



**Department of
Taxation and Finance**

**2017 AGRICULTURAL
ASSESSMENT VALUES**

**DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES**

Nonie Manion, Executive Deputy Commissioner

STATE OF NEW YORK

ANDREW M. CUOMO, GOVERNOR

W.A. Harriman Campus
Building 9, Room 161
Albany, NY 12227

January 2017

DETERMINATION OF AGRICULTURAL ASSESSMENT

There are two factors necessary in determining agricultural assessments. First, a land classification system is needed to establish the different levels of land quality for which values must be determined. Second, a base agricultural assessment value must be calculated and an agricultural assessment per acre assigned for each level of land quality designated.

A. Land Classification System

To establish a uniform statewide land classification system the Department of Agriculture and Markets uses differences in soil productivity as the common denominator in classifying all New York State farmland. A soil rating methodology has been developed based primarily on differences in the inherent ability of soils to support crop production. Two distinct types of soil groups are:

1. Mineral soils are ranked in ten soil groups; groups 1-6 are further divided into subgroups, designated a and b, according to the natural lime content of the soil (i.e., high-lime and low-lime).
2. Organic soils (muck) are ranked in four soil groups A-D.

B. Calculation of a Base Agricultural Assessment Value

The Commissioner of Tax and Finance annually calculates a base agricultural assessment value. This base agricultural assessment value is calculated using the following data published by the United States Department of Agriculture¹ for all farming in New York State:

1. Farm real estate value is the total value of farmland and buildings, including improvements.
2. Farm structure value is the total value of farm buildings, including improvements.
3. Interest on mortgage debt is the total interest paid on farm real estate debt.
4. Net farm income is the realized gross income (defined in number 6 below) less production expenses, as adjusted for change in inventory.
5. Production expenses is the total cost of production.
6. Realized gross income is the total of cash receipts from farm marketings, government payments, nonmoney income, and other farm income.
7. Taxes on farm real estate are the total real property taxes on farmland and buildings, including improvements.

¹ *In the event that the data required for calculation are not published by the U.S. Department of Agriculture or are incomplete, the required data shall be obtained from the N.Y. Agricultural Statistics Service of the State Department of Agriculture and Markets.*

8. Number of acres harvested for all reported crops.
9. Value of production that is the total estimated value of all reported crops.

Once the Commissioner obtains this information, the base agricultural assessment value is calculated as the average capitalized value of production per acre for the eight-year period ending in the second year preceding the year for which the agricultural assessment values are certified. For 2018, the years 2009-2016 are used. The change in base agricultural assessment cannot be more than 2% from the prior year's base agricultural assessment.

The terms used in this base agricultural assessment value calculation are defined below:

1. The capitalized value of production per acre is calculated by dividing the product of the value of production per acre and the percentage of net profit by a capitalization rate of ten percent, representing an assumed investment return rate of eight percent and an assumed real property tax rate of two percent.
2. The value of production per acre is defined as the value of production divided by the number of acres harvested in New York State.
3. The percentage of net profit is defined as the adjusted net farm income divided by realized gross farm income.
4. Adjusted net farm income is the sum of net farm income, taxes on farm real estate and the amount of mortgage interest debt attributable to farmland, less a management charge of one percent of realized gross farm income plus seven percent of adjusted production expenses.
5. The amount of mortgage interest debt attributable to farmland is the product of the interest on mortgage debt and the percentage of farm real estate value attributable to land.
6. The percentage of farm real estate value attributable to land is the difference between farm real estate value and farm building value divided by the total farm real estate value.
7. Adjusted production expenses shall be production expenses, less the sum of the taxes on farm real estate and the interest on mortgage debt.

C. Use the Base Agricultural Assessment Value and the Land Classification System to Determine the Agricultural Assessment Values

The base agricultural assessment value for mineral soils, once calculated, is assigned as the agricultural assessment value of the highest-grade mineral soil (1a). The agricultural assessment values for the remaining mineral soil groups shall be the product of the base agricultural assessment value and a percentage derived from the productivity measurements determined for each soil and related soil group in conjunction with the land classification system, as follows

Mineral Soil Group	Percent of Base Agricultural Assessment Value
1 a	100
b	89
2 a	89
b	79
3 a	79
b	68
4 a	68
b	58
5 a	58
b	47
6 a	47
b	37
7	37
8	26
9	16
10	5

For organic soils, Organic Soil Group A is two times the base agricultural assessment value for mineral soils. The remaining organic soil groups shall be the product of Organic Soil Group A and a percentage derived from the productively measurement determined for each soil and related soil group in conjunction with the land classifications systems as follows.

Organic Soil Group	Percentage of Base Agricultural Assessment Value
A	Two times Mineral Soil Group 1a
B	65
C	55
D	35

Farm Woodland

The agricultural assessment value for farm woodland (farm woodland attributable to any separately described and assessed parcel must not exceed fifty acres) shall be the same as that calculated for mineral soil group seven.

Orchards and Vineyards

Where trees or vines used for the production of fruit are located on land used in agricultural production, the value of such trees and vines, and the value of all posts, wires and trellises used for the production of fruit, are considered to be part of the agricultural assessment of such land.

Aquaculture

Water bodies devoted to aquacultural production will be assigned the value for mineral soil group 1a.

Sources of Data Used

Primary reliance for data necessary to calculate Agricultural Assessment Values is placed on publications produced by the United States Department of Agriculture; National Agricultural Statistics Service. In a few cases, for specific crops, data from the New York Agricultural Statistics Service is necessary to complete the agricultural statistical picture for New York State. A list of the publications that were used is listed below.

For this year, the calculation is based on the most current agricultural data as revised for the 2009 through 2016 crop years.

Data Sources

United States Department of Agriculture, National Agricultural Statistics Service, New York Field Office, *New York Agricultural Statistics 2015-2016* (January 2017).

See web site

https://www.nass.usda.gov/Statistics_by_State/New_York/Publications/Annual_Statistical_Bulletin/2016/2015-2016%20NY%20Annual%20Bulletin.pdf

Economic Research Service, United States Department of Agriculture, New York State, Farm Income Sector Net Value Added Data (with net farm income), Farm Structure and Performance Branch, Economic Research Service/ USDA, January 2017. <https://data.ers.usda.gov/reports.aspx?ID=17830>

APPENDIX

Calculation of 2017

Agricultural Assessment Values

The following four pages show how the actual calculation was performed for determining 2017 Agricultural Assessment Values. These calculations are made using a microcomputer that carries all calculations to 15 decimal places. Therefore, unless calculations are being performed to check these numbers are carried out to 15 decimal places, there will be slight differences in the result

New York	2010	2011	2012	2013	2014	2015
	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Value of crop production	1,998,597	2,049,554	2,231,176	2,274,411	2,033,105	1,864,259
Crop cash receipts	2,034,133	2,129,460	2,289,735	2,242,873	2,124,314	1,968,434
Feed crops	402,464	524,953	614,708	574,691	559,870	476,420
Food grains	37,805	35,235	42,443	45,934	42,829	33,684
Fruits and nuts	316,668	345,316	323,035	340,773	352,033	361,487
Oil crops	125,644	124,767	171,933	187,921	149,787	113,377
Vegetables and melons	485,811	445,819	508,404	447,429	396,751	345,638
All other crops	665,741	653,370	629,211	646,124	623,044	637,828
Home consumption	4,278	3,330	4,130	4,197	19,446	13,760
Inventory adjustment	-39,815	-83,236	-62,688	27,341	-110,655	-117,936
Value of animals and products production	2,636,844	3,307,041	3,206,965	3,526,775	4,266,172	3,415,173
Animals and products cash receipts	2,632,934	3,291,142	3,210,068	3,450,664	4,254,234	3,365,621
Dairy products, Milk	2,206,494	2,740,484	2,552,652	2,846,312	3,476,752	2,557,646
Meat animals	187,670	275,444	343,667	296,697	431,524	396,581
Miscellaneous livestock	112,288	125,867	137,530	132,019	139,451	140,491
Poultry and eggs	126,482	149,347	176,219	175,636	206,507	270,903
Home consumption	9,334	8,379	8,053	17,678	22,769	18,174
Inventory adjustment	-5,424	7,520	-11,156	58,433	-10,831	31,377
Farm-related income	611,342	595,228	820,005	876,813	743,480	658,408
Forest products sold	14,582	17,096	17,213	30,337	24,174	35,899
Gross imputed rental value of farm dwellings	245,855	264,448	301,276	279,515	276,297	283,474
Machine hire and customwork	95,761	53,590	45,654	59,970	132,927	83,218
Other farm income	255,144	260,093	455,861	506,991	310,082	255,817
Total commodity insurance indemnities	31,701	36,714	49,121	66,103	43,696	52,240
Federal commodity insurance indemnities	29,565	36,033	46,824	65,590	38,652	50,463
Net cash rent received by operator landlords 2/	534	-1,360	4,820	5,182	-428	1,838
Value of agricultural sector production	5,246,783	5,951,822	6,258,146	6,677,999	7,042,757	5,937,839
Intermediate product expenses 1/	2,459,428	2,635,763	3,111,408	3,162,127	3,422,059	3,177,789
Farm origin	851,885	916,741	1,081,374	1,127,402	1,203,003	1,188,888
Feed purchases	621,062	669,030	765,776	830,672	860,724	854,035
Livestock and poultry purchases	44,140	52,067	83,038	55,225	82,224	90,366
Seed purchases	186,684	195,645	232,560	241,505	260,055	244,487
Manufactured inputs	605,467	679,451	790,712	842,693	865,452	719,987
Electricity	88,049	87,172	85,419	91,867	87,654	96,106
Fertilizer, lime, and soil conditioners	179,200	197,002	246,847	258,011	269,399	225,760
Pesticides	104,158	122,539	137,050	138,523	149,188	128,208
Fuel and oils	234,059	272,739	321,396	354,291	359,211	269,914
Other intermediate expenses 1/	1,002,076	1,039,571	1,239,322	1,192,032	1,353,604	1,268,914
Machine hire and custom work	57,504	65,598	58,274	61,776	74,189	65,811
Marketing, storage, and transportation	108,522	113,880	138,327	104,527	191,392	142,490
Repair and maintenance 1/	297,919	366,122	385,186	437,818	409,973	431,913
Miscellaneous expenses 1/	538,131	493,971	657,534	587,911	678,050	628,700
Total insurance premiums 4/	107,957	119,532	179,140	175,315	194,325	183,081
Federal commodity insurance premiums	8,667	12,693	12,399	13,682	18,249	16,088
Irrigation	2,124	1,508	2,622	1,734	3,518	1,932
Contract labor	18,831	18,836	20,088	42,982	27,955	36,302
Net government transactions	-177,741	-226,624	-147,068	-163,008	-297,259	-232,595
Direct government payments	65,961	57,385	104,277	74,631	27,479	70,421
Property taxes and fees 1/	243,702	284,009	251,346	237,639	324,738	303,016
Motor vehicle registration and licensing fees	5,983	6,304	6,973	6,850	7,027	8,279
Gross value added	2,590,782	3,070,599	2,979,581	3,309,883	3,295,483	2,491,154
Capital consumption 1/	272,728	290,908	472,637	498,609	633,359	603,451
Net value added	2,318,055	2,779,690	2,506,945	2,811,274	2,662,124	1,887,703
Factor payments to stakeholders 3/	820,269	712,401	968,825	959,819	971,071	882,745
Hired labor and non-cash employee compensation	543,505	464,095	685,138	700,319	729,078	627,311
Net rent paid to operator landlords	6,099	4,414	7,748	8,893	6,582	7,383
Net rent paid to nonoperator landlords	39,085	28,284	49,655	56,986	30,646	34,377
Total interest expenses 1/	231,580	215,609	226,284	193,622	204,764	213,674
Net farm income	1,497,786	2,067,289	1,538,120	1,851,454	1,691,053	1,004,958

Footnotes

Data as of November 30, 2016

F = Forecast values.

NA = Data are not available/applicable.

Values are rounded to the nearest thousand.

[USDA/ERS Farm Income and Wealth Statistics](#)

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

Agricultural Assessment Values Per Acre
 For Computing Agricultural Assessments
 For City and Town Assessment Rolls Completed in 2017
 And For Village Assessment Rolls Completed in 2018

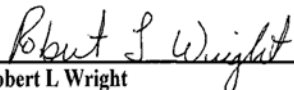
Mineral Soil Group		Value Per Acre
1	a	\$1,081
	b	962
2	a	962
	b	854
3	a	854
	b	735
4	a	735
	b	627
5	a	627
	b	508
6	a	508
	b	400
7		400
8		281
9		173
10		54

Organic Soil Group (muck)	Value Per Acre
A	\$2,162
B	1,405
C	1,189
D	\$757

Aquaculture	\$1,081
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Farm Woodland	\$400
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I, Robert L Wright, Real Property Analyst 2, hereby certify that the above listed per acre values are a true and exact copy of the agricultural assessment values established January 10, 2017 for the city and town rolls completed in 2017 and for the village assessment rolls completed in 2018.



 Robert L Wright
 Real Property Analyst 2



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10. Farm real estate value is the total value of farmland and buildings, including improvements.
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12. Interest on mortgage debt is the total interest paid on farm real estate debt.

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13. Net farm income is the realized gross income (defined in number 6 below) less production expenses, as adjusted for change in inventory.
14. Production expenses is the total cost of production.
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17. Number of acres harvested for all reported crops.
18. Value of production that is the total estimated value of all reported crops.

