

TITLE: SAMPLE COSTS TO PRODUCE CELERY  
 TENANT LANDOWNER BASIS FOR SANTA BARBARA CO.  
 1977 COSTS

Celery #210

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
<b>1. GROSS RECEIPTS FROM PRODUCTION:</b>					
CELERY	TON	130.400	27.000	\$ 3520.80	
TOTAL RECEIPTS:				\$ 3520.80	
<b>2. VARIABLE COSTS:</b>					
<b>PREHARVEST:</b>					
FERTILIZER	APLC	\$ 55.000	4.000	\$ 220.00	
HERBICIDE	ACRE	30.000	1.000	30.00	
INSECTICIDE	ACRE	19.000	5.000	95.00	
CELERY, SEED	LBS.	10.000	1.130	11.30	
THINNING	ACRE	54.000	1.000	54.00	
HAND HOEING	HOURL	3.100	8.000	24.80	
MISCL EXPENSE	HOURL	3.100	6.000	18.60	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			30.58	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			11.81	
IRRIGATION POWER-COST	ACRE			27.68	
IRRIGATION (LUBE-REPAIRS)	ACRE			7.55	
IRRIGATION WATER APPLIED	ACIN	0.839	42.000		
MACHINERY LABOR	HOURL	5.100	6.884	35.11	
IRRIGATION LABOR	HOURL	4.250	26.250	111.56	
INTEREST ON OPERATING CAP.	DOL.	0.086	165.045	13.81	
TOTAL PREHARVEST COSTS:				\$ 691.79	
PREHARVEST COST PER CTNS				\$ 0.77	
<b>HARVEST:</b>					
CUSTOM HARVEST	CTNS	2.500	900.000	2250.00	
INTEREST ON OPERATING CAP.	DOL.	0.086	187.500	16.18	
TOTAL HARVEST COSTS:				\$ 2266.18	
HARVEST COST PER CTNS				\$ 2.52	
TOTAL VARIABLE COSTS:				\$ 2957.97	
VARIABLE COST PER CTNS				\$ 3.29	
<b>3. INCOME ABOVE VARIABLE COSTS:</b>					
INCOME PER CTNS				\$ 562.83	
				\$ 0.63	
<b>4. CASH OVERHEAD:</b>					
CASH RENT:				\$ 175.00	
MISC. OFFICE & BOOKKEEPING ( 2.50% OF TOTAL VARIABLE COSTS)				73.95	
TOTAL CASH OVERHEAD:				\$ 248.95	
<b>5. INCOME ABOVE ALL CASH COSTS:</b>					
INCOME PER CTNS				\$ 313.88	
				\$ 0.35	
<b>6. OWNERSHIP COSTS:</b>					
<b>DEPRECIATION:</b>					
MACHINERY & EQUIPMENT	ACRE			\$ 19.95	
TOTAL DEPRECIATION:				\$ 19.95	
<b>CAPITAL &amp; INTEREST:</b>					
MACHINERY&EQUIPMENT		0.086	194.748	16.81	
TOTAL INTEREST CHARGE:				\$ 16.81	
TOTAL FIXED COSTS:				\$ 36.76	
FIXED COST PER CTNS				0.04	
<b>7. TOTAL OF ABOVE COSTS:</b>					
TOTAL COST PER CTNS				\$ 3243.69	
				3.60	
<b>8. NET RETURNS:</b>					
NET RETURNS PER CTNS				\$ 277.11	
				0.31	

FALL HARVEST  
 FURROW IRRIGATION- WATER PURCHASED FROM THE DISTRICT @ \$10.60/ACR FT  
 STUDY REPRESENTS TYPICAL PRACTICES DATE: UPDATED 09/27/78

