A Consulting Forester, New York

This company has planted over 1,000,000 trees in the past two years, using the TreeP planting machine. Maximum distance from headquarters was 115 miles. Areas planted ranged from 1 to 30 acres.

The figures given below are for spring planting in 1950, and include hand planting 86,000 trees, since the accounting system used did not separate costs between machine and hand planting.

The costs include preplanting inspection; conferences; share of office rental and other overhead; overhaul, painting, storage, and other costs for machines. Travel expenses for supervisory personnel and for employees were paid, with staff ranging from 8 to 11 men.

Due to the short season (only 6 weeks), some extra expense was necessary to complete contracts by June 1.

Costs of Planting - 720,000 Trees

Item		Cost per M
Supervision (2 men) Labor (6 to 9 men) Living expense (all men) Two tractors: Operation Repairs		\$1.60 4.44 2.95 .35
Two TreePs: One $1\frac{1}{2}$ -ton truck:	Depreciation Operation Repairs and plow replacement Depreciation Operation Repairs, tires	.90 .02 .16 .39 .09
Auto travel Overhead Insurance and taxe	Depreciation	.35 .60 .40
	Compensation insurance Unemployment insurance Social security and corporation taxes	•34 •15
Total cost per M		\$13.73

These trees, and about 8,000 shrubs, were planted on contract at rates of \$12.00 to \$15.00 per M, depending upon sites and number of trees.' It is hoped to reduce 1951 costs on 825,000 trees by more

thorough inspection of planting sites before season starts, better equipment for loading tractors and TreePs to truck, and through closer cooperation with SCS and forestry. agents who provide most of the lists and maps of areas to be reforested.