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Mineral Soil Group	Percent of Base Agricultural Assessment Value
1 <u> a </u>	100
b	89
2 <u> a </u>	89
b	79
3 <u> a </u>	79
b	68
4 <u> a </u>	68
b	58
5 <u> a </u>	58
b	47
6 <u> a </u>	47
b	37
7	37
8	26
9	16
10	5

For organic soils, Organic Soil Group A is two times the base agricultural assessment value for mineral soils. The remaining organic soil groups shall be the product of Organic Soil Group A and a percentage derived from the productively measurement determined for each soil and related soil group in conjunction with the land classifications systems as follows.

Organic Soil Group	Percentage of Base Agricultural Assessment Value
A	Two times Mineral Soil Group 1a
B	65
C	55
D	35

Farm Woodland

The agricultural assessment value for farm woodland (farm woodland attributable to any separately described and assessed parcel must not exceed fifty acres) shall be the same as that calculated for mineral soil group seven.

Orchards and Vineyards

Where trees or vines used for the production of fruit are located on land used in agricultural production, the value of such trees and vines, and the value of all posts, wires and trellises used for the production of fruit, are considered to be part of the agricultural assessment of such land.

Aquaculture

Water bodies devoted to aquacultural production will be assigned the value for mineral soil group 1a.

Sources of Data Used

Primary reliance for data necessary to calculate Agricultural Assessment Values is placed on publications produced by the United States Department of Agriculture; National Agricultural Statistics Service. In a few cases, for specific crops, data from the New York Agricultural Statistics Service is necessary to complete the agricultural statistical picture for New York State. A list of the publications that were used is listed below.

For this year, the calculation is based on the most current agricultural data as revised for the 2009 through 2016 crop years.

Data Sources

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See web site

https://www.nass.usda.gov/Statistics_by_State/New_York/Publications/Annual_Statistica1_Bulletin/2017/2016-2017%20NY%20Annual%20Bulletin.pdf

Economic Research Service, United States Department of Agriculture, New York State, Farm Income Sector Net Value Added Data (with net farm income), Farm Structure and Performance Branch, Economic Research Service/ USDA, January 2018.

<http://www.ers.usda.gov/data-products/farm-income-and-wealth-statistics/value-added-years-by-state.aspx>

APPENDIX

Calculation of 2018

Agricultural Assessment Values

The following four pages show how the actual calculation was performed for determining 2018 Agricultural Assessment Values. These calculations are made using a microcomputer that carries all calculations to 15 decimal places. Therefore, unless calculations are being performed to check these numbers are carried out to 15 decimal places, there will be slight differences in the result

CROP PRODUCTION DATA

FIELD CROPS	2009		2010		2011		2012		2013		2014		2015		2016	
	ACRES (000)	VALUE \$(000)	ACRES (000)	VALUE \$(000)	ACRES (000)	VALUE \$(000)	ACRES (000)	VALUE \$(000)	ACRES (000)	VALUE \$(000)	ACRES (000)	VALUE \$(000)	ACRES (000)	VALUE \$(000)	ACRES (000)	VALUE \$(000)
Wheat	105.0	\$33,033	95.0	\$40,354	93.0	\$36,470	85.0	\$44,714	115.0	\$51,612	95.0	\$33,576	110.0	\$6,888	115.0	\$4,466
Oats	60.0	8,870	60.0	9,688	30.0	6,105	50.0	12,056	46.0	11,095	40.0	9,223	40.0	5,358	60.0	7,425
Rye	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Barley	10.0	1,855	10.0	2,008	9.0	2,318	8.0	2,006	8.0	1,918	8.0	1,391	9.0	1,701	NA	NA
Soybeans	254.0	99,390	279.0	152,669	277.0	146,505	312.0	195,187	278.0	170,803	327.0	141,009	301.0	117,781	320.0	125,296
Corn for grain	565.0	320,515	560.0	553,833	620.0	568,974	680.0	617,794	690.0	427,276	680.0	413,630	590.0	338,324	570.0	286,767
Corn for silage	470.0	290,178	455.0	311,220	470.0	427,888	475.0	532,143	500.0	495,550	450.0	402,570	480.0	387,600	510.0	416,876
Hay, all	1,360.0	298,485	1,330.0	264,628	1,280.0	296,328	1,340.0	375,714	1,430.0	494,810	1,370.0	457,318	1,230.0	439,904	1,360.0	432,810
Potatoes	18.5	63,360	16.5	71,280	16.7	65,130	18.0	69,768	17.1	66,451	15.8	54,747	14.8	50,557	14.8	40,974
Dry beans	15.6	6,755	14.9	8,657	11.8	7,953	9.5	9,318	8.8	7,792	NA	NA	7.8	3,823	NA	NA

VEG/FRUITS	2009		2010		2011		2012		2013		2014		2015		2016	
	ACRES (000)	VALUE \$0	ACRES (000)	VALUE \$(000)	ACRES (000)	VALUE \$(000)	ACRES (000)	VALUE \$0	ACRES (000)	VALUE \$(000)	ACRES (000)	VALUE \$(000)	ACRES (000)	VALUE \$(000)	ACRES (000)	VALUE \$(000)
Beets, processing	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Cabbage, fresh	9,000	\$65,833	10,400	\$87,980	9,700	\$73,559	8,800	\$84,730	8,800	\$71,432	8,300	\$72,376	8,100	\$9,616	8,800	\$8,074
Cabbage processing	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Cauliflower, fresh	400	2,366	460	3,417	430	2,401	470	4,290	430	3,169	470	2,623	410	2,255	NA	NA
Cucumbers, fresh	3,200	16,051	2,800	18,469	2,300	14,720	1,700	15,137	1,700	9,163	1,700	10,081	1,900	17,298	NA	NA
Green peas, processing	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Onions, fresh	10,300	67,582	9,800	53,702	6,200	26,685	8,000	35,034	6,500	31,600	8,000	33,798	7,500	40,533	6,100	2,828
Snap beans, fresh	6,700	23,584	9,000	52,668	10,000	58,621	10,500	66,251	10,200	50,378	9,800	52,137	10,700	58,464	NA	NA
Snap beans, processing	19,400	14,864	22,100	21,587	13,600	15,204	19,000	18,782	18,800	16,434	20,420	27,575	NA	28,300	28,300	59,276
Sweet corn, fresh	21,500	58,285	19,500	60,840	18,500	50,630	18,000	59,796	22,600	78,060	18,100	42,399	16,700	31,427	26,600	53,015
Sweet corn, processing	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Tomatoes, fresh	2,500	32,725	2,800	28,498	2,700	36,634	2,800	47,174	2,700	32,360	2,600	23,982	2,300	31,395	NA	NA
Bell Peppers	1,000	12,325	1,100	9,900	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	900	7,700
Eggplant	410	6,081	370	4,027	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NA	NA
Endive/escarole	290	4,235	280	1,984	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NA	NA	NA
Pumpkins	6,000	21,750	6,800	35,088	6,300	23,631	6,300	35,879	6,000	30,144	5,200	20,493	4,400	11,046	2,800	6,247
Spinach	280	926	310	973	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NA	NA	NA
Squash	4,500	23,004	4,600	36,777	5,000	48,735	5,400	49,453	4,500	37,984	4,300	31,371	4,200	24,850	3,100	18,443
Apples	42,000	\$210,720	42,000	\$221,620	42,000	\$244,000	40,000	\$249,790	40,000	\$237,233	40,000	\$249,875	40,000	279,550	40,000	316,990
Peaches	1,600	5,406	1,600	7,023	1,600	8,352	1,600	4,022	1,600	5,748	1,600	12,640	1,600	8,631	1,600	3,880
Tart cherries	1,600	2,459	1,500	1,360	1,500	1,426	1,500	2,844	1,600	4,295	1,600	3,107	1,600	2,626	1,600	2,400
Pears	1,200	4,854	1,200	4,932	1,200	6,956	1,000	2,350	1,000	5,144	1,000	3,472	1,000	4,800	NA	NA
Sweet cherries	700	2,295	700	2,255	700	2,056	600	1,073	700	3,168	700	2,008	700	2,930	NA	NA
Grapes	37,000	47,748	37,000	68,098	37,000	70,056	35,000	52,183	37,000	75,327	37,000	69,350	37,000	57,031	37,000	64,519
Strawberries, fresh and proc.	1,400	9,020	1,400	6,895	1,400	8,460	1,400	6,880	1,400	7,729	1,000	7,520	800	7,366	800	7,200
Blueberries	900	4,558	900	4,515	900	3,960	1,000	3,893	900	2,129	800	4,061	1,000	3,995	900	3,235
Red Raspberries	500	4,052	500	3,746	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NA	NA
Total Acres Harvested	3,058,480	\$1,753,134	3,027,530	\$2,150,861	2,968,530	\$2,253,817	3,140,570	\$2,598,243	3,259,430	\$2,428,824	3,148,390	\$2,192,322	2,922,510	\$2,025,830	3,115,300	\$1,990,636
Total Value Of Production	\$573	\$710	\$759	\$827	\$745	\$696	\$693	\$539	\$539	\$539	\$539	\$539	\$539	\$539	\$539	\$539
Value of Production Per Acre	\$573	\$710	\$759	\$827	\$745	\$696	\$693	\$539	\$539	\$539	\$539	\$539	\$539	\$539	\$539	\$539

CALCULATED VALUES

(In millions)								
Adjusted Production Expenses	3,751	3,815	3,942	4,824	4,901	5,382	5,006	4,952
Total Production Expenses	230	244	284	251	238	325	303	284
-Taxes on Farm Property	92	106	107	130	113	120	122	133
-Interest on Mortgage Debt								
Adjusted Total Production Exp.	3,428	3,465	3,551	4,443	4,550	4,937	4,581	4,535
Management Charge								
1% of Gross Farm Income	44	52	60	63	67	70	59	56
+ 7% of Production Expenses	240	243	249	311	319	346	321	317
Total Management Charge	284	295	308	374	385	416	380	373
Mortgage Debt Attributable to Land								
Interest on Mortgage Debt	92	106	107	130	113	120	122	133
x Land % of Total Real Est Value	63%	63%	63%	63%	63%	63%	63%	63%
Debt Attributable to Land	58	67	67	82	71	76	77	84
Adjusted Net Farm Income	672	1,498	2,067	1,538	1,852	1,888	996	723
Net Farm Income	284	295	308	374	385	416	380	373
-Management Charge	230	244	284	251	238	325	303	284
+Property Taxes	58	67	67	82	71	76	77	84
+Mortgage Debt Attributable to Land								
Adjusted Net Farm Income	676	1,513	2,111	1,498	1,775	1,573	996	718
% Net Profit								
Adjusted Net Farm Income	676	1,513	2,111	1,498	1,775	1,573	996	718
Realized Gross Farm Income	4,423	5,247	5,952	6,258	6,678	7,043	5,931	5,569
% Net Profit =	15%	29%	35%	24%	27%	24%	17%	13%
MINERAL SOILS BASE VALUE								
A Capitalization Rate of 10%	10%	10%	10%	10%	10%	10%	10%	10%
B Annual Percent Net Profit	15%	29%	35%	24%	27%	24%	17%	13%
C Value of Production Per Acre	573	710	759	827	745	696	693	639
Capitalized Value of Production Per Acre (B x C / A) =	877	2,049	2,692	1,980	1,981	1,554	1,164	823

8 Year Avg of Capitalized Value of Production Per Acre **1,652** Previous Year Capitalized Value of Production Per Acre **1,081** Base Value Per Acre with 2 % Rule **1,103**

Table- Value added to the NY economy by the agricultural sector via the production of goods and services, 2009-2016

