	12.18
848	24,250	1,500	5,655	1,717	2,857	11,729	4.4	356	32.90
CLASS 10 TRACTORS - FOUR WHEEL DRIVE, 10 TRACTORS IN 9 ENTERPRISES:									
806	35,000	0	2,375	3,616	3,758	9,749	2.4	1,240	7.86
840	43,750	2,500	1,490	4,966	4,288	13,244	5.1	754	17.56
827	42,500	5,000	490	5,334	4,430	15,254	7.0	702	21.73
827	57,944	6,543	2,233	6,098	5,594	20,468	9.3	606	33.77
824	45,250	500	1,228	3,273	4,389	9,390	5.6	449	20.91
848	48,750	2,500	1,416	4,852	5,731	14,499	9.9	444	32.66
834	25,500	1,000	6,919	2,178	2,684	12,781	4.8	419	30.50
827	11,500	1,000	4,939	4,116	1,363	11,418	9.3	409	27.92
834	33,500	3,000	4,749	2,069	3,568	13,386	5.2	364	36.77
BACKHOE TRACTORS, 8 TRACTORS IN 8 ENTERPRISES:									
834	9,000	2,000	4,055	6,945	1,256	14,256	4.3	1,498	9.52
830	32,000	4,000	1,397	1,613	3,267	10,277	1.2	1,057	9.72
827	8,625	250	6,612	730	1,317	8,909	1.8	374	23.82
840	15,357	715	524	175	1,442	2,856	1.1	121	23.60
824	8,300	200	635	299	899	2,033	3.4	88	23.10
827	12,500	1,000	4,494	196	1,428	7,118	2.9	63	112.98
827	14,500	1,000	1,861	227	1,812	4,900	3.5	60	81.67
848	2,700	0	456	154	432	1,042	2.5	50	20.84

FACTORS FROM 169 TRACTOR ENTERPRISES
24 COST ACCOUNT FARMS, 1982
(ARRANGED BY HOURS OF USE PER TRACTOR)

FARM NO	AVG VALUE PER TRACTOR \$	ANNUAL COST PER TRACTOR					GL OF FUEL PER HOUR GL	HR OF USE PER TRACTOR HR	AVG COST/ HR OF USE \$
		DEPREC	REPAIRS AND LABOR	FUEL	ALL OTHER	TOTAL COST			
SKID STEER LOADERS, 9 TRACTORS IN 9 ENTERPRISES:									
834	6,500	1,000	4,270	3,050	766	9,086	2.1	1,338	6.79
821	7,750	500	1,017	798	1,190	3,505	0.8	886	3.96
105	7,250	500	1,726	1,101	832	4,159	1.2	820	5.07
824	13,982	965	549	599	1,359	3,472	0.6	807	4.30
146	3,750	500	603	360	562	2,025	0.6	504	4.02
834	9,000	2,000	1,304	708	986	4,998	1.7	363	13.77
112	5,900	1,800	1,439	414	728	4,381	1.1	307	14.27
830	4,250	500	880	409	574	2,363	1.3	251	9.41
824	2,350	300	63	45	223	631	1.0	44	14.34
FORKLIFT TRACTORS, 17 TRACTORS IN 4 ENTERPRISES:									
802	5,428	323	607	285	488	1,703	0.2	813	2.09
832	11,500	1,000	559	256	1,307	3,122	0.9	211	14.80
848	12,250	500	1,615	149	1,434	3,698	0.9	160	23.11
827	1,536	43	1,065	362	293	1,763	3.9	85	20.74
CRAWLER TRACTORS, 10 TRACTORS IN 9 ENTERPRISES:									
830	20,500	1,000	4,559	918	2,458	8,935	1.2	575	15.54
834	8,500	1,000	1,522	2,069	864	5,455	4.2	452	12.07
111	5,250	500	497	374	611	1,982	1.2	256	7.74
821	6,750	500	755	284	637	2,176	2.5	100	21.76
827	10,125	550	438	722	1,587	3,297	8.0	83	39.72
105	9,000	1,000	0	264	887	2,151	2.9	70	30.73
867	2,500	0	0	61	241	302	1.3	40	7.55
146	2,500	0	52	30	257	339	1.3	20	16.95
153	1,500	0	175	31	164	370	2.1	12	30.83

FACTORS FROM 169 TRACTOR ENTERPRISES
24 COST ACCOUNT FARMS, 1982
(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 \$			
1982 AVERAGES - WEIGHTED BY NUMBER OF TRACTORS PER ENTERPRISE:									
Class 2	598	26	424	288	140	878	1.4	173	5.08
Class 3	2,425	145	735	566	329	1,755	1.5	311	5.70
Class 4	6,113	514	929	875	722	3,040	1.7	433	7.02
Class 5	7,359	444	888	1,310	897	3,539	2.3	478	7.41
Class 6	10,437	859	1,236	1,826	1,157	5,078	2.8	548	9.27
Class 7	15,354	1,076	1,682	2,382	1,726	6,866	3.4	589	11.67
Class 8	24,583	1,795	2,656	2,952	2,629	10,032	4.3	595	16.86
Class 10	39,801	2,783	2,819	4,223	4,110	13,935	6.2	599	23.26
Backhoe	12,873	1,146	2,504	1,292	1,482	6,424	2.8	414	15.52
Skidstr	6,748	896	1,317	832	802	3,847	1.2	591	6.51
Crawler	7,675	510	844	547	929	2,830	2.8	169	16.74

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

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
1978	5,724	237	805	527	552	2,121	2.3	456	4.65

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
24 COST ACCOUNT FARMS 1982

ITEM	HP Class *							
	TWO	THREE	FOUR	FIVE	SIX	SEVEN	EIGHT	TEN
NO. OF TRACTORS	24	41	42	17	24	14	8	10
VALUE / TRAC, \$	598	2,425	6,113	7,359	10,437	15,354	24,583	39,081
HRS USE / TRAC	173	311	433	478	548	589	595	599
GAL FUEL / HR	1.4	1.5	1.7	2.3	2.8	3.4	4.3	6.2
COST / HOUR, \$	5.08	5.70	7.02	7.41	9.27	11.67	16.86	23.26
<u>COSTS</u>	\$	\$	\$	\$	\$	\$	\$	\$
DEPRECIATION	26	145	514	444	859	1,076	1,795	2,783
REPAIRS, MAINT	302	554	760	681	980	1,319	2,055	2,204
FARM LABOR	122	181	169	207	256	363	601	615
FUEL	287	566	875	1,310	1,826	2,382	2,952	4,223
OIL, GREASE, ANTI	40	60	85	107	138	167	203	290
INSURANCE	4	13	37	47	54	87	145	193
INTEREST	54	208	530	661	915	1,381	2,194	3,560
BUILDING USE	42	39	44	81	43	88	83	65
ALL OTHER	1	9	26	1	7	3	4	2
TOTAL COST	878	1,775	3,040	3,539	5,078	6,866	10,032	13,935

