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**FRUIT AND VEGETABLE CROPS
COSTS AND RETURNS
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

WESTERN NEW YORK

FRUIT AND VEGETABLE CROPS COSTS AND RETURNS, A.E. Res. 83-44

-Contents-

	<u>Page</u>
Introduction	1
Summary of Cost Account enterprises	6
Rates of return compared with other years	7
Apples	8
Sweet cherries	12
Red tart cherries	14
Other fruits	18
Vegetable crops	20

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 page 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.

FRUITCOMMERCIAL FRUIT UTILIZED PRODUCTION
New York and United States

Fruit	New York				United States			
	Average		1981	1982	Average		1981	1982
	1969-73	1976-80			1969-73	1976-80		
--- thousand tons ---								
Apples	422	494	400	565	3,116	3,765	3,853	4,048
Sweet Cherries	5	3	1	3	129	165	146	136
Tart Cherries	16	10	4	11	131	93	66	122
Grapes	141	161	150	157	3,555	4,708	4,457	5,836
Peaches	9	6	5	6	1,455	1,417	1,326	1,054
Pears	16	16	17	19	668	816	894	804

Source: Non-Citrus Fruits and Nuts, 1982 Annual Summary; Midyear Supplement; FrNt 1-3(83); CRB, SRS, USDA.

Fruit crop production rebounded from a poor production year in 1981 to a reasonably good year in 1982, especially for apples. New York maintained its position as one of the major fruit producing states. In 1982, New York ranked second in apple and tart cherry production, third in grapes, fourth in pears, and fifth in the production of sweet cherries. Production was higher for most fruit crops for the nation with somewhat lower production for peaches and pears.

AVERAGE FARM PRICES OF FRUITS
New York and United States

Fruit	New York				United States			
	Average		1981	1982	Average		1981	1982
	1969-73	1976-80			1969-73	1976-80		
-- dollars per ton --								
Apples:								
Fresh	180	302	420	290	154	266	308	260
Processed	65	100	127	114	63	109	102	118
All Sales	105	178	256	178	115	198	222	198
Sweet Cherries	271	477	622	608	352	544	683	689
Tart Cherries	204	649	902	296	209	663	890	282
Grapes	174	222	248	233	117	212	297	231
Peaches	214	395	472	542	133	222	266	288
Pears	131	195	219	201	120	178	187	183

Source: Non-Citrus Fruits and Nuts, 1982 Annual Summary; Midyear Supplement; FrNt 1-3(83); CRB, SRS, USDA.

With the increased fruit production in New York for 1982, farm prices declined significantly, especially for fresh apples and tart cherries. Only peaches brought generally higher prices at the farm in New York. Average prices for the U.S. followed a pattern similar to those in New York, although the price declines, nationally, were not quite as great. Processed apple prices averaged higher in 1982 than for 1981 in the U.S.

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

Crop	1982 % of U.S. Total Production		Acres Harvested		Yield per Acre		Value per Unit			
	%	--- 1,000 acres ---	1980	1981	1982	1980	1981	1982		
Processing vegetables:										
Beets	NA	3.8	3.2	3.5	17.1	17.9	17.6	43	44	43
Cabbage for Kraut	NA	3.4	3.5	3.2	24.7	25.6	25.5	32	36	35
Peas	3	6.0	7.8	8.8	1.7	1.9	1.7	278	284	286
Snap beans	16	46	39	36	2.4	2.5	2.8	169	185	178
Sweet corn	5	17	21	25	5.1	4.7	5.3	49	62	65
	%	--- 1,000 acres ---								
Fresh market vegetables:										
Cabbage - L.I.	NA	1.3	1.4	1.2	242	250	250	11.00	6.64	8.06
- Upstate	NA	7.4	7.2	7.5	324	325	410	9.80	8.25	6.93
Carrots*	2	1.0	1.1	1.6	365	355	330	8.56	9.58	8.63
Cauliflower* - L.I.	4	1.5	1.9	1.9	104	135	125	20.20	26.00	19.60
- Upstate	4	1.7	1.7	1.8	100	120	120	19.50	20.10	18.80
Celery*	2	0.7	0.7	0.7	425	465	480	9.32	13.20	10.40
Lettuce	1	3.8	3.8	4.0	210	195	210	13.60	18.10	13.30
Onions*	11	14.3	14.3	14.0	310	275	325	15.10	14.70	8.23
Snap Beans	NA	5.5	6.1	5.4	45	40	45	29.60	33.00	29.70
Sweet corn	11	22	22	20	75	71	78	9.51	10.80	10.30
Tomatoes	2	3.2	3.2	3.5	130	135	120	28.60	27.40	27.90
Strawberries	1	2.3	2.4	2.4	62	46	52	41.40	46.10	53.10