New York								
Item 1/	2009	2010	2011	2012	2013	2014	2015	2016
Value of crop production (Total)	1,721,470	1,998,597	2,049,554	2,231,176	2,274,411	2,033,105	1,852,732	1,871,035
Food grains	35,170	37,805	35,235	42,443	45,934	42,829	33,657	37,278
Feed crops	355,523	402,464	524,953	614,708	574,691	559,870	468,744	420,861
Oil crops	109,461	125,544	124,767	171,933	187,921	149,787	112,535	133,956
Fruits and tree nuts	329,032	316,969	345,316	323,035	340,773	352,033	366,929	398,224
Vegetables	509,617	485,811	445,819	508,404	447,429	396,751	344,017	287,041
All other crops	420,911	665,741	853,370	629,211	646,124	623,044	637,828	687,970
Home consumption	2,133	4,278	3,330	4,130	4,197	19,446	13,760	12,790
Value of inventory adjustment 2/	-40,377	-39,815	-83,236	-62,688	27,341	-110,655	-124,740	-106,886
Value of livestock production (Total)	2,046,894	2,636,808	3,307,066	3,206,965	3,526,775	4,266,172	3,419,774	3,130,430
Meat animals	138,397	187,570	275,444	343,667	296,697	431,524	396,662	295,434
Dairy products	1,685,312	2,206,494	2,740,484	2,552,652	2,846,312	3,476,752	2,556,554	2,501,210
Poultry and eggs	105,512	126,482	149,347	176,219	176,636	206,507	270,775	141,424
Miscellaneous livestock	81,128	112,252	125,892	137,530	132,019	139,451	146,231	149,561
Home consumption	5,201	9,334	8,379	8,053	17,678	22,789	18,174	9,435
Value of inventory adjustment 2/	31,344	-5,424	7,520	-11,156	58,433	-10,831	31,377	33,365
Revenues from services and forestry (Total)	505,805	611,342	595,228	820,005	876,813	743,461	658,392	567,698
Machine hire and customwork	56,591	95,761	53,590	45,654	59,970	132,927	83,218	46,823
Forest products sold	18,400	14,582	17,096	17,213	30,337	24,174	36,899	26,520
Other farm income	158,051	255,144	260,093	455,861	506,991	310,064	255,801	250,408
Gross imputed rental value of farm dwellings	272,663	245,855	264,448	301,276	279,515	276,297	283,474	243,948
Value of agricultural sector production (Sum of A less: Purchased inputs (Sum of Below Totals))	4,274,169	5,246,746	5,951,848	6,258,146	6,677,999	7,042,739	5,930,898	5,569,163
less: Purchased inputs (Sum of Below Totals)	2,136,770	2,459,428	2,635,763	3,111,408	3,162,127	3,422,059	3,177,901	3,028,616
Farm origin (Total)	735,417	851,885	916,741	1,081,374	1,127,402	1,203,003	1,189,000	1,129,756
Feed purchased	527,276	621,062	669,030	765,776	830,672	860,724	854,035	777,457
Livestock and poultry purchased	12,496	44,140	52,067	83,038	55,225	82,224	90,478	79,488
Seed purchased	195,645	186,684	195,645	232,560	241,505	260,055	244,487	272,811
Manufactured inputs (Total)	594,092	605,467	679,451	790,712	842,693	865,452	719,987	674,446
Fertilizers and lime	151,494	179,200	197,002	246,847	258,011	269,399	225,760	219,558
Pesticides	119,475	104,158	122,539	137,050	138,523	149,188	128,208	126,734
Petroleum fuel and oils	214,814	234,059	272,739	321,396	354,291	359,211	269,914	227,270
Electricity	108,309	88,049	87,172	85,419	91,867	87,654	96,106	100,884
Other purchased inputs (Total)	807,261	1,002,076	1,039,571	1,239,322	1,192,032	1,353,604	1,268,914	1,224,414
Repair and maintenance of capital items	173,317	297,919	366,122	385,186	437,818	409,973	431,913	371,549
Machine hire and customwork	45,573	57,504	65,598	58,274	61,776	74,189	65,811	67,374
Marketing, storage, and transportation expens	139,682	108,522	113,890	138,327	104,527	191,392	142,490	147,066
Contract labor	23,335	18,831	18,836	20,088	42,982	27,955	36,302	21,761
Miscellaneous expenses	426,354	538,131	493,971	657,534	587,911	678,050	628,700	638,424
plus: Net government transactions (See Below Adjustr	-88,168	-177,741	-226,624	-147,068	-163,008	-297,259	-232,695	-177,257
+ Direct Government payments	149,015	65,961	57,385	104,277	74,631	27,479	70,421	106,369
- Motor vehicle registration and licensing fees	6,975	5,983	6,304	6,973	6,850	7,027	8,279	8,670
- Property taxes	230,208	243,702	284,009	251,346	237,639	324,738	303,016	283,626
Gross value added (Production Total less Input 1 Transaction Total)	2,049,231	2,590,746	3,070,624	2,979,581	3,309,883	3,295,465	2,484,100	2,341,529
less: Capital consumption	549,492	272,728	290,908	472,637	498,277	636,133	605,861	617,151
Net value added (Gross Value Added less Capil Consumption)	1,499,739	2,318,019	2,779,716	2,506,945	2,811,605	2,659,332	1,878,239	1,724,378
less: Payments to stakeholders (Total of Below Valu	827,621	820,269	712,401	968,825	959,820	970,968	882,655	1,000,902
Employee compensation (total hired labor)	578,926	543,505	464,095	685,138	700,319	729,078	627,311	718,720
Net rent received by nonoperator landlords	40,781	39,085	28,284	49,655	56,986	30,561	34,304	46,536
Real estate and nonreal estate interest	207,914	231,580	215,609	226,284	193,622	204,764	213,674	225,651
Net rent paid to operator landlords		6,099	4,414	7,748	8,893	6,563	7,367	9,994
Net farm income (Net Value Added less Paymen to Stakeholders)	672,118	1,497,750	2,067,314	1,538,120	1,851,785	1,688,364	995,584	723,476

1/ Value of agricultural sector production is the gross value of the commodities and services produced within a year.

Net value-added is the sector's contribution to the National economy and is the sum of the income from production earned by all factors-of-production, regardless of ownership. Net farm income is the farm operators' share of income from the sector's production activities. The concept presented is consistent with that employed by the Organization for Economic Cooperation and Development.

2/ A positive value of inventory change represents current-year production not sold by December 31.

A negative value is an offset to production from prior years included in current-year sales.

Computed Economic Indicators	2009	2010	2011	2012	2013	2014	2015	2016
Realized Gross Farm Income	4,423,184	5,312,707	6,009,233	6,362,423	6,752,630	7,070,218	6,001,319	5,675,532
Total Production Expenses	3,751,066	3,802,110	3,929,385	4,811,189	4,864,713	5,360,925	4,977,712	4,938,965
Taxes on Farm Property	230,208	243,702	284,009	251,346	237,639	324,738	303,016	283,626
Interest on Mortgage Debt	92	106	107	130	113	120	122	133
Net Farm Income	672,118	1,497,750	2,067,314	1,538,120	1,851,785	1,688,364	995,584	723,476



Memorandum

TO: Interested Parties
FROM: Robert Wright
SUBJECT: 2018 Agricultural Assessment Values Per Acre
DATE: January 2018

On the next page is the schedule of 2018 Agricultural Assessment Values per acre. The State Board of Real Property Services certifies these factors to assessors following Article 25AA of the Agriculture and Markets Law. Use these values for computing agricultural assessments for city and town assessment rolls completed in 2018, and for village assessment rolls completed in 2019.

The Agricultural Assessment Values per acre are for each respective classification of farmland. The sole purpose of the Agricultural Assessment Values per acre is to compute agricultural assessments, and any resulting exemption. The only adjustment is the application of the latest Equalization Rate or special Equalization Rate for each assessing unit.

*The **only** purpose for these factors is to compute the agricultural exemption. They are **not** indicative of market values for those types of land. The assessor is **not** to use these factors when determining the assessed value for normal assessing purposes.*

For those wishing to receive more information on Agricultural Assessment Values or general questions about the Agricultural Assessment Program, please refer to our website:
<http://www.tax.ny.gov/research/property/assess/valuation/agindex.htm>

Refer to [Article 25-AA](#) of Agriculture and Markets Law for details along with the summary of recent amendments to the Agricultural Districts Law. The only adjustment is the application of the latest Equalization Rate or special Equalization Rate for each assessing unit.

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

Agricultural Assessment Values Per Acre
For Computing Agricultural Assessments
For City and Town Assessment Rolls Completed in 2018
And For Village Assessment Rolls Completed in 2019

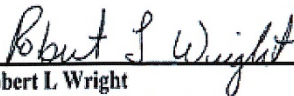
Mineral Soil Group		Value Per Acre
1	a	\$1,103
	b	982
2	a	982
	b	871
3	a	871
	b	750
4	a	750
	b	640
5	a	640
	b	518
6	a	518
	b	408
7		408
8		287
9		176
10		55

Organic Soil Group (muck)	Value Per Acre
A	\$2,206
B	1,434
C	1,213
D	\$772

Aquaculture	\$1,103
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Farm Woodland	\$408
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I, Robert L Wright, Real Property Analyst 3, hereby certify that the above listed per acre values are a true and exact copy of the agricultural assessment values established January 11, 2018 for the city and town rolls completed in 2018 and for the village assessment rolls completed in 2019.



Robert L. Wright
Real Property Analyst 3



**Department of
Taxation and Finance**

**2019 AGRICULTURAL
ASSESSMENT VALUES**

**DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES**

Nonie Manion, Executive Deputy Commissioner

STATE OF NEW YORK

ANDREW M. CUOMO, GOVERNOR

W.A. Harriman Campus
Building 9, Room 161
Albany, NY 12227

January 2019

DETERMINATION OF AGRICULTURAL ASSESSMENT

There are two factors necessary in determining agricultural assessments. First, a land classification system is needed to establish the different levels of land quality for which values must be determined. Second, a base agricultural assessment value must be calculated and an agricultural assessment per acre assigned for each level of land quality designated.

A. Land Classification System

To establish a uniform statewide land classification system the Department of Agriculture and Markets uses differences in soil productivity as the common denominator in classifying all New York State farmland. A soil rating methodology has been developed based primarily on differences in the inherent ability of soils to support crop production. Two distinct types of soil groups are:

5. Mineral soils are ranked in ten soil groups; groups 1-6 are further divided into subgroups, designated a and b, according to the natural lime content of the soil (i.e., high-lime and low-lime).
6. Organic soils (muck) are ranked in four soil groups A-D.

B. Calculation of a Base Agricultural Assessment Value

The Commissioner of Tax and Finance annually calculates a base agricultural assessment value. This base agricultural assessment value is calculated using the following data published by the United States Department of Agriculture³ for all farming in New York State:

19. Farm real estate value is the total value of farmland and buildings, including improvements.
20. Farm structure value is the total value of farm buildings, including improvements.
21. Interest on mortgage debt is the total interest paid on farm real estate debt.

³ *In the event that the data required for calculation are not published by the U.S. Department of Agriculture or are incomplete, the required data shall be obtained from the N.Y. Agricultural Statistics Service of the State Department of Agriculture and Markets.*

22. Net farm income is the realized gross income (defined in number 6 below) less production expenses, as adjusted for change in inventory.
23. Production expenses is the total cost of production.
24. Realized gross income is the total of cash receipts from farm marketings, government payments, nonmoney income, and other farm income.
25. Taxes on farm real estate are the total real property taxes on farmland and buildings, including improvements.
26. Number of acres harvested for all reported crops.
27. Value of production that is the total estimated value of all reported crops.

Once the Commissioner obtains this information, the base agricultural assessment value is calculated as the average capitalized value of production per acre for the eight-year period ending in the second year preceding the year for which the agricultural assessment values are certified. For 2019, the years 2010-2017 are used. The change in base agricultural assessment cannot be more than 2% from the prior year's base agricultural assessment.

The terms used in this base agricultural assessment value calculation are defined below:

15. The capitalized value of production per acre is calculated by dividing the product of the value of production per acre and the percentage of net profit by a capitalization rate of ten percent, representing an assumed investment return rate of eight percent and an assumed real property tax rate of two percent.
16. The value of production per acre is defined as the value of production divided by the number of acres harvested in New York State.
17. The percentage of net profit is defined as the adjusted net farm income divided by realized gross farm income.
18. Adjusted net farm income is the sum of net farm income, taxes on farm real estate and the amount of mortgage interest debt attributable to farmland, less a management charge of one percent of realized gross farm income plus seven percent of adjusted production expenses.
19. The amount of mortgage interest debt attributable to farmland is the product of the interest on mortgage debt and the percentage of farm real estate value attributable to land.

20. The percentage of farm real estate value attributable to land is the difference between farm real estate value and farm building value divided by the total farm real estate value.

21. Adjusted production expenses shall be production expenses, less the sum of the taxes on farm real estate and the interest on mortgage debt.

C. Use the Base Agricultural Assessment Value and the Land Classification System to Determine the Agricultural Assessment Values

The base agricultural assessment value for mineral soils, once calculated, is assigned as the agricultural assessment value of the highest-grade mineral soil (1a). The agricultural assessment values for the remaining mineral soil groups shall be the product of the base agricultural assessment value and a percentage derived from the productivity measurements determined for each soil and related soil group in conjunction with the land classification system, as follows

Mineral Soil Group	Percent of Base Agricultural Assessment Value
1 a	100
b	89
2 a	89
b	79
3 a	79
b	68
4 a	68
b	58
5 a	58
b	47
6 a	47
b	37
7	37
8	26
9	16
10	5

For organic soils, Organic Soil Group A is two times the base agricultural assessment value for mineral soils. The remaining organic soil groups shall be the product of Organic Soil Group A and a percentage derived from the productively measurement determined for each soil and related soil group in conjunction with the land classifications systems as follows.

Organic Soil Group	Percentage of Base Agricultural Assessment Value
A	Two times Mineral Soil Group 1a
B	65
C	55
D	35

Farm Woodland

The agricultural assessment value for farm woodland (farm woodland attributable to any separately described and assessed parcel must not exceed fifty acres) shall be the same as that calculated for mineral soil group seven.

Orchards and Vineyards

Where trees or vines used for the production of fruit are located on land used in agricultural production, the value of such trees and vines, and the value of all posts, wires and trellises used for the production of fruit, are considered to be part of the agricultural assessment of such land.

Aquaculture

Water bodies devoted to aquacultural production will be assigned the value for mineral soil group 1a.

Sources of Data Used

Primary reliance for data necessary to calculate Agricultural Assessment Values is placed on publications produced by the United States Department of Agriculture; National Agricultural Statistics Service. In a few cases, for specific crops, data from the New York Agricultural Statistics Service is necessary to complete the agricultural statistical picture for New York State. A list of the publications that were used is listed below.

For this year, the calculation is based on the most current agricultural data as revised for the 2010 through 2017 crop years.

Data Sources

United States Department of Agriculture, National Agricultural Statistics Service, New York Field Office, *New York Agricultural Statistics 2017–2018* (January 2019).