* 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 74 TRUCK ENTERPRISES
24 COST ACCOUNT FARMS, 1982
(ARRANGED BY TOTAL COST PER TRUCK)

FARM NO	AVG VALUE PER TRUCK \$	ANNUAL COST PER TRUCK					MI/ GAL OF FUEL MI	HR OF USE PER TRUCK MI	AVG COST/ MI OF USE ¢	
		REPAIRS		AND LABOR \$	FUEL \$	ALL OTHER \$				TOTAL COST \$
		DEPREC \$								
SMALL TRUCKS- 61 TRUCKS IN 38 ENTERPRISES:										
111	4,250	1,500	980	2,608	877	5,965	8	15,740	37.9	
830	6,000	1,000	864	2,718	1,108	5,690	10	20,183	28.2	
834	4,067	917	2,273	1,554	703	5,447	*	*	*	
833	1,674	1,648	956	1,041	1,117	4,762	16	13,000	36.6	
828	2,505	1,520	1,437	1,288	427	4,672	9	9,043	51.7	
832	1,350	300	1,332	2,501	406	4,539	8	16,000	28.4	
834	2,250	500	1,101	2,496	398	4,495	7	13,774	32.6	
840	6,175	1,350	388	1,560	841	4,139	11	12,262	33.8	
112	6,750	1,500	80	1,370	994	3,944	7	6,910	57.1	
802	4,150	100	1,836	1,146	616	3,698	14	12,688	29.1	
827	1,972	432	1,237	1,600	377	3,646	7	9,340	39.0	
117	2,600	800	210	1,886	327	3,223	10	14,197	22.7	
833	700	800	828	1,301	240	3,169	12	12,000	26.4	
105	1,500	0	1,101	1,431	502	3,034	8	8,400	36.1	
812	2,750	500	928	1,002	506	2,936	13	9,665	30.4	
105	1,750	500	1,254	726	403	2,883	8	4,900	58.8	
821	5,750	500	255	1,017	856	2,628	7	5,751	45.7	
105	825	150	1,082	1,081	292	2,605	11	9,150	28.5	
833	1,025	750	876	650	319	2,595	15	7,500	34.6	
812	1,350	300	589	1,030	416	2,335	15	11,789	19.8	
802	2,800	0	543	1,296	475	2,314	12	12,300	18.8	
848	3,275	300	474	1,018	512	2,304	11	8,743	26.3	
146	3,750	500	275	888	632	2,295	11	7,113	32.3	
806	3,750	500	133	1,052	605	2,290	10	7,772	29.5	
867	1,900	200	594	880	613	2,287	13	8,316	27.5	
836	3,375	550	308	662	509	2,029	13	6,900	29.4	
835	4,711	527	328	345	756	1,956	*	*	*	
804	550	100	335	906	387	1,728	*	*	*	
824	1,270	160	537	712	310	1,719	8	4,184	41.1	
812	350	0	683	693	232	1,608	9	4,687	34.3	
802	800	200	547	510	272	1,529	12	4,964	30.8	
802	750	500	536	306	123	1,465	13	3,093	47.4	
153	750	300	141	208	486	1,135	15	2,334	48.6	
802	150	0	362	347	184	893	6	1,610	55.5	
112	2,199	3	42	218	400	663	7	1,139	58.2	
802	1,750	100	69	64	319	552	11	542	101.8	
848	150	0	110	27	74	211	*	*	*	
824	50	0	64	43	57	164	10	330	49.7	

* MILEAGE UNKNOWN

FACTORS FROM 74 TRUCK ENTERPRISES
 24 COST ACCOUNT FARMS, 1982
 (ARRANGED BY TOTAL COST PER TRUCK)

FARM NO	AVG VALUE PER TRUCK \$	ANNUAL COST PER TRACTOR					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 36 ENTERPRISES:									
830	20,000	0	4,542	4,615	2,854	12,011	3	11,102	108.2
827	11,397	1,685	2,029	2,891	1,490	8,095	4	8,655	93.5
827	6,025	783	2,898	2,846	1,350	7,877	4	8,201	96.1
834	3,250	500	4,170	2,725	471	7,866	4	7,551	104.2
848	11,490	979	1,756	1,908	2,278	6,921	4	6,672	103.8
830	2,000	0	3,040	2,476	709	6,225	5	9,298	66.9
802	6,900	200	2,284	2,038	1,145	5,667	11	18,115	31.3
111	9,500	1,000	1,471	748	1,746	4,965	*	*	*
802	6,800	0	1,905	1,541	898	4,344	7	8,040	54.0
833	2,425	350	2,373	938	680	4,341	14	10,000	43.4
828	3,586	1,172	866	749	959	3,746	5	3,183	117.7
830	1,200	0	1,763	1,443	509	3,715	5	5,607	66.2
802	2,700	0	1,652	1,566	393	3,611	7	9,000	40.1
112	2,400	400	1,692	861	365	3,318	2	1,492	222.4
802	3,700	0	1,757	598	573	2,928	*	*	*
840	7,250	500	440	812	1,114	2,866	5	2,807	102.1
824	8,000	0	963	486	858	2,307	*	*	*
864	1,530	460	577	648	411	2,096	*	*	*
105	2,500	200	117	853	665	1,835	4	3,000	61.2
105	2,100	200	576	378	598	1,752	5	1,511	115.9
867	1,000	0	662	609	375	1,646	4	1,802	91.3
802	4,055	110	632	509	311	1,562	5	2,110	74.0
112	700	200	521	587	213	1,521	*	*	*
802	2,000	0	930	99	397	1,426	10	741	192.4
112	1,350	300	127	695	271	1,393	2	966	144.2
824	4,375	250	134	337	621	1,342	4	1,134	118.2
821	1,600	0	372	442	485	1,299	8	2,700	48.1
111	1,400	200	396	232	460	1,288	5	935	137.7
105	850	100	420	208	282	1,010	*	*	*
867	1,000	0	50	508	308	866	4	1,512	57.3
836	1,500	0	281	159	397	837	10	1,301	64.3
834	750	500	75	84	164	823	9	599	137.4
833	600	0	65	390	301	756	*	*	*
848	500	0	442	66	185	693	6	282	245.7
146	275	50	93	391	118	652	2	579	112.6
834	500	0	101	285	69	455	*	*	*

