



**Department of
Taxation and Finance**

**2023 AGRICULTURAL
ASSESSMENT VALUES**

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

Amanda Hiller, Commissioner

STATE OF NEW YORK

KATHY HOCHUL, GOVERNOR

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

January 2023

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 2023, the years 2014-2021 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 2014 through 2021 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 2023

Agricultural Assessment Values

The following four pages show how the actual calculation was performed for determining 2023 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 | | | | | | | | | | | | | | | | |
|---|----------------|------------------|----------------|------------------|----------------|------------------|----------------|------------------|----------------|------------------|----------------|------------------|----------------|------------------|----------------|------------------|
| | 2014 | | 2015 | | 2016 | | 2017 | | 2018 | | 2019 | | 2020 | | 2021 | |
| | 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 | \$33,576 | 110.0 | 36,868 | 115.0 | 36,508 | 125.0 | 40,870 | 95.0 | 34,807 | 66 | 22,869 | 120 | 45,698 | 125 | 66,413 |
| Oats | 40.0 | 9,223 | 40.0 | 5,359 | 60.0 | 7,161 | 35.0 | 4,235 | 43.0 | 6,780 | 39 | 8,447 | 32 | 6,920 | 29 | 7,001 |
| Rye | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| Barley | 8.0 | 1,391 | 9.0 | 1,701 | NA | NA | NA | NA | 8.0 | 1,346 | 4 | 801 | 5 | 1,140 | 5 | 1,449 |
| Soybeans | 327.0 | 141,009 | 301.0 | 117,781 | 320.0 | 125,558 | 265.0 | 110,426 | 325.0 | 137,760 | 225 | 91,800 | 312 | 179,806 | 320 | 205,216 |
| Corn for grain | 680.0 | 413,630 | 590.0 | 338,324 | 570.0 | 286,767 | 485.0 | 317,806 | 615.0 | 406,786 | 545 | 361,662 | 500 | 478,850 | 585 | 635,018 |
| Corn for silage | 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 | NA | NA |
| Hay, all | 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 | 295,260 | 1,160 | 394,085 |
| Potatoes | 15.8 | 54,747 | 14.8 | 50,557 | 14.8 | 44,755 | 14.4 | 50,803 | 13.4 | 47,409 | NA | NA | NA | NA | NA | NA |
| Dry beans | NA | NA | 7.8 | 3,823 | NA | NA | NA | NA | 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) |
| VEG/FRUITS | | | | | | | | | | | | | | | | |
| Beets, processing | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| Cabbage, fresh | 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 | NA | NA |
| Cabbage processing | NA | NA | NA | NA | 10,600 | 70,962 | 12,700 | 74,434 | 10,100 | 52,862 | 11,700 | 82,430 | 11,400 | 90,641 | 10,800 | 76,280 |
| Cauliflower, fresh | 470 | 2,623 | 410 | 2,255 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| Cucumbers, fresh | 1,700 | 10,091 | 1,900 | 17,298 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| Green peas, processing | NA | NA | NA | NA | 8,100 | 3,482 | 8,900 | 6,760 | 6,700 | 3,351 | NA | NA | NA | NA | NA | NA |
| Onions, fresh | 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 | 6,800 | 67,463 |
| Snap beans, fresh | 9,800 | 52,137 | 10,700 | 58,464 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| Snap beans, processing | 20,420 | 27,575 | NA | NA | 28,300 | 52,146 | 24,000 | 35,881 | 26,300 | 34,023 | 25,300 | 32,052 | 26,200 | 24,431 | 23,700 | 27,578 |
| Sweet corn, fresh | 18,100 | 42,399 | 16,700 | 31,427 | 26,600 | 48,720 | 25,700 | 31,992 | 26,600 | 36,257 | 26,500 | 40,422 | 23,600 | 34,707 | 23,600 | 41,167 |
| Sweet corn, processing | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| Tomatoes, fresh | 2,600 | 23,962 | 2,300 | 31,395 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| Bell Peppers | NA | NA | NA | NA | 900 | 7,700 | 900 | 5,196 | 1,400 | 8,455 | NA | NA | 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 | 5,200 | 20,493 | 4,400 | 11,046 | 5,700 | 12,717 | 5,600 | 11,123 | 5,700 | 8,037 | 5,700 | 8,635 | 4,700 | 11,081 | 5,100 | 15,390 |
