

TITLE: SAMPLE COSTS TO PRODUCE POTATOES (EARLY) EARLY SUMMER HARVEST
 TENANT - LANDLORD BASIS FOR KERN COUNTY
 1977 COSTS

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
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1. GROSS RECEIPTS FROM PRODUCTION:				\$	
POTATOES, IRISH	CWT.	4.250	270.000	1147.50	
TOTAL RECEIPTS:				\$	1147.50
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2. VARIABLE COSTS:					
PREHARVEST:				\$	\$
POTATOE SEED	CWT.	7.420	19.000	140.98	
FERTILIZER	TON	190.000	0.500	95.00	
HAND HOEING	HR	3.150	3.000	9.45	
INSECTICIDE	ACRE	42.400	2.000	84.80	
HERBICIDE	ACRE	11.100	1.000	11.10	
BEAT VINES	ACRE	7.950	1.000	7.95	
IRRIG DIST WATER	ACIN	1.420	30.000	42.60	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			12.77	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			5.72	
IRRIGATION (LUBE-REPAIRS)	ACRE			8.69	
IRRIGATION WATER APPLIED	ACIN	0.296	30.000		
MACHINERY LABOR	HR	3.600	2.162	7.78	
MACHINE CREW LABOR	HR	3.500	0.815	2.85	
IRRIGATION LABOR	HR	3.200	9.000	28.80	
INTEREST ON OPERATING CAP.	DOL.	0.086	162.888	13.70	
TOTAL PREHARVEST COSTS:				\$	472.40
PREHARVEST COST PER CWT.				\$	1.75
HARVEST:				\$	\$
BROKERAGE	CWT.	1.850	270.000	499.50	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			16.77	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			10.24	
MACHINERY LABOR	HR	3.600	3.134	11.28	
MACHINE CREW LABOR	HR	3.500	5.324	18.63	
INTEREST ON OPERATING CAP.	DOL.	0.086	23.184	2.00	
TOTAL HARVEST COSTS:				\$	558.43
HARVEST COST PER CWT.				\$	2.07
TOTAL VARIABLE COSTS:				\$	1030.83
VARIABLE COST PER CWT.				\$	3.82
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3. INCOME ABOVE VARIABLE COSTS:				\$	116.67
INCOME PER CWT.				\$	0.43
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4. CASH OVERHEAD:				\$	
CASH RENT:				50.00	
MISC. OFFICE & BOOKKEEPING (2.50% OF TOTAL VARIABLE COSTS)				25.77	
TOTAL CASH OVERHEAD:				\$	75.77
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5. INCOME ABOVE ALL CASH COSTS:				\$	40.90
INCOME PER CWT.				\$	0.15
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6. OWNERSHIP COSTS:				\$	
DEPRECIATION:					
MACHINERY & EQUIPMENT	ACRE			22.98	
TOTAL DEPRECIATION:				\$	22.98
CAPITAL & INTEREST:				\$	
MACHINERY & EQUIPMENT		0.086	208.869	18.03	
TOTAL INTEREST CHARGE:				\$	18.03
TOTAL FIXED COSTS:				\$	41.01
FIXED COST PER CWT.					0.15
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7. TOTAL OF ABOVE COSTS:				\$	1147.61
TOTAL COST PER CWT.					4.25
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8. NET RETURNS:				\$	-0.11
NET RETURNS PER CWT.					-0.00
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Historical File - 1977

SPRINKLER IRRIGATION
 DISTRICT WATER COST \$6.80 PER ACRE FOOT
 STUDY REPRESENTS TYPICAL PRACTICES

DATE: UPDATED 09/27/78

BUDGET IDENTIFICATION NUMBER 2881500520 322.1
 DATE PRINTED: 03/20/79

BUDGET RECORD NUMBER 201
 HARVEST MONTH: 6

IDENTIFICATION NUMBER 2881500520 322 1 HARVEST MONTH 6
 SAMPLE COSTS TO PRODUCE POTATOES(EARLY)EARLY SUMMER HARVEST
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 1977 COSTS