* MILEAGE UNKNOWN

FACTORS FROM 74 TRUCK ENTERPRISES
 24 COST ACCOUNT FARMS, 1982
 (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			

1982 AVERAGES- WEIGHTED BY NUMBER OF TRUCKS PER ENTERPRISE:

SMALL	2,215	485	769	1,134	458	2,846	9*	8,462*	34.0*
LARGE	2,629	444	1,436	1,300	850	4,030	5+	5,610+	79.3+

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

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
1978	2,615	280	905	571	458	2,214	6	5,941	37.3

* BASED ON 57 SMALL TRUCKS WITH KNOWN MILEAGE

+ BASED ON 43 LARGE TRUCKS WITH KNOWN MILEAGE

AVERAGE COST PER TRUCK
24 COST ACCOUNT FARMS, 1982

ITEM	SMALL TRUCKS	LARGE TRUCKS
NUMBER OF TRUCKS	61	52
AVG VALUE PER TRUCK	\$2,215	\$2,629
MILES OF USE PER TRUCK	8,462*	5,610+
MILES PER GAL OF FUEL	9*	5+
COST PER MILE, ¢	34.0*	79.3+
<hr/>		
<u>COSTS</u>	\$	\$
DEPRECIATION	485	444
REPAIRS, MAINTENANCE	570	909
FARM LABOR	199	527
FUEL	1,134	1,300
OIL, GREASE, ANTIFREEZE	50	74
LICENSE, ROAD TAXES	26	130
INSURANCE	165	181
INTEREST	203	390
BUILDING USE	14	61
ALL OTHER	0	14
TOTAL COST FOR YEAR	2,846	4,030

* BASED ON 57 SMALL TRUCKS WITH KNOWN MILEAGE

+ BASED ON 43 LARGE TRUCKS WITH KNOWN MILEAGE

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

AVERAGE EQUIPMENT COSTS
25 COST ACCOUNT FARMS, 1982

		AVERAGE PER FARM
ALL EQUIPMENT:		
INVENTORY DECREASE	\$ 6,157	
PURCHASES, IMPR, GAIN	41,621	
REPAIRS, MAINT, LABOR	31,608	
ALL OTHER COSTS *	23,068	
TOTAL		\$102,454
INVENTORY INCREASE	23,878	
SALES, LOSS, OTHER	3,490	
TOTAL		<u>27,368</u>
NET ANNUAL COST		\$ 75,086
*INCLUDES INTEREST, INSURANCE, USE OF BLDGS, ETC		

EQUIPMENT COSTS AND INVESTMENTS PER ACRE
BY TYPE OF EQUIPMENT, ALL FARMS, 1982

TYPE OF EQUIPMENT	COST	INVESTMENT	PER ACRES OF:
LAND PREPARATION	\$ 8	\$ 17	FIELD, VEG CROPS
FIELD CROP	34	92	FIELD CROPS
VEGETABLE CROP	92	181	VEGETABLE CROPS
FRUIT CROP	170	350	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	
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
1978	34	46	33	56	48	41	41

* 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
25 COST ACCOUNT FARMS, 1982
(ARRANGED BY EQUIPMENT INVESTMENT)

FARM NO	EQUIP INVESTMENT \$	ALL EQUIP EXCEPT POWER*				TOTAL INVESTMENT IN POWER AND EQUIP \$	PROPORTION OF FARM CAPITAL THAT IS: POWER AND EQUIP %		CUSTOM WORK AND EQUIP RENTAL EX-PENSE RE-CEIPTS \$	
		NET ANNUAL COST \$	AS A % OF INVESTMENT %	PER ACRE ** COST \$	INVESTMENT \$		POWER AND EQUIP %	POWER AND EQUIP %	EX-PENSE \$	RE-CEIPTS \$
827	1,075,237	588,033	55	100	184	1,704,612	20	32	17,595	56,326
833	327,590	205,679	63	229	365	453,540	10	14	76,596	113,318
802	303,386	122,060	40	252	626	425,386	17	24	33,075	6,268
834	296,312	143,370	48	64	132	503,112	9	16	14,585	0
848	283,977	92,259	32	64	197	474,927	18	31	22,268	7,408
824	280,585	73,544	29	108	413	431,892	17	27	500	168
806	235,323	60,530	26	111	431	349,823	17	26	0	0
835	137,720	39,416	29	96	337	187,445	16	22	3,392	0
830	121,204	48,380	40	62	139	258,753	12	25	4,528	13,877
812	111,450	66,636	60	124	207	181,900	7	12	3,220	784
821	106,728	28,747	27	71	264	182,803	14	25	278	400
111	102,294	40,576	40	87	218	162,494	10	16	160	20
828	101,978	33,627	33	91	276	157,928	17	27	7,416	225
105	98,187	41,360	42	134	319	153,387	9	14	8,294	3,660
105	94,784	40,526	43	83	194	147,057	11	17	5,504	14,514
840	93,792	31,330	33	63	189	182,792	8	17	1,370	200
867	93,350	37,869	41	125	307	130,500	13	19	1,526	0
112	91,888	30,110	33	84	256	144,688	14	22	3,824	6,518
836	91,790	29,914	33	72	220	151,765	11	19	10,278	0
832	80,030	33,602	42	129	308	128,880	10	16	15,614	140
804	75,280	22,356	30	80	271	123,205	13	21	200	0
117	66,650	13,451	20	71	353	84,900	19	24	7,752	7,606
153	63,525	17,165	27	75	276	94,525	17	26	2,057	0
127	56,296	10,187	18	71	391	79,745	16	23	568	0
146	39,199	26,437	67	156	232	61,123	14	22	1,000	150