| Spinach | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| Squash | 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 | 4,400 | 30,492 |
| Apples | 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 | 44,000 | 344,708 |
| Peaches | 1,600 | 12,640 | 1,600 | 8,631 | 1,400 | 3,329 | 1,200 | 8,135 | NA | NA | NA | NA | NA | NA | NA | NA |
| Tart cherries | 1,600 | 3,107 | 1,600 | 2,626 | 1,600 | 2,400 | 1,400 | 2,436 | NA | NA | 1,400 | 724 | 1,300 | 4,664 | NA | NA |
| Pears | 1,000 | 3,472 | 1,000 | 4,800 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| Sweet cherries | 700 | 2,008 | 700 | 2,930 | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA | NA |
| Grapes | 36,000 | 69,350 | 35,000 | 57,031 | 34,000 | 63,700 | 33,000 | 69,078 | NA | NA | NA | NA | NA | NA | NA | NA |
| Strawberries, fresh and proc. | 1,000 | 7,520 | 800 | 7,366 | 1,260 | 11,844 | 1,200 | 10,415 | 700 | 6,229 | NA | NA | NA | NA | NA | NA |
| Blueberries | 800 | 4,061 | 1,000 | 3,995 | 900 | 3,235 | 800 | 3,771 | NA | NA | 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 | 3,148,890 | | 2,922,810 | | 3,135,360 | | 2,923,400 | | 2,906,400 | | 2,642,500 | | 2,693,300 | | 2,342,400 | |
| Total Value Of Production | | \$2,200,112 | | \$2,033,705 | | \$2,126,108 | | \$2,166,497 | | \$1,968,150 | | \$1,829,512 | | \$2,117,698 | | \$1,912,260 |
| Value of Production Per Acre | \$699 | | \$696 | | \$678 | | \$741 | | \$677 | | \$692 | | \$786 | | \$816.37 | |
| CALCULATED VALUES | | | | | | | | | | | | | | | | |
| (in millions) | | | | | | | | | | | | | | | | |
| Adjusted Production Expenses | | | | | | | | | | | | | | | | |
| Total Production Expenses | 5,386 | | 5,008 | | 4,949 | | 4,695 | | 4,692 | | 4,286 | | 4,659 | | 4,451 | |
| -Taxes on Farm Property | 325 | | 303 | | 284 | | 285 | | 303 | | 305 | | 401 | | 350 | |
| -Interest on Mortgage Debt | 120 | | 122 | | 133 | | 132 | | 147 | | 149 | | 143 | | 145 | |
| Adjusted Total Production Exp. | 4,942 | | 4,583 | | 4,532 | | 4,278 | | 4,242 | | 3,832 | | 4,115 | | 3,956 | |
| Management Charge | | | | | | | | | | | | | | | | |
| 1% of Gross Farm Income | 70 | | 59 | | 56 | | 59 | | 56 | | 61 | | 58 | | 66 | |
| + 7% of Production Expenses | 346 | | 321 | | 317 | | 299 | | 297 | | 268 | | 288 | | 277 | |
| Total Management Charge | 416 | | 380 | | 373 | | 359 | | 353 | | 329 | | 346 | | 343 | |
| Mortgage Debt Attributable to Land | | | | | | | | | | | | | | | | |
| Interest on Mortgage Debt | 120 | | 122 | | 133 | | 132 | | 147 | | 149 | | 143 | | 145 | |
| x Land % of Tot Real Est Value | 63% | | 63% | | 63% | | 63% | | 63% | | 63% | | 63% | | 63% | |
| Debt Attributable to Land | 76 | | 77 | | 84 | | 83 | | 93 | | 94 | | 90 | | 91 | |
| Adjusted Net Farm Income | | | | | | | | | | | | | | | | |
| Net Farm Income | 1,685 | | 978 | | 706 | | 1,312 | | 1,031 | | 1,904 | | 1,816 | | 2,434 | |
| -Management Charge | 416 | | 380 | | 373 | | 359 | | 353 | | 329 | | 346 | | 343 | |
| +Property Taxes | 325 | | 303 | | 284 | | 285 | | 303 | | 305 | | 401 | | 350 | |
| +Mortgage Debt Attributable to Land | 76 | | 77 | | 84 | | 83 | | 93 | | 94 | | 90 | | 91 | |
| Adjusted Net Farm Income | 1,669 | | 978 | | 700 | | 1,322 | | 1,073 | | 1,974 | | 1,962 | | 2,532 | |
| % Net Profit | | | | | | | | | | | | | | | | |
| Adjusted Net Farm Income | 1,669 | | 978 | | 700 | | 1,322 | | 1,073 | | 1,974 | | 1,962 | | 2,532 | |
| Realized Gross Farm Income | 7,043 | | 5,916 | | 5,567 | | 5,932 | | 5,642 | | 6,068 | | 5,774 | | 6,631 | |
| % Net Profit = | 24% | | 17% | | 13% | | 22% | | 19% | | 33% | | 34% | | 38% | |
| MINERAL SOILS BASE VALUE | | | | | | | | | | | | | | | | |
| A. Capitalization Rate of 10% | 10% | | 10% | | 10% | | 10% | | 10% | | 10% | | 10% | | 10% | |
| B. Annual Percent Net Profit | 24% | | 17% | | 13% | | 22% | | 19% | | 33% | | 34% | | 38% | |
| C. Value of Production Per Acre | 699 | | 696 | | 678 | | 741 | | 677 | | 692 | | 786 | | 816 | |
| Capitalized Value of Production Per Acre (B x C / A) = | 1,655 | | 1,150 | | 853 | | 1,651 | | 1,288 | | 2,253 | | 2,672 | | 3,117 | |

