

IDENTIFICATION NUMBER 2373900820 762 1
 SAMPLE COSTS TO PRODUCE APRICOTS
 SAN JOAQUIN COUNTY - 1977
 LANDOWNER BASIS, FURROW IRRIGATED

HARVEST MONTH 10

BUDGET RECORD NUMBER 328

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	579.80	1115.00	0.00	0.00	0.00	0.00	0.00	1694.80
OPERATING EXPENSES														
PRUNING	\$/AC	67.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67.50	135.00
BRUSH REMOVAL	\$/AC	21.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.70
NITROGEN	\$/AC	45.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45.00
INSECTICIDE APP	\$/AC	30.00	20.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60.00
IRRIGATION WATER	\$/AC	0.00	0.00	0.00	4.80	4.80	4.80	4.80	4.80	4.80	0.00	0.00	0.00	28.80
THINNING	\$/AC	0.00	0.00	0.00	61.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61.15
HAND HARVEST	\$/AC	0.00	0.00	0.00	0.00	0.00	105.46	201.34	0.00	0.00	0.00	0.00	0.00	306.80
PACKING	\$/AC	0.00	0.00	0.00	0.00	0.00	7.79	15.72	0.00	0.00	0.00	0.00	0.00	23.51
CUSTOM HAULING	\$/AC	0.00	0.00	0.00	0.00	0.00	7.87	15.02	0.00	0.00	0.00	0.00	0.00	22.88
MACHINE LABOR COST	\$/AC	2.18	0.73	0.12	5.33	8.58	4.07	8.58	5.65	0.12	0.00	0.00	0.00	33.55
INTEREST ON OPER. CAP.	\$/AC	10.62	1.27	0.02	3.52	1.25	4.01	5.52	0.31	0.08	0.00	0.00	4.82	31.63
TRACTOR COST	\$/AC	1.32	0.63	0.00	4.41	4.30	2.54	3.81	4.41	0.00	0.00	0.00	0.00	21.41
EQUIPMENT COST	\$/AC	1.00	0.86	0.08	1.22	1.57	1.04	0.98	1.31	0.08	0.00	0.00	0.00	8.14
BLDG OPER. COST	\$/AC	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.17	0.00	0.00	0.17	1.67
IRRIGATION COST	\$/AC	0.00	0.00	0.00	1.56	1.56	1.56	1.56	1.56	1.56	0.00	0.00	0.00	9.39
IRRIG LABOR COST	\$/AC	0.00	0.00	0.00	4.50	4.50	4.50	4.50	4.50	4.50	0.00	0.00	0.00	27.00
TOTAL EXPENSES	\$/AC	179.68	23.65	0.38	86.87	36.73	143.80	261.99	22.71	11.31	0.00	0.00	72.49	839.60

MONTHLY IRRIGATION AND LABOR REQUIREMENTS														
MACHINE LABOR	HR/AC	0.57	0.19	0.03	1.44	2.23	1.06	2.23	1.47	0.03	0.00	0.00	0.00	9.23
IRRIGATION LABOR	HR/AC	0.00	0.00	0.00	1.50	1.50	1.50	1.50	1.50	1.50	0.00	0.00	0.00	9.00
IRRIG. WATER APPLIED	ACIN	0.00	0.00	0.00	8.00	8.00	8.00	8.00	8.00	8.00	0.00	0.00	0.00	48.00

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 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 35 HP	3	35.0	8300.	15.	300.	5.94	5.70	1.24	12.89	4.87	0.73	2.44	8.04	3.999
TRACTOR 50 HP	4	50.0	13300.	15.	300.	3.91	3.75	0.82	8.48	1.81	0.27	1.61	3.69	1.643
TRAC 4WD 95 HP	8	95.0	25000.	15.	300.	9.76	9.37	2.04	21.17	5.34	0.80	3.34	9.48	2.181
PICKUP 1/2 TON	14	0.5	7500.	7.	435.	0.73	0.37	0.08	1.18	0.93	0.14	0.24	1.31	0.400
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.	12.94	10.26	2.07	25.26	0.00	0.18	9.20	9.39	24.000
CHISEL	67	8.0	2400.	15.	50.	2.34	1.84	0.44	4.61	0.00	0.01	0.71	0.73	0.809
DISC-OFFSET	78	12.0	3300.	15.	100.	1.55	1.22	0.29	3.06	0.00	0.03	1.27	1.30	0.781
FERTILIZER APLIC	85	10.0	800.	15.	60.	0.25	0.20	0.03	0.50	0.00	0.00	0.13	0.13	0.313
SPD SPYR 300 GAL	91	35.0	15000.	15.	80.	4.44	3.48	0.83	8.75	0.00	0.05	2.29	2.34	0.393
SPRINGTOOTH	99	12.0	2000.	15.	100.	0.69	0.54	0.13	1.36	0.00	0.01	0.38	0.59	0.573
FURROWER 4SHOVEL	102	6.5	1200.	15.	140.	0.77	0.61	0.14	1.52	0.00	0.02	1.02	1.04	1.493
BUCK RAKE(BRUSH)	128	6.0	1800.	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.		3.93	7.26	1.72	12.92	1.53		0.07	1.60	
SHOP TOOLS&EQUIP	4		3570.	15.		2.08	2.50	0.50	5.09	0.00		0.06	0.06	
STORAGE SHED	8		7650.	35.		2.46	4.54	1.08	8.07	0.00		0.01	0.01	
FUELTANK 550 GAL	18		136.	30.		0.02	0.12	0.02	0.16	0.00		0.00	0.00	

