

TITLE: SAMPLE COSTS TO PRODUCE APPLES
 SANTA CRUZ COUNTY - 1977
 LANDOWNER BASIS

Apples #322

| | UNIT | PRICE OR COST/UNIT | QUANTITY | VALUE OR COST PER ACRE | YOUR COST |
|---|------|--------------------|----------|------------------------|-----------|
| <hr/> | | | | | |
| 1. GROSS RECEIPTS FROM PRODUCTION: | | | | | |
| APPLES | TON | 122.000 | 20.000 | 2440.00 | |
| TOTAL RECEIPTS: | | | | \$ 2440.00 | |
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| 2. VARIABLE COSTS: | | | | | |
| PREHARVEST: | | | | | |
| PRUNING | ACRE | 262.000 | 1.000 | 262.00 | |
| BRUSH REMOVAL | ACRE | 15.046 | 1.000 | 15.04 | |
| NITROGEN | LBS. | 0.300 | 80.000 | 24.00 | |
| INSECTICIDE | GAL. | 0.025 | 900.000 | 22.50 | |
| FUNGICIDE | GAL. | 0.115 | 600.000 | 69.00 | |
| THINNING | ACRE | 280.800 | 1.000 | 280.80 | |
| TYE OR PROP | ACRE | 26.400 | 1.000 | 26.40 | |
| TRACTOR (FUEL-LUBE-REPAIRS) | ACRE | | | 17.25 | |
| EQUIPMENT (FUEL-LUBE-REPAIRS) | ACRE | | | 7.71 | |
| BUILDINGS (FUEL-LUBE-REPAIRS) | ACRE | | | 2.67 | |
| IRRIGATION POWER COST | ACRE | | | 14.49 | |
| IRRIGATION (LUBE-REPAIRS) | ACRE | | | 3.37 | |
| IRRIGATION WATER APPLIED | ACR | 1.489 | 12.000 | | |
| MACHINERY LABOR | HR | 4.870 | 8.447 | 41.14 | |
| IRRIGATION LABOR | HR | 3.900 | 6.000 | 23.40 | |
| INTEREST ON OPERATING CAP. | DOL. | 0.086 | 423.996 | 36.01 | |
| TOTAL PREHARVEST COSTS: | | | | \$ 845.79 | |
| PREHARVEST COST PER TON | | | | \$ 42.29 | |
| HARVEST: | | | | | |
| HAND HARVEST | ACRE | 280.000 | 1.000 | 280.00 | |
| CUSTOM HAULING | ACRE | 37.000 | 1.000 | 37.00 | |
| SCATTER BINS | ACRE | 47.520 | 1.000 | 47.52 | |
| INTEREST ON OPERATING CAP. | DOL. | 0.086 | 30.377 | 2.62 | |
| TOTAL HARVEST COSTS: | | | | \$ 367.14 | |
| HARVEST COST PER TON | | | | \$ 18.36 | |
| TOTAL VARIABLE COSTS: | | | | \$ 1212.93 | |
| VARIABLE COST PER TON | | | | \$ 60.65 | |
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| 3. INCOME ABOVE VARIABLE COSTS: | | | | \$ 1227.07 | |
| INCOME PER TON | | | | \$ 61.35 | |
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| 4. CASH OVERHEAD: | | | | | |
| REAL PROPERTY TAXES: | | | | 60.00 | |
| MISC. OFFICE & BOOKKEEPING (2.50% OF TOTAL VARIABLE COSTS) | | | | 30.32 | |
| TOTAL CASH OVERHEAD: | | | | \$ 90.32 | |
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| 5. INCOME ABOVE ALL CASH COSTS: | | | | \$ 1136.75 | |
| INCOME PER TON | | | | \$ 56.84 | |
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| 6. OWNERSHIP COSTS: | | | | | |
| DEPRECIATION: | | | | | |
| MACHINERY & EQUIPMENT | ACRE | | | 30.08 | |
| IRRIGATION SYSTEM | ACRE | | | 3.33 | |
| BUILDINGS | ACRE | | | 13.60 | |
| TREES, VINES OR STAND | ACRE | | | 40.00 | |
| TOTAL DEPRECIATION: | | | | \$ 87.01 | |
| CAPITAL & INTEREST: | | | | | |
| MACHINERY & EQUIPMENT | | 0.086 | 310.679 | 26.81 | |
| IRRIGATION SYSTEM | | 0.086 | 34.044 | 2.94 | |
| BUILDINGS | | 0.086 | 267.376 | 23.07 | |
| TREES, VINES OR STAND | | 0.086 | 1200.000 | 103.56 | |
| LAND | | 0.083 | 3000.000 | 247.50 | |
| TOTAL INTEREST CHARGE: | | | | \$ 403.88 | |
| TOTAL FIXED COSTS: | | | | \$ 490.90 | |
| FIXED COST PER TON | | | | \$ 24.54 | |
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| 7. TOTAL OF ABOVE COSTS: | | | | \$ 1794.15 | |
| TOTAL COST PER TON | | | | \$ 89.71 | |
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| 8. NET RETURNS: | | | | \$ 645.85 | |
| NET RETURNS PER TON | | | | \$ 32.29 | |
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Historical Budget - 1977