Production expenses by category, 2013-2022F
Nominal (current dollars)

| New York | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | \$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/ | 4,904,688 | 5,386,287 | 5,008,460 | 4,948,981 | 4,695,488 | 4,691,679 | 4,286,237 | 4,659,038 | 4,451,485 |
| Excluding operator dwellings 1/ | 4,793,199 | 5,252,539 | 4,871,656 | 4,837,559 | 4,597,881 | 4,579,901 | 4,167,807 | 4,557,716 | 4,353,215 |
| Cash expenses | | | | | | | | | |
| Excluding operator dwellings 1/ | 4,291,453 | 4,652,664 | 4,292,379 | 4,256,655 | 4,091,432 | 4,123,988 | 3,742,560 | 4,146,050 | 3,962,855 |
| Excluding net rent to landlords 1/ | 4,224,915 | 4,591,874 | 4,228,170 | 4,177,360 | 4,070,240 | 4,136,149 | 3,770,320 | 4,164,403 | 3,999,680 |
| Current operating | | | | | | | | | |
| Including operator dwellings 1/ | 3,905,428 | 4,179,093 | 3,841,395 | 3,768,735 | 3,656,714 | 3,697,571 | 3,344,855 | 3,634,607 | 3,533,215 |
| Excluding operator dwellings 1/ | 3,852,237 | 4,124,759 | 3,771,318 | 3,721,650 | 3,608,846 | 3,640,722 | 3,284,540 | 3,591,295 | 3,477,322 |
| Factor payments to stakeholders | | | | | | | | | |
| Including operator dwellings 1/ | 959,815 | 970,796 | 882,545 | 1,000,805 | 899,740 | 842,607 | 717,173 | 737,518 | 682,460 |
| Excluding operator dwellings 1/ | 949,535 | 959,360 | 870,353 | 987,840 | 887,292 | 828,676 | 706,727 | 731,336 | 679,015 |
| Nonfactor payments | | | | | | | | | |
| Excluding operator dwellings | 3,843,664 | 4,293,179 | 4,001,303 | 3,849,718 | 3,710,589 | 3,751,225 | 3,461,080 | 3,826,380 | 3,674,200 |
| Intermediate product expenses | | | | | | | | | |
| Including operator dwellings | 3,162,127 | 3,422,060 | 3,177,783 | 3,028,254 | 2,957,144 | 3,048,849 | 2,812,944 | 3,065,223 | 2,980,728 |
| Excluding operator dwellings | 3,108,937 | 3,367,726 | 3,107,706 | 2,981,169 | 2,909,276 | 2,992,001 | 2,752,629 | 3,021,910 | 2,924,834 |
| Farm-origin | | | | | | | | | |
| Feed | 830,672 | 860,724 | 854,035 | 777,457 | 846,924 | 838,311 | 799,554 | 881,375 | 841,182 |
| Livestock and poultry | 55,225 | 82,225 | 90,360 | 79,126 | 59,799 | 76,024 | 71,282 | 86,133 | 80,123 |
| Seed | 241,505 | 260,055 | 244,487 | 272,811 | 289,489 | 275,014 | 235,933 | 264,882 | 221,459 |
| Manufactured inputs | 842,693 | 865,452 | 719,987 | 674,446 | 626,229 | 676,813 | 627,172 | 668,232 | 725,605 |
| Pesticide | 138,523 | 149,188 | 128,208 | 126,734 | 120,062 | 130,390 | 118,771 | 132,972 | 134,263 |
| Fertilizer, lime, and soil conditioner | 258,011 | 269,399 | 225,760 | 219,558 | 184,402 | 220,604 | 194,584 | 228,523 | 256,806 |
| Fuel and oils | 354,291 | 359,211 | 269,914 | 227,270 | 242,656 | 239,133 | 235,998 | 216,852 | 243,793 |
| Electricity | 91,867 | 87,654 | 96,106 | 100,884 | 79,108 | 86,685 | 77,819 | 89,885 | 90,743 |
| Other intermediate | | | | | | | | | |
| Including operator dwellings | 1,192,032 | 1,353,604 | 1,268,914 | 1,224,414 | 1,134,705 | 1,182,687 | 1,079,004 | 1,164,600 | 1,112,358 |
| Excluding operator dwellings | 1,138,842 | 1,299,270 | 1,198,837 | 1,177,328 | 1,086,836 | 1,125,838 | 1,018,689 | 1,121,288 | 1,056,465 |
| Repair and maintenance | | | | | | | | | |
| Including operator dwellings | 437,818 | 409,973 | 431,913 | 371,549 | 346,822 | 377,940 | 331,327 | 385,783 | 371,667 |
| Excluding operator dwellings | 407,349 | 382,363 | 388,223 | 346,385 | 319,020 | 343,634 | 294,593 | 363,927 | 343,457 |
| Machine hire and custom work | 61,776 | 74,189 | 65,811 | 67,374 | 47,004 | 41,424 | 54,903 | 50,871 | 29,247 |
