

TITLE: SAMPLE COSTS OF PRODUCTION - 1978
FOR PISTACHIOS IN
KERN COUNTY BIENNIAL PRODUCTION

PI-VS-78

Pistachios # 392

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
1. GROSS RECEIPTS FROM PRODUCTION:					
PISTACHIO	LBS.	1.050	1020.700	1071.74	
TOTAL RECEIPTS:				\$ 1071.74	
2. VARIABLE COSTS:					
PREHARVEST:					
PRUNING	HOUR	3.000	27.000	81.00	
BRUSH REMOVAL	HOUR	3.300	2.000	6.60	
NITROGEN	LBS.	0.250	120.000	30.00	
INSECTICIDE	GAL.	0.065	1299.000	84.44	
IRRIG DIST WATER	ACIN	3.104	36.500	113.30	
HERBICIDE	ACRE	19.800	1.000	19.80	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			19.56	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			11.46	
BUILDINGS (FUEL-LUBE-REPAIRS)	ACRE			2.76	
IRRIGATION (POWER-LUBE-REP)	ACIN	2.036	36.000	73.30	
MACHINERY LABOR	HOUR	5.990	4.810	28.81	
IRRIGATION LABOR	HOUR	5.000	7.000	35.00	
INTEREST ON OPERATING CAP.	DOL.	0.140	251.799	34.40	
TOTAL PREHARVEST COSTS:				\$ 540.42	
PREHARVEST COST PER LBS.				\$ 0.5295	
HARVEST:					
PROCESSING EQUIP	LBS.	0.300	1020.000	306.00	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			0.55	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			15.73	
MACHINERY LABOR	HOUR	5.990	3.302	19.78	
TOTAL HARVEST COSTS:				\$ 342.06	
HARVEST COST PER LBS.				\$ 0.3351	
TOTAL VARIABLE COSTS:				\$ 882.48	
VARIABLE COST PER LBS.				\$ 0.8646	
3. INCOME ABOVE VARIABLE COSTS:					
INCOME PER LBS.				\$ 189.25	
				\$ 0.1854	
4. CASH OVERHEAD:					
REAL PROPERTY TAXES:				\$ 60.00	
TOTAL CASH OVERHEAD:				\$ 60.00	
OVERHEAD COST PER LBS.				0.0588	
5. INCOME ABOVE ALL CASH COSTS:					
INCOME PER LBS.				\$ 129.25	
				\$ 0.1266	
6. OWNERSHIP COSTS:					
DEPRECIATION:					
MACHINERY & EQUIPMENT	ACRE			65.84	
IRRIGATION SYSTEM	ACRE			41.77	
BUILDINGS	ACRE			8.04	
TREES, VINES OR STAND	ACRE			50.30	
TOTAL DEPRECIATION:				\$ 165.95	
CAPITAL & INTEREST:					
MACHINERY & EQUIPMENT		0.140	501.846	70.26	
IRRIGATION SYSTEM		0.140	393.716	55.12	
BUILDINGS		0.107	153.160	16.34	
TREES, VINES OR STAND		0.107	4023.950	214.68	
LAND		0.107	1800.000	192.00	
TOTAL INTEREST CHARGE:				\$ 548.46	
TOTAL FIXED COSTS:				\$ 714.41	
FIXED COST PER LBS.				0.6999	
7. TOTAL OF ABOVE COSTS:					
TOTAL COST PER LBS.				\$ 1656.89	
				1.6233	
8. NET RETURNS:					
NET RETURNS PER LBS.				\$ -585.16	
				-0.5733	

ASSUMES 9 YEAR OLD ORCHARD BEARING 2040 POUNDS DRY BASIS PER ACRE
DRIP IRRIGATION SYSTEM OR 17 LBS PER TREE IN BEARING YEAR
DISTRICT WATER APPLIED.

