

TITLE: SAMPLE COSTS OF PRODUCING WALNUTS IN MERCED COUNTY
 UTILIZING NON-TILLAGE PRACTICES IN SOIL MANAGEMENT
 BASED ON ACTUAL COSTS WITH BETTER-THAN-AVERAGE ORCHARDS & TOP MANAGEMENT

1978

Walnuts #349

WN-VN-78

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
1. GROSS RECEIPTS FROM PRODUCTION:					
WALNUTS	LBS.	0.379	3500.000	\$ 1326.50	
TOTAL RECEIPTS:				\$ 1326.50	
2. VARIABLE COSTS:					
PREHARVEST:					
PRUNING	hour	3.500	13.000	\$ 45.50	
NITROGEN	LBS.	0.220	210.000	46.20	
GROWING SEAS SPRY	GAL.	0.063	800.000	50.00	
CHEMICAL APPLIC	GAL.	0.035	800.000	28.00	
GRASS KILLER	ACRE	7.500	1.000	7.50	
SEASONAL LABOR	hour	3.500	5.600	19.60	
MISCL SUPPLIES	DOL.	19.000	1.000	19.00	
IRRIG DIST WATER	ACIN	0.388	38.400	14.88	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			8.64	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			22.88	
BUILDINGS (FUEL-LUBE-REPAIRS)	ACRE			8.53	
IRRIGATION (LUBE-REPAIRS)	ACRE			9.39	
IRRIGATION WATER APPLIED	ACIN	0.196	48.000		
MACHINERY LABOR	hour	4.100	11.731	48.10	
IRRIGATION LABOR	hour	4.250	7.500	31.88	
INTEREST ON OPERATING CAP.	DOL.	0.086	172.635	14.65	
TOTAL PREHARVEST COSTS:				\$ 374.75	
PREHARVEST COST PER LBS.				\$ 0.11	
HARVEST:					
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			0.47	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			50.58	
MACHINERY LABOR	hour	4.100	10.059	41.24	
INTEREST ON OPERATING CAP.	DOL.	0.086	4.222	0.36	
TOTAL HARVEST COSTS:				\$ 92.66	
HARVEST COST PER LBS.				\$ 0.03	
TOTAL VARIABLE COSTS:				\$ 467.41	
VARIABLE COST PER LBS.				\$ 0.13	
3. INCOME ABOVE VARIABLE COSTS:				\$ 859.09	
INCOME PER LBS.				\$ 0.25	
4. CASH OVERHEAD:					
REAL PROPERTY TAXES:				75.00	
MISC. OFFICE & BOOKKEEPING (2.50% OF TOTAL VARIABLE COSTS)				11.69	
TOTAL CASH OVERHEAD:				\$ 86.69	
5. INCOME ABOVE ALL CASH COSTS:				\$ 772.41	
INCOME PER LBS.				\$ 0.22	
6. OWNERSHIP COSTS:					
DEPRECIATION:					
MACHINERY & EQUIPMENT	ACRE			79.18	
IRRIGATION SYSTEM	ACRE			12.94	
BUILDINGS	ACRE			27.94	
TREES, VINES OR STAND	ACRE			45.75	
TOTAL DEPRECIATION:				\$ 165.80	
CAPITAL & INTEREST:					
MACHINERY&EQUIPMENT		0.086	584.800	50.47	
IRRIGATION SYSTEM		0.086	118.916	10.26	
BUILDINGS		0.086	487.188	42.04	
TREES, VINES OR STAND		0.086	1830.000	157.93	
LAND		0.083	2200.000	181.50	
TOTAL INTEREST CHARGE:				\$ 442.20	
TOTAL FIXED COSTS:				\$ 608.01	
FIXED COST PER LBS.				0.17	
7. TOTAL OF ABOVE COSTS:				\$ 1162.10	
TOTAL COST PER LBS.				0.33	
8. NET RETURNS:				\$ 164.40	
NET RETURNS PER LBS.				0.05	

Historical Budget - 1978

80 ACRE ORCHARD WITH 10 YEAR OLD TREES PLANTED 48 PER ACRE
 AVERAGE YIELD PER ACRE OF 3500 POUNDS
 FURROW IRRIGATION USED