See web site

https://www.nass.usda.gov/Statistics_by_State/New_York/Publications/Annual_Statistica1_Bulletin/2018/2017-2018%20NY%20Annual%20Bulletin.pdf

Economic Research Service, United States Department of Agriculture, New York State, Farm Income Sector Net Value Added Data (with net farm income), Farm Structure and Performance Branch, Economic Research Service/ USDA, January 2019.

<http://www.ers.usda.gov/data-products/farm-income-and-wealth-statistics/value-added-years-by-state.aspx>

APPENDIX

Calculation of 2019

Agricultural Assessment Values

The following four pages show how the actual calculation was performed for determining 2019 Agricultural Assessment Values. These calculations are made using a microcomputer that carries all calculations to 15 decimal places. Therefore, unless calculations are being performed to check these numbers are carried out to 15 decimal places, there will be slight differences in the result

CROP PRODUCTION DATA																
	2010		2011		2012		2013		2014		2015		2016		2017	
	ACRES (000)	VALUE \$(000)	ACRES (000)	VALUE \$(000)	ACRES (000)	VALUE \$(000)	ACRES (000)	VALUE \$(000)	ACRES (000)	VALUE \$(000)	ACRES (000)	VALUE \$(000)	ACRES (000)	VALUE \$(000)	ACRES (000)	VALUE \$(000)
FIELD CROPS																
Wheat	95.0	\$40,354	93.0	\$36,470	85.0	\$44,714	115.0	\$51,612	95.0	\$33,576	110.0	\$6,868	115.0	\$6,508	125.0	\$8,106
Oats	60.0	\$9,888	30.0	\$6,105	50.0	\$12,058	46.0	\$11,995	40.0	\$9,223	40.0	\$5,359	60.0	\$7,161	35.0	\$4,331
Rye	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Barley	10.0	\$2,008	9.0	\$2,318	8.0	\$2,006	8.0	\$1,918	8.0	\$1,391	9.0	\$1,701	NA	NA	NA	NA
Soybeans	279.0	\$152,669	277.0	\$146,505	312.0	\$195,187	278.0	\$170,803	327.0	\$141,009	301.0	\$117,781	320.0	\$125,558	265.0	\$110,903
Corn for grain	590.0	\$53,833	620.0	\$68,974	690.0	\$17,794	690.0	\$427,276	680.0	\$413,630	590.0	\$38,324	570.0	\$28,767	485.0	\$300,627
Corn for silage	455.0	\$11,220	470.0	\$27,898	475.0	\$32,143	500.0	\$495,550	450.0	\$402,570	480.0	\$87,600	510.0	\$416,978	495.0	\$423,225
Hay, all	1,330.0	\$264,629	1,280.0	\$296,329	1,340.0	\$375,714	1,430.0	\$494,810	1,370.0	\$467,318	1,230.0	\$439,904	1,360.0	\$436,680	1,320.0	\$495,950
Potatoes	16.5	\$71,280	16.7	\$65,130	18.0	\$69,768	17.1	\$66,451	15.8	\$54,747	14.8	\$50,557	14.8	\$44,755	14.9	\$53,580
Dry beans	14.9	\$8,657	11.8	\$7,953	9.5	\$9,318	8.8	\$7,792	NA	NA	7.8	\$3,823	NA	NA	NA	NA
	ACRES	VALUE	ACRES	VALUE	ACRES	VALUE	ACRES	VALUE	ACRES	VALUE	ACRES	VALUE	ACRES	VALUE	ACRES	VALUE
	\$0	\$(000)	\$0	\$(000)	\$0	\$(000)	\$0	\$(000)	\$0	\$(000)	\$0	\$(000)	\$0	\$(000)	\$0	\$(000)
VEG/FRUITS																
Beets, processing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Cabbage, fresh	10,400	\$87,980	9,700	\$73,559	8,800	\$84,730	8,800	\$71,432	8,300	\$72,376	8,100	\$9,616	8,900	\$9,580	8,300	\$8,646
Cabbage, processing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Cauliflower, fresh	460	\$3,417	430	\$2,401	470	\$4,290	430	\$3,169	470	\$2,623	410	\$2,255	NA	NA	NA	NA
Cucumbers, fresh	2,800	\$18,469	2,300	\$14,720	1,700	\$15,137	1,700	\$9,163	1,700	\$10,091	1,900	\$17,298	NA	NA	NA	NA
Green peas, processing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	6,100	\$2,622	7,100	\$5,389
Onions, fresh	9,800	\$3,702	6,200	\$6,695	8,000	\$35,034	6,500	\$31,600	8,000	\$33,798	7,500	\$40,533	7,000	\$46,655	7,500	\$55,089
Snap beans, fresh	9,000	\$2,668	10,000	\$8,621	10,500	\$6,251	10,200	\$5,378	9,800	\$2,137	10,700	\$8,464	NA	NA	NA	NA
Snap beans, processing	22,100	\$21,587	13,600	\$15,204	19,000	\$18,762	18,900	\$16,434	20,420	\$27,575	NA	NA	28,300	\$2,146	28,000	\$41,861
Sweet corn, fresh	19,500	\$60,840	18,500	\$50,630	18,000	\$9,796	22,600	\$8,060	18,100	\$42,399	16,700	\$31,427	26,600	\$8,720	25,700	\$31,992
Sweet corn, processing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Tomatoes, fresh	2,800	\$8,498	2,700	\$6,634	2,800	\$7,174	2,700	\$2,380	2,600	\$3,962	2,300	\$1,395	NA	NA	NA	NA
Bell Peppers	1,100	\$9,900	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	900	\$7,700	800	\$4,619
Eggplant	370	\$4,027	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Endive/Escarole	290	\$1,884	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Pumpkins	6,800	\$35,088	6,300	\$23,631	6,300	\$35,879	6,000	\$30,144	5,200	\$20,493	4,400	\$11,046	5,200	\$11,601	4,900	\$9,732
Spinach	310	\$973	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Squash	4,600	\$6,777	5,000	\$8,735	5,400	\$9,453	4,500	\$3,984	4,300	\$31,371	4,200	\$24,950	4,100	\$20,455	4,100	\$23,338
Apples	42,000	\$221,620	42,000	\$244,000	40,000	\$249,790	40,000	\$237,233	40,000	\$249,875	40,000	\$279,550	40,000	\$323,490	40,000	\$343,076
Peaches	1,600	\$7,023	1,600	\$8,332	1,600	\$4,022	1,600	\$5,748	1,600	\$12,640	1,600	\$8,631	1,600	\$3,880	1,600	\$11,426
Tart cherries	1,500	\$1,360	1,500	\$1,426	1,500	\$2,844	1,600	\$4,295	1,600	\$3,107	1,600	\$2,626	1,600	\$2,400	1,400	\$2,436
Pears	1,200	\$4,932	1,200	\$6,956	1,000	\$2,350	1,000	\$5,144	1,000	\$3,472	1,000	\$4,800	NA	NA	NA	NA
Sweet cherries	700	\$2,255	700	\$2,106	600	\$1,073	700	\$3,168	700	\$2,008	700	\$2,930	NA	NA	NA	NA
Grapes	37,000	\$8,068	37,000	\$7,056	35,000	\$2,183	37,000	\$5,327	37,000	\$9,350	37,000	\$7,031	37,000	\$3,700	35,000	\$6,078
Strawberries, fresh and proc.	1,400	\$8,895	1,400	\$4,480	1,400	\$8,880	1,400	\$7,729	1,000	\$7,520	900	\$7,386	760	\$7,144	700	\$6,063
Blueberries	900	\$4,515	900	\$3,960	1,000	\$3,893	900	\$2,129	800	\$4,061	1,000	\$3,995	900	\$3,235	800	\$3,771
Red Raspberries	500	\$3,746	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total Acres Harvested	3,027,530		2,968,530		3,140,570		3,259,430		3,148,390		2,922,510		3,118,760		2,905,800	
Total Value Of Production		\$2,150,661		\$2,253,817		\$2,598,243		\$2,428,824		\$2,192,322		\$2,025,830		\$2,007,713		\$2,083,238
Value of Production Per Acre		\$710		\$759		\$827		\$745		\$696		\$693		\$644		\$717
CALCULATED VALUES																
(In millions)																
Adjusted Production Expenses	3,815		3,942		4,824		4,901		5,382		5,006		4,952		4,867	
Total Production Expenses	244		284		251		238		325		303		284		304	
-Taxes on Farm Property	106		107		130		113		120		122		133		145	
-Interest on Mortgage Debt	3,465		3,551		4,443		4,550		4,937		4,581		4,535		4,418	
Adjusted Total Production Exp.	52		60		63		67		70		59		56		60	
Management Charge	243		249		311		319		346		321		317		309	
1% of Gross Farm Income + 7% of Production Expenses	295		308		374		385		416		380		373		369	
Total Management Charge	106		107		130		113		120		122		133		145	
Mortgage Debt Attributable to Land	63%		63%		63%		63%		63%		63%		63%		63%	
Interest on Mortgage Debt x Land % of Tot Real Est Value	67		67		82		71		76		77		84		91	
Debt Attributable to Land	1,498		2,067		1,538		1,852		1,688		990		694		1,166	
Adjusted Net Farm Income	295		308		374		385		416		380		373		369	
Net Farm Income	244		284		251		238		325		303		284		304	
-Management Charge	67		67		82		71		76		77		84		91	
+Property Taxes	1,513		2,111		1,498		1,775		1,673		990		689		1,192	
+Mortgage Debt Attributable to Land	1,513		2,111		1,498		1,775		1,673		990		689		1,192	
Adjusted Net Farm Income	5,247		5,952		6,258		6,678		7,043		5,931		5,559		5,956	
% Net Profit =	29%		35%		24%		27%		24%		17%		12%		20%	
MINERAL SOILS BASE VALUE																
A.Capitalization Rate of 10%	10%		10%		10%		10%		10%		10%		10%		10%	
B.Annual Percent Net Profit	29%		35%		24%		27%		24%		17%		12%		20%	
C.Value of Production Per Acre	710		759		827		745		696		693		644		717	
Capitalized Value of Production Per Acre (B x C / A) =	2,049		2,692		1,980		1,981		1,654		1,157		797		1,435	
8 Year Avg of Capitalized Value of Production Per Acre	1,718		Previous Year Capitalized Value of Production Per Acre	1,103		Base Value Per Acre with 2 % Rule	1,125									

Table- Value added to the NY economy by the agricultural sector via the production of goods and services, 2010-2017

Item 1/	2010	2011	2012	2013	2014	2015	2016	2017
New York								
Value of crop production (Total)	1,998,597	2,049,554	2,231,176	2,274,411	2,033,105	1,852,732	1,856,231	1,882,122
Food grains	37,805	35,235	42,443	45,934	42,829	33,657	37,222	40,278
Feed crops	402,464	524,953	614,708	574,691	559,870	468,744	416,663	401,087
Oil crops	125,644	124,767	171,933	187,921	149,787	112,535	131,937	108,305
Fruits and tree nuts	316,668	345,316	323,035	340,773	352,033	366,929	403,849	435,850
Vegetables	485,811	445,819	508,404	447,429	396,751	344,017	286,782	204,381
All other crops	665,741	653,370	629,211	646,124	623,044	637,828	687,970	686,343
Home consumption	4,278	3,330	4,130	4,197	19,446	13,760	12,790	2,341
Value of inventory adjustment 2/	-39,815	-83,236	-62,688	27,341	-110,655	-124,740	-120,982	3,537
Value of livestock production (Total)	2,636,808	3,307,066	3,206,965	3,526,775	4,266,172	3,419,774	3,134,896	3,328,327
Meat animals	187,670	275,444	343,667	296,697	431,524	396,662	283,004	333,667
Dairy products	2,206,494	2,740,484	2,552,652	2,846,312	3,476,752	2,556,554	2,503,250	2,703,610
Poultry and eggs	126,482	149,347	176,219	175,636	206,507	270,775	141,424	153,053
Miscellaneous livestock	112,252	125,892	137,530	132,019	139,451	146,231	150,913	149,997
Home consumption	9,334	8,379	8,053	17,678	22,769	18,174	9,435	10,634
Value of inventory adjustment 2/	-5,424	7,520	-11,156	58,433	-10,831	31,377	46,869	-22,634
Revenues from services and forestry (Total)	611,342	595,228	820,005	876,813	743,461	658,356	567,693	745,824
Machine hire and customwork	95,761	53,590	45,654	59,970	132,927	83,218	46,823	97,741
Forest products sold	14,582	17,096	17,213	30,337	24,174	35,899	26,520	22,072
Other farm income	255,144	260,993	455,861	506,991	310,064	255,765	250,401	348,712
Gross imputed rental value of farm dwelling	245,855	264,448	301,276	279,515	276,297	283,474	243,948	277,300
Value of agricultural sector production (Sum less: Purchased inputs (Sum of Below Totals)	5,246,746	5,951,848	6,258,146	6,677,999	7,042,739	5,930,861	5,558,820	5,956,273
Farm origin (Total)	851,885	916,741	1,081,374	1,127,402	1,203,003	1,189,000	1,129,394	1,125,282
Feed purchased	621,062	669,030	765,776	830,672	860,724	854,035	777,457	780,053
Livestock and poultry purchased	44,140	52,067	83,038	55,225	82,224	90,478	79,125	75,400
Seed purchased	186,684	195,645	232,560	241,505	260,055	244,487	272,811	269,830
Manufactured inputs (Total)	605,467	679,451	790,712	842,693	865,452	719,987	674,446	668,971
Fertilizers and lime	179,200	197,002	246,847	258,011	269,399	225,760	219,558	195,989
Pesticides	104,158	122,539	137,050	138,523	149,188	128,208	126,734	122,313
Petroleum fuel and oils	234,059	272,739	321,396	354,291	359,211	269,914	227,270	259,433
Electricity	88,049	87,172	85,419	91,867	87,654	96,106	100,884	91,235
Other purchased inputs (Total)	1,002,076	1,039,571	1,239,322	1,192,032	1,353,604	1,268,914	1,224,414	1,240,628
Repair and maintenance of capital items	297,919	366,122	385,186	437,818	409,973	431,913	371,549	379,635
Machine hire and customwork	57,504	65,598	58,274	61,776	74,189	65,811	67,374	64,288
Marketing, storage, and transportation exp	108,522	113,880	138,327	104,527	191,392	142,490	147,066	133,617
Contract labor	18,831	18,836	20,088	42,982	27,955	36,302	21,761	22,025
Miscellaneous expenses	538,131	493,971	657,534	587,911	678,050	628,700	638,424	663,088
plus: Net government transactions (See Below Adj	-177,741	-226,624	-147,068	-163,008	-297,259	-232,595	-195,971	-228,076
+ Direct Government payments	65,961	57,385	104,277	74,631	27,479	70,421	87,655	76,094
- Motor vehicle registration and licensing fees	5,983	6,304	6,973	6,850	7,027	8,279	8,670	9,433
- Property taxes	243,702	284,009	251,346	237,639	324,738	303,016	283,626	304,170
Gross value added (Production Total less Inp Transaction Total)	2,590,746	3,070,624	2,979,581	3,309,883	3,295,465	2,484,064	2,312,834	2,671,290
less: Capital consumption	272,728	290,908	472,637	498,277	636,133	611,408	617,943	569,299
Net value added (Gross Value Added less C Consumption)	2,318,019	2,779,716	2,506,945	2,811,605	2,659,332	1,872,655	1,694,891	2,101,991
less: Payments to stakeholders (Total of Below v	820,269	712,401	968,825	959,820	970,968	882,449	1,000,678	936,443
Employee compensation (total hired labor)	543,505	464,095	685,138	700,319	729,078	627,311	718,720	665,046
Net rent received by nonoperator landlords	39,085	28,284	49,655	56,986	30,561	34,134	46,352	23,368
Real estate and nonreal estate interest	231,580	215,609	226,284	193,622	204,764	213,674	225,651	243,010
Net rent paid to operator landlords	6,099	4,414	7,748	8,893	6,563	7,331	9,955	5,019
Net farm income (Net Value Added less Payr to Stakeholders)	1,497,750	2,067,314	1,538,120	1,851,785	1,688,364	990,207	694,213	1,165,548