UPDATED 09/16/78

UC Cooperative Extension

BUDGET IDENTIFICATION NUMBER 2581500620 852 1
DATE PRINTED: 06/11/80

BUDGET RECORD NUMBER 392
HARVEST MONTH: 9

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	0.37	1071.00	0.37	0.00	0.00	1071.74
OPERATING EXPENSES														
PRUNING	\$/AC	42.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39.00	81.00
BRUSH REMOVAL	\$/AC	6.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.60
NITROGEN	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.00	0.00	30.00
INSECTICIDE	\$/AC	0.00	28.15	0.00	28.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28.15	84.44
IRRIG DIST WATER	\$/AC	0.00	1.55	15.52	15.52	15.52	15.52	15.52	15.52	0.00	18.62	0.00	0.00	113.30
HERBICIDE	\$/AC	0.00	0.00	0.00	9.90	0.00	0.00	9.90	0.00	0.00	0.00	0.00	0.00	19.80
PROCESSING EQUIP	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	306.00	0.00	0.00	0.00	306.00
MACHINE LABOR COST	\$/AC	0.18	2.39	0.18	3.50	5.36	0.18	6.46	5.36	19.96	0.18	2.44	2.39	48.59
INTEREST ON OPER. CAP.	\$/AC	4.50	2.82	2.12	4.33	1.88	1.05	1.21	0.47	0.01	4.62	3.91	7.49	34.40
TRACTOR COST	\$/AC	0.00	1.20	0.00	1.79	4.52	0.00	5.12	4.52	0.55	0.00	1.22	1.20	20.11
EQUIPMENT COST	\$/AC	0.15	1.82	0.15	2.66	1.12	0.15	1.96	1.12	15.88	0.15	0.21	1.82	27.19
BLDG OPER. COST	\$/AC	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	2.76
IRRIGATION COST	\$/AC	0.00	0.00	10.18	10.18	10.18	10.18	10.18	10.18	0.00	12.22	0.00	0.00	73.30
IRRIG LABOR COST	\$/AC	0.00	0.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	5.00	0.00	0.00	35.00
TOTAL EXPENSES	\$/AC	53.66	38.16	33.39	81.26	43.80	32.31	55.57	42.39	342.63	41.02	38.02	80.28	882.48

MONTHLY IRRIGATION AND LABOR REQUIREMENTS														
MACHINE LABOR	HR/AC	0.03	0.40	0.03	0.58	0.89	0.03	1.08	0.89	3.33	0.03	0.41	0.40	8.11
IRRIGATION LABOR	HR/AC	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00	0.00	7.00
IRRIG. WATER APPLIED	ACIN	0.00	0.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	6.00	0.00	0.00	36.00

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	7560.	10.	470.	0.25	0.32	0.08	0.65	0.40	0.06	0.09	0.55	0.220
TRACTOR 50 HP	4	50.0	15960.	10.	470.	4.04	5.20	1.29	10.53	3.89	0.58	1.54	6.01	1.688
CRAWLER 65 HP	10	65.0	63600.	10.	400.	26.41	33.98	8.43	68.83	8.24	1.24	4.08	13.55	2.357
PICKUP 1/2 TON	14	0.5	9000.	6.	480.	0.67	0.51	0.13	1.30	1.44	0.22	0.14	1.80	0.300
IRR PUMP 30 HP*	21	1.0	8450.	25.	6400.	1.74	3.61	1.07	6.42	11.20	0.17	3.85	15.22	36.000
KNOCKER&C-FRAME*	32	0.5	16800.	6.	345.	15.13	11.03	2.79	28.95	2.39	0.36	12.98	15.72	2.550
LGE NUT CART	42	5.0	1150.	10.	320.	0.06	0.06	0.02	0.13	0.00	0.00	0.01	0.01	0.200
DRIP IRRIG SYST*	56	1.0	78900.	10.	5000.	40.03	51.51	12.78	104.32	0.00	1.14	56.95	58.09	36.000
DISC-OFFSET	78	7.0	3960.	10.	160.	4.37	4.37	1.19	9.93	0.00	0.06	2.85	2.91	2.143
DRY FERT APPLIC.	85	10.0	960.	5.	95.	0.44	0.29	0.07	0.80	0.00	0.00	0.06	0.06	0.313
SPD SPRYR 500 GA	91	15.0	18000.	10.	125.	14.49	14.50	3.96	32.95	0.00	0.13	6.57	6.70	1.222
FARM SHOP	2		42120.	35.		6.77	15.45	2.63	24.85	2.63		0.11	2.75	
ATISL ORCH EQUIP	55		1755.	8.		1.23	0.64	0.11	1.99	0.00		0.01	0.01	
FUELTANK 550 GAL	18		468.	30.		0.04	0.25	0.03	0.32	0.00		0.00	0.00	
MACHINERY & EQUIPMENT INVESTMENT & COSTS PER ACRE			1679.			115.65	141.72	34.59	291.96	30.18	3.95	89.24	123.36	

TOTAL INVESTMENT 268683.

ASSUMES 9 YEAR OLD ORCHARD BEARING 2040 POUNDS DRY BASIS PER ACRE
 DRIP IRRIGATION SYSTEM OR 17 LBS PER TREE IN BEARING YEAR
 DISTRICT WATER APPLIED.

