

**COST & RETURNS SUMMARY FOR KIWIFRUIT**  
**2ND YEAR ESTABLISHMENT COSTS FOR KIWIFRUIT**  
**TULARE, FRESNO & KINGS COUNTIES 1981**

BY J. LARUE, F. YOSHIKAWA & B. BEEDE, FARM ADVISORS - P. THOMAS, SRA

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
<b>1. GROSS RECEIPTS FROM PRODUCTION:</b>					
TOTAL RECEIPTS:					0.00
<b>2. VARIABLE COSTS:</b>					
<b>PREHARVEST:</b>					
VINES	VINE	9.500	2.000	19.00	
REPLANT LABOR	HOURL	5.000	1.000	5.00	
PRE-EMERGE HERB.	ACRE	30.000	1.000	30.00	
WEED CONTROL	ACRE	30.000	1.000	30.00	
NITROGEN	LBS.	0.350	30.000	10.50	
DORMANT PRUNE	HOURL	5.000	11.500	57.50	
PRUNE-TIE-SUCKER	HOURL	5.000	34.500	172.50	
P-T-S MATERIALS	ACRE	10.000	1.000	10.00	
MISC. LABOR	HOURL	5.000	5.004	25.02	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			3.41	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			96.03	
BUILDINGS (FUEL-LUBE-REPAIRS)	ACRE			5.10	
IRRIGATION (POWER-LUBE-REP)	ACIN	5.764	7.700	44.39	
MACHINERY LABOR	HOURL	5.650	18.811	106.28	
IRRIGATION LABOR	HOURL	5.650	6.300	35.60	
INTEREST ON OPERATING CAP.	DOL.	0.14000	302.795	41.30	
<b>TOTAL PREHARVEST COSTS:</b>					<b>691.62</b>
<b>HARVEST:</b>					
TOTAL HARVEST COSTS:					0.00
<b>TOTAL VARIABLE COSTS:</b>					<b>691.62</b>
<b>3. INCOME ABOVE VARIABLE COSTS:</b>					
					-691.62
<b>4. OVERHEAD:</b>					
PERSONAL PROPERTY TAXES:					9.10
REAL PROPERTY TAXES:					50.00
MISC. OFFICE & BOOKKEEPING ( 2.50% OF TOTAL VARIABLE COSTS)					12.29
<b>TOTAL OVERHEAD:</b>					<b>76.39</b>
<b>TOTAL CASH COSTS:</b>					<b>768.00</b>
<b>5. INCOME ABOVE ALL CASH COSTS:</b>					
					-768.00
<b>6. OWNERSHIP COSTS:</b>					
<b>DEPRECIATION:</b>					
MACHINERY & EQUIPMENT	ACRE			40.01	
IRRIGATION SYSTEM	ACRE			33.15	
BUILDINGS	ACRE			298.90	
<b>TOTAL DEPRECIATION:</b>					<b>372.07</b>
<b>CAPITAL &amp; INTEREST:</b>					
MACHINERY & EQUIPMENT		0.14000	250.895	35.13	
IRRIGATION SYSTEM		0.14000	183.199	25.65	
BUILDINGS		0.10670	1812.131	193.35	
LAND		0.10670	5500.000	586.85	
<b>TOTAL INTEREST CHARGE:</b>					<b>840.98</b>
<b>TOTAL FIXED COSTS:</b>					<b>1213.05</b>
<b>7. TOTAL OF ABOVE COSTS:</b>					
					1981.05
<b>8. NET RETURNS:</b>					
					-1981.05

5 ACRES KIWIFRUIT OF 40 ACRE ORCHARD OR VINEYARD  
 FOGGER/RISTER IRRIGATION SYSTEM - WELL WATER  
 LANDOWNER BASIS NO FROST PROTECTION  
 DATE PRINTED: 11/20/81

UPDATED 11/20/81  
 BUDGET RECORD NUMBER 322

CASH FLOW & INVESTMENT SUMMARY FOR KIWIFRUIT  
 2ND YEAR ESTABLISHMENT COSTS FOR KIWIFRUIT  
 TULARE, FRESNO & KINGS COUNTIES 1981  
 BY J. LARUE, F. YOSHIKAWA & B. BEEDE, FARM ADVISORS - P. THOMAS, SRA