Memorandum

TO: Interested Parties
FROM: Robert Wright
SUBJECT: 2019 Agricultural Assessment Values Per Acre
DATE: January 2019

On the next page is the schedule of 2019 Agricultural Assessment Values per acre. The State Board of Real Property Services certifies these factors to assessors following Article 25AA of the Agriculture and Markets Law. Use these values for computing agricultural assessments for city and town assessment rolls completed in 2019, and for village assessment rolls completed in 2020.

The Agricultural Assessment Values per acre are for each respective classification of farmland. The sole purpose of the Agricultural Assessment Values per acre is to compute agricultural assessments, and any resulting exemption. The only adjustment is the application of the latest Equalization Rate or special Equalization Rate for each assessing unit.

The only purpose for these factors is to compute the agricultural exemption. They are not indicative of market values for those types of land. The assessor is not to use these factors when determining the assessed value for normal assessing purposes.

For those wishing to receive more information on Agricultural Assessment Values or general questions about the Agricultural Assessment Program, please refer to our website:
<http://www.tax.ny.gov/research/property/assess/valuation/agindex.htm>

Refer to [Article 25-AA](#) of Agriculture and Markets Law for details along with the summary of recent amendments to the Agricultural Districts Law. The only adjustment is the application of the latest Equalization Rate or special Equalization Rate for each assessing unit.

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

Agricultural Assessment Values Per Acre
 For Computing Agricultural Assessments
 For City and Town Assessment Rolls Completed in 2019
 And For Village Assessment Rolls Completed in 2020

Mineral Soil Group		Value Per Acre
1	a	\$1,125
	b	1001
2	a	1001
	b	889
3	a	889
	b	765
4	a	765
	b	653
5	a	653
	b	529
6	a	529
	b	416
7		416
8		293
9		180
10		56

Organic Soil Group (muck)	Value Per Acre
A	\$2,250
B	1,463
C	1,238
D	\$788

Aquaculture	\$1,125
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Farm Woodland	\$416
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I, Robert L Wright, Real Property Analyst 3, hereby certify that the above listed per acre values are a true and exact copy of the agricultural assessment values established January 10, 2019 for the city and town rolls completed in 2019 and for the village assessment rolls completed in 2020.

Robert L. Wright
Robert L. Wright
Real Property Analyst 3



**Department of
Taxation and Finance**

**2020 AGRICULTURAL
ASSESSMENT VALUES**

**DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES**

Michael Schmidt, Commissioner

STATE OF NEW YORK

ANDREW M. CUOMO, GOVERNOR

W.A. Harriman Campus
Building 9, Room 161
Albany, NY 12227

January 2020

DETERMINATION OF AGRICULTURAL ASSESSMENT

There are two factors necessary in determining agricultural assessments. First, a land classification system is needed to establish the different levels of land quality for which values must be determined. Second, a base agricultural assessment value must be calculated and an agricultural assessment per acre assigned for each level of land quality designated.

A. Land Classification System

To establish a uniform statewide land classification system the Department of Agriculture and Markets uses differences in soil productivity as the common denominator in classifying all New York State farmland. A soil rating methodology has been developed based primarily on differences in the inherent ability of soils to support crop production. Two distinct types of soil groups are:

7. Mineral soils are ranked in ten soil groups; groups 1-6 are further divided into subgroups, designated a and b, according to the natural lime content of the soil (i.e., high-lime and low-lime).
8. Organic soils (muck) are ranked in four soil groups A-D.

B. Calculation of a Base Agricultural Assessment Value

The Commissioner of Tax and Finance annually calculates a base agricultural assessment value. This base agricultural assessment value is calculated using the following data published by the United States Department of Agriculture⁴ for all farming in New York State:

28. Farm real estate value is the total value of farmland and buildings, including improvements.
29. Farm structure value is the total value of farm buildings, including improvements.
30. Interest on mortgage debt is the total interest paid on farm real estate debt.
31. Net farm income is the realized gross income (defined in number 6 below) less production expenses, as adjusted for change in inventory.
32. Production expenses is the total cost of production.
33. Realized gross income is the total of cash receipts from farm marketings, government payments, nonmoney income, and other farm income.

⁴ *In the event that the data required for calculation are not published by the U.S. Department of Agriculture or are incomplete, the required data shall be obtained from the N.Y. Agricultural Statistics Service of the State Department of Agriculture and Markets.*

34. Taxes on farm real estate are the total real property taxes on farmland and buildings, including improvements.
35. Number of acres harvested for all reported crops.
36. Value of production that is the total estimated value of all reported crops.

Once the Commissioner obtains this information, the base agricultural assessment value is calculated as the average capitalized value of production per acre for the eight-year period ending in the second year preceding the year for which the agricultural assessment values are certified. For 20209, the years 2011-2018 are used. The change in base agricultural assessment cannot be more than 2% from the prior year's base agricultural assessment.

The terms used in this base agricultural assessment value calculation are defined below:

22. The capitalized value of production per acre is calculated by dividing the product of the value of production per acre and the percentage of net profit by a capitalization rate of ten percent, representing an assumed investment return rate of eight percent and an assumed real property tax rate of two percent.
23. The value of production per acre is defined as the value of production divided by the number of acres harvested in New York State.
24. The percentage of net profit is defined as the adjusted net farm income divided by realized gross farm income.
25. Adjusted net farm income is the sum of net farm income, taxes on farm real estate and the amount of mortgage interest debt attributable to farmland, less a management charge of one percent of realized gross farm income plus seven percent of adjusted production expenses.
26. The amount of mortgage interest debt attributable to farmland is the product of the interest on mortgage debt and the percentage of farm real estate value attributable to land.
27. The percentage of farm real estate value attributable to land is the difference between farm real estate value and farm building value divided by the total farm real estate value.
28. Adjusted production expenses shall be production expenses, less the sum of the taxes on farm real estate and the interest on mortgage debt.

C. Use the Base Agricultural Assessment Value and the Land Classification System to Determine the Agricultural Assessment Values

The base agricultural assessment value for mineral soils, once calculated, is assigned as the agricultural assessment value of the highest-grade mineral soil (1a). The agricultural assessment values for the remaining mineral soil groups shall be the product of the base agricultural assessment value and a percentage derived from the productivity measurements determined for each soil and related soil group in conjunction with the land classification system, as follows

Mineral Soil Group	Percent of Base Agricultural Assessment Value
1 <u>a</u>	100
b	89
2 <u>a</u>	89
b	79
3 <u>a</u>	79
b	68
4 <u>a</u>	68
b	58
5 <u>a</u>	58
b	47
6 <u>a</u>	47
b	37
7	37
8	26
9	16
10	5

For organic soils, Organic Soil Group A is two times the base agricultural assessment value for mineral soils. The remaining organic soil groups shall be the product of Organic Soil Group A and a percentage derived from the productivity measurement determined for each soil and related soil group in conjunction with the land classifications systems as follows.

Organic Soil Group	Percentage of Base Agricultural Assessment Value
A	Two times Mineral Soil Group 1a
B	65
C	55
D	35

Farm Woodland

The agricultural assessment value for farm woodland (farm woodland attributable to any separately described and assessed parcel must not exceed fifty acres) shall be the same as that calculated for mineral soil group seven.

Orchards and Vineyards

Where trees or vines used for the production of fruit are located on land used in agricultural production, the value of such trees and vines, and the value of all posts, wires and trellises used for the production of fruit, are considered to be part of the agricultural assessment of such land.

Aquaculture

Water bodies devoted to aquacultural production will be assigned the value for mineral soil group 1a.

Sources of Data Used

Primary reliance for data necessary to calculate Agricultural Assessment Values is placed on publications produced by the United States Department of Agriculture; National Agricultural Statistics Service. In a few cases, for specific crops, data from the New York Agricultural Statistics Service is necessary to complete the agricultural statistical picture for New York State. A list of the publications that were used is listed below.

For this year, the calculation is based on the most current agricultural data as revised for the 2011 through 2018 crop years.

Data Sources

United States Department of Agriculture, National Agricultural Statistics Service, New York Field Office, *New York Agricultural Statistics 2018–2019* (January 2020).

See web site

https://www.nass.usda.gov/Statistics_by_State/New_York/Publications/Annual_Statistical_Bulletin/2018/2017-2018%20NY%20Annual%20Bulletin.pdf

Economic Research Service, United States Department of Agriculture, New York State, Farm Income Sector Net Value Added Data (with net farm income), Farm Structure and Performance Branch, Economic Research Service/ USDA, January 2020. <http://www.ers.usda.gov/data-products/farm-income-and-wealth-statistics/value-added-years-by-state.aspx>

APPENDIX

Calculation of 2020

Agricultural Assessment Values

The following four pages show how the actual calculation was performed for determining 2020 Agricultural Assessment Values. These calculations are made using a microcomputer that carries all calculations to 15 decimal places. Therefore, unless calculations are being performed to check these numbers are carried out to 15 decimal places, there will be slight differences in the result