40 TREES/ACRE
 YIELD: 20 TONS/ACRE
 TYPICAL CULTURAL PRACTICES REPRESENTED

DATE: 01/28/76

IDENTIFICATION NUMBER 2364402225 742 1
 SAMPLE COSTS TO PRODUCE APPLES
 SANTA CRUZ COUNTY - 1977
 LANDOWNER BASIS

HARVEST MONTH 10

BUDGET RECORD NUMBER 322

| 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 | 2440.00 | 0.00 | 0.00 | 0.00 | 2440.00 |
| OPERATING EXPENSES | | | | | | | | | | | | | | |
| PRUNING | \$/AC | 131.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 131.00 | 262.00 |
| BRUSH REMOVAL | \$/AC | 13.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13.04 |
| NITROGEN | \$/AC | 0.00 | 0.00 | 0.00 | 0.00 | 12.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12.00 | 0.00 | 24.00 |
| INSECTICIDE | \$/AC | 0.00 | 0.00 | 0.00 | 7.50 | 0.00 | 7.50 | 0.00 | 7.50 | 0.00 | 0.00 | 0.00 | 0.00 | 22.50 |
| FUNGICIDE | \$/AC | 0.00 | 0.00 | 23.00 | 0.00 | 23.00 | 0.00 | 23.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 69.00 |
| THINNING | \$/AC | 0.00 | 0.00 | 0.00 | 0.00 | 280.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 280.00 |
| TYE OR PROP | \$/AC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 26.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 26.40 |
| HAND HARVEST | \$/AC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 280.00 | 0.00 | 0.00 | 0.00 | 280.00 |
| CUSTOM HAULING | \$/AC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 37.00 | 0.00 | 0.00 | 0.00 | 37.00 |
| SCATTER BINS | \$/AC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 47.32 | 0.00 | 0.00 | 0.00 | 47.32 |
| MACHINE LABOR COST | \$/AC | 0.00 | 0.00 | 0.77 | 0.77 | 11.41 | 3.07 | 11.41 | 3.07 | 10.63 | 0.00 | 0.00 | 0.00 | 41.14 |
| INTEREST ON OPER. CAP. | \$/AC | 7.38 | 0.00 | 1.25 | 0.41 | 11.71 | 0.76 | 1.70 | 0.38 | 2.74 | 0.00 | 0.93 | 9.36 | 38.63 |
| TRACTOR COST | \$/AC | 0.00 | 0.00 | 0.32 | 0.32 | 4.78 | 1.29 | 4.78 | 1.29 | 4.46 | 0.00 | 0.00 | 0.00 | 17.25 |
| EQUIPMENT COST | \$/AC | 0.00 | 0.00 | 0.78 | 0.70 | 1.43 | 1.28 | 1.43 | 1.28 | 0.67 | 0.00 | 0.00 | 0.00 | 7.71 |
| BLDG OPER. COST | \$/AC | 0.27 | 0.00 | 0.27 | 0.27 | 0.27 | 0.27 | 0.27 | 0.27 | 0.27 | 0.00 | 0.27 | 0.27 | 2.67 |
| IRRIGATION COST | \$/AC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3.94 | 3.94 | 3.94 | 0.00 | 0.00 | 0.00 | 0.00 | 17.87 |
| IRRIG LABOR COST | \$/AC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7.80 | 7.80 | 7.80 | 0.00 | 0.00 | 0.00 | 0.00 | 23.40 |
| TOTAL EXPENSES | \$/AC | 155.68 | 0.00 | 26.39 | 10.05 | 345.43 | 27.93 | 82.77 | 27.55 | 383.29 | 0.00 | 13.21 | 140.62 | 1212.93 |