UPDATED 09/16/78

SAMPLE COSTS OF PRODUCTION - 1978
 FOR PISTACHIOS IN
 KERN COUNTY BIENNIAL PRODUCTION

OPERATION	ITEM NO.	DATE	TIMES OVER	LABOR HOURS	MACHINE HOURS	FUEL,OIL, LUB.,REP. PER ACRE	FIXED COSTS PER ACRE
PICKUP 1/2 TON		14 OCT	0.50	0.030	0.025	0.15	0.11
DRY FERT APPLIC.	4,	85 NOV	1.00	0.378	0.313	1.28	2.94
PICKUP 1/2 TON		14 NOV	0.50	0.030	0.025	0.15	0.11
SPD SPRYR 500 GA	4,	91 DEC	1.00	0.370	0.306	2.87	10.33
PICKUP 1/2 TON		14 DEC	0.50	0.030	0.025	0.15	0.11
PICKUP 1/2 TON		14 JAN	0.50	0.030	0.025	0.15	0.11
SPD SPRYR 500 GA	4,	91 FEB	1.00	0.370	0.306	2.87	10.33
PICKUP 1/2 TON		14 FEB	0.50	0.030	0.025	0.15	0.11
PICKUP 1/2 TON		14 MAR	0.50	0.030	0.025	0.15	0.11
SPD SPRYR 500 GA	4,	91 APR	1.50	0.555	0.458	4.31	15.50
PICKUP 1/2 TON		14 APR	0.50	0.030	0.025	0.15	0.11
DISC-OFFSET	10,	78 MAY	1.00	0.864	0.714	5.49	26.25
PICKUP 1/2 TON		14 MAY	0.50	0.030	0.025	0.15	0.11
PICKUP 1/2 TON		14 JUNE	0.50	0.030	0.025	0.15	0.11
SPD SPRYR 500 GA	4,	91 JULY	0.50	0.185	0.153	1.44	5.17
DISC-OFFSET	10,	78 JULY	1.00	0.864	0.714	5.49	26.25
PICKUP 1/2 TON		14 JULY	0.50	0.030	0.025	0.15	0.11
DISC-OFFSET	10,	78 AUG	1.00	0.864	0.714	5.49	26.25
PICKUP 1/2 TON		14 AUG	0.50	0.030	0.025	0.15	0.11
KNOCKER&C-FRAME*		32 SEPT	1.27	0.000	2.550	15.72	28.95
LGE NUT CART	2,	42 SEPT	1.00	0.242	0.200	0.56	0.78
PICKUP 1/2 TON		14 SEPT	0.50	0.030	0.025	0.15	0.11
TOTALS				5.052	6.728	47.30	154.06

ASSUMES 9 YEAR OLD ORCHARD BEARING 2040 POUNDS DRY BASIS PER ACRE
 DRIP IRRIGATION SYSTEM OR 17 LBS PER TREE IN BEARING YEAR
 DISTRICT WATER APPLIED.

UPDATED 09/16/78

BUDGET IDENTIFICATION NUMBER---
 ANNUAL CAPITAL MONTH 9

2581500420 852 1
 BUDGET RECORD NUMBER 392

UC Cooperative Extension

FUEL USE SUMMARY FOR BUDGET NUMBER 2581500620 852 1

SAMPLE COSTS OF PRODUCTION - 1978
 FOR PISTACHIOS IN
 KERN COUNTY BIENNIAL PRODUCTION

FUEL USED IN GALLONS PER HOUR

TRACTOR 25 HP	1.500
TRACTOR 50 HP	2.400
CRAWLER 65 HP	3.640
PICKUP 1/2 TON	4.000
IRR PUMP 30 HP*	0.052
KNOCKER&C-FRAME*	0.780

FUEL ALLOCATED TO OPERATIONS IN GALLONS PER ACRE COVERED

MACHINE	GALLONS	POWER UNIT
PICKUP 1/2 TON	0.200	
IRR PUMP 30 HP*	0.052	
KNOCKER&C-FRAME*	1.560	
SPD SPRYR 500 GA	0.807	TRACTOR 50 HP
DRY FERT APPLIC.	0.825	TRACTOR 50 HP
DISC-OFFSET	2.860	CRAWLER 65 HP
LGE NUT CART	0.330	TRACTOR 25 HP

FUEL ALLOCATED TO OPERATIONS FOR THE BUDGET UNIT

	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL	FUEL TYPE
SPD SPRYR 500 GA	0.000	0.807	0.000	1.210	0.000	0.000	0.403	0.000	0.000	0.000	0.000	0.807	3.227	3
DRY FERT APPLIC.	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.825	0.000	0.825	3
DISC-OFFSET	0.000	0.000	0.000	0.000	2.860	0.000	2.860	2.860	0.000	0.000	0.000	0.000	8.580	3
KNOCKER&C-FRAME*	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.989	0.000	0.000	0.000	1.989	1
NUT CART	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.330	0.000	0.000	0.000	0.330	1
PICKUP 1/2 TON	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	1.200	1
TOTALS	0.100	0.907	0.100	1.310	2.960	0.100	3.363	2.960	2.419	0.100	0.925	0.907	16.151	

