

TITLE: LEMONS - PRODUCTION COSTS & RETURNS
 TULARE COUNTY - 1977
 ORANGE COVE AREA

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
1. GROSS RECEIPTS FROM PRODUCTION:					
LEMONS	TON	210.000	7.500	1575.00	
TOTAL RECEIPTS:				\$ 1575.00	
2. VARIABLE COSTS:					
PREHARVEST:					
PRUNING	TREE	0.170	150.000	25.50	
CALCIUM-NITRATE	LBS.	0.060	500.000	30.00	
HERBICIDE	ACRE	22.000	1.000	22.00	
INSECTICIDE	ACRE	25.000	1.000	25.00	
FUNGICIDE	ACRE	25.000	1.000	25.00	
HEDGE & SHRED	TREE	0.500	150.000	75.00	
MISCL EXPENSE	ACRE	20.000	1.000	20.00	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			3.85	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			3.89	
BUILDINGS (FUEL-LUBE-REPAIRS)	ACRE			4.89	
IRRIGATION POWER COST	ACRE			87.46	
IRRIGATION (LUBE-REPAIRS)	ACRE			51.27	
IRRIGATION WATER APPLIED	ACIN	3.964	35.000		
MACHINERY LABOR	HOUR	5.100	4.717	24.06	
MACHINE CREW LABOR	HOUR	3.500	0.580	2.03	
IRRIGATION LABOR	HOUR	4.250	11.900	50.58	
INTEREST ON OPERATING CAP.	DOL.	0.086	209.825	17.85	
TOTAL PREHARVEST COSTS:				\$ 466.37	
PREHARVEST COST PER TON				\$ 62.45	
HARVEST:					
CUSTOM HARVEST	TON	24.200	7.500	181.50	
CUSTOM HAULING	TON	2.700	7.500	20.25	
INTEREST ON OPERATING CAP.	DOL.	0.086	84.063	7.25	
TOTAL HARVEST COSTS:				\$ 209.00	
HARVEST COST PER TON				\$ 27.87	
TOTAL VARIABLE COSTS:				\$ 677.37	
VARIABLE COST PER TON				\$ 90.32	
3. INCOME ABOVE VARIABLE COSTS:					
INCOME PER TON				\$ 897.63	
				\$ 119.68	
4. CASH OVERHEAD:					
REAL PROPERTY TAXES:				70.00	
MISC. OFFICE & BOOKKEEPING (2.50% OF TOTAL VARIABLE COSTS)				16.93	
TOTAL CASH OVERHEAD:				\$ 86.93	
5. INCOME ABOVE ALL CASH COSTS:					
INCOME PER TON				\$ 810.69	
				\$ 108.09	
6. OWNERSHIP COSTS:					
DEPRECIATION:					
MACHINERY & EQUIPMENT	ACRE			13.08	
IRRIGATION SYSTEM	ACRE			36.99	
BUILDINGS	ACRE			19.81	
TREES, VINES OR STAND	ACRE			27.50	
TOTAL DEPRECIATION:				\$ 97.37	
CAPITAL & INTEREST:					
MACHINERY&EQUIPMENT		0.086	122.660	10.59	
IRRIGATION SYSTEM		0.086	365.645	31.56	
BUILDINGS		0.086	343.125	29.61	
TREES, VINES OR STAND		0.086	1100.000	94.93	
LAND		0.083	1200.000	99.00	
TOTAL INTEREST CHARGE:				\$ 265.68	
TOTAL FIXED COSTS:				\$ 363.05	
FIXED COST PER TON				48.41	
7. TOTAL OF ABOVE COSTS:					
TOTAL COST PER TON				\$ 1127.36	
				150.31	
8. NET RETURNS:					
NET RETURNS PER TON				\$ 447.64	
				59.69	

