

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
<b>1. GROSS RECEIPTS FROM PRODUCTION:</b>					
ALMONDS	TON	720.000	1.400	1008.00	
<b>TOTAL RECEIPTS:</b>				\$ 1008.00	
<b>2. VARIABLE COSTS:</b>					
<b>PREHARVEST:</b>					
PRUNING	ACRE	26.400	1.000	26.40	
BRUSH REMOVAL	HOUR	3.300	2.000	6.60	
NITROGEN	LBS.	0.300	175.000	52.50	
INSECTICIDE	GAL.	0.065	1299.000	84.44	
APIARY COLONY	ACRE	24.000	1.000	24.00	
HERBICIDE	ACRE	19.800	1.000	19.80	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			3.56	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			6.28	
BUILDINGS (FUEL-LUBE-REPAIRS)	ACRE			1.96	
IRRIGATION POWER COST	ACRE			51.24	
IRRIGATION (LUBE-REPAIRS)	ACRE			12.14	
IRRIGATION WATER APPLIED	ACIN	1.321	48.000		
MACHINERY LABOR	HOUR	5.100	2.191	11.17	
IRRIGATION LABOR	HOUR	4.250	8.000	34.00	
INTEREST ON OPERATING CAP.	DOL.	0.086	153.670	13.08	
<b>TOTAL PREHARVEST COSTS:</b>				\$ 347.17	
<b>PREHARVEST COST PER CWT.</b>				\$ 12.62	
<b>HARVEST:</b>					
HULLING	CWT.	2.500	27.490	68.73	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			0.20	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			31.88	
MACHINERY LABOR	HOUR	5.100	7.986	40.74	
INTEREST ON OPERATING CAP.	DOL.	0.086	35.385	3.05	
<b>TOTAL HARVEST COSTS:</b>				\$ 144.59	
<b>HARVEST COST PER CWT.</b>				\$ 5.26	
<b>TOTAL VARIABLE COSTS:</b>				\$ 491.77	
<b>VARIABLE COST PER CWT.</b>				\$ 17.88	
<b>3. INCOME ABOVE VARIABLE COSTS:</b>					
<b>INCOME PER CWT.</b>				\$ 516.23	
				\$ 18.77	
<b>4. CASH OVERHEAD:</b>					
<b>REAL PROPERTY TAXES:</b>				\$ 60.00	
<b>MISC. OFFICE &amp; BOOKKEEPING ( 2.50% OF TOTAL VARIABLE COSTS)</b>				12.29	
<b>TOTAL CASH OVERHEAD:</b>				\$ 72.29	
<b>5. INCOME ABOVE ALL CASH COSTS:</b>					
<b>INCOME PER CWT.</b>				\$ 443.94	
				\$ 16.14	
<b>6. OWNERSHIP COSTS:</b>					
<b>DEPRECIATION:</b>					
MACHINERY & EQUIPMENT	ACRE			43.06	
IRRIGATION SYSTEM	ACRE			16.06	
BUILDINGS	ACRE			7.92	
TREES, VINES OR STAND	ACRE			41.67	
<b>TOTAL DEPRECIATION:</b>				\$ 108.72	
<b>CAPITAL &amp; INTEREST:</b>					
MACHINERY & EQUIPMENT		0.086	329.807	28.46	
IRRIGATION SYSTEM		0.086	165.233	14.26	
BUILDINGS		0.086	137.250	11.84	
TREES, VINES OR STAND		0.086	1250.000	107.88	
LAND		0.083	1400.000	115.50	
<b>TOTAL INTEREST CHARGE:</b>				\$ 277.94	
<b>TOTAL FIXED COSTS:</b>				\$ 386.66	
<b>FIXED COST PER CWT.</b>				14.06	
<b>7. TOTAL OF ABOVE COSTS:</b>					
<b>TOTAL COST PER CWT.</b>				\$ 950.72	
				34.57	
<b>8. NET RETURNS:</b>					
<b>NET RETURNS PER CWT.</b>				\$ 57.28	
				2.08	