Sources: New York Agricultural Statistics, 1982; NYCRB, SRS, USDA Vegetables, 1982 Annual Summary; Vg 1-2(83); CRB, ESCS, USDA

*Includes data for both fresh market and processing crops.

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

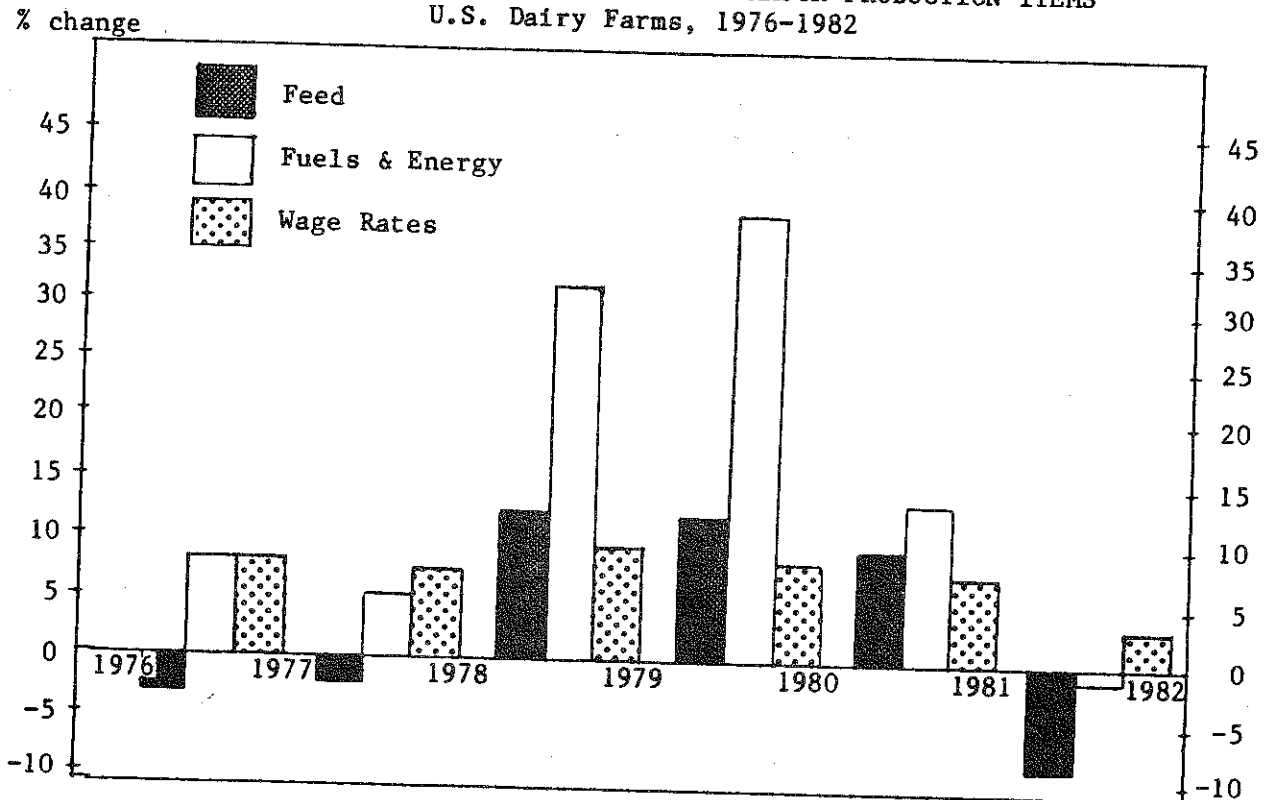
Year	Index 1977=100					
	Feed	Fert.	Fuel & Energy	Wage Rates	Taxes	Interest
1972	57	52	54	63	75	47
1973	86	56	57	69	77	55
1974	104	92	79	79	81	65
1975	100	120	88	85	87	77
1976	103	102	93	93	94	88
1977	100	100	100	100	100	100
1978	98	100	105	107	100	117
1979	110	108	137	117	107	143
1980	123	134	188	126	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		
	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		1941-70		1941-70		1941-70		1941-70	
	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