1982 GROUP AVERAGES, ACCORDING TO EQUIP INVESTMENT:

THIRDS

HIGH	367,516	165,611	40	128	336	566,342	16	24	24,002	36,698
MED	102,641	41,006	40	93	235	173,068	11	19	3,588	4,210
LOW	70,582	22,903	34	92	288	108,604	14	22	5,162	3,604

ANNUAL AVERAGES- ALL FARMS:

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
1978	81,365	35,433	44	91	210	139,963	14	23	17,780	4,099

* POWER INCLUDES TRACTORS, TRUCKS AND FARM SHARE OF AUTO

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

FACTORS FROM ALL EQUIPMENT ENTERPRISES
25 COST ACCOUNT FARMS, 1982
(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	35	100		11	78	182	
833		1	19	166	2	5	30	260
802				243				602
834	5	22			13	49		
848	14	25	57	72	35	93	168	232
824	5	37			22	139		
806	6	34			27	131	2	
835	8	47			19	161		
830	3	24			6	47		
812	14	43			19	71		
821	7	23			30	112		
111	3	60			6	159		
828	7	37	129	160	20	121	343	349
105	14	52			26	134		
105	14	44			30	88		
840	8	24			24	81		
867	6	56			18	133		
112	9	27			23	75		
836	9	27			26	82		
832		1	1	118		5	5	274
804	5	33			13	90		
117	4	29			13	161		
153	12	21			39	92		
127	6	33			28	180		
146	6	105			7	153		

1982 GROUP AVERAGES, ACCORDING TO EQUIP INVESTMENT:

THIRDS	LAND PREP	FIELD CROP	VEG CROP	FRUIT CROP	LAND PREP	FIELD CROP	VEG CROP	FRUIT CROP
HIGH	8	29	59	160	18	94	95	365
MED	8	40	129	160	20	105	343	349
LOW	7	35	1	118	21	105	5	274

ANNUAL AVERAGES- ALL FARMS:

1982	8	34	92	170	17	92	181	350
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

DAIRY FARMS
AVERAGE EQUIPMENT COSTS
19 COST ACCOUNT FARMS, 1982

	AVERAGE PER FARM
ALL EQUIPMENT:	
INVENTORY DECREASE	\$ 4,218
PURCHASES, IMPR, GAIN	18,528
REPAIRS, MAINT, LABOR	16,051
ALL OTHER COSTS *	13,321
TOTAL	\$52,118
INVENTORY INCREASE	\$ 8,627
SALES, LOSS, OTHER	1,286
TOTAL	9,913
NET ANNUAL COST	42,205

*INCLUDES INTEREST, INSURANCE, USE OF BLDGS, ETC

EQUIPMENT COSTS AND INVESTMENTS PER ACRE
BY TYPE OF EQUIPMENT, ALL FARMS, 1982

TYPE OF EQUIPMENT	COST	INVESTMENT	PER ACRES OF:
LAND PREPARATION	\$ 7	\$ 19	FIELD, VEG CROPS
FIELD CROP	34	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	
1982	35	38	36			34	36
1981	36	33	39			45	37
1980	37	34	38			47	37
1979	32	33	34			40	33
1978	34	34	35			42	35

DAIRY FARMS
FACTORS FROM ALL EQUIPMENT ENTERPRISES
19 COST ACCOUNT FARMS, 1982
(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 \$	AS A % OF IN- VEST- MENT %	PER CROP ACRE ** COST \$	IN- VEST- MENT \$		POWER AND EQUIP %	POWER AND EQUIP %	EX- PENSE \$	RE- CEIPTS \$
834	296,312	143,370	48	64	132	503,112	9	16	14,585	0
824	280,585	73,544	29	108	413	431,892	17	27	500	168
806	235,323	60,530	26	111	431	349,823	17	26	0	0
835	137,720	39,416	29	96	337	187,445	16	22	3,392	0
830	121,204	48,380	40	62	139	258,753	12	25	4,528	13,877
812	111,450	66,636	60	124	207	181,900	7	12	3,220	784
821	106,728	28,747	27	71	264	182,803	14	25	278	400
111	102,294	40,576	40	87	218	162,494	10	16	160	20
105	98,187	41,360	42	134	319	153,387	9	14	8,294	3,660
105	94,784	40,526	43	83	194	147,057	11	17	5,504	14,514
840	93,792	31,330	33	63	189	182,792	8	17	1,370	200
857	93,350	37,869	41	125	307	130,500	13	19	1,526	0
112	91,888	30,110	33	84	256	144,688	14	22	3,824	6,518
836	91,790	29,914	33	72	220	151,765	11	19	10,278	0
804	75,280	22,356	30	80	271	123,205	13	21	200	0
117	66,650	13,451	20	71	353	84,900	19	24	7,752	7,606
153	63,525	17,165	27	75	276	94,525	17	26	2,057	0
127	56,296	10,187	18	71	391	79,745	16	23	568	0
146	39,199	26,437	67	156	232	61,123	14	22	1,000	150

1982 GROUP AVERAGES, ACCORDING TO EQUIP INVESTMENT:

THIRDS

HIGH	197,099	71,979	37	82	224	318,821	12	20	5,245	4,943
MED	97,289	35,788	37	89	241	157,674	11	18	2,994	4,219
LOW	65,457	19,918	30	84	275	99,211	14	21	3,643	3,878

ANNUAL AVERAGES- ALL FARMS:

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
1978	71,300	24,856	35	62	178	118,633	12	20	2,246	1,055

* POWER INCLUDES TRACTORS, TRUCKS AND FARM SHARE OF AUTO

** INCLUDES ALL CROPLAND OPERATED

DAIRY FARMS
FACTORS FROM ALL EQUIPMENT ENTERPRISES
19 COST ACCOUNT FARMS, 1982
(ARRANGED BY EQUIPMENT INVESTMENT)