| Marketing, storage, and transportation | 104,527 | 191,392 | 142,490 | 147,066 | 126,337 | 182,705 | 132,816 | 167,559 | 127,004 |
| Miscellaneous | | | | | | | | | |
| Including operator dwellings | 587,911 | 678,050 | 628,700 | 638,424 | 614,541 | 580,619 | 559,958 | 560,388 | 584,440 |
| Excluding operator dwellings | 565,190 | 651,326 | 602,313 | 616,502 | 594,475 | 558,075 | 536,377 | 538,932 | 556,757 |
| Labor expenses | | | | | | | | | |
| Cash labor | 724,664 | 745,816 | 655,856 | 733,408 | 693,727 | 643,290 | 514,103 | 559,089 | 541,452 |
| Contract labor | 42,982 | 27,955 | 36,302 | 21,761 | 24,369 | 25,507 | 19,743 | 29,643 | 44,821 |
| Hired labor | 681,683 | 717,861 | 619,554 | 711,648 | 669,358 | 617,784 | 494,360 | 529,446 | 496,630 |
| Non-cash employee compensation | 18,636 | 11,217 | 7,757 | 7,073 | 5,843 | 5,431 | 17,808 | 10,295 | 11,036 |
| Interest expenses | | | | | | | | | |
| Including operator dwellings | 193,622 | 204,764 | 213,674 | 225,651 | 223,031 | 249,115 | 248,807 | 231,947 | 226,271 |
| Excluding operator dwellings | 183,342 | 193,328 | 201,481 | 212,686 | 210,584 | 235,184 | 238,361 | 225,765 | 222,826 |
| Nonreal estate interest | 80,476 | 85,181 | 91,383 | 92,924 | 90,593 | 102,399 | 99,886 | 88,816 | 81,771 |
| Real estate | | | | | | | | | |
| Including operator dwellings | 113,146 | 119,583 | 122,290 | 132,727 | 132,438 | 146,716 | 148,921 | 143,130 | 144,501 |
| Excluding operator dwellings | 102,866 | 108,147 | 110,098 | 119,762 | 119,990 | 132,785 | 138,475 | 136,948 | 141,055 |
| Net rent to landlords | | | | | | | | | |
| Including landlord capital consumption | 65,874 | 36,954 | 41,561 | 56,434 | 1,508 | -29,723 | -43,802 | -34,170 | -51,478 |
| Excluding landlord capital consumption | 66,537 | 60,790 | 64,210 | 79,295 | 21,192 | -12,160 | -27,759 | -18,353 | -36,824 |
| Net rent to operator landlords | | | | | | | | | |
| Including landlord capital consumption | 8,892 | 6,533 | 7,348 | 9,977 | 267 | -5,255 | -7,744 | -6,041 | -9,101 |
| Excluding landlord capital consumption | 8,981 | 10,747 | 11,352 | 14,019 | 3,747 | -2,150 | -4,908 | -3,245 | -6,510 |
| Net rent to nonoperator landlords | | | | | | | | | |
| Including landlord capital consumption | 56,982 | 30,420 | 34,213 | 46,457 | 1,241 | -24,468 | -36,058 | -28,129 | -42,377 |
| Excluding landlord capital consumption | 57,556 | 50,043 | 52,858 | 65,277 | 17,446 | -10,011 | -22,852 | -15,109 | -30,314 |
| Property taxes and fees | | | | | | | | | |
| Including operator dwellings | 237,639 | 324,738 | 303,016 | 283,626 | 285,107 | 302,628 | 305,148 | 401,497 | 349,585 |
| Excluding operator dwellings | 207,972 | 285,004 | 263,127 | 250,096 | 256,654 | 265,674 | 265,227 | 357,639 | 310,568 |
| Personal property taxes | 1,879 | 28,782 | 17,975 | 14,182 | 26,109 | 15,745 | 16,975 | 44,562 | 18,616 |
| Motor vehicle registration and licensing fees | 6,850 | 7,027 | 8,279 | 8,670 | 8,881 | 7,220 | 7,822 | 8,259 | 10,057 |
| Real estate property taxes | | | | | | | | | |
| Including operator dwellings | 228,910 | 288,930 | 276,762 | 260,774 | 250,117 | 279,663 | 280,352 | 348,676 | 320,912 |
| Excluding operator dwellings | 199,243 | 249,196 | 236,873 | 227,245 | 221,664 | 242,709 | 240,430 | 304,819 | 281,895 |
| Capital consumption | | | | | | | | | |
| Including operator dwellings | 502,126 | 640,738 | 608,814 | 614,535 | 529,128 | 472,088 | 431,228 | 425,158 | 393,891 |
| Excluding operator dwellings | 483,774 | 612,495 | 594,169 | 596,693 | 520,290 | 468,044 | 423,481 | 417,187 | 393,977 |

