

COST & RETURNS SUMMARY FOR PISTACHIO

PI-VN-80

*** SCS BUDGET ***

Pistachios #22

EXAMPLE COSTS TO PRODUCE PISTACHIOS
 YUBA COUNTY 1980
 2000 LBS. IN-SHELL NUTS

BY S. SIBBETT
 H. FREEMAN
 J. MARANTO

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
1. GROSS RECEIPTS FROM PRODUCTION:					
PISTACHIO	LBS.	2.000	2000.000	4000.00	
TOTAL RECEIPTS:				4000.00	
2. VARIABLE COSTS:					
PREHARVEST:					
PRUNING	TREE	0.350	150.000	52.50	
NITROGEN	LBS.	0.250	100.000	25.00	
HERBICIDE	ACRE	35.000	1.000	35.00	
INSECTICIDE	ACRE	22.000	1.000	22.00	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			36.23	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			91.83	
BUILDINGS (FUEL-LUBE-REPAIRS)	ACRE			0.70	
IRRIGATION (POWER-LUBE-REP)	ACIN	1.897	24.000	45.52	
MACHINERY LABOR	HOUR	5.650	17.977	101.57	
IRRIGATION LABOR	HOUR	4.900	7.000	34.30	
INTEREST ON OPERATING CAP.	DOL.	0.07370	182.367	13.24	
TOTAL PREHARVEST COSTS:				457.88	
PREHARVEST COST PER LBS.				0.2289	
HARVEST:					
CUSTOM HAULING	TON	10.000	1.000	10.00	
HOLDING & DRYING	TON	340.000	1.000	340.00	
TOTAL HARVEST COSTS:				350.00	
HARVEST COST PER LBS.				0.1750	
TOTAL VARIABLE COSTS:				807.88	
VARIABLE COST PER LBS.				0.4039	
INCOME ABOVE VARIABLE COSTS:				3192.12	
INCOME PER LBS.				1.5961	
4. OVERHEAD:					
PERSONAL PROPERTY TAXES:				25.02	
REAL PROPERTY TAXES:				149.06	
TOTAL OVERHEAD:				174.08	
OVERHEAD COST PER LBS.				0.0870	
TOTAL CASH COSTS:				981.97	
TOTAL CASH COST PER LBS.				0.4910	
5. INCOME ABOVE ALL CASH COSTS:				3018.03	
INCOME PER LBS.				1.5090	
6. OWNERSHIP COSTS:					
DEPRECIATION:					
MACHINERY & EQUIPMENT	ACRE			113.21	
IRRIGATION SYSTEM	ACRE			29.59	
BUILDINGS	ACRE			2.64	
TREES, VINES OR STAND	ACRE			326.67	
TOTAL DEPRECIATION:				472.10	
CAPITAL & INTEREST:					
MACHINERY & EQUIPMENT		0.07370	701.040	51.67	
IRRIGATION SYSTEM		0.07370	288.243	21.24	
BUILDINGS		0.07370	42.134	3.11	
TREES, VINES OR STAND		0.07370	9800.000	361.13	
LAND		0.07370	4000.000	294.80	
TOTAL INTEREST CHARGE:				731.95	
TOTAL FIXED COSTS:				1204.05	
FIXED COST PER LBS.				0.6020	
7. TOTAL OF ABOVE COSTS:				2185.01	
TOTAL COST PER LBS.				1.0930	
NET RETURNS:				1813.99	
NET RETURNS PER LBS.				0.9070	

BASED ON 160 ACRES OF 640 ACRE ORCHARD
 DRIP IRRIGATION; 11X22 PLANTING, 150 TREES PER ACRE
 LAND OWNERSHIP BASIS
 DATE PRINTED: 02/06/81 HARVEST MONTH: 9

