



**Department of
Taxation and Finance**

**2022 AGRICULTURAL
ASSESSMENT VALUES**

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

Amanda Hiller, Commissioner

STATE OF NEW YORK

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January 2022

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 2022, the years 2013-2020 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 <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 2013 through 2020 crop years.

Data Sources

United States Department of Agriculture, National Agricultural Statistics Service, New York Field Office

[USDA - National Agricultural Statistics Service - New York - Annual Statistical Bulletins](#)

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

[USDA ERS - Data Files: U.S. and State-Level Farm Income and Wealth Statistics](#)

APPENDIX

Calculation of 2022

Agricultural Assessment Values

The following four pages show how the actual calculation was performed for determining 2022 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 results

CROP PRODUCTION DATA																
	2013		2014		2015		2016		2017		2018		2019		2020	
	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	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	120	41,580
Oats	46.0	11,095	40.0	9,223	40.0	5,359	60.0	7,161	35.0	4,235	43.0	6,780	39	8,447	32	5,851
Rye	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Barley	8.0	1,918	8.0	1,391	9.0	1,701	NA	NA	NA	NA	8.0	1,346	4	801	5	1,125
Soybeans	278.0	170,803	327.0	141,009	301.0	117,781	320.0	125,558	265.0	110,426	325.0	137,760	225	91,800	312	160,711
Corn for grain	690.0	427,276	680.0	413,630	590.0	338,324	570.0	286,767	485.0	317,806	615.0	406,786	545	361,662	510	384,336
Corn for silage	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	530	468,414
Hay, all	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	423,976	1,180	382,006	1,060	281,010
Potatoes	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	NA	NA
Dry beans	8.8	7,792	NA	NA	7.8	3,823	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
	ACRES	VALUE \$0	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	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Cabbage, fresh	8,800	\$71,432	8,300	\$72,376	8,100	59,616	10,600	70,962	12,700	74,434	10,100	52,862	11,700	82,430	11,700	81,693
Cabbage processing	NA	NA	NA	NA	NA	NA	10,600	70,962	12,700	74,434	10,100	52,862	11,700	82,430	11,700	81,693
Cauliflower, fresh	430	3,169	470	2,623	410	2,255	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Cucumbers, fresh	1,700	9,163	1,700	10,091	1,900	17,298	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Green peas, processing	NA	NA	NA	NA	NA	NA	8,100	3,482	8,900	6,760	6,700	3,351	NA	NA	NA	NA
Onions, fresh	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	7,200	42,595
Snap beans, fresh	10,200	50,378	9,800	52,137	10,700	58,464	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Snap beans, processing	18,900	16,434	20,420	27,575	NA	NA	28,300	52,146	24,000	35,881	26,300	34,023	25,300	32,052	27,200	24,259
Sweet corn, fresh	22,600	78,060	18,100	42,399	16,700	31,427	26,600	48,720	25,700	31,992	26,600	36,257	26,500	40,422	25,000	36,867