FARM NO	EQUIPMENT COST PER ACRE OF RELATED CROPS				EQUIPMENT INVESTMENT PER ACRE OF RELATED CROPS			
	TYPE OF EQUIPMENT				TYPE OF EQUIPMENT			
	LAND PREP	FIELD CROP	VEG CROP	FRUIT CROP	LAND PREP	FIELD CROP	VEG CROP	FRUIT CROP
	\$	\$	\$	\$	\$	\$	\$	\$
834	5	22			13	49		
824	5	37			22	139		
806	6	34			27	131		
835	8	47			19	161		
830	3	24			6	47		
812	14	43			19	71		
821	7	23			30	112		
111	3	60			6	159		
105	14	52			26	134		
105	14	44			30	88		
840	8	24			24	81		
867	6	56			18	133		
112	9	27			23	75		
836	9	27			26	82		
804	5	33			13	90		
117	4	29			13	161		
153	12	21			39	92		
127	6	33			28	180		
146	6	105			7	153		

1982 GROUP AVERAGES, ACCORDING TO EQUIP INVESTMENT:

THIRDS								
HIGH	6	29			16	80		
MED	9	40			23	111		
LOW	8	38			22	115		

ANNUAL AVERAGES- ALL FARMS:

1982	7	34			19	94		
1981	6	37			19	94		
1980	6	33			18	87		
1979	6	26			18	76		
1978	6	24			16	69		

DAIRY FARMS
STANCHION BARN HERDS
AVERAGE EQUIPMENT COSTS
7 COST ACCOUNT FARMS, 1982

		AVERAGE PER FARM
ALL EQUIPMENT:		
INVENTORY DECREASE	\$ 3,130	
PURCHASES, IMPR, GAIN	16,142	
REPAIRS, MAINT, LABOR	8,104	
ALL OTHER COSTS *	8,885	
TOTAL		\$36,261
INVENTORY INCREASE	\$ 7,097	
SALES, LOSS, OTHER	2,443	
TOTAL		<u>\$ 9,540</u>
NET ANNUAL COST		\$26,721

*INCLUDES INTEREST, INSURANCE, USE OF BLDGS, ETC

EQUIPMENT COSTS AND INVESTMENTS PER ACRE
BY TYPE OF EQUIPMENT, ALL FARMS, 1982

TYPE OF EQUIPMENT	COST	INVESTMENT	PER ACRES OF:
LAND PREPARATION	\$ 7	\$ 18	FIELD, VEG CROPS
FIELD CROP	52	143	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	
1982	34	39	36			45	36
1981	38	30	40			58	39
1980	31	24	37			67	36
1979	26	25	30			33	28
1978	25	29	27			30	27

DAIRY FARMS
FREESTALL BARN HERDS
AVERAGE EQUIPMENT COSTS
12 COST ACCOUNT FARMS, 1982

	AVERAGE PER FARM
ALL EQUIPMENT:	
INVENTORY DECREASE	\$ 4,853
PURCHASES, IMPR, GAIN	19,921
REPAIRS, MAINT, LABOR	20,687
ALL OTHER COSTS *	15,908
TOTAL	\$61,369
INVENTORY INCREASE	\$ 9,520
SALES, LOSS, OTHER	611
TOTAL	<u>10,131</u>
NET ANNUAL COST	\$51,238

*INCLUDES INTEREST, INSURANCE, USE OF BLDGS, ETC

EQUIPMENT COSTS AND INVESTMENTS PER ACRE
BY TYPE OF EQUIPMENT, ALL FARMS, 1982

TYPE OF EQUIPMENT	COST	INVESTMENT	PER ACRES OF:
LAND PREPARATION	\$ 7	\$ 19	FIELD, VEG CROPS
FIELD CROP	29	82	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
1982	35	38	36			32	35
1981	35	33	39			43	37
1980	37	35	38			44	38
1979	33	35	36			41	35
1978	36	35	39			46	37

DAIRY FARMS
FACTORS FROM ALL EQUIPMENT ENTERPRISES
19 COST ACCOUNT FARMS, 1982
(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 \$	IN- VEST- MENT %	PER CROP ACRE ** IN- VEST- MENT \$	IN- VEST- MENT \$		POWER AND EQUIP %	POWER AND EQUIP %	POWER AND EQUIP %	EX- PENSE \$	RE- CEIPTS \$
7 STANCHION BARN HERDS											
111	102,294	40,576	40	87	218	162,494	10	16	160	20	
105	98,187	41,360	42	134	319	153,387	9	14	8,294	3,660	
867	93,350	37,869	41	125	307	130,500	13	19	1,526	0	
117	66,650	13,451	20	71	353	84,900	19	24	7,752	7,606	
153	63,525	17,165	27	75	276	94,525	17	26	2,057	0	
127	56,296	10,187	18	71	391	79,745	16	23	568	0	
146	39,199	26,437	67	156	232	61,123	14	22	1,000	150	
ANNUAL AVERAGES- ALL FARMS:											
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	
1978	42,241	11,575	27	50	184	65,678	13	21	1,332	178	
12 FREESTALL BARN HERDS											
834	296,312	143,370	48	64	132	503,112	9	16	14,585	0	
824	280,585	73,544	29	108	413	431,892	17	27	500	168	
806	235,323	60,530	26	111	431	349,823	17	26	0	0	
835	137,720	39,416	29	96	337	187,445	16	22	3,392	0	
830	121,204	48,380	40	62	139	258,753	12	25	4,528	13,877	
812	111,450	66,636	60	124	207	181,900	7	12	3,220	784	
821	106,728	28,747	27	71	264	182,803	14	25	278	400	
105	94,784	40,526	43	83	194	147,057	11	17	5,504	14,514	
840	93,792	31,330	33	63	189	182,792	8	17	1,370	200	
112	91,888	30,110	33	84	256	144,688	14	22	3,824	6,518	
836	91,790	29,914	33	72	220	151,765	11	19	10,278	0	
804	75,280	22,356	30	80	271	123,205	13	21	200	0	
ANNUAL AVERAGES- ALL FARMS:											
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	
1978	92,434	34,515	37	66	177	157,146	11	20	2,910	1,693	

* POWER INCLUDES TRACTORS, TRUCKS AND FARM SHARE OF AUTO

** INCLUDES ALL CROPLAND OPERATED

DAIRY FARMS
FACTORS FROM ALL EQUIPMENT ENTERPRISES
19 COST ACCOUNT FARMS, 1982
(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
	\$	\$	\$	\$	\$	\$	\$	\$

7 STANCHION BARN HERDS

111	3	60			6	159		
105	14	52			26	134		
867	6	56			18	133		
117	4	29			13	161		
153	12	21			39	92		
127	6	33			28	180		
146	6	105			7	153		