Fruit Crops - Western New York

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

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

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

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

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

APPLES
COSTS AND RETURNS PER ACRE
1,037 ACRES ON 5 COST ACCOUNT FARMS, 1982

ITEM	AVERAGE PER ACRE
COSTS	
GROWING:	
LABOR 41 HR	\$ 267
TRACTOR 9 HR	55
TRUCK, EQUIPMENT, CUSTOM WORK, EQUIPMENT RENT	102
ORCHARD OR VINEYARD OVERHEAD	151
FERTILIZER	36
SPRAY, DUST MATERIALS	192
INTEREST	32
ALL OTHER	102
TOTAL GROWING COSTS	\$ 937
HARVESTING:	
LABOR 63 HR	480
TRACTOR, TRUCK	39
EQUIPMENT	105
CUSTOM WORK, EQUIPMENT RENT	2
ALL OTHER	52
TOTAL HARVESTING COSTS	678
TOTAL PRODUCTION COSTS	\$1,615
STORING AND SELLING:	
LABOR 2 HR	15
TRACTOR, TRUCK, EQUIPMENT	24
BUILDING USE	0
DIRECT SELLING COSTS*	23
ALL OTHER	4
TOTAL STORING AND SELLING COSTS	66
TOTAL COSTS	\$1,681
RETURNS	
CROP - YIELD: 537 BU	\$1,400
OTHER RETURNS	0
TOTAL RETURNS	\$1,400
TOTAL RETURNS	\$ 281-

PROFIT	AVERAGE
OTHER FACTORS: COST PER BUSHEL TO: GROW	\$ 1.74
HARVEST	1.26
STORE AND SELL	0.12
NET** COST PER BUSHEL	3.09
NET** RETURN PER BUSHEL	2.56
PROFIT PER BUSHEL	0.53-
<hr/>	
LABOR RETURN PER ACRE	\$ 480
PRODUCTION PER HOUR OF LABOR	5 BU
RETURN PER HOUR OF LABOR	\$ 4.50
RETURN PER DOLLAR OF COST	0.83

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

FACTORS FROM 12 ENTERPRISES OF APPLES
5 COST ACCOUNT FARMS, 1982
(ARRANGED BY ACRES OF FRUIT)

FARM NO	ACRES PER ENTR	AVERAGE PER ACRE		PROD PER HOUR OF LABOR	SPRAY COST	AVERAGE PER ACRE		
		YIELD	LABOR*			PROD COST*	TOTAL COST	TOTAL RETURN
	AC	BU	HR	BU	\$	\$	\$	\$
833	164.3	614	125	5	225	1,837	1,898	1,507
833	148.4	674	130	5	219	1,958	2,027	1,636
833	148.3	519	92	6	128	1,430	1,481	1,431
802	126.1	288	61	5	187	1,106	1,107	861
833	105.5	433	118	4	110	1,720	1,765	1,316
832	92.4	779	134	6	184	1,684	1,877	1,992
802	90.2	468	108	4	234	1,716	1,760	1,330
848	81.5	715	100	7	255	1,994	2,117	1,613
828	53.3	358	64	6	169	918	991	930
802	15.7	162	33	5	336	943	943	404
802	7.0	284	68	4	293	1,165	1,165	853
832	4.3	284	61	5	179	1,147	1,166	953

ANNUAL AVERAGES - ALL ENTERPRISES: WEIGHTED BY ACRES

1982	86.4	537	105	5	192	1,615	1,681	1,400
1981	98.7	406	84	5	157	1,331	1,434	1,625
1980	96.7	595	94	6	133	1,300	1,401	1,271
1979	110.5	540	92	6	101	1,192	1,296	1,393
1978	108.4	529	88	6	85	969	1,062	1,262