BUDGET RECORD NUMBER 28

UC Cooperative Extension

CASH FLOW & INVESTMENT SUMMARY FOR PISTACHIO

*** SCS BUDGET ***

BUDGET RECORD NUMBER 28

SAMPLE COSTS TO PRODUCE PISTACHIOS
MADERA COUNTY 1980

BY S. SIBRETT
R. FREEMAN

YIELD: 2000 LBS. IN-SHELL NUTS

J. MARANTO

CATEGORY	UNIT	MONTHLY SUMMARY OF RECEIPTS AND EXPENSES												TOTAL	
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
TOTAL RECEIPTS	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4000.00	0.00	0.00	0.00	4000.00
OPERATING EXPENSES															
PRUNING	\$/AC	52.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.50
NITROGEN	\$/AC	0.00	0.00	9.38	0.00	0.00	0.00	6.25	9.38	0.00	0.00	0.00	0.00	0.00	25.00
HERBICIDE	\$/AC	17.50	0.00	0.00	0.00	0.00	0.00	17.50	0.00	0.00	0.00	0.00	0.00	0.00	35.00
INSECTICIDE	\$/AC	22.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.00
CUSTOM HAULING	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	10.00
HOLDING & DRYING	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	340.00	0.00	0.00	0.00	0.00	340.00
MACHINE LABOR COST	\$/AC	17.13	11.10	9.98	6.37	9.58	6.37	11.85	4.18	19.53	2.09	1.69	1.69	1.69	101.57
INTEREST ON OPER. CAP.	\$/AC	7.02	0.83	1.39	0.67	0.69	0.44	0.69	0.18	0.00	0.96	0.20	0.17	0.17	13.24
TRACTOR COST	\$/AC	1.31	6.59	5.53	2.99	5.53	2.99	6.84	1.46	2.99	0.00	0.00	0.00	0.00	36.23
EQUIPMENT COST	\$/AC	34.04	1.91	2.88	2.35	2.88	2.35	2.98	3.17	34.79	1.50	1.50	1.50	1.50	91.83
BLDG OPER. COST	\$/AC	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.70
IRRIGATION COST	\$/AC	0.00	0.00	5.69	5.69	5.69	5.69	5.69	5.69	5.69	5.69	5.69	5.69	5.69	45.52
IRRIG LABOR COST	\$/AC	0.00	0.00	4.90	4.90	4.90	4.90	4.90	4.90	4.90	0.00	4.90	0.00	0.00	34.30
TOTAL EXPENSES	\$/AC	151.56	20.48	39.80	23.03	29.32	24.69	58.66	30.92	407.37	15.20	3.45	3.43	3.43	607.88

MACHINE LABOR	HR/AC	MONTHLY IRRIGATION AND LABOR REQUIREMENTS												TOTAL	
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
IRRIGATION LABOR	HR/AC	3.03	1.96	1.77	1.13	1.70	1.13	2.10	0.74	3.46	0.37	0.30	0.30	0.30	17.98
IRRIG. WATER APPLIED	ACIN	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00	0.00	0.00	7.00
		0.00	0.00	3.00	3.00	3.00	4.00	4.00	4.00	0.00	3.00	0.00	0.00	0.00	24.00

MACHINE	CODE	SIZE	PURCHASE PRICE	YEARS OWNED	MACHINERY FIXED AND VARIABLE COSTS PER ACRE									
					FIXED COST PER ACRE					VARIABLE COST PER ACRE				
					ANN HOURS USED	DEPR.	INTER.	TAX	TOTAL	FUEL	LUBE	REPAIRS	TOTAL	HRS PER ACRE
TRACTOR 65 HP	4	65.0	15960.	10.	470.	19.91	13.49	6.36	39.75	24.92	3.74	7.57	36.23	8.321
PICKUP 1/2 TON	14	0.5	9000.	6.	480.	6.67	2.67	1.27	10.61	14.40	2.16	1.41	17.97	3.000
3 WH. VEHICLE	16	50.0	1300.	10.	3000.	0.02	0.01	0.00	0.02	0.00	0.00	0.00	0.00	0.354
IRR PUMP 50 HP*	22	2.0	10560.	25.	3200.	2.90	3.17	1.78	7.85	4.88	0.07	1.84	6.79	24.000
KNOCKER&C-FRAME*	32	0.5	50000.	6.	345.	70.62	27.11	13.04	110.78	3.74	0.56	60.53	64.83	4.000
DRIP IRRIG SYST*	56	1.0	78900.	10.	5000.	26.69	18.08	8.52	53.28	0.00	0.76	37.96	38.72	24.000
DISC-OFFSET	78	8.0	3960.	10.	160.	7.64	4.02	2.09	13.75	0.00	0.10	4.98	5.08	3.750
WD SPRYR 200 GAL	88	15.0	2040.	10.	95.	0.97	0.51	0.26	1.74	0.00	0.00	0.21	0.21	0.547
SPD SPRYR 500 GA	91	15.0	18000.	10.	125.	3.62	1.91	0.99	6.52	0.00	0.03	1.64	1.67	0.306
SPRINGTOOTH	100	8.0	3120.	10.	125.	3.26	1.72	0.89	5.87	0.00	0.03	1.56	1.59	1.587
BRUSH RAKE	128	6.0	1200.	8.	320.	0.50	0.23	0.12	0.85	0.00	0.01	0.40	0.41	1.375
MISCL ORCH EQUIP.	55		1250.	8.		0.88	0.32	0.08	1.27	0.00		0.01	0.01	
FARM SHOP	2		10530.	35.		1.69	2.67	0.66	5.02	0.66		0.03	0.69	
WATER TANK	25		375.	20.		0.07	0.12	0.02	0.21	0.00		0.00	0.00	