Sweet corn, processing	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Tomatoes, fresh	2,700	32,380	2,600	23,962	2,300	31,395	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Bell Peppers	NA	NA	NA	NA	NA	NA	900	7,700	900	5,196	1,400	8,455	NA	NA	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	6,000	30,144	5,200	20,493	4,400	11,046	5,700	12,717	5,600	11,123	5,700	8,037	5,700	8,635	5,600	13,203
Spinach	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Squash	4,500	37,984	4,300	31,371	4,200	24,950	5,600	27,936	5,400	30,737	4,900	24,174	5,200	27,226	4,200	23,656
Apples	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	44,000	328,142
Peaches	1,600	5,748	1,600	12,640	1,600	8,631	1,400	3,329	1,200	8,135	NA	NA	NA	NA	NA	NA
Tart cherries	1,600	4,295	1,600	3,107	1,600	2,626	1,600	2,400	1,400	2,436	NA	NA	1,400	724	1,400	4,618
Pears	1,000	5,144	1,000	3,472	1,000	4,800	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Sweet cherries	700	3,168	700	2,008	700	2,930	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Grapes	37,000	75,327	36,000	69,350	35,000	57,031	34,000	63,700	33,000	69,078	NA	NA	NA	NA	NA	NA
Strawberries, fresh and proc.	1,400	7,729	1,000	7,520	800	7,366	1,260	11,844	1,200	10,415	700	6,229	NA	NA	NA	NA
Blueberries	900	2,129	800	4,061	1,000	3,995	900	3,235	800	3,771	NA	NA	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	3,259,430		3,148,890		2,922,810		3,135,360		2,923,400		2,906,400		2,642,500		2,707,000	
Total Value Of Production		\$2,428,824		\$2,200,112		\$2,033,705		\$2,126,108		\$2,166,497		\$1,968,150		\$1,829,512		\$1,979,753
Value of Production Per Acre		\$745		\$699		\$696		\$678		\$741		\$677		\$692		\$731
CALCULATED VALUES																
(in millions)																
Adjusted Production Expenses																
Total Production Expenses	4,905		5,386		5,008		4,949		4,695		4,692		4,288		4,655	
-Taxes on Farm Property	238		325		303		284		285		303		305		401	
-Interest on Mortgage Debt	113		120		122		133		132		146		149		141	
Adjusted Total Production Exp.	4,554		4,942		4,583		4,532		4,278		4,243		3,834		4,113	
Management Charge																
1% of Gross Farm Income	67		70		59		56		59		56		61		58	
+ 7% of Production Expenses	319		346		321		317		299		297		268		288	
Total Management Charge	386		416		380		373		359		353		329		346	
Mortgage Debt Attributable to Land																
Interest on Mortgage Debt	113		120		122		133		132		146		149		141	
x Land % of Tot Real Est Value	63%		63%		63%		63%		63%		63%		63%		63%	
Debt Attributable to Land	71		76		77		84		83		92		94		89	
Adjusted Net Farm Income																
Net Farm Income	1,857		1,685		978		706		1,312		1,031		1,903		1,827	
-Management Charge	386		416		380		373		359		353		329		346	
+Property Taxes	238		325		303		284		285		303		305		401	
+Mortgage Debt Attributable to Land	71		76		77		84		83		92		94		89	
Adjusted Net Farm Income	1,780		1,669		978		700		1,322		1,073		1,973		1,972	
% Net Profit																
Adjusted Net Farm Income	1,780		1,669		978		700		1,322		1,073		1,973		1,972	
Realized Gross Farm Income	6,687		7,043		5,916		5,567		5,932		5,642		6,068		5,769	
% Net Profit =	27%		24%		17%		13%		22%		19%		33%		34%	
MINERAL SOILS BASE VALUE																
A. Capitalization Rate of 10%	10%		10%		10%		10%		10%		10%		10%		10%	
B. Annual Percent Net Profit	27%		24%		17%		13%		22%		19%		33%		34%	
C. Value of Production Per Acre	745		699		696		678		741		677		692		731	
Capitalized Value of Production Per Acre (B x C / A) =	1,983		1,655		1,150		853		1,651		1,287		2,251		2,500	

