

TITLE: SAMPLE COSTS TO PRODUCE CELERY-
 TENANT-LANDOWNER BASIS FOR SAN LUIS OBISPO CO.
 1977 COSTS

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
1. GROSS RECEIPTS FROM PRODUCTION:					
CELERY	TON	129.400	29.200	3778.48	
TOTAL RECEIPTS:				\$ 3778.48	
2. VARIABLE COSTS:					
PREHARVEST:					
PLANT SETS	UNIT	0.015	30000.000	450.00	
SEASONAL LABOR	HOUR	3.250	32.000	104.00	
IRRIG DIST WATER	ACIN	1.250	36.000	45.00	
FERTILIZER APP	APLC	4.000	4.000	16.00	
FERTILIZER	ACRE	57.000	4.000	228.00	
HERBICIDE APP	ACRE	4.000	1.000	4.00	
HERBICIDE	ACRE	9.180	1.000	9.18	
HAND HOEING	ACRE	37.000	1.000	37.00	
CHEMICAL APPLIC	ACRE	145.000	2.000	290.00	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			16.35	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			10.43	
IRRIGATION (LUBE-REPAIRS)	ACRE			1.76	
IRRIGATION WATER APPLIED	ACIN	0.049	36.000		
MACHINERY LABOR	HOUR	4.600	5.339	24.56	
IRRIGATION LABOR	HOUR	3.600	13.500	48.60	
INTEREST ON OPERATING CAP.	DOL.	0.086	274.618	23.11	
TOTAL PREHARVEST COSTS:				\$ 1307.99	
PREHARVEST COST PER TON				\$ 44.79	
HARVEST:					
PACKING	CRTE	1.500	900.000	1350.00	
HAND HARVEST	CRTE	0.320	900.000	288.00	
CUSTOM HAULING	TON	3.500	29.200	102.20	
INTEREST ON OPERATING CAP.	DOL.	0.086	797.592	68.83	
TOTAL HARVEST COSTS:				\$ 1809.03	
HARVEST COST PER TON				\$ 61.95	
TOTAL VARIABLE COSTS:				\$ 3117.02	
VARIABLE COST PER TON				\$ 106.75	
3. INCOME ABOVE VARIABLE COSTS:					
INCOME PER TON				\$ 661.46	
				\$ 22.65	
4. CASH OVERHEAD:					
CASH RENT:				93.00	
MISC. OFFICE & BOOKKEEPING (2.50% OF TOTAL VARIABLE COSTS)				77.93	
TOTAL CASH OVERHEAD:				\$ 170.93	
5. INCOME ABOVE ALL CASH COSTS:					
INCOME PER TON				\$ 490.53	
				\$ 16.80	
6. OWNERSHIP COSTS:					
DEPRECIATION:					
MACHINERY & EQUIPMENT	ACRE			12.10	
TOTAL DEPRECIATION:				\$ 12.10	
CAPITAL & INTEREST:					
MACHINERY&EQUIPMENT		0.086	117.117	10.11	
TOTAL INTEREST CHARGE:				\$ 10.11	
TOTAL FIXED COSTS:				\$ 22.20	
FIXED COST PER TON				0.76	
7. TOTAL OF ABOVE COSTS:					
TOTAL COST PER TON				\$ 3310.15	
				113.36	
8. NET RETURNS:					
NET RETURNS PER TON				\$ 468.33	
				16.04	

SUMMER HARVEST
 FURROW IRRIGATION-WATER PURCHASED FROM IRRIG. DISTRICT @ \$10.60/AC FT.
 STUDY-REPRESENTS-TYPICAL PRACTICES DATE: UPDATED 09/27/78

BUDGET IDENTIFICATION NUMBER 2744000620 362 1 BUDGET RECORD NUMBER 200
 DATE PRINTED: 03/20/79 HARVEST MONTH: 6

IDENTIFICATION NUMBER 2744000620 362 1
 SAMPLE COSTS TO PRODUCE CELERY-
 TENANT-LANDOWNER BASIS FOR SAN LUIS OBISPO CO.
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HARVEST MONTH 6