Footnotes

Data as of September 1, 2022.

F = Forecast values.

NA = Data are not available/applicable.

Values are rounded to the nearest thousand. When 'Real (2022 dollars)' is selected, nominal

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

Value added to the U.S. economy by the agricultural sector, 2013-2022F
 Nominal (current dollars)

| New York | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 | \$1,000 |
| Value of crop production | 2,286,199 | 2,049,826 | 1,873,766 | 1,909,928 | 1,911,887 | 1,895,132 | 1,803,124 | 1,957,668 | 2,468,060 |
| Crop cash receipts | 2,254,709 | 2,141,100 | 1,984,846 | 2,018,209 | 1,926,952 | 1,896,115 | 1,959,097 | 2,090,998 | 2,386,436 |
| Feed crops | 574,691 | 559,870 | 468,744 | 416,663 | 391,788 | 434,234 | 481,840 | 477,360 | 623,232 |
| Food grains | 47,040 | 44,373 | 35,418 | 38,999 | 41,416 | 41,404 | 28,062 | 38,815 | 62,814 |
| Fruits and nuts | 347,528 | 359,823 | 374,804 | 430,443 | 451,073 | 272,177 | 276,923 | 332,806 | 349,970 |
| Oil crops | 187,921 | 149,787 | 112,535 | 131,937 | 107,032 | 112,844 | 116,738 | 151,525 | 174,571 |
| Vegetables and melons | 447,702 | 397,315 | 344,419 | 306,060 | 249,454 | 254,429 | 159,100 | 160,496 | 227,664 |
| All other crops | 649,826 | 629,932 | 648,926 | 694,107 | 686,190 | 781,027 | 896,430 | 929,996 | 948,185 |
| Home consumption | 4,197 | 19,446 | 13,760 | 12,790 | 2,134 | 2,131 | 2,705 | 2,864 | 2,356 |
| Inventory adjustment | 27,293 | -110,720 | -124,841 | -121,071 | -17,199 | -3,114 | -158,678 | -136,194 | 79,268 |
| Value of animals and products production | 3,523,551 | 4,250,072 | 3,383,956 | 3,089,574 | 3,282,289 | 3,085,783 | 3,380,262 | 3,231,537 | 3,532,275 |
| Animals and products cash receipts | 3,447,444 | 4,238,117 | 3,334,404 | 3,033,269 | 3,294,469 | 3,108,847 | 3,354,541 | 3,254,025 | 3,510,928 |
| Dairy products, Milk | 2,848,220 | 3,479,038 | 2,554,552 | 2,503,250 | 2,706,704 | 2,475,775 | 2,847,096 | 2,696,241 | 2,925,153 |
| Meat animals | 296,697 | 431,524 | 396,662 | 283,004 | 337,083 | 346,165 | 271,618 | 297,127 | 318,528 |
| Miscellaneous livestock | 129,971 | 127,016 | 121,167 | 117,104 | 108,009 | 114,897 | 119,476 | 121,377 | 118,468 |
| Poultry and eggs | 172,556 | 200,539 | 262,023 | 129,910 | 142,673 | 172,009 | 116,351 | 139,280 | 148,780 |
| Home consumption | 17,678 | 22,769 | 18,174 | 9,435 | 10,113 | 10,258 | 12,056 | 16,923 | 22,490 |
| Inventory adjustment | 58,429 | -10,814 | 31,377 | 46,869 | -22,294 | -33,322 | 13,665 | -39,412 | -1,143 |