Production expenses by category, 2012-2021F
Nominal (current dollars)

New York	2012	2013	2014	2015	2016	2017	2018	2019	2020
	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Production expenses aggregates									
Total production expenses									
Including operator dwellings 1/	4,824,779	4,904,688	5,386,287	5,008,460	4,948,981	4,695,488	4,691,823	4,287,858	4,654,816
Excluding operator dwellings 1/	4,690,221	4,793,199	5,252,539	4,871,656	4,837,559	4,597,881	4,580,094	4,169,378	4,553,648
Cash expenses									
Excluding operator dwellings 1/	4,227,062	4,291,453	4,652,664	4,292,379	4,256,655	4,091,432	4,124,315	3,743,244	4,143,685
Excluding net rent to landlords 1/	4,169,035	4,224,915	4,591,874	4,228,170	4,177,360	4,070,240	4,135,101	3,769,841	4,159,365
Current operating									
Including operator dwellings 1/	3,816,634	3,905,428	4,179,093	3,841,395	3,768,735	3,656,714	3,697,571	3,344,842	3,634,600
Excluding operator dwellings 1/	3,755,168	3,852,237	4,124,759	3,771,318	3,721,650	3,608,846	3,640,722	3,284,527	3,591,288
Factor payments to stakeholders									
Including operator dwellings 1/	968,824	959,815	970,796	882,545	1,000,805	899,740	842,898	717,830	735,162
Excluding operator dwellings 1/	949,569	949,535	959,360	870,353	987,840	887,292	829,008	707,387	729,048
Nonfactor payments									
Excluding operator dwellings	3,740,652	3,843,664	4,293,179	4,001,303	3,849,718	3,710,589	3,751,086	3,461,991	3,824,600
Intermediate product expenses									
Including operator dwellings	3,111,408	3,162,127	3,422,060	3,177,783	3,028,254	2,957,144	3,048,850	2,812,931	3,065,216
Excluding operator dwellings	3,049,942	3,108,937	3,367,726	3,107,706	2,981,169	2,909,276	2,992,001	2,752,616	3,021,903
Farm-origin									
Feed	765,776	830,672	860,724	854,035	777,457	846,924	838,311	799,554	881,375
Livestock and poultry	83,038	55,225	82,225	90,360	79,126	59,799	76,025	71,269	86,126
Seed	232,560	241,505	260,055	244,487	272,811	289,489	275,014	235,933	264,882
Manufactured inputs	790,712	842,693	865,452	719,987	674,446	626,229	676,813	627,172	668,232
Pesticide	137,050	138,523	149,188	128,208	126,734	120,062	130,390	118,771	132,972
Fertilizer, lime, and soil conditioner	246,847	258,011	269,399	225,760	219,558	184,402	220,604	194,584	228,523
Fuel and oils	321,396	354,291	359,211	269,914	227,270	242,656	239,133	235,998	216,852
Electricity	85,419	91,867	87,654	96,106	100,884	79,108	86,685	77,819	89,885
Other intermediate									
Including operator dwellings	1,239,322	1,192,032	1,353,604	1,268,914	1,224,414	1,134,705	1,182,687	1,079,004	1,164,600
Excluding operator dwellings	1,177,856	1,138,842	1,299,270	1,198,837	1,177,328	1,086,836	1,125,838	1,018,689	1,121,288
Repair and maintenance									
Including operator dwellings	385,186	437,818	409,973	431,913	371,549	346,822	377,940	331,327	385,783
Excluding operator dwellings	350,964	407,349	382,363	388,223	346,385	319,020	343,634	294,593	363,927
Machine hire and custom work	58,274	61,776	74,189	65,811	67,374	47,004	41,424	54,903	50,871
Marketing, storage, and transportation	138,327	104,527	191,392	142,490	147,066	126,337	182,705	132,816	167,559
Miscellaneous									
Including operator dwellings	657,534	587,911	678,050	628,700	638,424	614,541	580,619	559,958	560,388
Excluding operator dwellings	630,291	565,190	651,326	602,313	616,502	594,475	558,075	536,377	538,932
Labor expenses									
Cash labor									
Contract labor	20,088	42,982	27,955	36,302	21,761	24,369	25,507	19,743	29,643
Hired labor	677,694	681,683	717,861	619,554	711,648	669,358	617,784	494,360	529,446
Non-cash employee compensation									
	7,444	18,636	11,217	7,757	7,073	5,843	5,431	17,808	10,295
Interest expenses									
Including operator dwellings	226,284	193,622	204,764	213,674	225,651	223,031	248,026	248,338	226,848
Excluding operator dwellings	207,028	183,342	193,328	201,481	212,686	210,584	234,135	237,895	220,734
Nonreal estate interest									
	96,527	80,476	85,181	91,383	92,924	90,593	101,742	99,452	85,687
Real estate									
Including operator dwellings	129,757	113,146	119,583	122,290	132,727	132,438	146,283	148,886	141,161
Excluding operator dwellings	110,501	102,866	108,147	110,098	119,762	119,990	132,393	138,444	135,047
Net rent to landlords									
Including landlord capital consumption	57,402	65,874	36,954	41,561	56,434	1,508	-28,342	-42,676	-31,428
Excluding landlord capital consumption	58,028	66,537	60,790	64,210	79,295	21,192	-10,785	-26,597	-15,681
Net rent to operator landlords									
Including landlord capital consumption	7,748	8,892	6,533	7,348	9,977	267	-5,011	-7,545	-5,556
Excluding landlord capital consumption	7,833	8,981	10,747	11,352	14,019	3,747	-1,907	-4,702	-2,772
Net rent to nonoperator landlords									
Including landlord capital consumption	49,654	56,982	30,420	34,213	46,457	1,241	-23,332	-35,131	-25,872
Excluding landlord capital consumption	50,195	57,556	50,043	52,858	65,277	17,446	-8,879	-21,895	-12,908
Property taxes and fees									
Including operator dwellings	251,346	237,639	324,738	303,016	283,626	285,107	302,628	305,148	401,497
Excluding operator dwellings	214,282	207,972	285,004	263,127	250,096	256,654	265,674	265,227	357,639
Personal property taxes									
	661	1,879	28,782	17,975	14,182	26,109	15,745	16,975	44,562
Motor vehicle registration and licensing fees									
	6,973	6,850	7,027	8,279	8,670	8,881	7,220	7,822	8,259
Real estate property taxes									
Including operator dwellings	243,711	228,910	288,930	276,762	260,774	250,117	279,663	280,352	348,676
Excluding operator dwellings	206,647	199,243	249,196	236,873	227,245	221,664	242,709	240,430	304,819
Capital consumption									
Including operator dwellings	473,112	502,126	640,738	608,814	614,535	529,128	471,940	432,206	423,299
Excluding operator dwellings	456,340	483,774	612,495	594,169	596,693	520,290	467,904	424,405	415,415

Footnotes

Data as of September 2, 2021

F = Forecast values.

