

TITLE: SAMPLE PRODUCTION COSTS FOR PEARS
IN CENTRAL COAST COUNTIES (SAN BENEITO, MORTEREY & SANTA CLARA)
1977 YIELDS & PRICES

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
1. GROSS RECEIPTS FROM PRODUCTION:					
PEARS	TON	166.000	12.000	\$ 1992.00	
TOTAL RECEIPTS:				\$ 1992.00	
2. VARIABLE COSTS:					
PREHARVEST:					
PRUNING	TREE	1.400	108.000	151.20	
BRUSH REMOVAL	TREE	0.150	108.000	16.20	
NITROGEN	LBS.	0.280	90.000	25.20	
INSECTICIDE	EACH	12.000	11.000	132.00	
SEASONAL LABOR	HOUR	3.250	10.000	32.50	
IRRIG DIST WATER	ACIN	3.000	24.000	72.00	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			14.54	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			21.97	
BUILDINGS (FUEL-LUBE-REPAIRS)	ACRE			6.53	
IRRIGATION POWER COST	ACRE			19.38	
IRRIGATION (LUBE-REPAIRS)	ACRE			74.94	
IRRIGATION WATER APPLIED	ACIN	3.930	24.000		
MACHINERY LABOR	HOUR	3.100	11.616	39.24	
IRRIGATION LABOR	HOUR	4.250	0.500	2.13	
INTEREST ON OPERATING CAP.	DOL.	0.086	244.852	20.82	
TOTAL PREHARVEST COSTS:				\$ 648.64	
PREHARVEST COST PER TON				\$ 54.05	
HARVEST:					
CUSTOM HARVEST	TON	20.000	12.000	240.00	
INTEREST ON OPERATING CAP.	DOL.	0.086	200.000	17.26	
TOTAL HARVEST COSTS:				\$ 257.26	
HARVEST COST PER TON				\$ 21.44	
TOTAL VARIABLE COSTS:				\$ 905.90	
VARIABLE COST PER TON				\$ 75.49	
3. INCOME ABOVE VARIABLE COSTS:					
INCOME PER TON				\$ 1086.10	
				\$ 90.51	
4. CASH OVERHEAD:					
REAL PROPERTY TAXES:				120.00	
MISC. OFFICE & BOOKKEEPING (2.50% OF TOTAL VARIABLE COSTS)				22.65	
TOTAL CASH OVERHEAD:				\$ 142.65	
5. INCOME ABOVE ALL CASH COSTS:					
INCOME PER TON				\$ 943.45	
				\$ 78.62	
6. OWNERSHIP COSTS:					
DEPRECIATION:					
MACHINERY & EQUIPMENT	ACRE			44.70	
IRRIGATION SYSTEM	ACRE			14.36	
BUILDINGS	ACRE			26.90	
TREES, VINES OR STAND	ACRE			87.50	
TOTAL DEPRECIATION:				\$ 173.46	
CAPITAL & INTEREST:					
MACHINERY & EQUIPMENT		0.086	436.672	37.68	
IRRIGATION SYSTEM		0.086	188.156	16.24	
BUILDINGS		0.086	459.450	39.65	
TREES, VINES OR STAND		0.086	3500.000	302.05	
LAND		0.083	3500.000	288.75	
TOTAL INTEREST CHARGE:				\$ 684.37	
TOTAL FIXED COSTS:				\$ 857.83	
FIXED COST PER TON				71.49	
7. TOTAL OF ABOVE COSTS:					
TOTAL COST PER TON				\$ 1906.38	
				158.86	
8. NET RETURNS:					
NET RETURNS PER TON				\$ 85.62	
				7.14	