| Farm related income | 876,812 | 743,431 | 658,373 | 567,716 | 737,346 | 660,808 | 884,380 | 584,523 | 631,131 |
| Forest products sold | 30,337 | 24,174 | 35,899 | 26,520 | 19,252 | 15,078 | 12,788 | 15,734 | 16,189 |
| Gross imputed rental value of farm dwellings | 279,515 | 276,297 | 283,474 | 243,948 | 290,993 | 322,943 | 326,290 | 272,682 | 353,292 |
| Machine hire and customwork | 59,970 | 132,927 | 83,218 | 46,823 | 68,648 | 21,040 | 29,501 | 23,718 | 59,433 |
| Other farm income | 506,991 | 310,034 | 255,782 | 250,423 | 358,452 | 301,747 | 515,801 | 272,388 | 202,217 |
| Total commodity insurance indemnities | 66,103 | 43,696 | 52,240 | 57,341 | 97,312 | 56,398 | 81,343 | 78,050 | 65,207 |
| Federal commodity insurance indemnities | 65,590 | 38,652 | 50,463 | 49,676 | 81,056 | 37,362 | 72,542 | 56,604 | 45,734 |
| Net cash rent received by operator landlords 2/ | 5,181 | -477 | 1,802 | 6,763 | -3,293 | -8,721 | -10,242 | -9,209 | -12,736 |
| Value of agricultural sector production | 6,686,563 | 7,043,329 | 5,916,094 | 5,567,217 | 5,931,522 | 5,641,723 | 6,067,766 | 5,773,728 | 6,631,466 |
| Intermediate product expenses 1/ | 3,162,127 | 3,422,060 | 3,177,783 | 3,028,254 | 2,957,144 | 3,048,849 | 2,812,944 | 3,065,223 | 2,980,728 |
| Farm origin | 1,127,403 | 1,203,004 | 1,188,881 | 1,129,394 | 1,196,211 | 1,189,349 | 1,106,768 | 1,232,390 | 1,142,764 |
| Feed purchases | 830,672 | 860,724 | 854,035 | 777,457 | 846,924 | 838,311 | 799,554 | 881,375 | 841,182 |
| Livestock and poultry purchases | 55,225 | 82,225 | 90,360 | 79,126 | 59,799 | 76,024 | 71,282 | 86,133 | 80,123 |
| Seed purchases | 241,505 | 260,055 | 244,487 | 272,811 | 289,489 | 275,014 | 235,933 | 264,882 | 221,459 |
| Manufactured inputs | 842,693 | 865,452 | 719,987 | 674,446 | 626,229 | 676,813 | 627,172 | 668,232 | 725,605 |
| Electricity | 91,867 | 87,654 | 96,106 | 100,884 | 79,108 | 86,685 | 77,819 | 89,885 | 90,743 |
| Fertilizer, lime, and soil conditioners | 258,011 | 269,399 | 225,760 | 219,558 | 184,402 | 220,604 | 194,584 | 228,523 | 256,806 |
| Pesticides | 138,523 | 149,188 | 128,278 | 126,734 | 120,062 | 130,390 | 118,771 | 132,972 | 134,263 |
| Fuel and oils | 354,291 | 359,211 | 269,914 | 227,270 | 242,656 | 239,133 | 235,998 | 216,852 | 243,793 |
| Other intermediate expenses 1/ | 1,192,032 | 1,353,604 | 1,268,914 | 1,224,414 | 1,134,705 | 1,182,687 | 1,079,004 | 1,164,600 | 1,112,358 |