NA = Data are not available/applicable.

Values are rounded to the nearest thousand. When 'Real (2021 dollars)' is selected, nominal

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

Value added to the U.S. economy by the agricultural sector, 2012-2021F
Nominal (current dollars)

New York	2012	2013	2014	2015	2016	2017	2018	2019	2020
	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Value of crop production	2,231,176	2,286,199	2,049,826	1,873,766	1,909,928	1,911,887	1,895,132	1,802,991	1,945,108
Crop cash receipts	2,289,735	2,254,709	2,141,100	1,984,846	2,018,209	1,926,952	1,896,115	1,958,920	2,033,999
Feed crops	614,708	574,691	559,870	468,744	416,663	391,788	434,234	481,664	445,098
Food grains	42,443	47,040	44,373	35,418	38,999	41,416	41,404	28,062	36,327
Fruits and nuts	323,035	347,528	359,823	374,804	430,443	451,073	272,177	276,923	332,760
Oil crops	171,933	187,921	149,787	112,535	131,937	107,032	112,844	116,738	125,264
Vegetables and melons	508,404	447,702	397,315	344,419	306,060	249,454	254,429	159,104	164,554
All other crops	629,211	649,826	629,932	648,926	694,107	686,190	781,027	896,430	929,996
Home consumption	4,130	4,197	19,446	13,760	12,790	2,134	2,131	2,705	2,864
Inventory adjustment	-62,688	27,293	-110,720	-124,841	-121,071	-17,199	-3,114	-158,635	-91,755
Value of animals and products production	3,206,965	3,523,551	4,250,072	3,383,956	3,089,574	3,282,289	3,085,783	3,380,262	3,239,107
Animals and products cash receipts	3,210,068	3,447,444	4,238,117	3,334,404	3,033,269	3,294,469	3,108,847	3,354,541	3,261,596
Dairy products, Milk	2,552,652	2,848,220	3,479,038	2,554,552	2,503,250	2,706,704	2,475,775	2,847,096	2,703,498
Meat animals	343,667	296,697	431,524	396,662	283,004	337,083	346,165	271,618	296,601
Miscellaneous livestock	137,530	129,971	127,016	121,167	117,104	108,009	114,897	119,476	122,138
Poultry and eggs	176,219	172,556	200,539	262,023	129,910	142,673	172,009	116,351	139,359
Home consumption	8,053	17,678	22,769	18,174	9,435	10,113	10,258	12,056	16,923
Inventory adjustment	-11,156	58,429	-10,814	31,377	46,869	-22,294	-33,322	13,665	-39,412
Farm related income	820,004	876,812	743,431	658,373	567,716	737,346	661,052	884,580	585,007
Forest products sold	17,213	30,337	24,174	35,899	26,520	19,252	15,078	12,788	15,734
Gross imputed rental value of farm dwellings	301,276	279,515	276,297	283,474	243,948	290,993	322,943	326,290	272,682
Machine hire and customwork	45,654	59,970	132,927	83,218	46,823	68,648	21,040	29,501	23,718
Other farm income	455,861	506,991	310,034	255,782	250,423	358,452	301,991	516,000	272,873
Total commodity insurance indemnities	49,121	66,103	43,696	52,240	57,341	97,312	56,398	81,343	78,050
Federal commodity insurance indemnities	46,824	65,590	38,652	50,463	49,676	81,056	37,362	72,542	56,604
Net cash rent received by operator landlords 2/	4,820	5,181	-477	1,802	6,763	-3,293	-8,477	-10,042	-8,724
Value of agricultural sector production	6,258,146	6,686,563	7,043,329	5,916,094	5,567,217	5,931,522	5,641,967	6,067,833	5,769,222
Intermediate product expenses 1/	3,111,408	3,162,127	3,422,060	3,177,783	3,028,254	2,957,144	3,048,850	2,812,931	3,065,216
Farm origin	1,081,374	1,127,403	1,203,004	1,188,881	1,129,394	1,196,211	1,189,350	1,106,756	1,232,383
Feed purchases	765,776	830,672	860,724	854,035	777,457	846,924	838,311	799,554	881,375
Livestock and poultry purchases	83,038	55,225	82,225	90,360	79,126	59,799	76,025	71,269	86,126
Seed purchases	232,560	241,505	260,055	244,487	272,811	289,489	275,014	235,933	264,882
Manufactured inputs	790,712	842,693	865,452	719,987	674,446	626,229	676,813	627,172	668,232
Electricity	85,419	91,867	87,654	96,106	100,884	79,108	86,685	77,819	89,885