BASED ON 60 ACRE ORCHARD 108 TREES/AC
SPRINKLER IRRIGATED

AUTHOR:
UPDATED 11/10/78

BUDGET IDENTIFICATION NUMBER 2573500420 732 1
DATE PRINTED: 03/22/79

BUDGET RECORD NUMBER 362
HARVEST MONTH: 6

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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	498.00	996.00	498.00	0.00	0.00	0.00	1992.00
OPERATING EXPENSES														
PRUNING	\$/AC	50.40	50.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.40	151.20
BRUSH REMOVAL	\$/AC	0.00	16.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.20
NITROGEN	\$/AC	0.00	12.60	0.00	12.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.20
INSECTICIDE	\$/AC	0.00	12.00	12.00	24.00	24.00	24.00	24.00	12.00	0.00	0.00	0.00	0.00	132.00
CUSTOM HARVEST	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	60.00	120.00	60.00	0.00	0.00	0.00	240.00
SEASONAL LABOR	\$/AC	0.00	0.00	0.00	0.00	13.00	13.00	6.50	0.00	0.00	0.00	0.00	0.00	32.50
IRRIG DIST WATER	\$/AC	0.00	0.00	0.00	0.00	18.00	18.00	18.00	18.00	0.00	0.00	0.00	0.00	72.00
MACHINE LABOR COST	\$/AC	3.46	11.94	3.46	1.53	5.39	10.02	3.46	1.53	3.46	10.02	3.46	1.53	59.24
INTEREST ON OPER. CAP.	\$/AC	2.02	3.06	0.41	0.59	0.64	0.02	11.02	12.73	4.24	0.61	0.27	2.23	38.00
TRACTOR COST	\$/AC	0.67	3.73	0.67	0.00	1.36	3.04	0.67	0.00	0.67	3.04	0.67	0.00	14.54
EQUIPMENT COST	\$/AC	1.95	1.97	1.95	2.18	2.77	2.51	2.63	1.50	1.27	1.15	1.27	0.82	21.97
BLDG OPER. COST	\$/AC	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	0.54	6.53
IRRIGATION COST	\$/AC	0.00	0.00	0.00	0.00	23.58	23.58	23.58	23.58	0.00	0.00	0.00	0.00	94.32
IRRIG LABOR COST	\$/AC	0.00	0.00	0.00	0.00	0.53	0.53	0.53	0.53	0.00	0.00	0.00	0.00	2.13
TOTAL EXPENSES	\$/AC	59.05	112.47	19.04	41.45	89.61	95.25	150.94	190.41	70.18	15.56	6.21	55.52	905.90

MONTHLY IRRIGATION AND LABOR REQUIREMENTS														
MACHINE LABOR	HR/AC	0.68	2.34	0.68	0.30	1.06	1.96	0.68	0.30	0.68	1.96	0.68	0.30	11.62
IRRIGATION LABOR	HR/AC	0.00	0.00	0.00	0.00	0.13	0.13	0.13	0.13	0.00	0.00	0.00	0.00	0.50
IRRIG. WATER APPLIED	ACIN	0.00	0.00	0.00	0.00	6.00	6.00	6.00	6.00	0.00	0.00	0.00	0.00	24.00

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.	7.76	7.45	1.63	16.84	6.36	0.95	3.19	10.51	5.225
CRAWLER 40 HP	9	40.0	28500.	15.	200.	15.78	15.15	3.31	34.24	2.13	0.32	1.59	4.03	2.063
PICKUP 1/2 TON	14	0.5	7500.	7.	435.	5.50	2.80	0.58	8.89	6.96	1.04	1.63	9.64	3.600
IRR PUMP 50 HP*	22	2.0	8800.	25.	3200.	1.21	1.54	0.37	3.12	19.38	0.29	0.77	20.44	12.000
PERM SET SPRINK*	57	2.0	125750.	20.	5000.	13.15	14.69	3.40	31.24	0.00	1.45	72.43	73.88	12.000
DISC-TANDER	82	10.0	2700.	15.	120.	2.54	2.00	0.47	5.01	0.00	0.05	2.64	2.69	1.875
FERTILIZER APLIC	85	10.0	600.	15.	60.	0.51	0.39	0.09	0.99	0.00	0.01	0.26	0.27	0.625
SPD SPYR 200 GAL	90	35.0	12000.	15.	100.	11.36	0.92	2.12	22.40	0.00	0.16	0.02	0.18	1.571
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		36000.	35.		15.43	28.48	6.75	50.66	6.00		0.26	6.26	
SHOP TOOLS&EQUIP	4		10500.	15.		8.17	9.82	1.97	19.95	0.00		0.23	0.23	
MISCL ORCH EQUIP	55		1500.	6.		2.61	1.19	0.28	4.20	0.00		0.03	0.03	
FRUIT LADDER 12'	58		234.	8.		0.49	0.17	0.04	0.70	0.00		0.00	0.00	

TOTAL INVESTMENT OR COST 243584.
MACHINERY & EQUIPMENT 4060.
INVESTMENT PER ACRE 65.96 93.57 21.25 200.78 40.83 4.29 92.23 137.35

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Date printed 3/22/79