| MONTHLY IRRIGATION AND LABOR REQUIREMENTS | | | | | | | | | | | | | | |
|---|-------|------|------|------|------|------|------|------|------|------|------|------|------|-------|
| MACHINE LABOR | HR/AC | 0.00 | 0.00 | 0.16 | 0.16 | 2.34 | 0.63 | 2.34 | 0.63 | 2.13 | 0.00 | 0.00 | 0.00 | 8.45 |
| IRRIGATION LABOR | HR/AC | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.00 | 2.00 | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8.00 |
| IRRIG. WATER APPLIED | ACIN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4.00 | 4.00 | 4.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12.00 |

MACHINERY FIXED AND VARIABLE COSTS PER ACRE

| MACHINE | CODE | SIZE | PURCHASE PRICE | YEARS OWNED | ANNUAL HOURS USED | FIXED COST PER ACRE | | | VARIABLE COST PER ACRE | | | | HRS PER ACRE | |
|------------------|------|------|----------------|-------------|-------------------|---------------------|--------|----------------|------------------------|-------|---------|-------|--------------|-------|
| | | | | | | DEPR. | INTER. | TAX SINS TOTAL | FUEL | LUBE | REPAIRS | TOTAL | | |
| TRACTOR 50 HP | 4 | 50.0 | 13300. | 15. | 300. | 18.28 | 17.35 | 3.03 | 39.66 | 0.48 | 1.27 | 7.51 | 17.25 | 7.679 |
| IRR PUMP 50 HP* | 22 | 2.0 | 8600. | 25. | 3200. | 0.66 | 0.77 | 0.17 | 1.56 | 14.49 | 0.22 | 0.38 | 15.09 | 6.000 |
| HANDHOVE SPRINK* | 34 | 2.0 | 32290. | 10. | 5000. | 2.73 | 2.17 | 0.44 | 5.33 | 0.00 | 0.05 | 2.72 | 2.77 | 6.000 |
| DISC-OFFSET | 77 | 6.0 | 2400. | 15. | 125. | 0.90 | 0.71 | 0.17 | 1.76 | 0.00 | 0.02 | 0.97 | 1.01 | 0.781 |
| SPD SPYR 300 GAL | 91 | 35.0 | 15000. | 15. | 80. | 0.88 | 6.77 | 1.66 | 17.30 | 0.00 | 0.09 | 4.58 | 4.68 | 0.788 |
| SPRINGTOOTH | 98 | 8.0 | 1400. | 15. | 140. | 0.78 | 0.61 | 0.15 | 1.53 | 0.00 | 0.02 | 1.01 | 1.03 | 1.269 |
| BUCK RAKE(BRUSH) | 128 | 6.0 | 1000. | 15. | 200. | 1.24 | 0.98 | 0.23 | 2.45 | 0.00 | 0.02 | 0.97 | 0.99 | 4.125 |
| FARM SHOP | 2 | | 12240. | 35. | | 6.29 | 11.62 | 2.75 | 20.67 | 2.45 | | 0.10 | 2.55 | |
| SHOP TOOLS&EQUIP | 4 | | 3570. | 15. | | 3.33 | 4.01 | 0.80 | 8.14 | 0.00 | | 0.10 | 0.10 | |
| STORAGE SHED | 8 | | 7450. | 35. | | 3.93 | 7.26 | 1.72 | 12.92 | 0.00 | | 0.02 | 0.02 | |
| FUELTANK 550 GAL | 18 | | 136. | 30. | | 0.04 | 0.19 | 0.03 | 0.25 | 0.00 | | 0.00 | 0.00 | |

TOTAL INVESTMENT OR COST 97786.
 MACHINERY & EQUIPMENT 1956.
 INVESTMENT PER ACRE 47.01 52.02 11.94 111.80 25.42 1.69 18.39 45.50

46 TREES/ACRE
 YIELD: 20 TONS/ACRE
 TYPICAL CULTURAL PRACTICES REPRESENTED

DATE: 01/28/78