Fertilizer, lime, and soil conditioners	246,847	258,011	269,399	225,760	219,558	184,402	220,604	194,584	228,523
Pesticides	137,050	138,523	149,188	128,208	126,734	120,062	130,390	118,771	132,972
Fuel and oils	321,396	354,291	359,211	269,914	227,270	242,656	239,133	235,998	216,852
Other intermediate expenses 1/	1,239,322	1,192,032	1,353,604	1,268,914	1,224,414	1,134,705	1,182,687	1,079,004	1,164,600
Machine hire and custom work	58,274	61,776	74,189	65,811	67,374	47,004	41,424	54,903	50,871
Marketing, storage, and transportation	138,327	104,527	191,392	142,490	147,066	126,337	182,705	132,816	167,559
Repair and maintenance 1/	385,186	437,818	409,973	431,913	371,549	346,822	377,940	331,327	385,783
Miscellaneous expenses 1/	657,534	587,911	678,050	628,700	638,424	614,541	580,619	559,958	560,388
Total insurance premiums 4/	179,140	175,315	194,325	183,081	170,494	176,388	170,607	165,598	170,582
Federal commodity insurance premiums	12,399	13,682	18,249	16,088	17,161	19,031	20,613	21,229	22,793
Irrigation	2,622	1,734	3,518	1,932	2,211	1,600	1,000	1,615	1,546
Contract labor	20,088	42,982	27,955	36,302	21,761	24,369	25,507	19,743	29,643
Net government transactions	-147,068	-163,008	-297,259	-232,595	-195,971	-209,014	-221,424	-182,415	311,231
Direct government payments	104,277	74,631	27,479	70,421	87,655	76,094	81,203	122,733	712,727
Property taxes and fees 1/	251,346	237,639	324,738	303,016	283,626	285,107	302,628	305,148	401,497
Motor vehicle registration and licensing fees	6,973	6,850	7,027	8,279	8,670	8,881	7,220	7,822	8,259
Gross value added	2,979,581	3,318,446	3,296,055	2,469,415	2,321,231	2,740,995	2,346,186	3,052,743	2,985,595
Capital consumption 1/	473,112	502,126	640,738	608,814	614,535	529,128	471,940	432,206	423,299
Net value added	2,506,469	2,816,321	2,655,317	1,860,601	1,706,696	2,211,867	1,874,246	2,620,537	2,562,295
Factor payments to stakeholders 3/	968,824	959,815	970,796	882,545	1,000,805	899,740	842,898	717,830	735,162
Hired labor and non-cash employee compensation	685,138	700,319	729,078	627,311	718,720	675,201	623,215	512,168	539,742
Net rent paid to operator landlords	7,748	8,892	6,533	7,348	9,977	267	-5,011	-7,545	-5,556
Net rent paid to nonoperator landlords	49,654	56,982	30,420	34,213	46,457	1,241	-23,332	-35,131	-25,872
Total interest expenses 1/	226,284	193,622	204,764	213,674	225,651	223,031	248,026	248,338	226,848
Net farm income	1,537,644	1,856,506	1,684,521	978,055	705,891	1,312,127	1,031,348	1,902,707	1,827,134

Footnotes

Data as of September 2, 2021

F = Forecast values.

NA = Data are not available/applicable.

Values are rounded to the nearest thousand. When 'Real (2021 dollars)' is selected, nominal values are

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



Memorandum

TO: Interested Parties
FROM: Edward Martorana
SUBJECT: 2022 Agricultural Assessment Values Per Acre
DATE: January 2022

On the next page is the schedule of 2022 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 2022, and for village assessment rolls completed in 2023.

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 2022
 And For Village Assessment Rolls Completed in 2023

Mineral Soil Group		Value Per Acre
1	a	\$1,194
	b	1063
2	a	1063
	b	943
3	a	943
	b	812
4	a	812
	b	693
5	a	693
	b	561
6	a	561
	b	442
7		442
8		310
9		191
10		60

Organic Soil Group (muck)	Value Per Acre
A	\$2,388
B	1,552
C	1,313
D	\$836

Aquaculture	\$1,194
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Farm Woodland	\$442
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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 3, 2022 for the city and town rolls completed in 2022 and for the village assessment rolls completed in 2023.

Edward Martorana

 Edward Martorana,
 Manager Valuation Services Bureau