MACHINERY & EQUIPMENT INVESTMENT & COSTS PER ACRE
TOTAL INVESTMENT 206195.

BASED ON 160 ACRES OF 640 ACRE ORCHARD
DRIP IRRIGATION; 11X22 PLANTING, 150 TREES PER ACRE
LAND OWNERSHIP BASIS

FUEL USE SUMMARY FOR BUDGET RECORD NUMBER 28
 SAMPLE COSTS TO PRODUCE PISTACHIOS BY S. SIBBETT
 MADERA COUNTY 1980 M. FREEMAN
 YIELD: 2000 LBS. IN-SHELL NUTS J. MARANTO

*** SCS BUDGET ***

FUEL USED IN GALLONS PER HOUR

TRACTOR 65 HP	3.120	
PICKUP 1/2 TON	4.000	
3 WH. VEHICLE	0.000	
IRR PUMP 50 HP*	0.000	(KWHRS)
KNOCKER&C-FRAME*	0.780	

FUEL ALLOCATED TO OPERATIONS IN GALLONS PER ACRE COVERED
 MACHINE GALLONS POWER UNIT

PICKUP 1/2 TON	0.200	
3 WH. VEHICLE	0.000	
KNOCKER&C-FRAME*	1.560	
DISC-OFFSET	2.145	TRACTOR 65 HP
BRUSH RAKE	4.719	TRACTOR 65 HP
SPD SPRYR 500 GA	1.049	TRACTOR 65 HP
WD SPRYR 200 GAL	0.939	TRACTOR 65 HP
SPRINGTOOTH	1.815	TRACTOR 65 HP
DRIP IRRIG SYST*	0.000 (KWHRS)	IRR PUMP 50 HP*

FUEL ALLOCATED TO OPERATIONS FOR THE BUDGET UNIT

	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL	FUEL TYPE
KNOCKER&C-FRAME*	1.560	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.560	0.000	0.000	0.000	3.120	GAS
DISC-OFFSET	0.000	0.000	2.145	2.145	2.145	2.145	2.145	0.000	2.145	0.000	0.000	0.000	12.870	DIESEL
BRUSH RAKE	0.000	4.719	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	4.719	DIESEL
SPD SPRYR 500 GA	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.049	0.000	0.000	0.000	0.000	1.049	DIESEL
WD SPRYR 200 GAL	0.939	0.000	0.000	0.000	0.000	0.000	0.939	0.000	0.000	0.000	0.000	0.000	1.878	DIESEL
SPRINGTOOTH	0.000	0.000	1.815	0.000	1.815	0.000	1.815	0.000	0.000	0.000	0.000	0.000	5.445	DIESEL
PICKUP 1/2 TON	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	12.000	GAS
3 WH. VEHICLE	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	GAS
DRIP IRRIG SYST*	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	KWH
TOTALS	3.499	5.719	4.960	3.145	4.960	3.145	5.899	2.049	4.705	1.000	1.000	1.000	41.031	

GALLONS FUEL BY TYPE

15.12 GAS
 0.00 LP
 25.96 DIESEL
 0.00 N. GAS
 0.00 KWHRS

FUEL TYPES

1=GAS
 2=L.P.
 3=DIESEL
 4=N. GAS
 5=ELEC.