Historical File - 1977

80 ACRE ORCHARD - TREES HEDGED EVERY YEAR
 DRIP IRRIGATED - 150 TREES/AC

UPDATED 03/08/79

BUDGET IDENTIFICATION NUMBER 2495400720 752 1
 HARVEST OR SALE MONTH 6

BUDGET RECORD NUMBER 348

LEMONS - PRODUCTION COSTS & RETURNS
 TULARE COUNTY - 1977
 ORANGE COVE AREA

COSTS AND RETURNS WILL BE
 DIVIDED BY 7.5 TON
 TO OBTAIN PER TON COSTS

LINE	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	13 PRICE	14 SHARE RENT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 XXXX
PRODUCTION	NUMBER OF UNITS																	
1 LEMONS	1.50	1.50	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.50	1.50	210.000	0.000	3.	49.	2.	0.
OPERATING INPUTS	RATE/UNIT																	
6 PRUNING	0.00	0.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.170	0.000	24.	340.	3.	0.
7 CALCIUM-NITRATE	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.060	0.000	12.	219.	3.	0.
8 HERBICIDE	0.00	0.00	0.00	0.34	0.00	0.33	0.00	0.00	0.33	0.00	0.00	0.00	22.000	0.000	7.	250.	3.	0.
9 INSECTICIDE	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.000	0.000	7.	240.	3.	0.
10 FUNGICIDE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.00	0.00	0.00	25.000	0.000	7.	241.	3.	0.
11 HEDGE & SHRED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00	0.00	0.500	0.000	24.	394.	3.	0.
12 MISCL EXPENSE	0.20	0.20	0.00	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.20	0.20	20.000	0.000	7.	400.	3.	0.
13 CUSTOM HARVEST	1.50	1.50	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.50	1.50	24.200	0.000	3.	304.	3.	9.
14 CUSTOM HAULING	1.50	1.50	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.50	1.50	2.700	0.000	3.	306.	3.	9.
MACHINERY REQUIREMENTS	IMPLEMENTS = TIMES OVER, TRUCKS = # MILES/ACRE, TRACTORS = HRS/ACRE																	
26 FERTILIZER APLIC	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	3.	85.	4.	0.
27 WD SPRYR 200 GAL	0.00	0.00	0.00	1.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.000	1.000	3.	68.	4.	0.
28 SPD SPYR 300 GAL	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.50	0.50	0.00	0.00	0.00	0.000	0.000	3.	91.	4.	0.
29 ROTORY CHOPPER	0.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	3.	125.	4.	0.
30 WIND MACHINE*	0.47	0.47	0.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.47	0.000	0.000	0.	38.	4.	0.
31 PICKUP 3/4 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.	15.	4.	0.
49 ACIN IRRIG WATER	0.00	0.00	0.00	2.50	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	0.00	23.	36.	200.	
50 NO. TIMES IRRIG	0.00	0.00	0.00	0.50	1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.00						

EQUIPMENT REQUIREMENTS	NUMBER UNITS	PROPORT OF COST	XXX	EQUIP CODE	TYPE	XXXX
51 FARM SHOP	1.000	1.000	0.	2.	5.	0.
52 SHOP TOOLS&EQUIP	1.000	1.000	0.	4.	5.	0.
53 MISCL ORCH EQUIP	1.000	1.000	0.	55.	5.	0.

LAND REQUIREMENTS	CHARGE METHOD	NUMBER OF ACRES	VALUE OR COST/ACRE	TAXES PER ACRE	PERENNIAL CROPS YRS LIFE	COST/ACRE
71	1.	80.00	1200.00	70.00	40.0	2200.00

80 ACRE ORCHARD - TREES HEDGED EVERY YEAR
 DRIP IRRIGATED - 150 TREES/AC

MACHINERY COMPLEMENT 7
 EQUIPMENT COMPLEMENT 1

UPDATED 03/08/79

GENERAL NAME CHANGE-->	LINE CHANGE	VALUE	RW CL	LINE CHANGE	VALUE	RW CL	LINE CHANGE	VALUE	RW CL	LINE CHANGE	VALUE	RW CL
219 CALCIUM-NITRATE		1.700000		394 HEDGE & SHRED								
PARAMETER CHGS-->	18.											

