

TITLE: SAMPLE COSTS TO PRODUCE ENGLISH WALNUTS
SOUTHERN SAN JOAQUIN VALLEY - 1976
LAND OWNER BASIS

Walnuts #300

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
1. GROSS RECEIPTS FROM PRODUCTION:					
WALNUTS	TON	750.000	1.250	947.50	
TOTAL RECEIPTS:				\$ 947.50	
2. VARIABLE COSTS:					
PREHARVEST:					
PRUNING	ACRE	40.000	1.000	40.00	
BRUSH REMOVAL	ACRE	16.500	1.000	16.50	
NITROGEN	LBS.	0.200	150.000	30.00	
INSECTICIDE	GAL.	0.030	800.000	24.00	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			8.66	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			0.97	
BUILDINGS (FUEL-LUBE-REPAIRS)	ACRE			3.42	
IRRIGATION POWER COST	ACRE			46.36	
IRRIGATION (LUBE-REPAIRS)	ACRE			10.65	
IRRIGATION WATER APPLIED	ACIN	1.357	42.000		
MACHINERY LABOR	HOUR	4.000	4.286	17.14	
MACHINE CREW LABOR	HOUR	3.300	9.963	32.94	
IRRIGATION LABOR	HOUR	3.300	7.000	23.10	
INTEREST ON OPERATING CAP.	DOL.	0.086	131.257	11.16	
TOTAL PREHARVEST COSTS:				\$ 264.90	
PREHARVEST COST PER TON				\$ 105.96	
HARVEST:					
CUSTOM DRYING	CWT.	1.500	25.000	37.50	
HULLING	CWT.	1.500	25.000	37.50	
TRUCK HIRE	CWT.	0.240	25.000	6.00	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			0.27	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			25.67	
MACHINERY LABOR	HOUR	4.000	7.148	28.59	
MACHINE CREW LABOR	HOUR	3.300	0.296	0.98	
INTEREST ON OPERATING CAP.	DOL.	0.086	34.177	2.95	
TOTAL HARVEST COSTS:				\$ 139.66	
HARVEST COST PER TON				\$ 55.86	
TOTAL VARIABLE COSTS:				\$ 404.56	
VARIABLE COST PER TON				\$ 161.83	
3. INCOME ABOVE VARIABLE COSTS:					
INCOME PER TON				\$ 542.94	
INCOME PER TON				\$ 217.17	
4. CASH OVERHEAD:					
REAL PROPERTY TAXES:				60.00	
MISC. OFFICE & BOOKKEEPING (2.50% OF TOTAL VARIABLE COSTS)				10.11	
TOTAL CASH OVERHEAD:				\$ 70.11	
5. INCOME ABOVE ALL CASH COSTS:					
INCOME PER TON				\$ 472.62	
INCOME PER TON				\$ 189.13	
6. OWNERSHIP COSTS:					
DEPRECIATION:					
MACHINERY & EQUIPMENT	ACRE			38.60	
IRRIGATION SYSTEM	ACRE			14.06	
BUILDINGS	ACRE			13.86	
TREES, VINES OR STAND	ACRE			36.67	
TOTAL DEPRECIATION:				\$ 103.39	
CAPITAL & INTEREST:					
MACHINERY & EQUIPMENT		0.086	321.545	27.75	
IRRIGATION SYSTEM		0.086	144.579	12.48	
BUILDINGS		0.086	240.188	20.73	
TREES, VINES OR STAND		0.086	1100.000	94.93	
LAND		0.083	1750.000	144.38	
TOTAL INTEREST CHARGE:				\$ 300.26	
TOTAL FIXED COSTS:				\$ 403.65	
FIXED COST PER TON				161.46	
7. TOTAL OF ABOVE COSTS:					
TOTAL COST PER TON				\$ 878.32	
TOTAL COST PER TON				351.33	
8. NET RETURNS:					
NET RETURNS PER TON				\$ 69.18	
NET RETURNS PER TON				27.67	

10 YR. OLD ORCHARD TYPICAL MANAGEMENT PRACTICES REPRESENTED
35 TREES/ACRE ORCHARD ON CLASS II (SCS) SOILS
YIELD: 2500 LBS/ACRE

