

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
<b>1. GROSS RECEIPTS FROM PRODUCTION:</b>					
ORANGES, NAVEL	TON	180.000	9.000	\$ 1620.00	
<b>TOTAL RECEIPTS:</b>				\$ 1620.00	
<b>2. VARIABLE COSTS:</b>					
<b>PREHARVEST:</b>					
NITROGEN	LBS.	0.300	216.000	\$ 64.80	
PRUNING	ACRE	60.000	1.000	60.00	
HERBICIDE	ACRE	50.000	1.000	50.00	
INSECTICIDE	ACRE	130.000	1.000	130.00	
GIRDLING	TREE	0.100	108.000	10.80	
IRRIG DIST WATER	ACIN	3.300	45.000	148.50	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			1.40	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			10.72	
BUILDINGS (FUEL-LUBE-REPAIRS)	ACRE			3.77	
IRRIGATION POWER COST	ACRE			19.85	
IRRIGATION (LUBE-REPAIRS)	ACRE			20.02	
IRRIGATION WATER APPLIED	ACIN	0.886	45.000		
MACHINERY LABOR	HOUR	5.100	6.165	31.44	
MACHINE CREW LABOR	HOUR	3.500	1.620	5.67	
IRRIGATION LABOR	HOUR	4.250	18.000	76.50	
INTEREST ON OPERATING CAP.	DOL.	0.086	339.269	28.94	
<b>TOTAL PREHARVEST COSTS:</b>				\$ 662.42	
<b>PREHARVEST COST PER TON</b>				\$ 73.60	
<b>HARVEST:</b>					
CUSTOM HARVEST	TON	11.000	9.000	99.00	
CUSTOM HAULING	TON	2.700	9.000	24.30	
INTEREST ON OPERATING CAP.	DOL.	0.086	18.267	1.58	
<b>TOTAL HARVEST COSTS:</b>				\$ 124.88	
<b>HARVEST COST PER TON</b>				\$ 13.88	
<b>TOTAL VARIABLE COSTS:</b>				\$ 787.30	
<b>VARIABLE COST PER TON</b>				\$ 87.48	
<b>3. INCOME ABOVE VARIABLE COSTS:</b>				\$ 832.70	
<b>INCOME PER TON</b>				\$ 92.52	
<b>4. CASH OVERHEAD:</b>					
<b>REAL PROPERTY TAXES:</b>				\$ 65.00	
<b>MISC. OFFICE &amp; BOOKKEEPING ( 2.50% OF TOTAL VARIABLE COSTS)</b>				19.68	
<b>TOTAL CASH OVERHEAD:</b>				\$ 84.68	
<b>5. INCOME ABOVE ALL CASH COSTS:</b>				\$ 748.02	
<b>INCOME PER TON</b>				\$ 83.11	
<b>6. OWNERSHIP COSTS:</b>					
<b>DEPRECIATION:</b>					
MACHINERY & EQUIPMENT	ACRE			10.35	
IRRIGATION SYSTEM	ACRE			19.34	
BUILDINGS	ACRE			16.94	
TREES, VINES OR STAND	ACRE			70.00	
<b>TOTAL DEPRECIATION:</b>				\$ 110.63	
<b>CAPITAL &amp; INTEREST:</b>					
MACHINERY & EQUIPMENT		0.086	78.591	6.78	
IRRIGATION SYSTEM		0.086	194.253	16.76	
BUILDINGS		0.086	206.250	17.80	
TREES, VINES OR STAND		0.086	1750.000	151.02	
LAND		0.083	3500.000	288.75	
<b>TOTAL INTEREST CHARGE:</b>				\$ 481.12	
<b>TOTAL FIXED COSTS:</b>				\$ 591.76	
<b>FIXED COST PER TON</b>				65.75	
<b>7. TOTAL OF ABOVE COSTS:</b>				\$ 1463.73	
<b>TOTAL COST PER TON</b>				162.64	
<b>8. NET RETURNS:</b>				\$ 156.27	
<b>NET RETURNS PER TON</b>				17.36	