| Machine hire and custom work | 61,776 | 74,189 | 65,811 | 67,374 | 47,004 | 41,424 | 54,903 | 50,871 | 29,247 |
| Marketing, storage, and transportation | 104,527 | 191,392 | 142,490 | 147,066 | 126,337 | 182,705 | 132,816 | 167,559 | 127,004 |
| Repair and maintenance 1/ | 437,818 | 409,973 | 431,913 | 371,549 | 346,822 | 377,940 | 331,327 | 385,783 | 371,667 |
| Miscellaneous expenses 1/ | 587,911 | 678,050 | 628,700 | 638,424 | 614,541 | 580,619 | 559,598 | 560,388 | 584,440 |
| Total insurance premiums 4/ | 175,315 | 194,325 | 183,081 | 170,494 | 176,388 | 170,607 | 165,598 | 170,582 | 227,692 |
| Federal commodity insurance premiums | 13,682 | 18,249 | 16,088 | 17,161 | 19,031 | 20,613 | 21,229 | 22,793 | 34,321 |
| Irrigation | 1,734 | 3,518 | 1,932 | 2,211 | 1,600 | 1,000 | 1,615 | 1,546 | 774 |
| Contract labor | 42,982 | 27,955 | 36,302 | 21,761 | 24,369 | 25,507 | 19,743 | 29,643 | 44,821 |
| Net government transactions | -163,008 | -297,259 | -232,595 | -195,971 | -209,014 | -221,424 | -182,415 | 300,245 | -95,356 |
| Direct government payments | 74,631 | 27,479 | 70,421 | 87,655 | 76,094 | 81,203 | 122,733 | 701,741 | 254,229 |
| Property taxes and fees 1/ | 237,639 | 324,738 | 303,016 | 283,626 | 285,107 | 302,628 | 305,148 | 401,497 | 349,585 |
| Motor vehicle registration and licensing fees | 6,850 | 7,027 | 8,279 | 8,670 | 8,881 | 7,220 | 7,822 | 8,259 | 10,057 |
| Gross value added | 3,318,446 | 3,296,055 | 2,469,415 | 2,321,231 | 2,740,995 | 2,345,942 | 3,052,663 | 2,979,107 | 3,510,561 |
| Capital consumption 1/ | 502,126 | 640,738 | 608,814 | 614,535 | 529,128 | 472,088 | 431,228 | 425,158 | 393,891 |
| Net value added | 2,816,321 | 2,655,317 | 1,860,601 | 1,706,696 | 2,211,867 | 1,873,854 | 2,621,435 | 2,553,949 | 3,116,669 |
| Factor payments to stakeholders 3/ | 959,815 | 970,796 | 882,545 | 1,000,805 | 899,740 | 842,607 | 717,173 | 737,518 | 682,460 |
| Hired labor and non-cash employee compensation | 700,319 | 729,078 | 627,311 | 718,720 | 675,201 | 623,215 | 512,168 | 539,742 | 507,667 |
| Net rent paid to operator landlords | 8,892 | 6,533 | 7,348 | 9,977 | 267 | -5,255 | -7,744 | -6,041 | -9,101 |
| Net rent paid to nonoperator landlords | 56,982 | 30,420 | 34,213 | 46,457 | 1,241 | -24,468 | -36,058 | -28,129 | -42,377 |
| Total interest expenses 1/ | 193,622 | 204,764 | 213,674 | 225,651 | 223,031 | 249,115 | 248,807 | 231,947 | 226,271 |
| Net farm income | 1,856,506 | 1,684,521 | 978,055 | 705,891 | 1,312,127 | 1,031,248 | 1,904,262 | 1,816,431 | 2,434,209 |