ANNUAL AVERAGES- ALL FARMS:

1982	7	52			18	143		
1981	5	50			17	125		
1980	3	45			12	120		
1979	4	29			17	98		
1978	4	23			13	86		

12 FREESTALL BARN HERDS

834	5	22			13	49		
824	5	37			22	139		
806	6	34			27	131		
835	8	47			19	161		
830	3	24			6	47		
812	14	43			19	71		
821	7	23			30	112		
105	14	44			30	88		
840	8	24			24	81		
112	9	27			23	75		
836	9	27			26	82		
804	5	33			13	90		

ANNUAL AVERAGES- ALL FARMS:

1982	7	29			19	82		
1981	6	33			19	86		
1980	7	31			19	82		
1979	6	25			19	71		
1978	6	24			17	63		

FACTORS FROM REAL ESTATE ENTERPRISES
25 COST ACCOUNT FARMS, 1982
(ARRANGED BY FARM NUMBER)

FARM NO	ACRES OWNED				VALUE OF LAND AND BUILDINGS \$	VALUE		COST		BLDG COST AS A % OF VALUE
	CROP LAND AC	ORCHARD		ALL LAND AC		PER ACRE		PER ACRE		
		BEAR -ING AC	NON BEAR -ING AC			CROP LAND \$	BEAR -ING ORCH \$	CROP LAND \$	BEAR -ING ORCH \$	
105	155			542	555,550	646		83		14
105	358			547	444,854	412		51		14
111	312			632	533,650	547		61		19
112	203			277	268,275	538		59		15
117	122			213	166,000	392		42		12
127	127			215	155,010	299		35		11
146	210			333	136,350	297		34		22
153	78			130	165,940	412		61		17
802		142	46	224	863,421		1,679		205	17
804	149			277	210,240	423		66		19
806	374			668	569,546	376		51		13
812	492			572	680,040	499		84		17
821	204			701	251,743	324		53		21
824	712			1,101	724,770	431		51		15
827	2,929	20		3,589	2,357,836	475	519	71		23
828	276	60	19	355	310,813	346	551	42	155	16
830	285			597	266,071	350		50		18
832		180	83	637	637,204		1,635		204	20
833	1,476	752	129	2,882	2,416,709	497	1,345	51	146	25
834	1,368			1,574	1,564,180	552		71		21
835	366			472	396,050	408		46		13
836	411			560	469,220	600		69		20
840	527			999	540,200	422		44		12
848	804	59	71	1,110	846,855	504	796	77	133	15
867	285			424	379,500	685		75		13

ANNUAL AVERAGES- ALL FARMS:

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
1978	447	164	70	653	405,362	337	1,006	35	100	17

DAIRY FARMS
FACTORS FROM REAL ESTATE ENTERPRISES
19 COST ACCOUNT FARMS, 1982
(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	NON							
		-ING AC	-ING AC							
105	155			542	555,550	646		93		14
105	358			547	444,854	412		51		14
111	312			632	533,650	547		61		19
112	203			277	268,275	538		59		15
117	122			213	166,000	392		42		12
127	127			215	155,010	299		35		11
146	210			333	136,350	297		34		22
153	78			130	165,940	412		61		17
804	149			277	210,240	423		66		19
806	374			668	569,546	376		51		13
812	492			572	680,040	499		84		17
821	204			701	251,743	324		53		21
824	712			1,101	724,770	431		51		15
830	285			597	266,071	350		50		18
834	1,368			1,574	1,564,180	552		71		21
835	366			472	396,050	408		46		13
836	411			560	469,220	600		69		20
840	527			999	540,200	422		44		12
867	285			424	379,500	685		75		13

ANNUAL AVERAGES-- ALL FARMS:

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
1978	286	58	4	491	282,264	350	510	36	48	15

FACTORS FROM LABOR ENTERPRISES
28 COST ACCOUNT FARMS, 1982
(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	29.9	41.1	116,403	2,860	2,850	28,173	25,784	9.05	4.57	8.45	
833	20.5	41.2	99,426	2,276	2,244	16,972	16,304	7.27	4.04	6.89	
802	16.8	26.6	62,925	2,237	2,081	11,944	11,165	5.37	4.10	5.86	
834	14.2	15.7	55,514	3,578	3,619	21,218	19,464	5.38	4.14	5.78	
830	7.7	9.8	29,887	3,032	3,033	17,263	15,500	5.11	3.90	5.30	
105	6.1	6.6	21,425	3,285	3,147	18,165	16,683	5.30	3.69	5.41	
812	6.0	6.5	19,106	2,931	3,241	28,376	25,620	7.91	4.62	9.28	
806	5.8	6.1	18,751	3,044	2,913	22,677	15,329	5.26	5.49	7.33	
848	5.6	9.4	22,462	2,240	2,239	28,446	24,767	11.06	5.83	10.49	
824	5.6	7.2	21,117	2,879	2,853	16,587	13,822	4.85	5.25	5.64	
111	5.4	5.9	19,642	3,323	3,513	19,641	19,731	5.62	6.37	5.95	
840	4.6	5.1	14,595	2,813	2,862	19,327	18,695	6.53	3.70	6.51	
864	4.0	5.1	16,184	3,137	3,016	22,978	22,005	7.30	4.15	6.61	
804	3.9	4.3	11,575	2,638	3,139	20,266	21,150	6.74	3.90	7.26	
836	3.4	4.4	12,394	2,704	2,838	26,111	24,780	8.73	3.81	8.15	
105	3.0	3.8	13,070	3,563	3,694	19,876	15,998	4.33	2.85	5.08	
828	3.0	4.3	14,354	3,167	3,150	12,631	11,746	3.73	3.62	4.61	
821	3.0	3.4	11,398	3,392	3,441	18,054	14,286	4.15	3.30	5.11	
835	2.9	3.6	11,987	3,367	3,507	17,472	15,713	4.48	3.85	4.95	
112	2.8	3.3	11,298	3,478	2,848	15,848	14,079	4.94	6.51	4.54	
203	2.3	2.3	7,696	3,346	3,346	15,121	15,121	4.52	---	4.52	
208	2.3	2.3	7,696	3,346	3,346	15,898	15,898	4.75	---	4.75	
867	2.0	3.0	10,315	3,654	3,843	16,936	12,458	3.24	4.03	4.46	
153	2.0	2.2	6,573	2,980	---	15,444	---	---	3.75	5.05	
832	2.0	8.4	21,806	2,614	2,843	23,470	19,940	7.01	4.83	6.17	
117	1.0	1.7	6,291	3,940	---	20,534	---	---	5.07	5.07	
146	1.0	2.9	10,343	4,426	---	18,991	---	---	4.53	4.07	
127	1.0	1.1	3,580	3,276	---	18,115	---	---	4.00	5.42	

