

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
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1. GROSS RECEIPTS FROM PRODUCTION:				\$	
WALNUTS	TON	758.000	2.000	1516.00	
TOTAL RECEIPTS:				\$	1516.00
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2. VARIABLE COSTS:					
PREHARVEST:				\$	\$
PRUNING	ACRE	45.000	1.000	45.00	
BRUSH REMOVAL	ACRE	18.600	1.000	18.60	
NITROGEN	LBS.	0.200	150.000	30.00	
INSECTICIDE	GAL.	0.300	800.000	240.00	
INSECTICIDE APP	APLC	12.000	2.000	24.00	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			8.66	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			0.97	
BUILDINGS (FUEL-LUBE-REPAIRS)	ACRE			2.67	
IRRIGATION POWER COST	ACRE			30.76	
IRRIGATION (LUBE-REPAIRS)	ACRE			8.65	
IRRIGATION WATER APPLIED	ACIN	1.095	35.980		
MACHINERY LABOR	HOUR	4.000	4.286	17.14	
IRRIGATION LABOR	HOUR	3.300	8.000	26.40	
INTEREST ON OPERATING CAP.	DOL.	0.086	224.114	19.01	
TOTAL PREHARVEST COSTS:				\$	471.86
PREHARVEST COST PER TON				\$	235.93
HARVEST:				\$	\$
CUSTOM DRYING	CWT.	1.500	40.000	60.00	
HULLING	CWT.	1.500	40.000	60.00	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			0.20	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			41.42	
MACHINERY LABOR	HOUR	4.000	11.346	45.39	
INTEREST ON OPERATING CAP.	DOL.	0.086	38.815	3.35	
TOTAL HARVEST COSTS:				\$	210.36
HARVEST COST PER TON				\$	105.18
TOTAL VARIABLE COSTS:				\$	682.22
VARIABLE COST PER TON				\$	341.11
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3. INCOME ABOVE VARIABLE COSTS:				\$	833.78
INCOME PER TON				\$	416.89
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4. CASH OVERHEAD:				\$	
REAL PROPERTY TAXES:					60.00
MISC. OFFICE & BOOKKEEPING (2.50% OF TOTAL VARIABLE COSTS)					17.06
TOTAL CASH OVERHEAD:				\$	77.06
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5. INCOME ABOVE ALL CASH COSTS:				\$	756.72
INCOME PER TON				\$	378.36
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6. OWNERSHIP COSTS:				\$	
DEPRECIATION:					\$
MACHINERY & EQUIPMENT	ACRE			54.15	
IRRIGATION SYSTEM	ACRE			11.51	
BUILDINGS	ACRE			13.60	
TREES, VINES OR STAND	ACRE			38.33	
TOTAL DEPRECIATION:				\$	117.59
CAPITAL & INTEREST:				\$	
MACHINERY & EQUIPMENT		0.086	428.652	36.99	
IRRIGATION SYSTEM		0.086	115.966	10.01	
BUILDINGS		0.086	267.376	23.07	
TREES, VINES OR STAND		0.086	1150.000	99.25	
LAND		0.083	1750.000	144.38	
TOTAL INTEREST CHARGE:				\$	313.70
TOTAL FIXED COSTS:				\$	431.28
FIXED COST PER TON					215.64
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7. TOTAL OF ABOVE COSTS:				\$	1190.56
TOTAL COST PER TON					595.28
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8. NET RETURNS:				\$	325.44
NET RETURNS PER TON					162.72
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48 TREES/ACRE
 YIELD: 2 TONS/ACRE ON CLASS II (SCS) SOILS
 TYPICAL MANAGEMENT PRACTICES REPRESENTED

DATE: UPDATED 11/10/78

BUDGET IDENTIFICATION NUMBER 2633900620 712 1
 DATE PRINTED: 03/22/79

BUDGET RECORD NUMBER 336
 HARVEST MONTH: 12

IDENTIFICATION NUMBER 2633900620 712 1
 SAMPLE COSTS TO PRODUCE ENGLISH WALNUTS
 NORTHERN SAN JOAQUIN VALLEY - 1976
 LAND OWNER BASIS