Footnotes

Data as of September 1, 2022.
 F = Forecast values.
 NA = Data are not available/applicable.
 Values are rounded to the nearest thousand. When 'Real (2022 dollars)' is selected, nominal values are
[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 2023
 And For Village Assessment Rolls Completed in 2024

| Mineral Soil Group | | Value Per Acre |
|--------------------|---|----------------|
| 1 | a | \$1,218 |
| | b | 1084 |
| 2 | a | 1084 |
| | b | 962 |
| 3 | a | 962 |
| | b | 828 |
| 4 | a | 828 |
| | b | 706 |
| 5 | a | 706 |
| | b | 572 |
| 6 | a | 572 |
| | b | 451 |
| 7 | | 451 |
| 8 | | 317 |
| 9 | | 195 |
| 10 | | 61 |

| Organic Soil Group (muck) | Value Per Acre |
|---------------------------|----------------|
| A | \$2,436 |
| B | 1,583 |
| C | 1,340 |
| D | \$853 |

| | |
|-------------|---------|
| Aquaculture | \$1,218 |
|-------------|---------|

| | |
|---------------|-------|
| Farm Woodland | \$451 |
|---------------|-------|

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 5, 2023 for the city and town rolls completed in 2023 and for the village assessment rolls completed in 2024.

Edward Martorana

 Edward Martorana,
 Manager Valuation Services Bureau