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

FACTORS FROM 12 ENTERPRISES OF APPLES
5 COST ACCOUNT FARMS, 1982
(READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER BUSHEL			RETURN PER		PROFIT ON ENTER- PRISE	FARM NO
PROFIT	LABOR RETURN	HARV COST	NET** COST	RETURN	OF LABOR	\$ OF COST		
\$	\$	\$	\$	\$	\$	\$	\$	
					4.02	0.79	64,295-	833
391-	514	1.32	3.08	2.44	3.86	0.81	58,098-	833
391-	517	1.22	2.99	2.41	6.46	0.97	7,320-	833
50-	607	1.09	2.84	2.74	3.54	0.78	31,009-	802
246-	216	1.66	3.84	2.99	2.92	0.75	47,471-	833
449-	349	1.15	4.07	3.03	6.80	1.06	10,678	832
115	910	1.02	2.18	2.33	3.79	0.76	38,813-	802
430-	420	1.83	3.71	2.79	6.03	0.76	41,049-	848
504-	618	1.29	2.90	2.20	3.68	0.94	3,222-	828
61-	243	0.86	2.74	2.57	8.78-	0.43	8,466-	802
539-	292-	2.19	5.84	2.50	2.94	0.73	2,183-	802
312-	201	1.69	4.10	3.00	2.08	0.82	912-	832
213-	126	0.57	4.05	3.30				

ANNUAL AVERAGES - ALL ENTERPRISES: WEIGHTED BY ACRES

					4.50	0.83	24,347-	1982
281-	480	1.26	3.09	2.56	8.97	1.13	18,721	1981
191	772	1.39	3.45	3.92	5.52	0.91	12,544-	1980
130-	536	1.07	2.31	2.09	7.39	1.07	10,679	1979
97	698	1.16	2.33	2.51	7.61	1.19	21,553	1978
200	688	0.96	1.94	2.32				

Sweet Cherries -

See Fruit Crop Notes on page 8.

FACTORS FROM 4 ENTERPRISES OF SWEET CHERRIES
3 COST ACCOUNT FARMS, 1982
(ARRANGED BY ACRES OF FRUIT)

FARM NO	ACRES PER ENTR	AVERAGE PER ACRE		PROD PER HOUR OF LABOR	SPRAY COST	AVERAGE PER ACRE		
		YIELD	LABOR*			PROD COST*	TOTAL COST	TOTAL RETURN
	AC	LB	HR	LB	\$	\$	\$	\$
833	16.9	9,361	180	52	190	2,000	2,164	2,461
833	10.5	5,167	17	315	99	688	743	1,069
848	4.5	5,976	156	38	133	1,478	1,582	1,318
802	3.2	3,716	75	49	340	1,153	1,157	849

ANNUAL AVERAGES - ALL ENTERPRISES: WEIGHTED BY ACRES

1982				NOT AVERAGED				
1981				NOT AVERAGED				
1980	11.1	7,576	122	62	181	1,456	1,766	1,837
1979				NOT AVERAGED				
1978	17.5	4,937	95	42	108	912	940	1,208

*TO GROW AND HARVEST THE CROP.

**DIRECT SELLING COSTS DEDUCTED.

FACTORS FROM 4 ENTERPRISES OF SWEET CHERRIES
3 COST ACCOUNT FARMS, 1982
(READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER POUND			RETURN PER	PROFIT		
PROFIT	LABOR RETURN	HARV COST	NET**		HOUR OF LABOR	\$ OF COST	ON ENTER- PRISE	FARM NO
\$	\$	\$	\$	\$	\$	\$	\$	
297	1,413	0.12	0.23	0.26	7.38	1.14	5,014	833
326	478	0.04	0.15	0.21	21.16	1.44	3,426	833
264-	832	0.13	0.26	0.22	5.26	0.83	1,188-	848
308-	69	0.06	0.31	0.23	0.91	0.73	985-	802

ANNUAL AVERAGES - ALL ENTERPRISES: WEIGHTED BY ACRES

71	785	0.09	0.21	0.22	6.03	1.04	756	1982 1981 1980
268	720	0.10	0.19	0.24	7.45	1.29	4,567	1979 1978

Red Tart Cherries -

See Fruit Crop notes on page 8.