HARVEST MONTH 12

BUDGET RECORD NUMBER 336

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	379.00	1137.00	0.00	0.00	1516.00
OPERATING EXPENSES														
PRUNING	\$/AC	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.50	45.00
BRUSH REMOVAL	\$/AC	18.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18.60
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	30.00
INSECTICIDE	\$/AC	0.00	0.00	0.00	0.00	120.00	0.00	0.00	120.00	0.00	0.00	0.00	0.00	240.00
CUSTOM DRYING	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00	45.00	0.00	0.00	60.00
HULLING	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00	45.00	0.00	0.00	60.00
INSECTICIDE APP	\$/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	24.00
MACHINE LABOR COST	\$/AC	0.00	0.00	1.51	0.00	0.77	0.00	7.43	0.77	18.00	34.04	0.00	0.00	62.54
INTEREST ON OPER. CAP.	\$/AC	3.26	0.00	2.09	0.52	7.13	0.77	0.79	4.23	1.34	2.24	0.00	0.00	22.36
TRACTOR COST	\$/AC	0.00	0.00	0.67	0.00	0.40	0.00	3.79	0.40	3.45	0.15	0.00	0.00	8.85
EQUIPMENT COST	\$/AC	0.00	0.00	0.13	0.00	0.06	0.00	0.39	0.06	10.69	31.07	0.00	0.00	42.40
BLOD OPER. COST	\$/AC	0.27	0.00	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.00	0.27	2.67
IRRIGATION COST	\$/AC	0.00	0.00	0.00	5.63	5.63	11.26	5.63	11.26	0.00	0.00	0.00	0.00	39.41
IRRIG LABOR COST	\$/AC	0.00	0.00	0.00	3.30	4.95	6.60	4.95	6.60	0.00	0.00	0.00	0.00	26.40
TOTAL EXPENSES	\$/AC	44.63	0.00	34.67	9.72	151.20	18.09	23.25	155.59	63.74	157.76	0.00	22.77	602.22

MONTHLY IRRIGATION AND LABOR REQUIREMENTS														
MACHINE LABOR	HR/AC	0.00	0.00	0.38	0.00	0.19	0.00	1.86	0.19	4.50	8.51	0.00	0.00	16.63
IRRIGATION LABOR	HR/AC	0.00	0.00	0.00	1.00	1.50	2.00	1.50	2.00	0.00	0.00	0.00	0.00	8.00
IRRIG. WATER APPLIED	ACIN	0.00	0.00	0.00	5.14	5.14	10.28	5.14	10.28	0.00	0.00	0.00	0.00	35.98

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 25 HP	2	25.0	6300.	15.	300.	0.15	0.15	0.03	0.33	0.12	0.02	0.06	0.20	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
TRK PUMP 50 HP*	22	2.0	8800.	25.	3200.	1.81	2.32	0.56	4.68	30.76	0.46	1.15	32.37	17.990
FRUIT-NUT PKUP*	27	1.0	7000.	10.	215.	5.44	3.27	0.73	9.44	1.50	0.22	5.28	7.00	2.000
FRUIT-NUT RAKE*	30	0.5	13000.	10.	215.	16.83	10.13	2.27	29.23	1.45	0.22	20.81	22.48	3.333
NUT SHAKER*	31	0.5	12000.	10.	215.	18.64	11.22	2.51	32.38	1.74	0.26	9.91	11.91	4.000
TRAILER	44	5.0	2850.	15.	200.	0.10	0.08	0.02	0.21	0.00	0.00	0.03	0.04	0.122
SURFACE IRR SYS*	53	2.0	38250.	10.	5000.	9.70	7.69	1.55	18.94	0.00	0.14	6.90	7.04	17.990
FERTILIZER APLIC	85	10.0	800.	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.	0.82	0.64	0.15	1.61	0.00	0.00	0.17	0.18	0.460
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		12240.	35.		6.29	11.62	2.75	20.67	2.45		0.10	2.55	
SHOP TOOLS&EQUIP	4		3570.	15.		3.33	4.01	0.60	8.14	0.00		0.10	0.10	
STORAGE SHED	8		7650.	35.		3.93	7.26	1.72	12.92	0.00		0.02	0.02	
FUELTANK 350 GAL	18		136.	30.		0.04	0.19	0.03	0.25	0.00		0.00	0.00	

TOTAL INVESTMENT OR COST 157096.
 MACHINERY & EQUIPMENT 3142.
 INVESTMENT PER ACRE

79.25 70.08 15.63 164.98 42.29 1.98 49.06 93.33

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