

TITLE: SAMPLE PRODUCTION COSTS & RETURNS FOR
NAVEL ORANGES IN
SAN BERNARDINO COUNTY

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST	
1. GROSS RECEIPTS FROM PRODUCTION:						
ORANGES, NAVEL	TON	96.000	8,500	\$ 816.00		
TOTAL RECEIPTS:				\$ 816.00		
2. VARIABLE COSTS:						
PREHARVEST:						
NITROGEN	LBS.	0.280	216,000	60.48		
PRUNING	ACRE	30.000	1,000	30.00		
HERBICIDE	ACRE	40.000	1,000	40.00		
INSECTICIDE	ACRE	120.000	1,000	120.00		
IRRIG DIST WATER	ACIN	4.000	55,000	220.00		
TRACTOR (FUEL=LUBE=REPAIRS)	ACRE			1.40		
EQUIPMENT (FUEL=LUBE=REPAIRS)	ACRE			10.72		
BUILDINGS (FUEL=LUBE=REPAIRS)	ACRE			3.77		
IRRIGATION POWER COST	ACRE			21.42		
IRRIGATION (LUBE=REPAIRS)	ACRE			22.24		
IRRIGATION WATER APPLIED	ACIN	0.873	50,000			
MACHINERY LABOR	HOUR	5.100	6,165	31.44		
IRRIGATION LABOR	HOUR	4.250	20,000	85.00		
INTEREST ON OPERATING CAP.	DOL.	0.086	340,594	29.39		
TOTAL PREHARVEST COSTS:				\$ 673.86		
PREHARVEST COST PER TON				\$ 79.51		
HARVEST:						
TOTAL HARVEST COSTS:				\$ 0.00		
HARVEST COST PER TON				\$ 0.00		
TOTAL VARIABLE COSTS:				\$ 673.86		
VARIABLE COST PER TON				\$ 79.51		
3. INCOME ABOVE VARIABLE COSTS:						
INCOME PER TON				\$ 149.14		
INCOME PER TON				\$ 18.49		
4. CASH OVERHEAD: (PROPERTY TAX & INSURANCE * 2.5% OF TOTAL VARIABLE COSTS)						
LAND TAXES:						
BUILDINGS:				69.00		
TOTAL CASH OVERHEAD:				7.50		
				\$ 103.23		
5. OWNERSHIP COSTS:						
DEPRECIATION:						
MACHINERY & EQUIPMENT	ACRE			10.33		
IRRIGATION SYSTEM	ACRE			21.49		
BUILDINGS:	ACRE			10.94		
TOTAL DEPRECIATION:				\$ 42.78		
CAPITAL & INTEREST:						
MACHINERY & EQUIPMENT		0.086	78,591	6.78		
IRRIGATION SYSTEM		0.086	213,837	18.63		
BUILDINGS:				0.086	206,250	17.80
TOTAL INTEREST CHARGE:				\$ 43.21		
PRORATED ESTABLISHMENT COST:				\$ 100.00		
TOTAL FIXED COSTS:				\$ 289.23		
FIXED COST PER TON				35.03		
NET INCOME ABOVE FIXED & VARIABLE COSTS:				\$ -149.09		
NET INCOME PER TON				-17.54		
6. MANAGEMENT CHARGE (5.0% OF GROSS RECEIPTS)						
				\$ 40.80		
7. LAND CHARGE (\$ 2300.00 @ 8.3%):						
				\$ 189.75		
8. TOTAL OF ABOVE COSTS:						
TOTAL COST PER TON				\$ 1193.64		
				140.66		
9. NET RETURNS:						
NET RETURNS PER TON				\$ -379.64		
				-44.66		

FOOTNOTE: BASED ON A 100 ACRE ORCHARD
WITH SPRINKLER IRRIGATION AND
108 TREES/AC

06/30/78

BUDGET IDENTIFICATION: ENTERPRISE 253 COUNTY 36 MISCL 00 IRRIGATION LEVEL 9 LAND CLASS 3
INDIV. & 0 HACH. COMP. 7 IRIG. SYSTEM 7 PRICE VECTOR 2 EQUIP COMP 1
DATE PRINTED: 06/30/78 ANNUAL CAPITAL MONTH: 4