BUDGET IDENTIFICATION NUMBER 2495400720 752 1
 HARVEST OR SALE MONTH 6

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COSTS AND RETURNS WILL BE
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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 LEMONS	1.50	1.50	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.50	1.50	210.000	0.000	3.	49.	2.	0.
OPERATING INPUTS																		
	RATE/UNIT												PRICE	SHARE	UNIT	ITEM	TYPE	HARV
													RENT	CODE	CODE	CODE	CODE	
6 PRUNING	0.00	0.00	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.170	0.000	24.	340.	3.	0.
7 CALCIUM-NITRATE	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.060	0.000	12.	219.	3.	0.
8 HERBICIDE	0.00	0.00	0.00	0.34	0.00	0.33	0.00	0.00	0.33	0.00	0.00	0.00	22.000	0.000	7.	250.	3.	0.
9 INSECTICIDE	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.000	0.000	7.	240.	3.	0.
10 FUNGICIDE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.50	0.00	0.00	0.00	25.000	0.000	7.	241.	3.	0.
11 HEDGE & SHRED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00	0.00	0.500	0.000	24.	394.	3.	0.
12 MISCL EXPENSE	0.20	0.20	0.00	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.20	0.20	20.000	0.000	7.	400.	3.	0.
13 CUSTOM HARVEST	1.50	1.50	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.50	1.50	24.200	0.000	3.	304.	3.	9.
14 CUSTOM HAULING	1.50	1.50	1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.50	1.50	2.700	0.000	3.	306.	3.	9.

MACHINERY REQUIREMENTS	IMPLEMENTS = TIMES OVER, TRUCKS = # MILES/ACRE, TRACTORS = HRS/ACRE												M CREW	POWER	MACH	TYPE	HARV	
													LABOR	UNIT	CODE	CODE	CODE	
26 FERTILIZER APLIC	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	3.	85.	4.	0.
27 WD SPRYR 200 GAL	0.00	0.00	0.00	1.00	0.00	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.000	1.000	3.	88.	4.	0.
28 SPD SPYR 300 GAL	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.50	0.50	0.00	0.00	0.00	0.000	0.000	3.	91.	4.	0.
29 ROTARY CHOPPER	0.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	3.	125.	4.	0.
30 WIND MACHINE*	0.47	0.47	0.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.47	0.000	0.000	0.	38.	4.	0.
31 PICKUP 3/4 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.	15.	4.	0.
49 ACIN IRRIG WATER	0.00	0.00	0.00	2.50	5.00	5.00	5.00	5.00	5.00	5.00	2.50	0.00	0.00	0.00	23.	56.	200.	
50 NO. TIMES IRRIG	0.00	0.00	0.00	0.50	1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.00						

EQUIPMENT REQUIREMENTS	NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX
	UNITS	OF COST	CODE	CODE	CODE	CODE
51 FARM SHOP	1.000	1.000	0.	2.	5.	0.
52 SHOP TOOLS&EQUIP	1.000	1.000	0.	4.	5.	0.
53 MISCL ORCH EQUIP	1.000	1.000	0.	55.	5.	0.

LAND REQUIREMENTS	CHARGE	NUMBER	VALUE OR	TAXES	PERENNIAL CROPS
	METHOD	OF ACRES	COST/ACRE	PER ACRE	YRS LIFE COST/ACRE
71	1.	80.00	1200.00	70.00	40.0 2200.00

80 ACRE ORCHARD - TREES HEDGED EVERY YEAR
 DRIP IRRIGATED - 150 TREES/AC

MACHINERY COMPLEMENT 7
 EQUIPMENT COMPLEMENT 1

UPDATED 03/08/79

GENERAL NAME CHANGE-->	LINE CHANGE	LINE CHANGE	LINE CHANGE	LINE CHANGE	LINE CHANGE
	BW CL	VALUE	BW CL	VALUE	BW CL
219 CALCIUM-NITRATE		1.700000	394	HEDGE & SHRED	
PARAMETER CHGS-->	18.				