MACHINERY OPERATIONS SUMMARY
 SAMPLE COSTS TO PRODUCE PISTACHIOS
 NADERA COUNTY 1980
 YIELD: 2000 LBS. IN-SHELL NUTS

BUDGET RECORD NUMBER 28
 BY S. SIBBETT
 A. FREEMAN
 J. MARANTO

*** SCS BUDGET ***

OPERATION	ITEM NO.	DATE	TIRES OVER	LABOR HOUR S	MACHINE HOURS	FUEL,OIL, LUB.,REP. PER ACRE	FIXED COSTS PER ACRE
PICKUP 1/2 TON		14 OCT	5.00	0.300	0.250	1.50	0.88
3 WH. VEHICLE		16 OCT	5.00	0.071	0.059	0.00	0.00
PICKUP 1/2 TON		14 NOV	5.00	0.300	0.250	1.50	0.88
PICKUP 1/2 TON		14 DEC	5.00	0.300	0.250	1.50	0.88
KNOCKER&C-FRAME#		32 JAN	1.00	0.000	2.000	32.44	55.39
WD SPRYR 200 GAL	4,	88 JAN	1.00	0.331	0.274	1.42	2.31
PICKUP 1/2 TON		14 JAN	5.00	0.300	0.250	1.50	0.88
BRUSH RAKE	4,128	FEB	1.00	1.664	1.375	7.00	8.07
PICKUP 1/2 TON		14 FEB	5.00	0.300	0.250	1.50	0.88
DISC-OFFSET	4,	78 MAR	1.00	0.756	0.625	3.84	5.58
SPRINGTOOTH	4,100	RAK	1.00	0.640	0.529	3.06	4.74
PICKUP 1/2 TON		14 MAR	5.00	0.300	0.250	1.50	0.88
3 WH. VEHICLE		16 MAR	5.00	0.071	0.059	0.00	0.00
DISC-OFFSET	4,	78 APR	1.00	0.756	0.625	3.84	5.58
PICKUP 1/2 TON		14 APR	5.00	0.300	0.250	1.50	0.88
3 WH. VEHICLE		16 APR	5.00	0.071	0.059	0.00	0.00
DISC-OFFSET	4,	78 MAY	1.00	0.756	0.625	3.84	5.58
SPRINGTOOTH	4,100	MAY	1.00	0.640	0.529	3.06	4.74
PICKUP 1/2 TON		14 MAY	5.00	0.300	0.250	1.50	0.88
DISC-OFFSET	4,	78 JUNE	1.00	0.756	0.625	3.84	5.58
PICKUP 1/2 TON		14 JUNE	5.00	0.300	0.250	1.50	0.88
3 WH. VEHICLE		16 JUNE	5.00	0.071	0.059	0.00	0.00
DISC-OFFSET	4,	78 JULY	1.00	0.756	0.625	3.84	5.58
WD SPRYR 200 GAL	4,	88 JULY	1.00	0.331	0.274	1.42	2.31
SPRINGTOOTH	4,100	JULY	1.00	0.640	0.529	3.06	4.74
PICKUP 1/2 TON		14 JULY	5.00	0.300	0.250	1.50	0.88
3 WH. VEHICLE		16 JULY	5.00	0.071	0.059	0.00	0.00
SPD SPRYR 500 GA	4,	91 AUG	1.00	0.370	0.306	3.14	8.13
PICKUP 1/2 TON		14 AUG	5.00	0.300	0.250	1.50	0.88
3 WH. VEHICLE		16 AUG	5.00	0.071	0.059	0.00	0.00
KNOCKER&C-FRAME#		32 SEPT	1.00	0.000	2.000	32.44	55.39
DISC-OFFSET	4,	78 SEPT	1.00	0.756	0.625	3.84	5.58
PICKUP 1/2 TON		14 SEPT	5.00	0.300	0.250	1.50	0.88