DATE: UPDATED 11/10/78

BUDGET IDENTIFICATION NUMBER 2631500720 712 0
DATE PRINTED: 03/22/79

BUDGET RECORD NUMBER 300
HARVEST MONTH: 12

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HARVEST MONTH 12

BUDGET RECORD NUMBER 300

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	947.50	0.00	0.00	0.00	947.50
OPERATING EXPENSES															
PRUNING	\$/AC	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.00	40.00
BRUSH REMOVAL	\$/AC	16.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.50
NITROGEN	\$/AC	0.00	0.00	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.00
INSECTICIDE	\$/AC	0.00	0.00	0.00	0.00	12.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00	24.00
CUSTOM DRYING	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37.50	0.00	0.00	0.00	0.00	37.50
HULLING	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37.50	0.00	0.00	0.00	0.00	37.50
TRUCK HIRE	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00
MACHINE LABOR COST	\$/AC	0.00	0.00	1.51	0.00	0.77	0.00	23.90	23.90	29.37	0.00	0.00	0.00	0.00	79.65
INTEREST ON OPER. CAP.	\$/AC	2.91	0.00	2.09	0.67	1.52	0.74	1.60	1.61	2.96	0.00	0.00	0.00	0.00	14.11
TRACTOR COST	\$/AC	0.00	0.00	0.67	0.00	0.40	0.00	3.79	3.79	0.27	0.00	0.00	0.00	0.00	8.93
EQUIPMENT COST	\$/AC	0.00	0.00	0.13	0.00	0.06	0.00	0.39	0.39	25.87	0.00	0.00	0.00	0.00	26.84
BLDG OPER. COST	\$/AC	0.38	0.00	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.00	0.00	0.00	0.38	3.42
IRRIGATION COST	\$/AC	0.00	0.00	0.00	8.14	12.22	12.22	12.22	12.22	0.00	0.00	0.00	0.00	0.00	57.01
IRRIG LABOR COST	\$/AC	0.00	0.00	0.00	3.30	4.95	4.95	4.95	4.95	0.00	0.00	0.00	0.00	0.00	23.10
TOTAL EXPENSES	\$/AC	39.79	0.00	34.79	12.50	32.30	18.29	47.23	59.24	140.05	0.00	0.00	20.38	404.56	

MONTHLY IRRIGATION AND LABOR REQUIREMENTS															
MACHINE LABOR	HR/AC	0.00	0.00	0.38	0.00	0.19	0.00	1.86	1.86	7.15	0.00	0.00	0.00	0.00	11.43
MACH. CREW LABOR	HR/AC	0.00	0.00	0.00	0.00	0.00	0.00	4.99	4.99	0.30	0.00	0.00	0.00	0.00	10.28
IRRIGATION LABOR	HR/AC	0.00	0.00	0.00	1.00	1.50	1.50	1.50	1.50	0.00	0.00	0.00	0.00	0.00	7.00
IRRIG. WATER APPLIED	ACIN	0.00	0.00	0.00	6.00	9.00	9.00	9.00	9.00	0.00	0.00	0.00	0.00	0.00	42.00

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.	0.20	0.19	0.04	0.43	0.16	0.02	0.08	0.27	0.134
TRACTOR 50 HP	4	50.0	13300.	15.	300.	8.46	8.12	1.77	18.35	3.92	0.59	3.47	7.98	3.553
CRAWLER 40 HP	9	40.0	28500.	15.	200.	2.63	2.53	0.55	5.71	0.35	0.05	0.27	0.67	0.344
IRR PUMP 75 HP*	23	2.0	11388.	25.	3200.	2.74	3.50	0.64	7.07	46.36	0.70	1.74	48.79	21.000
FRUIT-NUT FKUP*	27	1.0	7000.	10.	215.	3.40	2.05	0.46	5.90	0.94	0.14	3.30	4.37	1.250
FRUIT-NUT RAKE*	30	0.6	13000.	10.	215.	10.52	6.33	1.42	18.27	0.91	0.14	13.01	14.05	2.083
NUT SHAKER*	31	0.5	12000.	10.	215.	11.65	7.01	1.57	20.23	1.09	0.16	8.20	7.45	2.500
LGE NUT CART	42	5.0	960.	10.	200.	0.05	0.03	0.01	0.08	0.00	0.00	0.00	0.00	0.122
SURFACE IRR SYS*	53	2.0	38250.	10.	5000.	11.32	8.98	1.81	22.11	0.00	0.16	8.05	8.21	21.000
FERTILIZER APLIC	65	10.0	600.	15.	60.	0.25	0.20	0.05	0.50	0.00	0.00	0.13	0.13	0.313
WD SPRYR 200 GAL	88	35.0	1700.	15.	60.	5.82	0.64	0.15	1.61	0.00	0.00	0.17	0.18	0.480
BUCK RAKE(BRUSH)	128	6.0	1000.	15.	200.	0.83	0.65	0.15	1.63	0.00	0.01	0.65	0.66	2.750
FARM SHOP	2		25200.	35.		8.10	14.95	3.54	26.60	3.15		0.13	3.29	
SHOP TOOLS&EQUIP	4		7350.	15.		4.29	5.15	1.03	10.47	0.00		0.12	0.12	
MISCL ORCH EQUIP	55		1050.	8.		1.48	0.62	0.15	2.25	0.00		0.02	0.02	

TOTAL INVESTMENT OR COST 169798.
 MACHINERY & EQUIPMENT 2122.
 INVESTMENT PER ACRE

66.72 60.95 13.54 141.22 56.68 1.98 37.34 96.20

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