CROP PRODUCTION DATA																
	2011		2012		2013		2014		2015		2016		2017		2018	
	ACRES (000)	VALUE \$(000)	ACRES (000)	VALUE \$(000)	ACRES (000)	VALUE \$(000)	ACRES (000)	VALUE \$(000)	ACRES (000)	VALUE \$(000)	ACRES (000)	VALUE \$(000)	ACRES (000)	VALUE \$(000)	ACRES (000)	VALUE \$(000)
FIELD CROPS																
Wheat	93.0	\$36,470	85.0	\$44,714	115.0	\$51,612	95.0	\$33,576	110.0	36,868	115.0	36,508	125.0	40,870	95.0	35,069
Oats	30.0	6,105	50.0	12,058	46.0	11,095	40.0	9,223	40.0	5,359	60.0	7,161	35.0	4,235	43.0	6,850
Rye	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Barley	9.0	2,318	8.0	2,006	8.0	1,918	8.0	1,391	9.0	1,701	N/A	N/A	N/A	N/A	8.0	1,346
Soybeans	277.0	146,505	312.0	195,187	278.0	170,803	327.0	141,009	301.0	117,781	320.0	125,558	265.0	110,426	320.0	141,120
Corn for grain	620.0	568,974	680.0	617,794	690.0	427,276	680.0	413,630	590.0	338,324	570.0	286,767	485.0	317,806	645.0	420,476
Corn for silage	470.0	427,888	475.0	532,143	500.0	495,550	450.0	402,570	480.0	387,600	510.0	416,976	495.0	423,225	445.0	377,939
Hay, all	1,280.0	296,328	1,340.0	375,714	1,430.0	494,810	1,370.0	467,318	1,230.0	439,904	1,360.0	436,660	1,320.0	446,820	1,220.0	410,800
Potatoes	16.7	65,130	18.0	69,768	17.1	66,451	15.8	54,747	14.8	50,557	14.8	44,755	14.4	50,803	13.4	47,409
Dry beans	11.8	7,953	9.5	9,318	8.7	7,792	N/A	N/A	7.8	3,823	N/A	N/A	N/A	N/A	N/A	N/A
	ACRES	VALUE \$(000)	ACRES	VALUE \$(000)	ACRES	VALUE \$(000)	ACRES	VALUE \$(000)	ACRES	VALUE \$(000)	ACRES	VALUE \$(000)	ACRES	VALUE \$(000)	ACRES	VALUE \$(000)
VEG/FRUITS																
Beets, processing	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Cabbage, fresh	9,700	\$73,559	8,800	\$84,730	8,800	\$71,432	8,300	\$72,376	8,100	59,616	10,600	70,962	12,700	74,434	10,100	54,217
Cabbage processing	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Cauliflower, fresh	430	2,401	470	4,290	430	3,169	470	2,623	410	2,255	N/A	N/A	N/A	N/A	N/A	N/A
Cucumbers, fresh	2,300	14,720	1,700	15,137	1,700	9,163	1,700	10,091	1,900	17,298	N/A	N/A	N/A	N/A	N/A	N/A
Green peas, processing	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	8,100	3,482	8,900	6,760	6,700	3,351
Onions, fresh	6,200	26,695	8,000	35,034	6,500	31,600	8,000	33,798	7,500	40,533	7,000	46,655	6,900	50,682	7,200	41,042
Snap beans, fresh	10,000	58,621	10,500	66,251	10,200	50,378	9,800	52,137	10,700	58,464	N/A	N/A	N/A	N/A	N/A	N/A
Snap beans, processing	13,600	15,204	19,000	18,762	18,900	16,434	20,420	27,575	N/A	N/A	28,300	52,146	24,000	35,881	26,300	34,023
Sweet corn, fresh	18,500	50,630	18,000	59,796	22,600	78,060	18,100	42,399	16,700	31,427	26,600	48,720	25,700	31,992	26,600	36,257
Sweet corn, processing	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Tomatoes, fresh	2,700	36,634	2,800	47,174	2,700	32,380	2,600	23,962	2,300	31,395	N/A	N/A	N/A	N/A	N/A	N/A
Bell Peppers	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	900	7,700	900	5,196	1,400	8,455
Eggplant	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Endive/Escarole	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Pumpkins	6,300	23,631	6,300	35,879	6,000	30,144	5,200	20,493	4,400	11,046	5,700	12,717	5,600	11,123	5,700	8,037
Spinach	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Squash	5,000	48,735	5,400	49,453	4,500	37,984	4,300	31,371	4,200	24,950	5,600	27,936	5,400	30,737	4,900	24,174
Apples	42,000	\$244,000	40,000	\$249,790	40,000	\$237,233	41,500	\$257,665	42,300	287,425	43,000	345,935	43,600	357,238	42,000	262,345
Peaches	1,600	8,352	1,600	4,022	1,600	5,748	1,600	12,640	1,600	8,631	1,400	3,329	1,200	8,135	N/A	N/A
Tart cherries	1,500	1,426	1,500	2,844	1,600	4,295	1,600	3,107	1,600	2,626	1,600	2,400	1,400	2,436	N/A	N/A
Pears	1,200	6,956	1,000	2,350	1,000	5,144	1,000	3,472	1,000	4,800	N/A	N/A	N/A	N/A	N/A	N/A
Sweet cherries	700	2,106	600	1,073	700	3,168	700	2,008	700	2,930	N/A	N/A	N/A	N/A	N/A	N/A
Grapes	37,000	70,056	35,000	52,183	37,000	75,327	36,000	69,350	35,000	57,031	34,000	63,700	33,000	69,078	N/A	N/A
Strawberries, fresh and proc.	1,400	8,460	1,400	6,880	1,400	7,729	1,000	7,520	800	7,368	1,260	11,844	1,200	10,415	700	6,229
Blueberries	900	3,960	1,000	3,893	900	2,129	800	4,061	1,000	3,995	900	3,235	800	3,771	N/A	N/A
Red Raspberries	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total Acres Harvested	2,968,530		3,140,570		3,259,430		3,148,890		2,922,810		3,124,760		2,910,700		2,921,000	
Total Value Of Production		\$2,253,817		\$2,598,243		\$2,428,824		\$2,200,112		\$2,033,705		\$2,055,146		\$2,092,063		\$1,919,139
Value of Production Per Acre	\$759		\$827		\$745		\$699		\$696		\$658		\$719		\$657	
CALCULATED VALUES																
(In millions)																
Adjusted Production Expenses	3,942		4,825		4,905		5,387		5,011		4,952		4,688		4,707	
Total Production Expenses	284		251		238		325		303		284		285		303	
-Taxes on Farm Property	107		130		113		120		122		133		134		147	
-Interest on Mortgage Debt	3,551		4,443		4,554		4,943		4,586		4,536		4,268		4,258	
Adjusted Total Production Exp.																
Management Charge																
1% of Gross Farm Income	60		63		67		70		59		56		59		57	
+ 7% of Production Expenses	249		311		319		346		321		317		299		298	
Total Management Charge	308		374		386		416		380		373		358		355	
Mortgage Debt Attributable to Land																
Interest on Mortgage Debt	107		130		113		120		122		133		134		147	
x Land % of Tot Real Est Value	63%		63%		63%		63%		63%		63%		63%		63%	
Debt Attributable to Land	67		82		71		76		77		84		84		93	
Adjusted Net Farm Income																
Net Farm Income	2,067		1,538		1,857		1,683		978		708		1,337		1,068	
-Management Charge	308		374		386		416		380		373		358		355	
+Property Taxes	284		251		238		325		303		284		285		303	
+Mortgage Debt Attributable to Land	67		82		71		76		77		84		84		93	
Adjusted Net Farm Income	2,111		1,497		1,780		1,667		978		703		1,349		1,108	
% Net Profit																
Adjusted Net Farm Income	2,111		1,497		1,780		1,667		978		703		1,349		1,108	
Realized Gross Farm Income	5,952		6,258		6,687		7,043		5,919		5,573		5,949		5,694	
% Net Profit =	35%		24%		27%		24%		17%		13%		23%		19%	
MINERAL SOILS BASE VALUE																
A.Capitalization Rate of 10%	10%		10%		10%		10%		10%		10%		10%		10%	
B.Annual Percent Net Profit	35%		24%		27%		24%		17%		13%		23%		19%	
C.Value of Production Per Acre	759		827		745		699		696		658		719		657	
Capitalized Value of Production Per Acre (B x C / A) =	2,692		1,979		1,983		1,654		1,150		829		1,630		1,279	
6																
8 Year Avg of Capitalized Value of Production Per Acre		1,650	Previous Year Capitalized Value of Production Per Acre		1,125	Base Value Per Acre with 2 % Rule		1,148								

Value added to the NY economy by the agricultural sector via the production of goods and services, 2011-2018

Item 1/	2011	2012	2013	2014	2015	2016	2017	2018
New York								
Value of crop production (Total)	2,049,554	2,231,176	2,286,199	2,049,826	1,873,692	1,910,275	1,912,752	1,970,659
Food grains	35,235	42,443	47,040	44,373	35,462	39,117	41,577	40,363
Feed crops	524,953	614,708	574,691	559,870	468,744	416,663	392,405	439,004
Oil crops	124,767	171,933	187,921	149,787	112,535	131,937	107,032	123,892
Fruits and tree nuts	345,316	323,035	347,528	359,823	374,804	430,443	451,073	271,948
Vegetables	445,819	508,404	447,702	397,315	344,253	306,246	249,454	254,285
All other crops	653,370	629,211	649,826	629,932	648,926	694,107	686,190	811,188
Home consumption	3,330	4,130	4,197	19,446	13,760	12,790	2,183	2,180
Value of inventory adjustment 2/	-83,236	-62,688	27,293	-110,720	-124,793	-121,028	-17,163	27,800
Value of livestock production (Total)	3,307,066	3,206,965	3,523,551	4,250,072	3,386,752	3,095,129	3,289,006	3,062,407
Meat animals	275,444	343,667	296,697	431,524	396,662	283,004	337,083	351,130
Dairy products	2,740,484	2,552,652	2,848,220	3,479,038	2,554,552	2,503,250	2,706,704	2,475,775
Poultry and eggs	149,347	176,219	172,556	200,539	264,818	135,425	149,391	178,902
Miscellaneous livestock	125,892	137,530	129,971	127,016	121,168	117,145	108,063	78,382
Home consumption	8,379	8,053	17,678	22,769	18,174	9,435	10,059	10,204
Value of inventory adjustment 2/	7,520	-11,156	58,429	-10,814	31,377	46,869	-22,294	-31,985
Revenues from services and forestry (Total)	595,228	820,004	876,812	743,424	658,356	567,693	747,143	661,076
Machine hire and customwork	53,590	45,654	59,970	132,927	83,218	46,823	71,368	21,040
Forest products sold	17,096	17,213	30,337	24,174	35,899	26,520	19,620	15,424
Other farm income	260,093	455,861	506,991	310,027	255,765	250,401	360,966	301,670
Gross imputed rental value of farm dwelling	264,448	301,276	279,515	276,297	283,474	243,948	295,189	322,943
Value of agricultural sector production (Sum of Above Totals)	5,951,848	6,258,146	6,686,563	7,043,322	5,918,800	5,573,097	5,948,901	5,694,143
Purchased inputs (Sum of Below Totals)	2,635,763	3,111,408	3,162,127	3,422,060	3,177,783	3,028,255	2,957,644	3,048,849
Farm origin (Total)	916,741	1,081,374	1,127,403	1,203,004	1,188,882	1,129,394	1,196,211	1,189,349
Feed purchased	669,030	765,776	830,672	860,724	854,035	777,457	846,924	838,311
Livestock and poultry purchased	52,067	83,038	55,225	82,225	90,360	79,126	59,799	76,024
Seed purchased	195,645	232,560	241,505	260,055	244,487	272,811	289,489	275,014
Manufactured inputs (Total)	679,451	790,712	842,693	865,452	719,987	674,446	626,229	676,813
Fertilizers and lime	197,002	246,847	258,011	269,399	225,760	219,558	184,402	220,604
Pesticides	122,539	137,050	138,523	149,188	128,208	126,734	120,062	130,390
Petroleum fuel and oils	272,739	321,396	354,291	359,211	269,914	227,270	242,656	239,133
Electricity	87,172	85,419	91,867	87,654	96,106	100,884	79,108	86,685
Other purchased inputs (Total)	1,039,571	1,239,322	1,192,032	1,353,604	1,268,914	1,224,414	1,135,204	1,182,687
Repair and maintenance of capital items	366,122	385,186	437,818	409,973	431,913	371,549	346,822	377,940
Machine hire and customwork	65,598	58,274	61,776	74,189	65,811	67,374	47,004	41,424
Marketing, storage, and transportation exp	113,880	138,327	104,527	191,392	142,490	147,066	126,337	182,705
Contract labor	18,836	20,088	42,982	27,955	36,302	21,761	24,369	25,507
Miscellaneous expenses	493,971	657,534	587,911	678,050	628,700	638,424	615,040	580,619
Net government transactions (See Below Adj)	-226,624	-147,068	-163,008	-297,259	-232,595	-195,971	-209,014	-221,424
Direct Government payments	57,385	104,277	74,631	27,479	70,421	87,655	76,094	81,203
Motor vehicle registration and licensing fees	6,304	6,973	6,850	7,027	8,279	8,670	8,881	7,220
Property taxes	284,009	251,346	237,639	324,738	303,016	283,626	285,107	302,628
Gross value added (Production Total less Imp Transaction Total)	3,070,624	2,979,581	3,318,446	3,296,048	2,472,120	2,327,110	2,757,874	2,398,363
Capital consumption	290,908	473,112	502,129	641,804	611,415	617,954	520,502	488,576
Net value added (Gross Value Added less C: Consumption)	2,779,716	2,506,469	2,816,317	2,654,244	1,860,705	1,709,156	2,237,372	1,909,786
Payments to stakeholders (Total of Below V	712,401	968,824	959,815	970,757	882,448	1,000,678	899,909	841,575
Employee compensation (total hired labor)	464,095	685,138	700,319	729,078	627,311	718,720	675,201	623,215
Net rent received by nonoperator landlords	28,284	49,654	56,982	30,388	34,134	46,352	221	-24,834
Real estate and nonreal estate interest	215,609	226,284	193,622	204,764	213,674	225,651	224,440	248,528
Net rent paid to operator landlords	4,414	7,748	8,892	6,526	7,330	9,954	47	-5,333
Net farm income (Net Value Added less Payr to Stakeholders)	2,067,314	1,537,644	1,856,503	1,683,488	978,257	708,478	1,337,463	1,068,211



Memorandum

TO: Interested Parties
FROM: Edward Martorana
SUBJECT: 2020 Agricultural Assessment Values Per Acre
DATE: January 2020

On the next page is the schedule of 2020 Agricultural Assessment Values per acre. The State Board of Real Property Services certifies these factors to assessors following Article 25AA of the Agriculture and Markets Law. Use these values for computing agricultural assessments for city and town assessment rolls completed in 2020, and for village assessment rolls completed in 2021.