TOTALS 13.177 14.918 ***** 169.89

BASED ON 160 ACRES OF 640 ACRE ORCHARD
 DRIP IRRIGATION; 11X22 PLANTING, 150 TREES PER ACRE
 LAND OWNERSHIP BASIS

RANGING ANALYSIS FOR BUDGET RECORD NUMBER 26
 SAMPLE COSTS TO PRODUCE PISTACHIOS BY S. SIDBETT
 MADERA COUNTY 1980 M. FREEMAN
 YIELD: 2000 LBS. IN-SHELL NUTS J. MARANTO

*** SCS BUDGET ***

INCOME ABOVE VARIABLE COSTS
 WHEN THE PRICE OF PISTACHIO
 AND THE QUANTITY OF PISTACHIO

RANGES FROM
 RANGES FROM

1.80 TO
 1960.00 TO

2.20
 2040.00

PRICE OF PISTACHIO

1.80 1.90 2.00 2.10 2.20

QUANTITY OF PISTACHIO	1960.00	1980.00	2000.00	2020.00	2040.00	
	2720.12	2916.12	3112.12	3308.12	3504.12	
	2756.12	2954.12	3152.12	3350.12	3548.12	
	2792.12	2992.12	3192.12	3392.12	3592.12	
	2828.12	3030.12	3232.12	3434.12	3636.12	
	2864.12	3068.12	3272.12	3476.12	3680.12	

INCOME ABOVE ALL CASH COSTS
 WHEN THE PRICE OF PISTACHIO
 AND THE QUANTITY OF PISTACHIO

RANGES FROM
 RANGES FROM

1.80 TO
 1960.00 TO

2.20
 2040.00

PRICE OF PISTACHIO

1.80 1.90 2.00 2.10 2.20

QUANTITY OF PISTACHIO	1960.00	1980.00	2000.00	2020.00	2040.00	
	2546.03	2742.03	2938.03	3134.03	3330.03	
	2582.03	2780.03	2978.03	3176.03	3374.03	
	2618.03	2818.03	3018.03	3218.03	3418.03	
	2654.03	2856.03	3058.03	3260.03	3462.03	
	2690.03	2894.03	3098.03	3302.03	3506.03	

INCOME ABOVE ALL COSTS
 WHEN THE PRICE OF PISTACHIO
 AND THE QUANTITY OF PISTACHIO

RANGES FROM
 RANGES FROM

1.80 TO
 1960.00 TO

2.20
 2040.00

PRICE OF PISTACHIO

1.80 1.90 2.00 2.10 2.20

QUANTITY OF PISTACHIO	1960.00	1980.00	2000.00	2020.00	2040.00	
	1341.99	1537.99	1733.99	1929.99	2125.99	
	1377.99	1575.99	1773.99	1971.99	2169.99	
	1413.99	1613.99	1813.99	2013.99	2213.99	
	1449.99	1651.99	1853.99	2055.99	2257.99	
	1485.99	1689.99	1893.99	2097.99	2301.99	

BASED ON 160 ACRES OF 640 ACRE ORCHARD
 DRIP IRRIGATION; 11X22 PLANTING, 150 TREES PER ACRE
 LAND OWNERSHIP BASIS

STORED DATA PAGE (NO CALCULATIONS) FOR PISTACHIO

BUDGET RECORD NUMBER 28

SAMPLE COSTS TO PRODUCE PISTACHIOS
MADERA COUNTY 1980
YIELD: 2000 LBS. IN-SHELL NUTS

BY S. SIBBETT
M. FREEMAN
J. MARANTO

COSTS AND RETURNS WILL BE
DIVIDED BY 2000.0 LBS.
TO OBTAIN PER LBS. COSTS

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
PRODUCTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	SHARE RENT	UNIT CODE	ITEM CODE	TYPE	XXXX
1 PISTACHIO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.000	0.000	12.	58.	2.	0.
OPERATING INPUTS																		
	RATE/UNIT												PRICE	SHARE RENT	UNIT CODE	ITEM CODE	TYPE	HARV CODE
6 PRUNING	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.350	0.000	24.	340.	3.	0.
8 NITROGEN	0.00	0.00	37.50	0.00	0.00	0.00	25.00	37.50	0.00	0.00	0.00	0.00	0.250	0.000	12.	211.	3.	0.
9 HERBICIDE	0.50	0.00	0.00	0.00	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00	35.000	0.000	7.	250.	3.	0.
10 INSECTICIDE	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.000	0.000	7.	240.	3.	0.
11 CUSTOM HAULING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	10.000	0.000	3.	306.	3.	9.
12 HOLDING & DRYING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00340.000	0.000	3.	312.	3.	9.