SAMPLE PRODUCTION COSTS & RETURNS FOR
NAVEL ORANGES IN
SAN BERNARDINO COUNTY

CATEGORY	UNIT	MONTHLY SUMMARY OF RECEIPTS AND EXPENSES												TOTAL	
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
TOTAL RECEIPTS	\$/AC	192.00	192.00	192.00	240.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	816.00
OPERATING EXPENSES															
NITROGEN	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60.48	60.48
PRUNING	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.00	0.00	0.00	0.00	30.00
HERBICIDE	\$/AC	0.00	0.00	0.00	20.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.00
INSECTICIDE	\$/AC	40.80	0.00	0.00	39.60	0.00	39.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120.00
IRRIG DIST WATER	\$/AC	0.00	0.00	0.00	20.00	20.00	40.00	40.00	40.00	20.00	20.00	20.00	0.00	0.00	220.00
MACHINE LABOR COST	\$/AC	3.83	3.83	3.83	2.52	1.53	2.52	1.53	1.53	1.53	1.53	1.53	3.75	3.75	31.44
INTEREST ON OPER. CAP.	\$/AC	0.99	0.07	0.04	0.69	2.81	9.31	4.43	3.19	1.79	2.83	1.28	1.97	1.97	29.39
TRACTOR COST	\$/AC	0.00	0.00	0.00	0.35	0.00	0.35	0.00	0.00	0.00	0.00	0.00	0.69	0.69	1.90
EQUIPMENT COST	\$/AC	0.98	0.98	0.98	0.88	0.82	0.88	0.82	0.82	0.82	0.82	0.82	1.11	1.11	10.72
BLOG OPER. COST	\$/AC	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	0.31	3.77
IRRIGATION COST	\$/AC	0.00	0.00	0.00	4.37	4.37	8.73	8.73	4.37	4.37	4.37	4.37	0.00	0.00	43.65
IRRIG LABOR COST	\$/AC	0.00	0.00	0.00	8.50	8.50	17.00	17.00	8.50	8.50	8.50	8.50	0.00	0.00	85.00
TOTAL EXPENSES	\$/AC	46.91	5.19	5.15	97.22	38.34	138.70	72.82	58.72	37.32	66.36	36.81	70.32	675.65	

MONTHLY IRRIGATION AND LABOR REQUIREMENTS														
MACHINE LABOR	HR/AC	0.75	0.75	0.75	0.49	0.30	0.49	0.30	0.30	0.30	0.30	0.30	1.13	6.17
IRRIGATION LABOR	HR/AC	0.00	0.00	0.00	2.00	2.00	4.00	4.00	2.00	2.00	2.00	2.00	0.00	20.00
IRRIG. WATER APPLIED	ACIN	0.00	0.00	0.00	5.00	5.00	10.00	10.00	5.00	5.00	5.00	5.00	0.00	50.00

MACHINERY FIXED AND VARIABLE COSTS PER ACRE

MACHINE	CODE	SIZE	PURCHASE PRICE	YEARS OWNED	HOURS USED	ANNUAL FIXED COST PER ACRE			VARIABLE COST PER ACRE				HRS PER ACRE	
						DEPR.	INTER.	TAX LNS	TOTAL	FUEL	LUBE	REPAIRS		TOTAL
TRACTOR 35 HP	3	35.0	8300.	15.	300.	1.033	0.992	0.389	2.414	0.847	0.127	0.424	1.390	0.696
PICKUP 1/2 TON	14	0.5	7500.	7.	439.	5.504	2.801	1.069	9.374	6.960	1.044	1.833	9.837	3.000
IRR PUMP 75 HPP	23	2.0	11388.	25.	3200.	3.258	4.164	1.725	9.146	21.417	0.321	2.072	23.610	25.000
WIND MACHINE*	38	1.0	5000.	15.	150.	3.013	2.365	0.974	6.351	0.322	0.078	0.034	0.634	1.500
HOSE DRAG SYST*	55	2.0	51750.	10.	5000.	18.232	14.463	5.425	38.120	0.000	0.389	19.454	19.843	25.000
FERTILIZER APLIC	85	10.0	800.	15.	60.	0.293	0.196	0.081	0.530	0.000	0.003	0.131	0.134	0.313
HD SPRYR 200 GAL	88	35.0	1700.	15.	60.	0.546	0.429	0.176	1.151	0.000	0.002	0.116	0.118	0.320

TOTAL 86438. 31.84 5.41 9.84 67.09 29.75 1.98 24.06 59.75