BUDGET RECORD NUMBER 322

MONTHLY SUMMARY OF RECEIPTS AND EXPENSES

CATEGORY	UNIT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
TOTAL RECEIPTS	\$/AC													0.00
OPERATING EXPENSES														
VINES	\$/AC				19.00									19.00
REPLANT LABOR	\$/AC				5.00									5.00
PRE-EMERGE HERB.	\$/AC											30.00		30.00
WEED CONTROL	\$/AC					6.00	6.00	6.00	6.00	6.00				30.00
NITROGEN	\$/AC					2.10	2.10	2.10	2.10	2.10				10.50
DORMANT PRUNE	\$/AC	57.50												57.50
PRUNE-TIE-SUCKER	\$/AC					34.50	34.50	34.50	34.50	34.50				172.50
P-T-S MATERIALS	\$/AC					2.00	2.00	2.00	2.00	2.00				10.00
MISC. LABOR	\$/AC	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	2.08	25.02
MACHINE LABOR COST	\$/AC	8.48	8.48	8.48	10.77	8.48	8.48	8.48	8.48	8.48	8.48	10.77	8.48	106.28
INTEREST ON OPER. CAP.	\$/AC	9.75	2.18	1.95	4.69	5.72	5.34	4.43	3.52	2.53	0.56	0.61		41.30
TRACTOR COST	\$/AC				1.70							1.70		3.41
EQUIPMENT COST	\$/AC	7.92	7.92	7.92	8.42	7.92	7.92	7.92	7.92	7.92	7.92	8.42	7.92	96.03
BLDG OPER. COST	\$/AC	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	0.43	5.10
IRRIGATION COST	\$/AC				2.31	4.61	8.65	8.65	8.65	6.92	3.46	1.15		44.39
IRRIG LABOR COST	\$/AC				1.69	3.95	6.78	6.78	6.78	5.65	2.83	1.13		35.60
TOTAL EXPENSES	\$/AC	86.15	21.08	20.86	56.10	77.79	84.27	83.36	82.45	78.60	25.74	56.30	18.90	691.62

MONTHLY IRRIGATION AND LABOR REQUIREMENTS

MACHINE LABOR	HR/AC	1.50	1.50	1.50	1.91	1.50	1.50	1.50	1.50	1.50	1.50	1.91	1.50	18.81
IRRIGATION LABOR	HR/AC				0.30	0.70	1.20	1.20	1.20	1.00	0.50	0.20		6.30
IRRIG. WATER APPLIED	ACIN				0.40	0.80	1.50	1.50	1.50	1.20	0.60	0.20		7.70

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	FUEL	LUBE	REPAIRS	TOTAL		
TRACTOR 65HP	4	65.0	16000.	15.	300.	2.11	3.29	0.88	6.28	2.21	0.33	0.87	3.41	0.737
PICKUP 1/2 TON	14	0.5	10000.	7.	435.	36.69	30.30	7.76	74.75	72.00	10.80	12.22	95.02	15.000
WELL PUMP 71/2HP	21	0.2	1900.	10.	750.	9.13	7.06	2.16	18.35	26.59	0.40	3.29	30.28	37.931
MISTER IRIG SYS*	56	0.2	5000.	10.	750.	24.02	18.59	5.69	48.30	0.00	0.28	13.83	14.11	37.931
DISC-OFFSET	78	10.0	3000.	15.	100.	1.21	1.54	0.45	3.21	0.00	0.02	0.99	1.01	0.670
FARM SHOP	1		2250.	35.		11.57	26.41	4.50	42.48	4.50		0.19	4.69	
TOOLS-SHOP EQUIP	4		1536.	15.		14.33	21.30	3.07	38.70	0.00		0.41	0.41	
TRELLIS	74		13650.	10.		273.00	145.65	27.30	445.95	0.00		0.00	0.00	

MACHINERY & EQUIPMENT INVESTMENT & COSTS PER ACRE  
 TOTAL INVESTMENT 53336.