RED TART CHERRIES
 COSTS AND RETURNS PER ACRE
 225 ACRES ON 4 COST ACCOUNT FARMS, 1982

ITEM	AVERAGE PER ACRE
COSTS	
GROWING:	
LABOR 13 HR	\$ 81
TRACTOR 5 HR	29
TRUCK, EQUIPMENT, CUSTOM WORK, EQUIPMENT RENT	74
ORCHARD OR VINEYARD OVERHEAD	170
FERTILIZER	56
SPRAY, DUST MATERIALS	141
INTEREST	17
ALL OTHER	41
TOTAL GROWING COSTS	\$ 609
HARVESTING:	
LABOR 28 HR	176
TRACTOR, TRUCK	19
EQUIPMENT	125
CUSTOM WORK, EQUIPMENT RENT	10
ALL OTHER	33
TOTAL HARVESTING COSTS	363
TOTAL PRODUCTION COSTS	\$ 972
STORING AND SELLING:	
LABOR 1 HR	5
TRACTOR, TRUCK, EQUIPMENT	12
BUILDING USE	0
DIRECT SELLING COSTS*	8
ALL OTHER	21
TOTAL STORING AND SELLING COSTS	46
TOTAL COSTS	\$1,018
RETURNS	
CROP - YIELD: 7,313 LB	\$1,049
OTHER RETURNS	0
TOTAL RETURNS	\$1,049
PROFIT	
	\$ 31
AVERAGE	
OTHER FACTORS: COST PER POUND TO:	
GROW	\$ 0.08
HARVEST	0.05
STORE AND SELL	0.01
NET** COST PER POUND	0.14
NET** RETURN PER POUND	0.14
PROFIT PER POUND	0.00
LABOR RETURN PER ACRE	\$ 293
PRODUCTION PER HOUR OF LABOR	177 LB
RETURN PER HOUR OF LABOR	\$ 6.94
RETURN PER DOLLAR OF COST	1.03

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

FACTORS FROM 6 ENTERPRISES OF RED TART CHERRIES
 4 COST ACCOUNT FARMS, 1982
 (ARRANGED BY ACRES OF FRUIT)

FARM NO	ACRES PER ENTR	AVERAGE PER ACRE		PROD PER HOUR OF LABOR	SPRAY COST	AVERAGE PER ACRE		
		YIELD	LABOR*			PROD COST*	TOTAL COST	TOTAL RETURN
	AC	LB	HR	LB	\$	\$	\$	\$
832	77.1	9,121	53	174				
833	58.5	8,241	19	418	169	1,157	1,201	1,326
802	40.7	5,293	46	115	140	830	892	1,027
802	27.7	4,610	24	189	125	917	966	949
802	12.1	2,530	14	176	120	844	863	624
848	8.5	9,825	163	60	74	401	423	411
					135	1,761	1,830	1,474
<u>ANNUAL AVERAGES - ALL ENTERPRISES: WEIGHTED BY ACRES</u>								
1982	37.4	7,313	41	177	141	972	1,018	1,049
1981	38.2	2,815	37	78	86	786	833	1,124
1980	34.2	8,171	55	148	101	940	1,063	1,722
1979	32.0	6,396	66	96	83	941	1,049	2,941
1978	32.3	5,715	47	121	69	684	785	2,697

*TO GROW AND HARVEST THE CROP.

**DIRECT SELLING COSTS DEDUCTED.

FACTORS FROM 6 ENTERPRISES OF RED TART CHERRIES
4 COST ACCOUNT FARMS, 1982
(READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER POUND			RETURN PER		PROFIT ON ENTER- PRISE	FARM NO
PROFIT	LABOR RETURN	HARV COST	NET**		HOUR OF LABOR	\$ OF COST		
\$	\$	\$	\$	\$	\$	\$	\$	
	6	0.05	0.13	0.14	0.11	1.10	9,611	832
125					13.54	1.15	7,891	833
135	267	0.03	0.11	0.12	6.31	0.98	693-	802
17-	309	0.07	0.18	0.18	3.02-	0.72	6,620-	802
239-	77-	0.05	0.19	0.14	4.58	0.97	144-	802
12-	71	0.07	0.17	0.16	4.28	0.81	3,033-	848
356-	712	0.11	0.19	0.15				