1982 GROUP AVERAGES, ACCORDING TO MAN EQUIVALENT OF REGULAR LABOR:

THIRDS										
HIGH	12.5	18.1	49,544	2,831	2,819	21,470	18,957	6.86	4.49	7.20
MED	3.9	4.7	14,632	3,098	3,201	19,294	17,793	5.65	4.08	5.99
LOW	1.8	3.0	9,511	3,451	3,245	17,817	15,499	4.89	4.67	4.89

ANNUAL AVERAGES- ALL FARMS, WEIGHTED BY MAN EQUIVALENTS:

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
1978	5.1	7.9	22,783	2,914	2,942	16,402	15,249	5.18	3.51	5.18

* 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
28 COST ACCOUNT FARMS 1982

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	19,207	1,238	4,507	24,952	29,619	18,895
REG- EXCL OPER	13,744	1,539	3,571	18,854	19,489	15,541
COST PER HOUR						
REGULAR:						
OPERATORS ONLY	6.31	0.40	1.48	8.19	10.00	5.50
REG- EXCL OPER	4.83	0.54	1.26	6.63	7.15	4.72
PART TIME	3.90	0.42	0.05	4.37	4.38	4.63
UNPAID FAMILY, ETC	3.57	0.00	0.27	3.84	0.00	3.82
SPECIAL	6.20	0.55	0.76	7.51	7.75	5.68

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

AVERAGE LABOR FORCE PER FARM
28 COST ACCOUNT FARMS, 1982

ITEM	SIZE GROUP *			ALL FARMS
	HIGH THIRD	MEDIUM THIRD	LOW THIRD	
NUMBER OF FARMS	9	10	9	28
MAN EQUIVALENTS				
ALL REGULAR LABOR:				
RANGE	29.9 TO 5.6	5.6 TO 2.9	2.8 TO 1.0	29.9 TO 1.0
AVERAGE	12.5	3.9	1.8	6.0
ALL FARM LABOR- AVG	18.1	4.7	3.0	8.5
MONTHS OF WORK PERFORMED				
LABOR CLASS				
ALL REGULAR	150	46	22	72
PART TIME	36	9	7	17
UNPAID FAMILY, ETC	0	0	2	1
SPECIAL	31	1	5	12
TOTAL MONTHS	217	56	36	102

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

FRUIT FARMS
FACTORS FROM LABOR ENTERPRISES
5 COST ACCOUNT FARMS, 1982
(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	ALL REG	REG EXCL	REG EXCL	REG PART	ALL FARM	
	LABOR	LABOR		LABOR	OPER	LABOR	OPER	OPER	LABOR	LABOR	
NO	NO		HR	HR	HR	\$	\$	\$	\$	\$	
833	20.5	41.2	99,426	2,276	2,244	16,972	16,304	7.27	4.04	6.89	
802	16.8	26.6	62,925	2,237	2,081	11,944	11,165	5.37	4.10	5.86	
848	5.6	9.4	22,462	2,240	2,239	28,446	24,767	11.06	5.83	10.49	
828	3.0	4.3	14,354	3,167	3,150	12,631	11,746	3.73	3.62	4.61	
832	2.0	8.4	21,806	2,614	2,843	23,470	19,940	7.01	4.83	6.17	

ANNUAL AVERAGES- ALL FARMS, WEIGHTED BY MAN EQUIVALENTS:

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
1978	4.0	9.5	25,904	2,602	2,685	13,733	12,180	4.54	3.55	4.95

* 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 1982

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	16,549	1,794	5,170	23,513	19,142	20,700
REG- EXCL OPER	11,572	1,247	2,334	15,153	14,174	14,477
	COST PER HOUR					
REGULAR:						
OPERATORS ONLY	6.06	0.66	1.89	8.62	6.51	7.41
REG- EXCL OPER	5.15	0.55	1.04	6.74	6.51	4.75
PART TIME	3.88	0.42	0.06	4.36	4.08	4.52
UNPAID FAMILY, ETC	0.00	0.00	0.00	0.00	0.00	0.00
SPECIAL	6.20	0.55	0.76	7.51	7.63	6.23

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

AVERAGE LABOR FORCE PER FARM
5 COST ACCOUNT FARMS, 1982

ITEM	SIZE GROUP *			ALL FARMS
	HIGH THIRD	MEDIUM THIRD	LOW THIRD	
NUMBER OF FARMS	2	1	2	5
	MAN EQUIVALENTS			
ALL REGULAR LABOR:				
RANGE	20.5 TO 16.8	5.6 TO 5.6	3.0 TO 2.0	20.5 TO 2.0
AVERAGE	18.6	5.6	2.5	9.6
ALL FARM LABOR- AVG	33.9	9.4	6.4	18.0
	MONTHS OF WORK PERFORMED			
LABOR CLASS				
ALL REGULAR	224	67	30	115
PART TIME	60	17	22	36
UNPAID FAMILY, ETC	0	0	0	0
SPECIAL	123	29	24	65
TOTAL MONTHS	407	113	76	216

