

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
<b>1. GROSS RECEIPTS FROM PRODUCTION:</b>					
LETTUCE, HEAD	CTNS	4.450	600.000	\$ 2670.00	
<b>TOTAL RECEIPTS:</b>				\$ 2670.00	
<b>2. VARIABLE COSTS:</b>					
<b>PREHARVEST:</b>					
FERTILIZER	LBS.	0.105	250.000	26.25	
HD LETTUCE SEED	LBS.	13.000	1.250	16.25	
HAND HOEING	HOURL	2.800	8.850	24.78	
THINNING	HOURL	2.600	17.700	49.56	
NITROGEN	LBS.	0.200	120.000	24.00	
NITROGEN	LBS.	0.150	100.000	15.00	
HERBICIDE	ACRE	12.500	1.000	12.50	
INSECTICIDE	ACRE	98.000	1.000	98.00	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			23.26	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			8.34	
IRRIGATION POWER COST	ACRE			36.87	
IRRIGATION (LUBE-REPAIRS)	ACRE			3.11	
IRRIGATION WATER APPLIED	ACIN	1.333	30.000		
MACHINERY LABOR	HOURL	5.100	5.057	25.79	
IRRIGATION LABOR	HOURL	4.250	20.000	85.00	
INTEREST ON OPERATING CAP.	DOL.	0.086	369.648	31.67	
<b>TOTAL PREHARVEST COSTS:</b>				\$ 480.38	
<b>PREHARVEST COST PER CTNS</b>				\$ 0.80	
<b>HARVEST:</b>					
CUSTOM HARVEST	ACRE	1050.000	1.000	1050.00	
INTEREST ON OPERATING CAP.	DOL.	0.086	700.000	60.41	
<b>TOTAL HARVEST COSTS:</b>				\$ 1110.41	
<b>HARVEST COST PER CTNS</b>				\$ 1.85	
<b>TOTAL VARIABLE COSTS:</b>				\$ 1590.79	
<b>VARIABLE COST PER CTNS</b>				\$ 2.65	
<b>3. INCOME ABOVE VARIABLE COSTS:</b>				\$ 1079.21	
<b>INCOME PER CTNS</b>				\$ 1.80	
<b>4. CASH OVERHEAD:</b>					
<b>CASH RENT:</b>				50.00	
<b>MISC. OFFICE &amp; BOOKKEEPING ( 2.50% OF TOTAL VARIABLE COSTS):</b>				39.77	
<b>TOTAL CASH OVERHEAD:</b>				\$ 89.77	
<b>5. INCOME ABOVE ALL CASH COSTS:</b>				\$ 989.44	
<b>INCOME PER CTNS</b>				\$ 1.65	
<b>6. OWNERSHIP COSTS:</b>					
<b>DEPRECIATION:</b>					
MACHINERY & EQUIPMENT	ACRE			15.33	
IRRIGATION SYSTEM	ACRE			10.04	
<b>TOTAL DEPRECIATION:</b>				\$ 25.37	
<b>CAPITAL &amp; INTEREST:</b>					
MACHINERY&EQUIPMENT		0.086	151.073	13.04	
IRRIGATION SYSTEM		0.086	103.270	8.91	
<b>TOTAL INTEREST CHARGE:</b>				\$ 21.95	
<b>TOTAL FIXED COSTS:</b>				\$ 47.32	
<b>FIXED COST PER CTNS</b>				0.08	
<b>7. TOTAL OF ABOVE COSTS:</b>				\$ 1727.88	
<b>TOTAL COST PER CTNS</b>				2.88	
<b>8. NET RETURNS:</b>				\$ 942.12	
<b>NET RETURNS PER CTNS</b>				1.57	