5 ACRES KIWIFRUIT OF 40 ACRE ORCHARD OR VINEYARD  
 FOGGER/MISTER IRRIGATION SYSTEM - WELL WATER  
 LANDOWNER BASIS NO FROST PROTECTION  
 DATE PRINTED: 11/20/81

UPDATED 11/20/81

FUEL USE SUMMARY FOR BUDGET RECORD NUMBER 322  
 2ND YEAR ESTABLISHMENT COSTS FOR KIWIFRUIT  
 TULARE, FRESNO & KINGS COUNTIES 1981  
 BY J. LARUE, F. YOSHIKAWA & B. BEEDE, FARM ADVISORS - P. THOMAS, SRA

FUEL USED IN GALLONS PER HOUR

TRACTOR 65HP 3.120  
 PICKUP 1/2 TON 4.000  
 WELL PUMP 71/2HP 6.263 (KWHRS)

FUEL ALLOCATED TO OPERATIONS IN GALLONS PER ACRE COVERED

MACHINE	GALLONS	POWER UNIT
PICKUP 1/2 TON	0.200	
DISC-OFFSET	1.716	TRACTOR 65HP
RISTER IRIG SYS*	237.555 (KWHRS)	WELL PUMP 71/2HP

FUEL ALLOCATED TO OPERATIONS FOR THE BUDGET UNIT

	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL	FUEL TYPE
DISC-OFFSET	0.000	0.000	0.000	1.150	0.000	0.000	0.000	0.000	0.000	0.000	1.150	0.000	2.299	DIESEL
PICKUP 1/2 TON	5.000	5.000	5.000	5.000	5.000	5.000	5.000	5.000	5.000	5.000	5.000	5.000	60.000	GAS
RISTER IRIG SYS*	0.000	0.000	0.000	12.341	24.681	46.277	46.277	46.277	37.022	18.511	6.170	0.000	237.555	KWH
TOTALS	5.000	5.000	5.000	18.490	29.681	51.277	51.277	51.277	42.022	23.511	12.320	5.000	62.299	

GALLONS FUEL BY TYPE

60.00 GAS  
 0.00 LP  
 2.30 DIESEL  
 0.00 N. GAS  
 237.55 KWHRS

FUEL TYPES  
 1=GAS  
 2=L.P.  
 3=DIESEL  
 4=N. GAS  
 5=ELEC.

5 ACRES KIWIFRUIT OF 40 ACRE ORCHARD OR VINEYARD  
 FOGGER/RISTER IRRIGATION SYSTEM - WELL WATER  
 LANDOWNER BASIS NO FROST PROTECTION  
 DATE PRINTED: 11/20/81

UPDATED 11/20/81

MACHINERY OPERATIONS SUMMARY BUDGET RECORD NUMBER 322  
 2ND YEAR ESTABLISHMENT COSTS FOR KIWIFRUIT  
 TULARE, FRESNO & KINGS COUNTIES 1981  
 BY J. LARUE, F. YOSHIKAWA & B. BEEDE, FARM ADVISORS - P. THOMAS, SRA

OPERATION	ITEM NO.	DATE	TIMES OVER	LABOR HOURS	MACHINE HOURS	FUEL, OIL, LUB. PER ACRE	FIXED REP. COSTS PER ACRE
PICKUP 1/2 TON	14	JAN	25.00	1.500	1.250	7.92	6.23
PICKUP 1/2 TON	14	FEB	25.00	1.500	1.250	7.92	6.23
PICKUP 1/2 TON	14	MAR	25.00	1.500	1.250	7.92	6.23
DISC-OFFSET	4, 78	APR	0.67	0.405	0.335	2.21	4.74
PICKUP 1/2 TON	14	APR	25.00	1.500	1.250	7.92	6.23
PICKUP 1/2 TON	14	MAY	25.00	1.500	1.250	7.92	6.23
PICKUP 1/2 TON	14	JUNE	25.00	1.500	1.250	7.92	6.23
PICKUP 1/2 TON	14	JULY	25.00	1.500	1.250	7.92	6.23
PICKUP 1/2 TON	14	AUG	25.00	1.500	1.250	7.92	6.23
PICKUP 1/2 TON	14	SEPT	25.00	1.500	1.250	7.92	6.23
PICKUP 1/2 TON	14	OCT	25.00	1.500	1.250	7.92	6.23
DISC-OFFSET	4, 78	NOV	0.67	0.405	0.335	2.21	4.74
PICKUP 1/2 TON	14	NOV	25.00	1.500	1.250	7.92	6.23
PICKUP 1/2 TON	14	DEC	25.00	1.500	1.250	7.92	6.23