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

DAIRY FARMS
FACTORS FROM LABOR ENTERPRISES
21 COST ACCOUNT FARMS, 1982
(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	14.2	15.7	55,514	3,578	3,619	21,218	19,464	5.38	4.14	5.78	
830	7.7	9.8	29,887	3,032	3,033	17,263	15,500	5.11	3.90	5.30	
105	6.1	6.6	21,425	3,285	3,147	18,165	16,683	5.30	3.69	5.41	
812	6.0	6.5	19,106	2,931	3,241	28,376	25,620	7.91	4.62	9.28	
806	5.8	6.1	18,751	3,044	2,913	22,677	15,329	5.26	5.49	7.33	
824	5.6	7.2	21,117	2,879	2,853	16,587	13,822	4.85	5.25	5.64	
111	5.4	5.9	19,642	3,323	3,513	19,641	19,731	5.62	6.37	5.95	
840	4.6	5.1	14,595	2,813	2,862	19,327	18,695	6.53	3.70	6.51	
804	3.9	4.3	11,575	2,638	3,139	20,266	21,150	6.74	3.90	7.26	
836	3.4	4.4	12,394	2,704	2,838	26,111	24,780	8.73	3.81	8.15	
105	3.0	3.8	13,070	3,563	3,694	19,876	15,998	4.33	2.85	5.08	
821	3.0	3.4	11,398	3,392	3,441	18,054	14,286	4.15	3.30	5.11	
835	2.9	3.6	11,987	3,367	3,507	17,472	15,713	4.48	3.85	4.95	
112	2.8	3.3	11,298	3,478	2,848	15,848	14,079	4.94	6.51	4.54	
203	2.3	2.3	7,696	3,346	3,346	15,121	15,121	4.52	---	4.52	
208	2.3	2.3	7,696	3,346	3,346	15,898	15,898	4.75	---	4.75	
867	2.0	3.0	10,315	3,654	3,843	16,936	12,458	3.24	4.03	4.46	
153	2.0	2.2	6,573	2,980	---	15,444	---	---	3.75	5.05	
117	1.0	1.7	6,291	3,940	---	20,534	---	---	5.07	5.07	
146	1.0	2.9	10,343	4,426	---	18,991	---	---	4.53	4.07	
127	1.0	1.1	3,580	3,276	---	18,115	---	---	4.00	5.42	

1982 GROUP AVERAGES, ACCORDING TO MAN EQUIVALENT OF REGULAR LABOR:

THIRDS										
HIGH	7.3	8.3	26,492	3,153	3,188	20,561	17,593	5.63	4.78	6.38
MED	3.4	4.0	12,331	3,136	3,190	19,565	17,814	5.70	3.99	5.94
LOW	1.7	2.2	7,499	3,567	3,512	17,291	14,492	4.17	4.28	4.76

ANNUAL AVERAGES- ALL FARMS, WEIGHTED BY MAN EQUIVALENTS:

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
1978	3.7	4.5	13,857	3,113	3,200	15,582	13,695	4.28	3.08	4.74

* 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
21 COST ACCOUNT FARMS 1982

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	18,082	942	4,034	23,058	26,065	18,290
REG- EXCL OPER	12,873	1,563	3,378	17,814	18,324	14,965
COST PER HOUR						
REGULAR:						
OPERATORS ONLY	5.81	0.30	1.30	7.41	8.50	5.22
REG- EXCL OPER	3.92	0.48	1.03	5.43	5.57	4.36
PART TIME	3.78	0.40	0.08	4.26	4.57	4.28
UNPAID FAMILY, ETC	3.57	0.00	0.27	3.84	0.00	3.89
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
21 COST ACCOUNT FARMS, 1982

ITEM	SIZE GROUP *			ALL FARMS
	HIGH THIRD	MEDIUM THIRD	LOW THIRD	
NUMBER OF FARMS	7	7	7	21

ALL REGULAR LABOR:	MAN EQUIVALENTS			
	RANGE	AVERAGE	RANGE	AVERAGE
	14.2 TO 5.4	7.3	4.6 TO 2.8	3.4
			2.3 TO 1.0	1.7
ALL FARM LABOR- AVG	8.3		2.2	4.8

LABOR CLASS	MONTHS OF WORK PERFORMED			
ALL REGULAR	87	40	20	49
PART TIME	12	7	4	8
UNPAID FAMILY, ETC	0	1	3	1
SPECIAL	0	0	0	0
TOTAL MONTHS	99	48	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, 1982

Item	Average Value per Operator	
	Dairy Farms	Fruit Farms
Number of farms	21	5
Number of operators	33	8
Hours worked per year	3,111	2,728
Cash value of labor and management	\$18,082	\$16,549
Housing, farm products, other costs	<u>4,976</u>	<u>6,964</u>
Total value	\$23,058	\$23,513
Cost per hour	\$7.41	\$8.62

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 46 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, 1982

Item	Average Cost per Hour		
	Dairy Farms	Fruit Farms	
	Part-time	Part-time	Piecework
Number of farms reporting	19	5	5
Hours reported per farm	2,157	7,920	13,973
Gross wage	\$3.78	\$3.88	\$6.19
Social Security and Workmen's Compensation	0.40	0.42	0.56
Other benefits	<u>0.08</u>	<u>0.05</u>	<u>0.76</u>
Total	\$4.26	\$4.36	\$7.51

Part-time and piecework labor is hired for seasonal work and to assist regular workers at peak periods. These data show that 19 dairy farms used an average of 2,157 hours of part-time labor each during 1982 compared to an average of 7,920 hours of part-time labor on five fruit farms. Costs for part-time labor averaged \$4.26 per hour for the dairy farms and \$4.36 per hour for these fruit farms. Piecework labor on these fruit farms cost \$7.51 per hour.

LABOR COSTS FOR REGULAR HIRED WORKERS*
New York Cost Account Farms, 1982

Item	Dairy Farms		Fruit Farms	
	Per Worker	Per Hour	Per Worker	Per Hour
Number of farms reporting	17		5	
Number of workers	53		40	
Hours worked per year	3,281		2,242	
Gross wage	\$12,874	\$3.92	\$11,542	\$5.15
Social Security and Workmen's Compensation	1,563	0.48	1,244	0.55
Other benefits	<u>3,377</u>	<u>1.03</u>	<u>2,329</u>	<u>1.04</u>
Total	\$17,814	\$5.43	\$15,115	\$6.74

*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 1982 gives an indication of the hours worked and labor costs on these New York farms. On 17 dairy farms, 53 regular employees worked an average of 3,281 hours for the year or an average of 63 hours per week. Five fruit farms had 40 regular employees working an average of 2,242 hours per worker, or an average of 43 hours per week. Dairy farm workers received \$12,874 each in wages on the average. Employee benefits totalling about \$4,900 brought the total labor cost of regular, hired workers on these dairy farms to \$17,814 for the year or \$5.43 per hour. Fruit farm workers received \$11,542 in wages and with their benefits of \$3,573 each, labor costs totalled \$15,115 for the year or \$6.74 per hour.