SPRINKLER AND FURROW IRRIGATION  
 YIELDING 600 - 45 LB. CARTONS PER ACRE  
 FALL HARVEST

UPDATED 09/27/78 UC Cooperative Extension

IDENTIFICATION NUMBER 2811500520 392 1  
 SAMPLE COSTS TO PRODUCE HEAD LETTUCE  
 KERN COUNTY  
 TENNANT-LANDOWNER BASIS

HARVEST MONTH 6

BUDGET RECORD NUMBER 224

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	0.00	2670.00	0.00	0.00	2670.00
OPERATING EXPENSES															
FERTILIZER	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.25	0.00	0.00	0.00	0.00	0.00	26.25
HD LETTUCE SEED	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.25	0.00	0.00	0.00	0.00	0.00	16.25
HAND HOEING	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24.78	0.00	0.00	0.00	0.00	24.78
THINNING	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49.56	0.00	0.00	0.00	0.00	49.56
NITROGEN	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24.00	0.00	0.00	0.00	0.00	24.00
NITROGEN	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00	0.00	0.00	0.00	15.00
HERBICIDE	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.50	0.00	0.00	0.00	0.00	0.00	12.50
INSECTICIDE	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	98.00	0.00	0.00	0.00	98.00
CUSTOM HARVEST	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1050.00	0.00	0.00	1050.00
MACHINE LABOR COST	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.83	4.47	5.49	0.00	0.00	0.00	25.79
INTEREST ON OPER. CAP.	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.52	11.12	11.03	60.41	0.00	0.00	92.08
TRACTOR COST	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14.99	3.85	4.42	0.00	0.00	0.00	23.26
EQUIPMENT COST	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.73	1.25	1.36	0.00	0.00	0.00	8.34
IRRIGATION COST	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.00	15.99	15.99	0.00	0.00	0.00	39.98
IRRIG LABOR COST	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.25	31.88	31.88	0.00	0.00	0.00	85.00
TOTAL EXPENSES	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	130.32	166.90	183.16	1110.41	0.00	0.00	1590.79

MONTHLY IRRIGATION AND LABOR REQUIREMENTS														
MACHINE LABOR	HR/AC	0.00	0.00	0.00	0.00	0.00	0.00	3.10	0.88	1.08	0.00	0.00	0.00	5.06
IRRIGATION LABOR	HR/AC	0.00	0.00	0.00	0.00	0.00	0.00	5.00	7.50	7.50	0.00	0.00	0.00	20.00
IRRIG. WATER APPLIED	ACIN	0.00	0.00	0.00	0.00	0.00	0.00	6.00	12.00	12.00	0.00	0.00	0.00	30.00

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.	1.18	1.02	0.21	2.42	1.85	0.28	2.27	4.40	1.394
TRACTOR 90 HP	5	90.0	23000.	12.	1000.	0.44	0.38	0.08	0.90	0.61	0.09	0.65	1.55	0.308
TRACTOR 105 HP	6	105.0	27500.	12.	1000.	2.27	1.96	0.41	4.65	3.21	0.48	4.37	8.06	1.323
CRAWLER 85 HP	11	85.0	55000.	17.	900.	4.72	4.83	1.08	10.63	3.44	0.52	5.29	9.25	1.573
IRR PUMP 75 HP*	22	2.0	11388.	25.	3200.	1.95	2.50	0.60	5.05	36.87	0.55	1.09	38.52	15.000
CHISEL	42	10.0	3000.	10.	270.	0.59	0.37	0.08	1.04	0.00	0.02	1.09	1.11	0.647
CULTIVATOR 6ROW	53	15.0	3300.	15.	140.	1.46	1.15	0.27	2.88	0.00	0.03	1.70	1.73	1.030
DISC OFFSET HDTY	63	21.0	9300.	15.	110.	1.52	1.19	0.28	2.99	0.00	0.04	1.88	1.92	0.298
FERTILZR INJECTOR	70	10.0	2360.	15.	140.	0.96	0.74	0.18	1.88	0.00	0.03	1.63	1.66	0.938
LISTER 6 ROW	63	15.0	2000.	13.	190.	0.12	0.09	0.02	0.23	0.00	0.00	0.20	0.20	0.173
LANDPLANE 12X45	85	12.0	7100.	7.	340.	1.08	0.55	0.11	1.74	0.00	0.01	0.49	0.50	0.485
SPRAYER PTO	93	35.0	1700.	14.	180.	0.20	0.15	0.04	0.38	0.00	0.00	0.23	0.23	0.330
PLANTER 8ROW	110	20.0	4600.	15.	100.	0.78	0.61	0.14	1.53	0.00	0.02	0.96	0.98	0.280
FURROW IRIG SYS*	132	2.0	38250.	10.	5000.	8.09	6.41	1.29	15.79	0.00	0.03	1.44	1.47	15.000

TOTAL INVESTMENT OR COST 202098.  
 MACHINERY & EQUIPMENT 2021.  
 INVESTMENT PER ACRE 25.37 21.95 4.80 52.12 45.98 2.11 23.48 71.58