MACHINERY REQUIREMENTS	IMPLEMENTS = TIMES OVER, TRUCKS = # MILES/ACRE, TRACTORS = HRS/ACRE												M CREW LABOR	POWER UNIT	RACH CODE	TYPE	HARV CODE	
26 KNOCKER&C-FRAME	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.000	0.000	0.	32.	4.	0.
27 DISC-OFFSET	0.00	0.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00	0.00	0.00	0.000	0.000	4.	78.	4.	0.
28 BRUSH RAKE	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	4.	128.	4.	0.
29 FOLIAGE SPRYR 500 GA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.000	0.000	4.	91.	4.	0.
30 WD SPRYR 200 GAL	1.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	4.	88.	4.	0.
32 SPRINGTOOTH	0.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	4.	100.	4.	0.
33 PICKUP 1/2 TON	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	0.000	0.000	0.	14.	4.	0.
34 3 WH. VEHICLE	0.00	0.00	5.00	5.00	0.00	5.00	5.00	5.00	0.00	5.00	0.00	0.00	0.000	0.000	0.	16.	4.	0.
49 ACIN IRRIG WATER	0.00	0.00	3.00	3.00	3.00	4.00	4.00	4.00	0.00	3.00	0.00	0.00	0.00	0.00	22.	56.	0.	
50 NO. TIMES IRRIG	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00	0.00						

EQUIPMENT REQUIREMENTS	NUMBER UNITS	PROPORT OF COST	XXX EQUIP CODE	TYPE	XXXX
51 MISCL ORCH EQUIP	1.000	0.250	0.	55.	5. 0.
52 FARA SHOP	1.000	0.250	0.	2.	5. 0.
53 NURSE TANK	1.000	0.250	0.	25.	5. 0.

COLUMNS --->
 LAND REQUIREMENTS
 2 CHARGE METHOD
 3
 4 NUMBER OF ACRES
 5 VALUE OR COST/ACRE
 6 TAXES PER ACRE
 7 PERENNIAL CROPS YRS LIFE
 8 COST/ACRE
 ENTERPRISE 2-58 REGION/COUNTY 20 UNASSIGNED 00000 RACH COMP 8 IRRIG SYST 5 UNASSIGNED 0 EQUIP SET 1 HARVEST MONTH 9

BASED ON 160 ACRES OF 640 ACRE ORCHARD
DRIP IRRIGATION; 11X22 PLANTING, 150 TREES PER ACRE
LAND OWNERSHIP BASIS

MACHINERY COMPLEMENT 8
EQUIPMENT COMPLEMENT 1

LINE CHANGE	LINE CHANGE	LINE CHANGE	LINE CHANGE	LINE CHANGE
GENERAL NAME CHANGE -> 312 HOLDING & DRYING				
MACHRY NAME CHANGE -> 4 TRACTOR 65 HP	16 3 WH. VEHICLE			
EQUIP NAME CHANGE -> 22 NURSE TANK	25 NURSE TANK			
RACH COMP CHGS -> 4. 2. 65.000000 4. 16. 65.000000 78. 2. 8.000000 32. 3. 50000.000000 32. 13. 50000.000000 16. 2. 50.000000	16. 3. 1300.000000 16. 4. 20.000000 16. 5. 0.700000 16. 9. 3000.000000 16. 10. 10.000000 16. 13. 1300.000000	16. 14. 1.000000 16. 15. 5000.000000 16. 16. 50.000000	55. 5. 5000.000000 55. 6. 5000.000000 22. 5. 1500.000000 22. 6. 1500.000000 25. 5. 1500.000000 25. 6. 1500.000000	PARAMETER CHGS -> 6. 0.073700 10. 5.650000 11. 4.900000 12. 4.900000 26. 0.073700