TOTALS 18.811 15.670 99.44 84.24

5 ACRES KIWIFRUIT OF 40 ACRE ORCHARD OR VINEYARD  
 FOGGER/RISTER IRRIGATION SYSTEM - WELL WATER  
 LANDOWNER BASIS NO FROST PROTECTION  
 DATE PRINTED: 11/20/81

UPDATED 11/20/81

INSUFFICIENT STORAGE FOR 0001GE 56 MISTER IRIG SYS\*  
INSUFFICIENT STORAGE FOR 0001GE 74 TRELLIS

STORED DATA PAGE (NO CALCULATIONS) FOR KIWIFRUIT

BUDGET RECORD NUMBER 322

2ND YEAR ESTABLISHMENT COSTS FOR KIWIFRUIT  
TULARE, FRESNO & KINGS COUNTIES 1981

COSTS AND RETURNS WILL BE  
DIVIDED BY 1.0 ACRE  
TO OBTAIN PER ACRE COSTS

BY J. LARUE, F. YOSHIKAWA & B. BEEDE, FARM ADVISORS - P. THOMAS, SRA

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	SHARE	UNIT	ITEM	TYPE	XXXX
PRODUCTION																		
1 KIWIFRUIT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	37.	48.	2.	0.
OPERATING INPUTS																		
12 VINES	0.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.500	0.000	25.	203.	3.	0.
13 REPLANT LABOR	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.000	0.000	8.	298.	3.	0.
15 PRE-EMERGE HERB.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	30.000	0.000	7.	394.	3.	0.
16 WEED CONTROL	0.00	0.00	0.00	0.00	0.20	0.20	0.20	0.20	0.20	0.00	0.00	0.00	30.000	0.000	7.	269.	3.	0.
18 NITROGEN	0.00	0.00	0.00	0.00	6.00	6.00	6.00	6.00	6.00	0.00	0.00	0.00	0.350	0.000	12.	211.	3.	0.
19 DORMANT PRUNE	11.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.000	0.000	8.	99.	3.	0.
21 PRUNE-TIE-SUCKER	0.00	0.00	0.00	0.00	6.90	6.90	6.90	6.90	6.90	0.00	0.00	0.00	5.000	0.000	8.	206.	3.	0.
22 P-T-S MATERIALS	0.00	0.00	0.00	0.00	0.20	0.20	0.20	0.20	0.20	0.00	0.00	0.00	10.000	0.000	7.	393.	3.	0.
25 MISC. LABOR	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	5.000	0.000	8.	352.	3.	0.

MACHINERY REQUIREMENTS	IMPLEMENTS = TIMES OVER,	TRUCKS = # MILES/ACRE,	TRACTORS = HRS/ACRE	# CREW	POWER	MACH	TYPE	HARV
				LABOR	UNIT	CODE		CODE
26 DISC-OFFSET	0.00	0.00	0.00	0.67	0.00	0.00	0.00	0.00
30 PICKUP 1/2 TON	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00
49 ACIN IRRIG WATER	0.00	0.00	0.00	0.40	0.80	1.50	1.50	1.50
50 NO. TIRES IRRIG	0.00	0.00	0.00	3.00	7.00	12.00	12.00	10.00

EQUIPMENT REQUIREMENTS	NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX
	UNITS	OF COST		CODE		
52 FARM SHOP	1.000	0.125	0.	1.	5.	0.
53 TOOLS-SHOP EQUIP	1.000	0.125	0.	4.	5.	0.
74 TRELLIS	1.000	1.000	0.	74.	5.	0.