AUTHOR: 05/13/78

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 DATE PRINTED: 03/22/79

BUDGET RECORD NUMBER 349
 HARVEST MONTH: 10

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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	0.00	0.00	729.58	596.93	0.00	0.00	1326.50
OPERATING EXPENSES															
PRUNING	\$/AC	17.50	28.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45.50
NITROGEN	\$/AC	46.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46.20
GROWING SEAS SPRY	\$/AC	0.00	0.00	0.00	0.00	25.00	0.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
CHEMICAL APPLIC	\$/AC	0.00	0.00	0.00	0.00	14.00	0.00	14.00	0.00	0.00	0.00	0.00	0.00	0.00	28.00
GRASS KILLER	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.50	0.00	7.50
SEASONAL LABOR	\$/AC	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	4.20	1.40	1.40	1.40	1.40	19.60
MISCL SUPPLIES	\$/AC	1.33	1.33	1.33	1.33	1.33	1.33	1.33	1.33	4.37	1.33	1.33	1.33	1.33	19.00
IRRIG DIST WATER	\$/AC	0.00	0.00	0.00	3.72	3.72	3.72	3.72	3.72	0.00	0.00	0.00	0.00	0.00	14.88
MACHINE LABOR COST	\$/AC	2.46	9.28	2.46	4.21	4.21	4.21	4.21	4.21	27.60	21.55	2.46	2.46	2.46	89.34
INTEREST ON OPER. CAP.	\$/AC	4.57	2.63	0.38	0.96	2.17	0.64	1.22	0.32	0.50	0.01	1.13	0.49	0.49	15.02
TRACTOR COST	\$/AC	0.00	3.40	0.00	0.87	0.87	0.87	0.87	0.87	1.14	0.20	0.00	0.00	0.00	9.12
EQUIPMENT COST	\$/AC	1.64	1.97	1.64	1.98	1.98	1.98	1.98	1.98	30.22	24.80	1.64	1.64	1.64	73.46
BLDG OPER. COST	\$/AC	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	0.71	8.53
IRRIGATION COST	\$/AC	0.00	0.00	0.00	1.88	1.88	1.88	1.88	1.88	0.00	0.00	0.00	0.00	0.00	9.39
IRRIG LABOR COST	\$/AC	0.00	0.00	0.00	6.38	6.38	6.38	6.38	6.38	0.00	0.00	0.00	0.00	0.00	31.88
TOTAL EXPENSES	\$/AC	75.81	48.72	7.92	23.44	63.65	23.12	58.98	22.81	68.74	50.00	16.18	8.03	467.41	

MONTHLY IRRIGATION AND LABOR REQUIREMENTS															
MACHINE LABOR	HR/AC	0.60	2.26	0.60	1.03	1.03	1.03	1.03	1.03	6.73	5.25	0.60	0.60	0.60	21.79
IRRIGATION LABOR	HR/AC	0.00	0.00	0.00	1.50	1.50	1.50	1.50	1.50	0.00	0.00	0.00	0.00	0.00	7.50
IRRIG. WATER APPLIED	ACTN	0.00	0.00	0.00	9.60	9.60	9.60	9.60	9.60	0.00	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 35 HP	3	35.0	8300.	15.	300.	0.35	0.34	0.07	0.76	0.29	0.04	0.14	0.47	0.235
TRACTOR 50 HP	4	50.0	13300.	15.	300.	9.16	8.79	1.92	19.87	4.25	0.64	3.76	8.64	3.847
PICKUP 1/2 TON	14	0.5	7500.	7.	435.	11.47	5.84	1.21	18.52	14.50	2.18	3.82	20.49	6.250
FRUIT-NUT PKUP*	29	1.0	20000.	10.	215.	13.59	8.18	1.83	23.61	1.31	0.20	13.19	14.70	1.750
FRUIT-NUT RAKE*	30	0.6	13000.	10.	215.	14.72	8.87	1.98	25.57	1.27	0.19	18.21	19.67	2.917
NUT SHAKER*	31	0.5	20000.	10.	215.	27.18	16.37	3.66	47.21	1.52	0.23	14.46	16.21	3.500
LGE NUT CART	42	5.0	960.	10.	200.	0.08	0.05	0.01	0.15	0.00	0.00	0.01	0.01	0.214
FURROW IRIG SYST	53	2.0	38250.	10.	5000.	12.94	10.26	2.07	25.26	0.00	0.18	9.20	9.39	24.000
ROTORY MOWER	122	6.0	1200.	15.	70.	2.21	1.71	0.41	4.33	0.00	0.04	2.01	2.05	2.122
BUCK RAKE(BRUSH)	128	6.0	1000.	15.	200.	0.41	0.33	0.08	0.82	0.00	0.01	0.32	0.33	1.375
FARM SHOP	2		14400.	35.		4.63	8.54	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	
NUT HULLING FACL	45		50000.	30.		18.75	29.67	7.03	55.45	6.25		0.31	6.56	
MISCL ORCH EQUIP	55		1500.	5.		2.11	0.89	0.21	3.21	0.00		0.02	0.02	

TOTAL INVESTMENT OR COST 193610.
 MACHINERY & EQUIPMENT 2420.
 INVESTMENT PER ACRE 120.05 102.78 23.10 245.93 31.18 3.70 65.61 100.49

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