The Agricultural Assessment Values per acre are for each respective classification of farmland. The sole purpose of the Agricultural Assessment Values per acre is to compute agricultural assessments, and any resulting exemption. The only adjustment is the application of the latest Equalization Rate or special Equalization Rate for each assessing unit.

The only purpose for these factors is to compute the agricultural exemption. They are not indicative of market values for those types of land. The assessor is not to use these factors when determining the assessed value for normal assessing purposes.

For those wishing to receive more information on Agricultural Assessment Values or general questions about the Agricultural Assessment Program, please refer to our website:
<http://www.tax.ny.gov/research/property/assess/valuation/agindex.htm>

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

Agricultural Assessment Values Per Acre
 For Computing Agricultural Assessments
 For City and Town Assessment Rolls Completed in 2020
 And For Village Assessment Rolls Completed in 2021

Mineral Soil Group		Value Per Acre
1	a	\$1,148
	b	1022
2	a	1022
	b	907
3	a	907
	b	781
4	a	781
	b	666
5	a	666
	b	540
6	a	540
	b	425
7		425
8		298
9		184
10		57

Organic Soil Group (muck)	Value Per Acre
A	\$2,296
B	1,492
C	1,263
D	\$804

Aquaculture	\$1,148
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Farm Woodland	\$425
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I, Edward Martorana, Manager of Valuation Services Bureau, hereby certify that the above listed per acre values are a true and exact copy of the agricultural assessment values established January 10, 2020 for the city and town rolls completed in 2020 and for the village assessment rolls completed in 2021.

Edward Martorana

Edward Martorana,
Manager Valuation Services Bureau



**Department of
Taxation and Finance**

**2021 AGRICULTURAL
ASSESSMENT VALUES**

**DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES**

Michael Schmidt, Commissioner

STATE OF NEW YORK

ANDREW M. CUOMO, GOVERNOR

W.A. Harriman Campus
Building 9, Room 161
Albany, NY 12227

January 2021

DETERMINATION OF AGRICULTURAL ASSESSMENT

There are two factors necessary in determining agricultural assessments. First, a land classification system is needed to establish the different levels of land quality for which values must be determined. Second, a base agricultural assessment value must be calculated and an agricultural assessment per acre assigned for each level of land quality designated.

A. Land Classification System

To establish a uniform statewide land classification system the Department of Agriculture and Markets uses differences in soil productivity as the common denominator in classifying all New York State farmland. A soil rating methodology has been developed based primarily on differences in the inherent ability of soils to support crop production. Two distinct types of soil groups are:

9. Mineral soils are ranked in ten soil groups; groups 1-6 are further divided into subgroups, designated a and b, according to the natural lime content of the soil (i.e., high-lime and low-lime).
10. Organic soils (muck) are ranked in four soil groups A-D.

B. Calculation of a Base Agricultural Assessment Value

The Commissioner of Tax and Finance annually calculates a base agricultural assessment value. This base agricultural assessment value is calculated using the following data published by the United States Department of Agriculture⁵ for all farming in New York State:

37. Farm real estate value is the total value of farmland and buildings, including improvements.
38. Farm structure value is the total value of farm buildings, including improvements.
39. Interest on mortgage debt is the total interest paid on farm real estate debt.
40. Net farm income is the realized gross income (defined in number 6 below) less production expenses, as adjusted for change in inventory.

⁵ *In the event that the data required for calculation are not published by the U.S. Department of Agriculture or are incomplete, the required data shall be obtained from the N.Y. Agricultural Statistics Service of the State Department of Agriculture and Markets.*

41. Production expenses is the total cost of production.
42. Realized gross income is the total of cash receipts from farm marketings, government payments, nonmoney income, and other farm income.
43. Taxes on farm real estate are the total real property taxes on farmland and buildings, including improvements.
44. Number of acres harvested for all reported crops.
45. Value of production that is the total estimated value of all reported crops.

Once the Commissioner obtains this information, the base agricultural assessment value is calculated as the average capitalized value of production per acre for the eight-year period ending in the second year preceding the year for which the agricultural assessment values are certified. For 20209, the years 2011-2018 are used. The change in base agricultural assessment cannot be more than 2% from the prior year's base agricultural assessment.

The terms used in this base agricultural assessment value calculation are defined below:

29. The capitalized value of production per acre is calculated by dividing the product of the value of production per acre and the percentage of net profit by a capitalization rate of ten percent, representing an assumed investment return rate of eight percent and an assumed real property tax rate of two percent.
30. The value of production per acre is defined as the value of production divided by the number of acres harvested in New York State.
31. The percentage of net profit is defined as the adjusted net farm income divided by realized gross farm income.
32. Adjusted net farm income is the sum of net farm income, taxes on farm real estate and the amount of mortgage interest debt attributable to farmland, less a management charge of one percent of realized gross farm income plus seven percent of adjusted production expenses.
33. The amount of mortgage interest debt attributable to farmland is the product of the interest on mortgage debt and the percentage of farm real estate value attributable to land.
34. The percentage of farm real estate value attributable to land is the difference between farm real estate value and farm building value divided by the total farm real estate value.
35. Adjusted production expenses shall be production expenses, less the sum of the taxes on farm real estate and the interest on mortgage debt.

C. Use the Base Agricultural Assessment Value and the Land Classification System to Determine the Agricultural Assessment Values

The base agricultural assessment value for mineral soils, once calculated, is assigned as the agricultural assessment value of the highest-grade mineral soil (1a). The agricultural assessment values for the remaining mineral soil groups shall be the product of the base agricultural assessment value and a percentage derived from the productivity measurements determined for each soil and related soil group in conjunction with the land classification system, as follows

Mineral Soil Group		Percent of Base Agricultural Assessment Value
1	a	100
	b	89
2	a	89
	b	79
3	a	79
	b	68
4	a	68
	b	58
5	a	58
	b	47
6	a	47
	b	37
7		37
8		26
9		16
10		5

For organic soils, Organic Soil Group A is two times the base agricultural assessment value for mineral soils. The remaining organic soil groups shall be the product of Organic Soil Group A and a percentage derived from the productively measurement determined for each soil and related soil group in conjunction with the land classifications systems as follows.

Organic Soil Group	Percentage of Base Agricultural Assessment Value
A	Two times Mineral Soil Group 1a
B	65
C	55
D	35

Farm Woodland

The agricultural assessment value for farm woodland (farm woodland attributable to any separately described and assessed parcel must not exceed fifty acres) shall be the same as that calculated for mineral soil group seven.

Orchards and Vineyards

Where trees or vines used for the production of fruit are located on land used in agricultural production, the value of such trees and vines, and the value of all posts, wires and trellises used for the production of fruit, are considered to be part of the agricultural assessment of such land.

Aquaculture

Water bodies devoted to aquacultural production will be assigned the value for mineral soil group 1a.

Sources of Data Used

Primary reliance for data necessary to calculate Agricultural Assessment Values is placed on publications produced by the United States Department of Agriculture; National Agricultural Statistics Service. In a few cases, for specific crops, data from the New York Agricultural Statistics Service is necessary to complete the agricultural statistical picture for New York State. A list of the publications that were used is listed below.

For this year, the calculation is based on the most current agricultural data as revised for the 2011 through 2018 crop years.

Data Sources

United States Department of Agriculture, National Agricultural Statistics Service, New York Field Office, *New York Agricultural Statistics 2019–2020* (January 2021).

See web site

https://www.nass.usda.gov/Statistics_by_State/New_York/Publications/Annual_Statistical_Bulletin/2020/2019-2020_NY_Annual_Bulletin.pdf

Economic Research Service, United States Department of Agriculture, New York State, Farm Income Sector Net Value Added Data (with net farm income), Farm Structure and Performance Branch, Economic Research Service/ USDA, January 2021.

<https://data.ers.usda.gov/reports.aspx?ID=17830>

APPENDIX

Calculation of 2021

Agricultural Assessment Values

The following four pages show how the actual calculation was performed for determining 2021 Agricultural Assessment Values. These calculations are made using a microcomputer that carries all calculations to 15 decimal places. Therefore, unless calculations are being performed to check these numbers are carried out to 15 decimal places, there will be slight differences in the result

CROP PRODUCTION DATA																
	2012		2013		2014		2015		2016		2017		2018		2019	
FIELD CROPS	ACRES (\$00)	VALUE (\$'000)	ACRES (\$00)	VALUE (\$'000)	ACRES (\$00)	VALUE (\$'000)	ACRES (\$00)	VALUE (\$'000)	ACRES (\$00)	VALUE (\$'000)	ACRES (\$00)	VALUE (\$'000)	ACRES (\$00)	VALUE (\$'000)	ACRES (\$00)	VALUE (\$'000)
Wheat	85.0	\$44,714	115.0	\$51,612	95.0	\$33,576	110.0	36,868	115.0	36,508	125.0	40,870	95.0	34,807	66	22,869
Oats	50.0	12,058	46.0	11,099	40.0	9,233	40.0	5,359	60.0	7,161	35.0	4,235	43.0	6,780	39	5,616
Rye	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Barley	8.0	2,006	8.0	1,918	8.0	1,391	9.0	1,701	NA	NA	NA	NA	8.0	1,346	4	801
Soybeans	312.0	195,187	278.0	170,803	327.0	141,009	301.0	117,781	320.0	125,558	265.0	110,458	325.0	137,760	225	89,640
Corn for grain	680.0	617,794	690.0	427,276	680.0	413,836	590.0	336,324	570.0	286,767	485.0	317,806	615.0	406,786	545	367,696
Corn for silage	475.0	532,143	500.0	495,550	450.0	402,570	480.0	387,600	510.0	416,976	495.0	423,225	445.0	377,939	445	375,669
Hay, all	1,340.0	375,714	1,430.0	494,810	1,370.0	467,318	1,230.0	439,904	1,360.0	436,662	1,320.0	446,820	1,220.0	423,976	1,180	388,102
Potatoes	18.0	69,768	17.1	66,451	15.8	54,747	14.8	50,557	14.8	44,755	14.4	50,803	13.4	47,409	NA	NA
Dry beans	9.5	9,318	8.8	7,752	NA	NA	7.8	3,823	NA	NA	NA	NA	NA	NA	NA	NA
	ACRES	VALUE	ACRES	VALUE	ACRES	VALUE	ACRES	VALUE	ACRES	VALUE	ACRES	VALUE	ACRES	VALUE	ACRES	VALUE
		(\$'000)		(\$'000)		(\$'000)		(\$'000)		(\$'000)		(\$'000)		(\$'000)		(\$'000)
VEGETABLES																
Beets, processing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Cabbage, fresh	8,800	\$84,730	8,800	\$71,432	8,300	\$72,375	8,100	\$9,616	10,600	70,962	12,700	74,434	10,100	52,862	11,700	82,430
Cabbage, processing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Cauliflowers, fresh	470	4,230	430	3,169	470	2,823	410	2,255	NA	NA	NA	NA	NA	NA	NA	NA
Cucumbers, fresh	1,700	15,137	1,700	9,163	1,700	10,091	1,900	17,298	NA	NA	NA	NA	NA	NA	NA	NA
Green peas, processing	NA	NA	NA	NA	NA	NA	NA	NA	8,100	3,482	8,900	6,780	6,700	3,351	NA	NA
Onions, fresh	8,000	35,034	6,500	31,600	8,000	33,798	7,500	40,533	7,000	46,655	6,900	50,682	7,500	42,752	7,000	36,140
Snap beans, fresh	10,500	66,251	10,200	50,378	9,800	52,137	10,700	58,464	NA	NA	NA	NA	NA	NA	NA	NA
Snap beans, processing	19,000	18,762	18,900	16,434	20,420	27,575	NA	NA	28,300	52,146	24,000	36,881	26,300	34,023	30,200	38,259
Sweet com, fresh	18,000	59,796	22,600	78,060	18,100	42,399	16,700	31,427	26,600	48,720	25,700	31,982	26,600	36,257	26,500	40,422
Sweet com, processing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Tomatoes, fresh	2,800	47,174	2,700	32,380	2,600	23,962	2,300	31,395	NA	NA	NA	NA	NA	NA	NA	NA
Bel Peppers	NA	NA	NA	NA	NA	NA	NA	NA	900	7,700	900	5,196	1,400	8,455	NA	NA
Eggplant	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Endive/Escarole	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Pumpkins	6,300	35,879	6,000	30,144	5,200	20,493	4,400	11,046	5,700	12,717	5,800	11,123	5,700	8,037	5,700	8,635
Spinach	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Squash	5,400	49,453	4,500	37,984	4,300	31,371	4,200	24,950	5,800	27,936	5,400	30,737	4,900	24,174	5,200	27,226
Apples	40,000	\$349,790	40,000	\$237,233	41,500	\$257,665	42,300	287,425	43,000	345,935	43,600	357,238	42,000	262,345	44,000	276,199
Peaches	1,600	4,022	1,600	5,748	1,600	12,648	1,600	8,631	1,400	3,329	1,200	8,135	NA	NA	NA	NA
Tart cherries	1,500	2,844	1,500	4,255	1,600	3,107	1,500	2,525	1,500	2,408	1,400	2,436	NA	NA	1,600	738
Pears	1,000	2,350	1,000	5,144	1,000	3,472	1,000	4,800	NA	NA	NA	NA	NA	NA	NA	NA
Sweet cherries	600	1,073	700	3,168	700	2,008	700	2,930	NA	NA	NA	NA	NA	NA	NA	NA
Grapes	35,000	52,183	37,000	75,327	36,000	69,350	35,000	57,031	34,000	63,700	33,000	69,079	NA	NA	NA	NA
Strawberries, fresh and proc.	1,400	6,880	1,400	7,729	1,000	7,525	800	7,366	1,260	11,844	1,200	10,415	700	6,229	NA	NA
Blueberries	1,000	3,893	900	2,129	900	4,061	1,000	3,995	900	3,235	800	3,771	NA	NA	NA	NA
Red Raspberries	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total Acres Harvested	3,140,570		3,259,430		3,148,890		2,922,810		3,124,760		2,910,700		2,896,300		2,635,900	
Total Value Of Production		\$2,598,243		\$2,428,824		\$2,200,112		\$2,033,705		\$2,055,146		\$2,092,063		\$1,915,288		\$1,760,436
Value of Production Per Acre	\$827		\$746		\$699		\$696		\$668		\$719		\$691		\$668	
CALCULATED VALUES																
(in millions)																
Adjusted Production Expenses																
-Total Production Expenses	4,825		4,905		5,386		5,008		4,949		4,695		4,692		4,286	
-Taxes on Farm Property	251		238		325		303		284		285		303		305	
-Interest on Mortgage Debt	130		113		120		122		133		132		146		149	
Adjusted Total Production Exp.	4,443		4,554		4,942		4,583		4,532		4,278		4,243		3,832	
Management Charge																
1% of Gross Farm Income	63		67		70		59		56		59		57		61	
+ 7% of Production Expenses	311		319		346		321		317		299		297		268	
Total Management Charge	374		386		416		380		373		359		354		329	
Mortgage Debt Attributable to Land																
Interest on Mortgage Debt	130		113		120		122		133		132		146		149	
% Land % of Tot Real Est Value	63%		63%		63%		63%		63%		63%		63%		63%	
Debt Attributable to Land	82		71		76		77		84		83		92		94	
Adjusted Net Farm Income																
Net Farm Income	1,538		1,857		1,685		978		706		1,312		1,056		1,942	
-Management Charge	374		386		416		380		373		359		354		329	
+Property Taxes	251		238		325		303		284		285		303		305	
+Mortgage Debt Attributable to Land	82		71		76		77		84		83		92		94	
Adjusted Net Farm Income	1,487		1,780		1,668		978		706		1,322		1,087		2,081	
% Net Profit																
Adjusted Net Farm Income	1,487		1,780		1,669		978		700		1,322		1,097		2,031	
Realized Gross Farm Income	6,258		6,687		7,043		5,916		5,567		5,932		5,667		6,125	
% Net Profit =	24%		27%		24%		17%		18%		22%		19%		33%	
MINERAL TOOLS BASE VALUE																
A.Capitalization Rate of 10%	10%		10%		10%		10%		10%		10%		10%		10%	
B.Annual Percent Net Profit	24%		27%		24%		17%		13%		22%		19%		33%	
C.Value of Production Per Acre	827		745		699		696		658		719		661		668	
Capitalized Value of Production																
Per Acre (B x C / A) =	1,879		1,883		1,866		1,168		827		1,881		1,288		2,216	
8 Year Avg of Capitalized Value of Production Per Acre	1,687		1,687		1,687		1,148		1,171		1,171		1,171		1,171	
Previous Year Capitalized Value of Production Per Acre	1,148		1,148		1,148		1,148		1,148		1,148		1,148		1,148	
Base Value Per Acre with 2 % Rule	1,171		1,171		1,171		1,171		1,171		1,171		1,171		1,171	