LAND REQUIREMENTS	2	3	4	5	6	7	8
	CHARGE		NUMBER	VALUE OR	TAXES	PERENNIAL	
	METHOD		OF ACRES	COST/ACRE	PER ACRE	YRS LIFE	COST/ACRE
71 ENTERPRISE 2-48 REGION/COUNTY 64 UNASSIGNED 00000 MACH COMP 7 IRIG SYST 5 UNASSIGNED 0 EQUIP SET 1 HARVEST MONTH 12	1.		5.00	5500.00	50.00	0.0	0.00

5 ACRES KIWIFRUIT OF 40 ACRE ORCHARD OR VINEYARD  
FOGGER/MISTER IRRIGATION SYSTEM - WELL WATER  
LANDOWNER BASIS NO FROST PROTECTION

UPDATED 11/20/81  
MACHINERY COMPLEMENT 7  
EQUIPMENT COMPLEMENT 1

GENERAL NAME CHANGE->	LINE CHANGE	LINE CHANGE	LINE CHANGE	LINE CHANGE	LINE CHANGE
99 DORMANT PRUNE	296 CONTR. LANDLEVEL	297 CONTRACT CHISEL	298 REPLANT LABOR	299 FURIGANT APPL.	
393 P-T-S MATERIALS	269 WEED CONTROL	448 DISTRICT WATER	394 PRE-EMERGE HERB.	352 MISC. LABOR	
300 CONTRACT N APPL.	261 SOIL FURIGANT	48 KIWIFRUIT	203 VINES	206 PRUNE-TIE-SUCKER	
MACHNRY NAME CHANGE->	4 TRACTOR 65HP	102 FURROWER 2SHOVEL	21 WELL PUMP 71/2HP	53 FURROW IRIG SYS*	

MACH COMP CHGS-->	RW	CL	VALUE	RW	CL	VALUE	RW	CL	VALUE	RW	CL	VALUE	RW	CL	VALUE
78. 2.	10.000000	78. 3.	3000.000000	78.13.	3000.000000	4. 2.	65.000000	4. 3.	16000.000000	4.13.	16000.000000				
4.16.	65.000000	*** 2.	8.000000	*** 3.	450.000000	***13.	450.000000	21. 3.	1900.000000	21.13.	1900.000000				
21.16.	7.500000	53. 3.	13300.000000	53.13.	13300.000000	91. 2.	20.000000	91. 3.	12500.000000	91.13.	12500.000000				
14. 3.	10000.000000	14.13.	10000.000000	21. 2.	0.203000	53. 2.	1.000000	21.10.	10.000000	21. 9.	750.000000				
21.11.	0.115000	53.10.	20.000000	53. 9.	720.000000	53.11.	0.265000	21. 4.	10.000000	21. 5.	0.825000				
21.14.	5.000000	21.15.	6300.000000	22. 2.	0.160000	22. 3.	2000.000000	22. 4.	10.000000	22. 5.	0.825000				
22. 9.	625.000000	22.10.	20.000000	22.13.	2000.000000	22.14.	5.000000	22.15.	12500.000000	22.16.	5.000000				
56. 2.	0.203000	56. 3.	5000.000000	56. 9.	750.000000	56.10.	10.000000	56.13.	5000.000000	56.15.	6300.000000				
56.11.	0.115000														
EQDAT COMP CHGS-->	1. 5.180000	000000	1. 6.180000	000000	74. 2.	1.000000	74. 3.	22.000000	74. 5.	13650.000000	74. 6.	13650.000000			
74. 7.	10.000000	74. 8.	0.000000	74. 9.	0.000000	74.10.	0.000000	74.11.	0.000000						
PARAMETER CHGS-->	10. 5.650000	12. 5.650000	18. 0.100000	28. 0.025000											

DATE PRINTED: 11/20/81