BUDGET IDENTIFICATION NUMBER 2744200720 392 1 BUDGET RECORD NUMBER 210  
 DATE PRINTED: 03/20/79 HARVEST MONTH: 6

SAMPLE COSTS TO PRODUCE CELERY  
TENANT LANDOWNER BASIS FOR SANTA BARBARA CO.  
1977 COSTS

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	3520.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3520.80
OPERATING EXPENSES														
FERTILIZER	\$/AC	0.00	55.00	110.00	55.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	220.00
HERBICIDE	\$/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	30.00
INSECTICIDE	\$/AC	0.00	19.00	38.00	38.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95.00
CELERY, SEED	\$/AC	0.00	11.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.30
THINNING	\$/AC	0.00	0.00	54.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54.00
HAND HOEING	\$/AC	0.00	0.00	0.00	24.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24.80
MISCL EXPENSE	\$/AC	0.00	3.10	6.20	6.20	3.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18.60
CUSTOM HARVEST	\$/AC	0.00	0.00	0.00	0.00	2250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2250.00
MACHINE LABOR COST	\$/AC	5.75	9.59	10.72	7.78	1.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.11
INTEREST ON OPER. CAP.	\$/AC	0.53	4.27	6.30	2.53	16.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.99
TRACTOR COST	\$/AC	6.02	8.78	8.03	6.37	1.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.58
EQUIPMENT COST	\$/AC	3.28	3.87	2.50	1.83	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.81
IRRIGATION COST	\$/AC	0.00	10.06	10.06	10.06	5.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.23
IRRIG LABOR COST	\$/AC	0.00	31.88	31.88	31.88	15.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	111.56
TOTAL EXPENSES	\$/AC	15.57	156.84	307.69	184.44	2293.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2957.97

MONTHLY IRRIGATION AND LABOR REQUIREMENTS														
MACHINE LABOR	HR/AC	1.13	1.88	2.10	1.52	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.88
IRRIGATION LABOR	HR/AC	0.00	7.50	7.50	7.50	3.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.25
IRRIG. WATER APPLIED	ACIN	0.00	12.00	12.00	12.00	6.00	0.00	0.00	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 60 HP	3	60.0	13600.	12.	1000.	2.09	1.81	0.38	4.28	3.26	0.49	4.02	7.77	2.463
TRACTOR 105 HP	6	105.0	27500.	12.	1000.	3.97	3.43	0.71	8.11	5.61	0.84	7.62	14.08	2.311
CRAWLER 85 HP	11	85.0	55000.	17.	900.	4.46	4.56	1.02	10.04	3.25	0.49	4.99	8.73	1.484
IRR PUMP 75 HP*	22	2.0	0.	25.	3200.	0.80	0.00	0.00	0.00	27.68	0.42	1.53	29.62	21.000
CHISEL	43	12.0	3600.	12.	215.	0.65	0.44	0.10	1.19	0.00	0.03	1.38	1.41	0.539
CULTIVATOR 6ROW	53	15.0	3300.	15.	140.	2.34	1.84	0.44	4.62	0.00	0.05	2.72	2.78	1.648
DISC OFFSET HDY	63	21.0	9300.	15.	110.	2.27	1.78	0.42	4.48	0.00	0.06	2.82	2.87	0.446
FERTLRZ INJECTOR	70	10.0	2360.	15.	140.	1.28	0.99	0.24	2.51	0.00	0.04	2.18	2.22	1.250
LISTER 6 ROW	83	15.0	2000.	13.	190.	0.12	0.09	0.02	0.23	0.00	0.00	0.20	0.20	0.173
LANDPLANE 16X6D	86	16.0	12100.	9.	280.	1.40	0.81	0.18	2.39	0.00	0.01	0.64	0.65	0.364
SPRAYER PTO	93	35.0	1700.	14.	180.	0.59	0.45	0.11	1.15	0.00	0.01	0.68	0.69	0.989
PLANTER 6ROW	110	20.0	4600.	15.	100.	0.78	0.61	0.14	1.53	0.00	0.02	0.96	0.98	0.280
HANDROVE SPRINK*	130	2.0	0.	10.	5000.	0.00	0.00	0.00	0.00	0.00	0.11	5.49	5.60	21.000

TOTAL INVESTMENT OR COST	135060.					19.95	16.81	3.76	40.52	39.80	2.58	35.23	77.61
MACHINERY & EQUIPMENT	1351.												
INVESTMENT PER ACRE													

FALL HARVEST

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STUDY REPRESENTS TYPICAL PRACTICES

UC Cooperative Extension

DATE: UPDATED 09/27/78