GALLONS FUEL BY TYPE
 3.52 GAS
 0.00 LP
 12.63 DIESEL

UC Cooperative Extension

FUEL TYPES
 1=GAS
 2=L.P.
 3=DIESEL

BUDGET IDENTIFICATION NUMBER 2581500620 852 1
 HARVEST OR SALE MONTH 9

BUDGET RECORD NUMBER 392

SAMPLE COSTS OF PRODUCTION - 1978
 FOR PISTACHIOS IN
 KERN COUNTY BIENNIAL PRODUCTION

COSTS AND RETURNS WILL BE
 DIVIDED BY 1020.7 LBS.
 TO OBTAIN PER LBS. 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		
1 PISTACHIO	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.35*****	0.35	0.00	0.00	0.00	1.050	0.000	12.	58.	2.	0.		
OPERATING INPUTS																				
	RATE/UNIT												PRICE	SHARE	UNIT	ITEM	TYPE	HARV		
													RENT	RENT	CODE	CODE	CODE	CODE		
6 PRUNING	14.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.00	3.000	0.000	8.	340.	3.	0.	
7 BRUSH REMOVAL	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.300	0.000	0.000	8.	313.	3.	0.	
8 NITROGEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120.00	0.00	0.250	0.000	12.	211.	3.	0.
9 INSECTICIDE	0.00	433.00	0.00	433.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	433.00	0.065	0.000	5.	240.	3.	0.	
11 IRRIG DIST WATER	0.00	0.50	5.00	5.00	5.00	5.00	5.00	5.00	0.00	6.00	0.00	0.00	3.104	0.000	0.000	11.	323.	3.	0.	
12 HERBICIDE	0.00	0.00	0.00	0.50	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00	19.800	0.000	0.000	7.	250.	3.	0.	
13 PROCESSING EQUIP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.300	0.000	0.000	12.	395.	3.	9.	
MACHINERY REQUIREMENTS																				
	IMPLEMENTS = TIMES OVER, TRUCKS = # MILES/ACRE, TRACTORS = HRS/ACRE												# CREW	POWER	MACH	TYPE	HARV			
													LABOR	UNIT	CODE	CODE	CODE			
26 SPD SPRYR 500 GA	0.00	1.00	0.00	1.50	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.000	0.000	4.	91.	4.	0.		
27 DRY FERT APPLIC.	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	4.	85.	4.	0.		
28 DISC-OFFSET	0.00	0.00	0.00	0.00	1.00	0.00	1.00	1.00	0.00	0.00	0.00	0.00	0.000	0.000	10.	78.	4.	0.		
29 KNOCKER&C-FRAME*	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.27	0.00	0.00	0.00	0.000	0.000	0.	32.	4.	9.		
32 LGE NUT CART	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.000	0.000	2.	42.	4.	9.		
33 PICKUP 1/2 TON	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.000	0.000	0.	14.	4.	0.		
													SHARE	SHARE	POWER	SYSM				
													FIXED %	VAR %	UNIT	CODE	LIFT			
49 ACIN IRRIG WATER	0.00	0.00	5.00	5.00	5.00	5.00	5.00	5.00	0.00	6.00	0.00	0.00	0.00	0.00	21.	56.	50.			
50 NO. TIMES IRRIG	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	1.00	0.00	0.00								
EQUIPMENT REQUIREMENTS																				
													NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX		
													UNITS	OF COST		CODE				
51 FARM SHOP													1.000	1.000	0.	2.	5.	0.		
52 MISCL ORCH EQUIP													1.000	1.000	0.	55.	5.	0.		
53 FUEL TANK 550 GAL													1.000	1.000	0.	18.	5.	0.		
LAND REQUIREMENTS																				
	CHARGE	NUMBER		VALUE OR	TAXES	PERENNIAL CROPS														
	METHOD	OF ACRES		COST/ACRE	PER ACRE	YRS LIFE	COST/ACRE													
71	1.	160.00		1800.00	60.00	80.0	4023.95													

ASSUMES 9 YEAR OLD ORCHARD BEARING 2040 POUNDS DRY BASIS PER ACRE
 DRIP IRRIGATION SYSTEM OR 17 LBS PER TREE IN BEARING YEAR
 DISTRICT WATER APPLIED.

MACHINERY COMPLEMENT 8
 EQUIPMENT COMPLEMENT 1

UPDATED 09/16/78

NO NAME CHANGES HAVE BEEN STORED WITH THIS BUDGET

UC Cooperative Extension

NO COMPLEMENT CHANGES HAVE BEEN STORED WITH THIS BUDGET