ANNUAL AVERAGES - ALL ENTERPRISES: WEIGHTED BY ACRES

31	293	0.05	0.14	0.14	6.94	1.03	1,169	1982
291	516	0.08	0.30	0.40	13.76	1.35	11,008	1981
659	982	0.05	0.13	0.21	17.29	1.62	22,267	1980
1,892	2,240	0.08	0.16	0.46	33.16	2.80	59,734	1979
1,912	2,136	0.06	0.14	0.47	43.59	3.43	60,880	1978

FACTORS FROM OTHER FRUIT ENTERPRISES
 COST ACCOUNT FARMS, 1982
 (ARRANGED BY ACRES OF FRUIT)

FARM NO	ACRES PER ENTR AC	AVERAGE PER ACRE		PROD PER HOUR OF LABOR TN	SPRAY COST \$	AVERAGE PER ACRE		TOTAL RETURN \$
		YIELD TN	LABOR* HR			PROD COST* \$	TOTAL COST \$	
<u>GRAPES</u>								
802	11.8	3.6	91	0.04	66	1,260	1,266	636
<u>PEACHES</u>								
833	34.7	46	79	1				
802	9.0	67	93	1	108	1,197	1,219	681
828	4.0	206	85	2	235	1,172	1,173	470
					140	893	1,001	949
<u>PEARS</u>								
833	30.6	215	76	3				
833	10.0	212	13	4	207	1,299	1,422	533
					176	1,126	1,174	450
<u>PRUNES</u>								
802	7.0	156	53	4	275	1,083	1,083	1,100

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

FACTORS FROM OTHER FRUIT ENTERPRISES
 COST ACCOUNT FARMS, 1982
 (READ ACROSS BOTH PAGES)

AVERAGE PER ACRE		AVERAGE PER UNIT			RETURN PER		PROFIT ON ENTER- PRISE	FARM NO
PROFIT	LABOR RETURN	HARV COST	NET**		HOUR OF LABOR	\$ OF COST		
\$	\$	\$	\$	\$	\$	\$	\$	
<u>GRAPES</u>		PER TON						
630-	170-	58	347	174	1.87-	0.50	7,427-	802
<u>PEACHES</u>		PER BU						
538-	8-	6.68	26.36	14.58	0.10-	0.56	18,679-	833
703-	251-	3.38	17.59	7.05	2.71-	0.40	6,323-	802
52-	339	1.66	4.33	4.08	4.00	0.95	206-	828
<u>PEARS</u>		PER BU						
899-	348-	2.17	6.25	2.12	4.41-	0.37	27,215-	833
724	312-	2.17	5.54	2.12	5.22-	0.38	7,239-	833
<u>PRUNES</u>		PER BU						
17	403	1.24	5.42	5.50	7.60	1.02	119	802

FACTORS FROM VEGETABLE CROP ENTERPRISES
COST ACCOUNT FARMS, 1982
(ARRANGED BY ACRES OF CROP)

FARM NO	ACRES PER ENTR	AVERAGE PER ACRE		PROD PER HOUR OF LABOR	GROW COST	AVERAGE PER ACRE		
		YIELD	LABOR*			HARV COST*	TOTAL COST**	TOTAL RETURN
	AC	UNIT	HR	UNIT	\$	\$	\$	\$
<u>SNAP BEANS - PROC</u>								
		TN		TN				
827	1,888.5	2.4	4	0.6	256	70	350	445
864	844.9	3.1	4	0.9	297	81	415	548
848	822.7	2.5	3	0.7	375	72	489	432
<u>TABLE BEETS</u>								
		TN		TN				
827	530.0	20.1	13	1.6	395	209	832	905
<u>CABBAGE - MKT</u>								
		TN		TN				
827	28.0	20.0	92	0.2	697	633	1,956	429
828	23.5	9.6	66	0.1	546	381	1,111	344
<u>CABBAGE - PROC</u>								
		TN		TN				
827	101.0	19.9	38	0.5	640	131	1,034	578
<u>CARROTS</u>								
		TN		TN				
827	192.0	18.3	16	1.1	513	167	878	1,263
<u>PEAS - PROC</u>								
		TN		TN				
827	393.0	2.0	7	0.3	287	130	469	660
836	40.4	1.9	1	1.5	234	167	445	632

*TO GROW AND HARVEST THE CROP.