8 Year Avg of Capitalized Value of Production Per Acre: 1,687
Previous Year Capitalized Value of Production Per Acre: 1,148
Base Value Per Acre with 2 % Rule: 1,171

New York	2011	2012	2013	2014	2015	2016	2017	2018	2019
	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Value of crop production	2,049,554	2,231,176	2,286,199	2,049,826	1,873,766	1,909,928	1,911,887	1,920,183	1,827,827
Crop cash receipts	2,129,460	2,289,735	2,254,709	2,141,100	1,984,846	2,018,209	1,926,952	1,921,166	1,971,266
Feed crops	524,953	614,708	574,691	559,870	468,744	416,663	391,788	434,234	489,746
Food grains	35,235	42,443	47,040	44,373	35,418	38,999	41,416	41,404	28,247
Fruits and nuts	345,316	323,035	347,528	359,823	374,804	430,443	451,073	272,177	276,937
Oil crops	124,767	171,933	187,921	149,787	112,535	131,937	107,032	112,844	117,989
Vegetables and melons	445,819	508,404	447,702	397,315	344,419	306,060	249,454	254,429	165,563
All other crops	653,370	629,211	649,826	629,932	648,926	694,107	686,190	806,078	892,784
Home consumption	3,330	4,130	4,197	19,446	13,760	12,790	2,134	2,131	2,705
Inventory adjustment	-83,236	-62,688	27,293	-110,720	-124,841	-121,071	-17,199	-3,114	-146,144
Value of animals and products production	3,307,066	3,206,965	3,523,551	4,250,072	3,383,956	3,089,574	3,282,289	3,085,783	3,412,891
Animals and products cash receipts	3,291,167	3,210,068	3,447,444	4,238,117	3,334,404	3,033,269	3,294,469	3,108,847	3,377,321
Dairy products, Milk	2,740,484	2,552,652	2,848,220	3,479,038	2,554,552	2,503,250	2,706,704	2,475,775	2,847,285
Meat animals	275,444	343,667	296,697	431,524	396,662	283,004	337,083	346,165	282,393
Miscellaneous livestock	125,892	137,530	129,971	127,016	121,167	117,104	108,009	114,897	121,173
Poultry and eggs	149,347	176,219	172,556	200,539	262,023	129,910	142,673	172,009	126,470
Home consumption	8,379	8,053	17,678	22,769	18,174	9,435	10,113	10,258	12,056
Inventory adjustment	7,520	-11,156	58,429	-10,814	31,377	46,869	-22,294	-33,322	23,514
Farm-related income	595,228	820,004	876,812	743,431	658,373	567,716	737,346	661,052	884,598
Forest products sold	17,096	17,213	30,337	24,174	35,899	26,520	19,252	15,078	12,788
Gross imputed rental value of farm dwellings	264,448	301,276	279,515	276,297	283,474	243,948	290,993	322,943	326,290
Machine hire and customwork	53,590	45,654	59,970	132,927	83,218	46,823	68,648	21,040	29,501
Other farm income	260,093	455,861	506,991	310,034	255,782	250,423	358,452	301,991	516,018
Total commodity insurance indemnities	36,714	49,121	66,103	43,696	52,240	57,341	97,312	56,398	81,343
Federal commodity insurance indemnities	36,033	46,824	65,590	38,652	50,463	49,676	81,056	56,398	72,542
Net cash rent received by operator landlords 2/	-1,360	4,820	5,181	-477	1,802	6,763	-3,293	-8,477	-10,024
Value of agricultural sector production	5,951,848	6,258,146	6,686,563	7,043,329	5,916,094	5,567,217	5,931,522	5,667,018	6,125,317
Intermediate product expenses 1/	2,635,763	3,111,408	3,162,127	3,422,060	3,177,783	3,028,254	2,957,144	3,048,850	2,811,535
Farm origin	916,741	1,081,374	1,127,403	1,203,004	1,188,881	1,129,394	1,196,211	1,189,350	1,105,359
Feed purchases	669,030	765,776	830,672	860,724	854,035	777,457	846,924	838,311	799,554
Livestock and poultry purchases	52,067	83,038	55,225	82,225	90,360	79,126	59,799	76,025	69,873
Seed purchases	195,645	232,560	241,505	260,055	244,487	272,811	289,489	275,014	235,933
Manufactured inputs	679,451	790,712	842,693	865,452	719,987	674,446	626,229	676,813	627,172
Electricity	87,172	85,419	91,867	87,654	96,106	100,884	79,108	86,685	77,819
Fertilizer, lime, and soil conditioners	197,002	246,847	258,011	269,399	225,760	219,558	184,402	220,604	194,584
Pesticides	122,539	137,050	138,523	149,188	128,208	126,734	120,062	130,390	118,771
Fuel and oils	272,739	321,396	354,291	269,914	259,211	227,270	242,656	239,133	235,998
Other intermediate expenses 1/	1,039,571	1,239,322	1,192,032	1,353,604	1,268,914	1,224,414	1,134,705	1,182,687	1,079,004
Machine hire and custom work	65,598	58,274	61,776	74,189	65,811	67,374	47,004	41,424	54,903
Marketing, storage, and transportation	113,880	138,327	104,527	191,392	142,490	147,066	126,337	182,705	132,816
Repair and maintenance 1/	366,122	385,186	437,818	409,973	431,913	371,549	346,822	377,940	331,327
Miscellaneous expenses 1/	493,971	657,534	587,911	678,050	628,700	638,424	614,541	580,619	559,958
Total insurance premiums 4/	119,532	179,140	175,315	194,325	183,081	170,494	176,388	170,607	165,598
Federal commodity insurance premiums	12,693	12,399	13,682	18,249	16,088	17,161	19,031	20,613	21,229
Irrigation	1,508	2,622	1,734	3,518	1,932	2,211	1,600	1,000	1,615
Contract labor	18,836	20,088	42,982	27,955	36,302	21,761	24,369	25,507	19,743
Net government transactions	-226,624	-147,068	-163,008	-297,259	-232,595	-195,971	-209,014	-221,424	-182,415
Direct government payments	57,385	104,277	74,631	27,479	70,421	87,655	76,094	81,203	122,733
Property taxes and fees 1/	284,009	251,346	237,639	324,738	303,016	283,626	285,107	302,628	305,148
Motor vehicle registration and licensing fees	6,304	6,973	6,850	7,027	8,279	8,670	8,881	7,220	7,822
Gross value added	3,070,624	2,979,581	3,318,446	3,296,055	2,469,415	2,321,231	2,740,995	2,371,237	3,111,623
Capital consumption 1/	290,908	473,112	502,126	640,738	608,814	614,535	529,136	471,958	432,186
Net value added	2,779,716	2,506,469	2,816,321	2,655,317	1,860,601	1,706,696	2,211,859	1,899,279	2,679,437
Factor payments to stakeholders 3/	712,401	968,824	959,815	970,796	882,545	1,000,805	899,739	842,898	717,631
Hired labor and non-cash employee compensation	464,095	685,138	700,319	729,078	627,311	718,720	675,201	623,215	512,168
Net rent paid to operator landlords	4,414	7,748	8,892	6,533	7,348	9,977	266	-5,011	-7,526
Net rent paid to nonoperator landlords	28,284	49,654	56,982	30,420	34,213	46,457	1,241	-23,332	-35,045
Total interest expenses 1/	215,609	226,284	193,622	204,764	213,674	225,651	223,031	248,026	248,034
Net farm income	2,067,314	1,537,644	1,856,506	1,684,521	978,055	705,891	1,312,120	1,056,381	1,961,807

Footnotes

Data as of December 2, 2020

F = Forecast values.

NA = Data are not available/applicable.

Values are rounded to the nearest thousand. When 'Real (2020 dollars)' is selected, nominal values are

[USDA/ERS Farm Income and Wealth Statistics](#)



Memorandum

TO: Interested Parties
FROM: Edward Martorana
SUBJECT: 2021 Agricultural Assessment Values Per Acre
DATE: January 2021

On the next page is the schedule of 2021 Agricultural Assessment Values per acre. The State Board of Real Property Services certifies these factors to assessors following Article 25AA of the Agriculture and Markets Law. Use these values for computing agricultural assessments for city and town assessment rolls completed in 2021, and for village assessment rolls completed in 2022.

The Agricultural Assessment Values per acre are for each respective classification of farmland. The sole purpose of the Agricultural Assessment Values per acre is to compute agricultural assessments, and any resulting exemption. The only adjustment is the application of the latest Equalization Rate or special Equalization Rate for each assessing unit.

The only purpose for these factors is to compute the agricultural exemption. They are not indicative of market values for those types of land. The assessor is not to use these factors when determining the assessed value for normal assessing purposes.

For those wishing to receive more information on Agricultural Assessment Values or general questions about the Agricultural Assessment Program, please refer to our website:
<http://www.tax.ny.gov/research/property/assess/valuation/agindex.htm>

STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

Agricultural Assessment Values Per Acre
 For Computing Agricultural Assessments
 For City and Town Assessment Rolls Completed in 2020
 And For Village Assessment Rolls Completed in 2021

Mineral Soil Group		Value Per Acre
1	a	\$1,148
	b	1022
2	a	1022
	b	907
3	a	907
	b	781
4	a	781
	b	666
5	a	666
	b	540
6	a	540
	b	425
7		425
8		298
9		184
10		57

Organic Soil Group (muck)	Value Per Acre
A	\$2,296
B	1,492
C	1,263
D	\$804

Aquaculture	\$1,148
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Farm Woodland	\$425
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I, Edward Martorana, Manager of Valuation Services Bureau, hereby certify that the above listed per acre values are a true and exact copy of the agricultural assessment values established January 10, 2020 for the city and town rolls completed in 2020 and for the village assessment rolls completed in 2021.

Edward Martorana

 Edward Martorana,
 Manager Valuation Services Bureau