BASED ON A 100 ACRE ORCHARD  
 WITH 108 TREES/AC  
 SPRINKLER IRRIGATED

UPDATED 11/10/78

BUDGET IDENTIFICATION NUMBER 2533300830 772 1  
 DATE PRINTED: 03/22/79

BUDGET RECORD NUMBER 370  
 HARVEST MONTH: 5

IDENTIFICATION NUMBER 2533300830 772 1  
 PRODUCTION COSTS & RETURNS FOR  
 NAVEL ORANGES IN  
 RIVERSIDE COUNTY

HARVEST MONTH 5

BUDGET RECORD NUMBER 370

CATEGORY	UNIT	MONTHLY SUMMARY OF RECEIPTS AND EXPENSES												TOTAL
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
TOTAL RECEIPTS	\$/AC	180.00	360.00	360.00	360.00	360.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1620.00
OPERATING EXPENSES														
NITROGEN	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	64.80	64.80
PRUNING	\$/AC	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	60.00	8.00	8.00	8.00	68.00
HERBICIDE	\$/AC	0.00	0.00	0.00	25.00	0.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
INSECTICIDE	\$/AC	44.20	8.00	8.00	42.90	0.00	42.90	0.00	0.00	0.00	0.00	0.00	0.00	130.00
GIRDLING	\$/AC	10.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.80
IRRIG DIST WATER	\$/AC	0.00	0.00	0.00	16.50	16.50	33.00	33.00	16.50	16.50	16.50	0.00	0.00	148.50
CUSTOM HARVEST	\$/AC	11.00	22.00	22.00	22.00	22.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99.00
CUSTOM HAULING	\$/AC	2.70	5.40	5.40	5.40	5.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24.30
MACHINE LABOR COST	\$/AC	5.24	5.24	5.24	2.52	1.53	2.52	1.53	1.53	1.53	1.53	1.53	7.17	37.11
INTEREST ON OPER. CAP.	\$/AC	2.13	0.74	0.50	0.91	0.82	10.30	4.38	2.04	5.21	1.58	0.10	2.59	30.52
TRACTOR COST	\$/AC	0.00	0.00	0.00	0.35	0.00	0.35	0.00	0.00	0.00	0.00	0.00	0.69	1.40
EQUIPMENT COST	\$/AC	0.98	0.98	0.98	0.88	0.82	0.88	0.82	0.82	0.82	0.82	0.82	1.11	10.72
BLDG OPER. COST	\$/AC	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	3.77
IRRIGATION COST	\$/AC	0.00	0.00	0.00	4.43	4.43	8.86	8.86	4.43	4.43	4.43	0.00	0.00	39.87
IRRIG LABOR COST	\$/AC	0.00	0.00	0.00	8.50	8.50	17.00	17.00	8.50	8.50	8.50	0.00	0.00	76.50
TOTAL EXPENSES	\$/AC	77.37	34.68	34.44	129.71	59.51	141.13	65.91	34.14	97.31	33.67	2.77	76.68	787.30

MONTHLY IRRIGATION AND LABOR REQUIREMENTS														
MACHINE LABOR	HR/AC	0.75	0.75	0.75	0.49	0.30	0.49	0.30	0.30	0.30	0.30	0.30	1.13	6.17
MACH. CREW LABOR	HR/AC	0.40	0.40	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.40	1.62
IRRIGATION LABOR	HR/AC	0.00	0.00	0.00	2.00	2.00	4.00	4.00	2.00	2.00	2.00	0.00	0.00	18.00
IRRIG. WATER APPLIED	ACIN	0.00	0.00	0.00	5.00	5.00	10.00	10.00	5.00	5.00	5.00	0.00	0.00	45.00

MACHINERY FIXED AND VARIABLE COSTS PER ACRE

MACHINE	CODE	SIZE	PURCHASE PRICE	YEARS OWNED	ANN HOURS USED	FIXED COST PER ACRE				VARIABLE COST PER ACRE				HRS PER ACRE
						DEPR.	INTER.	TAX & INS	TOTAL	FUEL	LUBE	REPAIRS	TOTAL	
TRACTOR 35 HP	3	35.0	8300.	15.	300.	1.03	0.99	0.22	2.24	0.85	0.13	0.42	1.40	0.696
PICKUP 1/2 TON	14	0.5	7500.	7.	435.	5.30	2.80	0.58	8.69	6.94	1.04	1.83	9.84	3.000
IRR PUMP 75 HP*	23	2.0	11388.	25.	3200.	2.93	3.75	0.90	7.58	19.85	0.30	1.86	22.01	22.500
WIND MACHINE*	38	1.0	5000.	15.	150.	3.01	2.36	0.56	5.94	0.52	0.08	0.03	0.63	1.560
HOSE DRAG SYST*	55	2.0	51750.	10.	5000.	16.41	13.02	2.62	32.05	0.00	0.35	17.51	17.86	22.500
FERTILIZER APLIC	85	10.0	800.	15.	60.	0.25	0.20	0.05	0.50	0.00	0.00	0.13	0.13	0.313
WD SPRYK 200 GAL	86	35.0	1700.	15.	60.	0.55	0.43	0.10	1.08	0.00	0.00	0.12	0.12	0.320
FARM SHOP	2		36000.	35.		9.26	17.09	4.05	30.39	3.60		0.15	3.75	
MISCL ORCH EQUIP	55		1500.	8.		1.69	0.71	0.17	2.57	0.00		0.02	0.02	

TOTAL INVESTMENT OR COST 123938.  
 MACHINERY & EQUIPMENT, 1239.  
 INVESTMENT PER ACRE 40.63 41.35 9.25 91.23 31.78 1.90 22.08 55.77

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