**INCLUDES STORING AND SELLING COSTS

***VALUE OF BY-PRODUCTS, IF ANY, DEDUCTED (RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED).

FACTORS FROM VEGETABLE CROP ENTERPRISES
COST ACCOUNT FARMS, 1982
(READ ACROSS BOTH PAGES)

<u>AVERAGE PER ACRE</u>		<u>AVERAGE PER UNIT***</u>		<u>RETURN PER</u>		<u>PROFIT</u>	
<u>PROFIT</u>	<u>LABOR</u>	<u>NET COST</u>	<u>NET</u>	<u>HOUR</u>	<u>\$</u>	<u>ON</u>	<u>FARM</u>
	<u>RETURN</u>		<u>RETURN</u>	<u>OF</u>	<u>OF</u>	<u>ENTER-</u>	<u>NO</u>
\$	\$	\$	\$	\$	\$	\$	
<u>SNAP BEANS - PROC</u>							
PER TON							
95	134	146	187	29.50	1.27	180,508	827
133	161	135	178	38.11	1.32	112,580	864
57-	13-	196	173	3.07-	0.88	46,963-	848
<u>TABLE BEETS</u>							
PER TON							
73	228	41	45	12.45	1.09	38,849	827
<u>CABBAGE - MKT</u>							
PER TON							
1,527-	753-	98	21	8.19-	0.22	42,776-	827
767-	458-	116	36	6.83-	0.31	18,034-	828
<u>CABBAGE - PROC</u>							
PER TON							
456-	107-	52	29	2.59-	0.56	46,112-	827
<u>CARROTS</u>							
PER TON							
385	576	48	69	25.39	1.44	73,880	827
<u>PEAS - PROC</u>							
PER TON							
191	258	239	336	32.76	1.41	75,315	827
187	199	235	334	161.00	1.42	7,567	836

FACTORS FROM VEGETABLE CROP ENTERPRISES
COST ACCOUNT FARMS, 1982
(ARRANGED BY ACRES OF CROP)

FARM NO	ACRES PER ENTR	AVERAGE PER ACRE		PROD PER HOUR OF LABOR	GROW COST	AVERAGE PER ACRE		
		YIELD	LABOR*			HARV COST*	TOTAL COST**	TOTAL RETURN
	AC	UNIT	HR	UNIT	\$	\$	\$	\$
<u>POTATOES - MKT</u>		CW		CW				
827	52.0	342	29	12	857	348	2,418	1,687
<u>POTATOES - PROC</u>		CW		CW				
827	157.0	309	27	11	963	348	1,667	2,036
<u>SWEET CORN - PROC</u>		TN		TN				
105	81.6	3.3	2	1.5	217	26	262	229
836	28.8	4.8	1	3.4	185	34	256	339

*TO GROW AND HARVEST THE CROP.

**INCLUDES STORING AND SELLING COSTS

***VALUE OF BY-PRODUCTS, IF ANY, DEDUCTED (RECEIPTS FROM GOVERNMENT PROGRAMS NOT INCLUDED).

FACTORS FROM VEGETABLE CROP ENTERPRISES
COST ACCOUNT FARMS, 1982
(READ ACROSS BOTH PAGES)

<u>AVERAGE PER ACRE</u>		<u>AVERAGE PER UNIT***</u>		<u>RETURN PER</u>		<u>PROFIT</u>	
<u>PROFIT</u>	<u>LABOR</u>	<u>NET COST</u>	<u>NET</u>	<u>OF</u>	<u>OF</u>	<u>ENTER-</u>	<u>FARM</u>
\$	\$	\$	\$	LABOR	COST	PRISE	NO
				LABOR			
<u>POTATOES - MKT</u>							
PER CW							
731-	18	7.07	4.93	0.20	0.70	38,029-	827
<u>POTATOES - PROC</u>							
PER CW							
369	630	5.39	6.58	20.31	1.22	57,866	827
<u>SWEET CORN - PROC</u>							
PER TON							
33-	20-	80	70	10.05-	0.87	2,710-	105
83	102	53	70	41.27	1.32	2,367	836