BUDGET RECORD NUMBER 201

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	573.75	573.75	0.00	0.00	0.00	0.00	0.00	0.00	1147.50
OPERATING EXPENSES														
POTATOE SEED	\$/AC	140.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140.98
FERTILIZER	\$/AC	95.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95.00
HAND HOEING	\$/AC	0.00	0.00	9.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.45
INSECTICIDE	\$/AC	0.00	42.40	42.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	84.80
HERBICIDE	\$/AC	11.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.10
BEAT VINES	\$/AC	0.00	0.00	0.00	0.00	3.98	3.98	0.00	0.00	0.00	0.00	0.00	0.00	7.95
BROKERAGE	\$/AC	0.00	0.00	0.00	0.00	249.75	249.75	0.00	0.00	0.00	0.00	0.00	0.00	499.50
IRRIG DIST WATER	\$/AC	7.10	7.10	7.10	7.10	7.10	5.68	0.00	0.00	0.00	0.00	0.00	1.42	42.60
MACHINE LABOR COST	\$/AC	2.56	2.56	0.04	0.04	15.12	15.08	0.00	0.00	0.00	0.00	1.62	3.54	40.55
INTEREST ON OPER. CAP.	\$/AC	9.33	1.71	1.37	0.19	2.11	0.00	0.00	0.00	0.00	0.00	0.29	0.72	15.71
TRACTOR COST	\$/AC	1.59	1.59	0.00	0.00	8.38	8.38	0.00	0.00	0.00	0.00	2.89	6.71	29.54
EQUIPMENT COST	\$/AC	1.13	1.13	0.03	0.03	5.25	5.22	0.00	0.00	0.00	0.00	1.33	1.83	15.96
IRRIGATION COST	\$/AC	1.48	1.48	1.48	1.48	1.48	1.19	0.00	0.00	0.00	0.00	0.00	0.30	8.89
IRRIG LABOR COST	\$/AC	4.80	4.80	4.80	4.80	3.20	3.20	0.00	0.00	0.00	0.00	0.00	3.20	28.80
TOTAL EXPENSES	\$/AC	275.06	62.76	66.67	13.64	296.37	292.47	0.00	0.00	0.00	0.00	6.13	17.72	1030.83

MONTHLY IRRIGATION AND LABOR REQUIREMENTS														
MACHINE LABOR	HR/AC	0.31	0.31	0.01	0.01	1.61	1.60	0.00	0.00	0.00	0.00	0.45	0.98	5.30
MACH. CREW LABOR	HR/AC	0.41	0.41	0.00	0.00	2.66	2.66	0.00	0.00	0.00	0.00	0.00	0.00	6.14
IRRIGATION LABOR	HR/AC	1.50	1.50	1.50	1.50	1.00	1.00	0.00	0.00	0.00	0.00	0.00	1.00	9.00
IRRIG. WATER APPLIED	ACIN	5.00	5.00	5.00	5.00	5.00	4.00	0.00	0.00	0.00	0.00	0.00	1.00	30.00

MACHINERY FIXED AND VARIABLE COSTS PER ACRE

MACHINE	CODE	SIZE	PURCHASE PRICE	YEARS OWNED	ANNUAL HOURS USED	FIXED COST PER ACRE				VARIABLE COST PER ACRE				HRS PER ACRE
						DEPR.	INTER.	TAX & INS	TOTAL	FUEL	LUBE	REPAIRS	TOTAL	
TRACTOR 75 HP	4	75.0	14500.	12.	1000.	0.17	0.15	0.03	0.35	0.31	0.05	0.33	0.68	0.187
TRACTOR 90 HP	5	90.0	23000.	12.	1000.	0.94	0.81	0.17	1.92	1.30	0.19	1.60	3.30	0.654
TRACTOR 105 HP	6	105.0	27500.	12.	1000.	1.13	0.97	0.20	2.30	1.59	0.24	2.16	3.99	0.655
TRACTOR 120 HP	7	120.0	30000.	12.	1000.	4.54	3.92	0.82	9.27	6.41	0.96	8.71	16.09	2.420
TRACT 4WD 175HP	8	135.0	52000.	12.	1000.	1.71	1.48	0.31	3.50	2.38	0.36	2.74	5.48	0.327
TRUCK 2 TON	13	2.0	15000.	4.	1400.	0.38	0.14	0.03	0.54	0.81	0.12	0.61	1.54	0.222
PICKUP 1/2 T	14	0.5	7500.	3.	1350.	0.13	0.04	0.01	0.18	0.27	0.04	0.12	0.44	0.118
ROLLER	57	21.0	3500.	20.	125.	0.23	0.22	0.05	0.50	0.00	0.00	0.09	0.10	0.170
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
SPRINGTOOTH	77	16.0	2600.	13.	190.	0.40	0.28	0.07	0.75	0.00	0.01	0.66	0.67	0.430
LISTER 4 ROW	82	10.0	1200.	10.	270.	0.09	0.06	0.01	0.17	0.00	0.00	0.18	0.18	0.259
LANDPLANE 16X60	86	16.0	12100.	9.	280.	0.70	0.41	0.09	1.19	0.00	0.01	0.32	0.33	0.182
SPRAYER PTO	93	35.0	1700.	14.	180.	0.10	0.07	0.02	0.19	0.00	0.00	0.11	0.12	0.165
PLANTER POT4ROW	114	10.0	11000.	15.	125.	1.79	1.40	0.33	3.52	0.00	0.04	2.04	2.08	0.337
POTATO DIGGER2R	121	5.0	1600.	14.	180.	0.68	0.51	0.12	1.31	0.00	0.02	1.05	1.08	1.200
POTATO HVSTR2R	122	5.0	24000.	14.	180.	8.49	6.38	1.50	16.37	0.00	0.15	7.38	7.53	1.000
SIDEMOVE TOW*	129	2.0	0.	10.	5000.	0.00	0.00	0.00	0.00	0.00	0.17	8.72	8.89	15.000

TOTAL INVESTMENT OR COST 236500.
 MACHINERY & EQUIPMENT 2365.
 INVESTMENT PER ACRE 22.98 18.03 4.04 45.04 13.07 2.41 38.91 54.39

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