SPRINKLER AND FURROW IRRIGATION  
 YIELDING 600 - 45 LB. CARTONS PER ACRE  
 FALL HARVEST

UC Cooperative Extension  
 UPDATED 09/27/78

BUDGET IDENTIFICATION NUMBER 2811500520 392 1  
 HARVEST OR SALE MONTH 5

BUDGET RECORD NUMBER 224

SAMPLE COSTS TO PRODUCE HEAD LETTUCE  
 KERN COUNTY  
 TENNANT-LANDOWNER BASIS

COSTS AND RETURNS WILL BE  
 DIVIDED BY 600.0 CTNS  
 TO OBTAIN PER CTNS COSTS

LINE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18					
PRODUCTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	SHARE	UNIT	ITEM	TYPE	XXXX					
	NUMBER OF UNITS																						
1 LETTUCE, HEAD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.450	0.000	28.	81.	2.	0.					
OPERATING INPUTS													PRICE	SHARE	UNIT	ITEM	TYPE	HARV					
	RATE/UNIT												RENT	RENT	CODE	CODE	CODE	CODE					
6 FERTILIZER	0.00	0.00	0.00	0.00	0.00	0.00	250.00	0.00	0.00	0.00	0.00	0.00	0.105	0.000	12.	200.	3.	0.					
7 HD LETTUCE SEED	0.00	0.00	0.00	0.00	0.00	0.00	1.25	0.00	0.00	0.00	0.00	0.00	13.000	0.000	12.	181.	3.	0.					
8 HAND HOEING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.85	0.00	0.00	0.00	0.00	2.800	0.000	8.	335.	3.	0.					
9 THINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.70	0.00	0.00	0.00	0.00	2.800	0.000	8.	339.	3.	0.					
10 NITROGEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120.00	0.00	0.00	0.00	0.00	0.200	0.000	12.	211.	3.	0.					
11 NITROGEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.150	0.000	12.	211.	3.	0.					
12 HERBICIDE	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	12.500	0.000	7.	250.	3.	0.					
13 INSECTICIDE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	98.000	0.000	7.	240.	3.	0.					
15 CUSTOM HARVEST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	*****	0.000	7.	304.	3.	9.					
MACHINERY REQUIREMENTS													IMPLEMENTS = TIMES OVER,		TRUCKS = # MILES/ACRE,		TRACTORS = HRS/ACRE		M CREW	POWER	MACH	TYPE	HARV
													LABOR	UNIT	CODE	CODE	CODE						
26 DISC OFFSET HDTY	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	11.	63.	4.	0.					
27 CHISEL	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	11.	42.	4.	0.					
28 LANDPLANE 12X45	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	11.	85.	4.	0.					
29 LISTER 6 ROW	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	6.	83.	4.	0.					
30 FERTLZR INJECTOR	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00	0.00	0.00	0.00	0.000	0.000	3.	70.	4.	0.					
31 SPRAYER PTO	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.000	0.000	3.	93.	4.	0.					
32 PLANTER BROW	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	5.	110.	4.	0.					
33 CULTIVATOR 6ROW	0.00	0.00	0.00	0.00	0.00	0.00	1.00	2.00	2.00	0.00	0.00	0.00	0.000	0.000	6.	53.	4.	0.					
													SHARE	SHARE	POWER	SYSTM							
													FIXED %	VAR %	UNIT	CODE	LIFT						
49 ACIN IRRIG WATER	0.00	0.00	0.00	0.00	0.00	0.00	6.00	12.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	22.	132.	200.					
50 NO. TIMES IRRIG	0.00	0.00	0.00	0.00	0.00	0.00	2.00	3.00	3.00	0.00	0.00	0.00											

EQUIPMENT REQUIREMENTS

NUMBER PROPORT XXX EQUIP TYPE XXXX  
 UNITS OF COST CODE

LAND REQUIREMENTS

CHARGE NUMBER VALUE OR TAXES PERENNIAL CROPS  
 METHOD OF ACRES COST/ACRE PER ACRE YRS LIFE COST/ACRE

71 2. 100.00 50.00 0.00 0.0 0.00

SPRINKLER AND FURROW IRRIGATION  
 YIELDING 600 - 45 LB. CARTONS PER ACRE  
 FALL HARVEST

MACHINERY COMPLEMENT 3  
 EQUIPMENT COMPLEMENT 1

UPDATED 09/27/78

UC Cooperative Extension

\*\*\*NO NAME CHANGES HAVE BEEN STORED WITH THIS BUDGET\*\*\*