TOTAL INVESTMENT OR COST	150796.			52.91	52.65	11.65	117.21	14.60	2.28	23.72	40.60			
MACHINERY & EQUIPMENT	1885.													
INVESTMENT PER ACRE														

80 ACRE ORCHARD
 YIELD: GROSS - 8 TONS/ACRE, NET - 7.5 TONS ACRE
 TYPICAL CULTURAL PRACTICES REPRESENTED

DATE: UPDATED 09/27/78

TITLE: SAMPLE COSTS TO PRODUCE APRICOTS
 SAN JOAQUIN COUNTY - 1977
 LANDOWNER BASIS, FURROW IRRIGATED

Apricots 320

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
1. GROSS RECEIPTS FROM PRODUCTION:					
APRICOTS	TON	223.000	7.600	1694.80	
TOTAL RECEIPTS:				\$ 1694.80	
2. VARIABLE COSTS:					
PREHARVEST:					
PRUNING	ACRE	135.000	1.000	135.00	
BRUSH REMOVAL	ACRE	21.700	1.000	21.70	
NITROGEN	LBS.	0.300	150.000	45.00	
INSECTICIDE APP	GAL.	0.050	1200.000	60.00	
IRRIGATION WATER	ACIN.	0.600	43.000	28.80	
THINNING	ACRE	61.150	1.000	61.15	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			21.21	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			8.10	
BUILDINGS (FUEL-LUBE-REPAIRS)	ACRE			1.67	
IRRIGATION (LUBE-REPAIRS)	ACRE			9.39	
IRRIGATION WATER APPLIED	ACIN	0.196	48.000		
MACHINERY LABOR	HOUR	3.050	9.085	34.98	
IRRIGATION LABOR	HOUR	3.000	9.000	27.00	
INTEREST ON OPERATING CAP.	DOL.	0.086	271.505	23.12	
TOTAL PREHARVEST COSTS:				\$ 477.11	
PREHARVEST COST PER TON				\$ 63.61	
HARVEST:					
HARD HARVEST	TON	38.350	0.000	306.00	
PACKING	ACRE	23.000	0.996	23.51	
CUSTOM HAULING	TON	2.060	0.000	22.88	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			0.20	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			0.04	
MACHINERY LABOR	HOUR	3.850	0.148	0.57	
INTEREST ON OPERATING CAP.	DOL.	0.086	98.612	8.51	
TOTAL HARVEST COSTS:				\$ 362.50	
HARVEST COST PER TON				\$ 48.33	
TOTAL VARIABLE COSTS:				\$ 839.60	
VARIABLE COST PER TON				\$ 111.95	
3. INCOME ABOVE VARIABLE COSTS:					
INCOME PER TON				\$ 855.20	
				\$ 114.03	
4. CASH OVERHEAD:					
REAL PROPERTY TAXES:				89.00	
DISC. OFFICE & BOOKKEEPING (2.30% OF TOTAL VARIABLE COSTS)				20.99	
TOTAL CASH OVERHEAD:				\$ 109.99	
5. INCOME ABOVE ALL CASH COSTS:					
INCOME PER TON				\$ 745.21	
				\$ 99.38	
6. OWNERSHIP COSTS:					
DEPRECIATION:					
MACHINERY & EQUIPMENT	ACRE			31.47	
IRRIGATION SYSTEM	ACRE			12.94	
BUILDINGS	ACRE			3.50	
TREES, VINES OR STAND	ACRE			41.67	
TOTAL DEPRECIATION:				\$ 94.57	
CAPITAL & INTEREST:					
MACHINERY & EQUIPMENT		0.086	324.022	27.96	
IRRIGATION SYSTEM		0.086	110.916	10.26	
BUILDINGS		0.086	167.110	14.42	
TREES, VINES OR STAND		0.086	1250.000	107.88	
LAND		0.083	1500.000	123.73	
TOTAL INTEREST CHARGE:				\$ 284.27	
TOTAL FIXED COSTS:				\$ 378.85	
FIXED COST PER TON				\$ 50.51	
7. TOTAL OF ABOVE COSTS:					
TOTAL COST PER TON				\$ 1328.44	
				177.13	
8. NET RETURNS:					
NET RETURNS PER TON				\$ 366.36	
				48.83	

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 YIELD: GROSS - 8 TONS/ACRE, NET - 7.5 TONS ACRE
 TYPICAL CULTURAL PRACTICES REPRESENTED

DATE: UPDATED 07/27/78