BUDGET RECORD NUMBER 200

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	1889.24	1889.24	0.00	0.00	0.00	0.00	0.00	3778.48
OPERATING EXPENSES															
PLANT SETS	\$/AC	0.00	0.00	225.00	225.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	450.00
SEASONAL LABOR	\$/AC	0.00	0.00	52.00	52.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	104.00
IRRIG DIST WATER	\$/AC	0.00	0.00	10.00	10.00	5.00	10.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	45.00
FERTILIZER APP	\$/AC	0.00	0.00	2.00	2.00	4.00	4.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	16.00
FERTILIZER	\$/AC	0.00	0.00	28.50	28.50	57.00	57.00	57.00	0.00	0.00	0.00	0.00	0.00	0.00	228.00
HERBICIDE APP	\$/AC	0.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00
HERBICIDE	\$/AC	0.00	9.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.18
HAND HOEING	\$/AC	0.00	0.00	0.00	18.50	18.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37.00
CHEMICAL APPLIC	\$/AC	0.00	0.00	0.00	145.00	145.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	290.00
PACKING	\$/AC	0.00	0.00	0.00	0.00	0.00	675.00	675.00	0.00	0.00	0.00	0.00	0.00	0.00	1350.00
HAND HARVEST	\$/AC	0.00	0.00	0.00	0.00	0.00	144.00	144.00	0.00	0.00	0.00	0.00	0.00	0.00	288.00
CUSTOM HAULING	\$/AC	0.00	0.00	0.00	0.00	0.00	51.10	51.10	0.00	0.00	0.00	0.00	0.00	0.00	102.20
MACHINE LABOR COST	\$/AC	0.05	4.83	9.07	5.30	3.49	1.77	0.05	0.00	0.00	0.00	0.00	0.00	0.00	24.56
INTEREST ON OPER. CAP.	\$/AC	0.00	0.68	7.29	6.98	1.67	0.00	75.32	0.00	0.00	0.00	0.00	0.00	0.00	91.95
TRACTOR COST	\$/AC	0.00	3.36	6.26	3.51	2.15	1.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.35
EQUIPMENT COST	\$/AC	0.03	2.99	4.65	1.49	0.81	0.42	0.03	0.00	0.00	0.00	0.00	0.00	0.00	10.43
IRRIGATION COST	\$/AC	0.00	0.00	0.39	0.39	0.20	0.39	0.39	0.00	0.00	0.00	0.00	0.00	0.00	1.76
IRRIG LABOR COST	\$/AC	0.00	0.00	10.80	10.80	5.40	10.80	10.80	0.00	0.00	0.00	0.00	0.00	0.00	48.60
TOTAL EXPENSES	\$/AC	0.09	25.04	355.96	509.47	243.21	955.55	1027.69	0.00	0.00	0.00	0.00	0.00	0.00	3117.02

MONTHLY IRRIGATION AND LABOR REQUIREMENTS															
MACHINE LABOR	HR/AC	0.01	1.05	1.97	1.15	0.76	0.38	0.01	0.00	0.00	0.00	0.00	0.00	0.00	5.34
IRRIGATION LABOR	HR/AC	0.00	0.00	3.00	3.00	1.50	3.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	13.50
IRRIG. WATER APPLIED	ACIN	0.00	0.00	8.00	8.00	4.00	8.00	8.00	0.00	0.00	0.00	0.00	0.00	0.00	36.00

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 60 HP	3	60.0	13600.	12.	1000.	2.17	1.87	0.39	4.42	3.37	0.51	4.16	8.04	2.547
TRACTOR 90 HP	5	90.0	23000.	12.	1000.	0.41	0.35	0.07	0.84	0.57	0.08	0.79	1.44	0.285
CRAWLER 65 HP	10	65.0	26700.	17.	900.	2.82	2.88	0.64	6.34	3.24	0.49	3.15	6.87	1.932
PICKUP 1/2 T	14	0.5	7500.	3.	1330.	0.09	0.03	0.01	0.12	0.19	0.03	0.08	0.30	0.082
CULTIVATOR 4 ROW	52	10.0	2200.	13.	190.	1.21	0.87	0.20	2.28	0.00	0.04	1.90	1.94	1.545
DISC OFFSET HDY	62	18.0	8100.	14.	180.	2.98	2.24	0.53	5.75	0.00	0.10	4.86	4.96	1.042
SPIKEHARROW&CART	74	20.0	2400.	15.	140.	0.41	0.32	0.08	0.81	0.00	0.01	0.51	0.52	0.398
LISTER 4 ROW	82	10.0	1200.	10.	270.	0.09	0.06	0.01	0.17	0.00	0.00	0.18	0.18	0.259
FLOAT	89	20.0	1800.	10.	270.	0.11	0.07	0.02	0.20	0.00	0.00	0.10	0.11	0.204
MB PLOW 4-16	97	5.3	4000.	15.	100.	1.23	0.97	0.23	2.43	0.00	0.03	1.28	1.31	0.511
PLANTER 6ROW	109	15.0	3450.	15.	135.	0.57	0.45	0.11	1.13	0.00	0.02	1.09	1.11	0.373
FURROW IRIG SYS*	132	2.0	0.	10.	5000.	0.00	0.00	0.00	0.00	0.00	0.03	1.73	1.76	18.000

TOTAL INVESTMENT OR COST 93950.
 MACHINERY & EQUIPMENT 940.
 INVESTMENT PER ACRE

12.10 10.11 2.28 24.49 7.37 1.34 19.83 28.53

SUMMER HARVEST
 FURROW IRRIGATION-WATER PURCHASED FROM IRRIG. DISTRICT @ \$10.60/AC FT.
 STUDY REPRESENTS TYPICAL PRACTICES DATE: UPDATED 09/27/78