ALMOND PRODUCTION COSTS  
KERN COUNTY  
LAND OWNER BASIS

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	252.00	504.00	252.00	0.00	0.00	1008.00
OPERATING EXPENSES														
PRUNING	\$/AC	13.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.20	26.40
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	52.50	0.00	52.50
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
APIARY COLONY	\$/AC	0.00	12.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24.00
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
HULLING	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.18	34.38	17.18	0.00	0.00	68.73
MACHINE LABOR COST	\$/AC	0.15	0.96	0.15	3.45	0.15	0.15	2.65	10.34	20.52	10.34	2.08	0.96	51.91
INTEREST ON OPER. CAP.	\$/AC	1.59	3.03	0.79	3.52	0.86	1.27	1.12	1.50	1.54	0.51	0.39	0.00	16.13
TRACTOR COST	\$/AC	0.00	0.32	0.00	1.23	0.00	0.00	0.91	0.05	0.10	0.05	0.77	0.32	3.76
EQUIPMENT COST	\$/AC	0.08	0.86	0.08	2.28	0.08	0.08	1.50	8.05	16.02	8.05	0.22	0.86	38.16
BLDG OPER. COST	\$/AC	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	0.16	1.96
IRRIGATION COST	\$/AC	0.00	0.00	0.00	10.56	10.56	21.13	10.56	10.56	0.00	0.00	0.00	0.00	63.38
IRRIG LABOR COST	\$/AC	0.00	0.00	0.00	6.38	6.38	8.50	6.38	6.38	0.00	0.00	0.00	0.00	34.00
TOTAL EXPENSES	\$/AC	21.79	45.49	13.19	65.63	18.19	31.30	33.18	54.22	72.71	36.29	56.12	43.65	491.77

MONTHLY IRRIGATION AND LABOR REQUIREMENTS														
MACHINE LABOR	HR/AC	0.03	0.19	0.03	0.68	0.03	0.03	0.52	2.03	4.02	2.03	0.41	0.19	10.18
IRRIGATION LABOR	HR/AC	0.00	0.00	0.00	1.50	1.50	2.00	1.50	1.50	0.00	0.00	0.00	0.00	8.00
IRRIG. WATER APPLIED	ACIN	0.00	0.00	0.00	8.00	8.00	16.00	8.00	8.00	0.00	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.	1.11	1.06	0.23	2.40	0.91	0.14	0.45	1.50	0.744
TRACTOR 50 HP	4	50.0	13300.	15.	300.	2.19	2.10	0.46	4.75	1.02	0.15	0.90	2.07	0.920
PICKUP 1/2 TON	14	0.5	7500.	7.	435.	0.55	0.28	0.06	0.89	0.70	0.10	0.18	0.98	0.300
IRR PUMP 75 HP*	23	2.0	11388.	25.	3200.	3.13	4.00	0.96	8.09	51.24	0.77	1.99	54.00	24.000
FRUIT-NUT PKUP*	28	1.0	12500.	10.	215.	6.80	4.09	0.92	11.80	1.05	0.16	6.60	7.80	1.400
FRUIT-NUT RAKE*	30	0.6	13000.	10.	215.	11.78	7.09	1.59	20.46	1.02	0.15	14.57	15.73	2.333
NUT SHAKER*	31	0.5	12000.	10.	215.	13.05	7.86	1.76	22.66	1.22	0.18	6.94	8.34	2.800
LGE NUT CART	42	5.0	960.	10.	200.	0.05	0.03	0.01	0.08	0.00	0.00	0.00	0.00	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
FERTILIZER APLIC	85	10.0	800.	15.	60.	0.25	0.20	0.05	0.50	0.00	0.00	0.13	0.13	0.313
SPD SPYR 300 GAL	91	35.0	15000.	15.	80.	5.92	4.64	1.10	11.67	0.00	0.00	3.06	3.12	0.524
SICKLE MOWER	121	7.0	1500.	15.	50.	1.22	0.96	0.23	2.41	0.00	0.04	2.61	2.05	0.677
FARM SHOP	2		14400.	35.		4.63	6.54	2.02	15.20	1.80		0.08	1.88	
SHOP TOOLS&EQUIP	4		4200.	15.		2.45	2.94	0.59	5.99	0.00		0.07	0.07	
MISCL ORCH EQUIP	55		600.	8.		0.84	0.36	0.08	1.28	0.00		0.01	0.01	

TOTAL INVESTMENT OR COST 159998.  
MACHINERY & EQUIPMENT 2000.  
INVESTMENT PER ACRE 67.05 54.57 12.15 133.77 59.06 1.96 46.25 107.26

75 TREES PER ACRE FLOOD IRRIGATED  
YIELD OF 2,750 LBS PER ACRE  
TYPICAL PRACTICES REPRESENTED