

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
1. GROSS RECEIPTS FROM PRODUCTION:					
COTTON	LBS.	0.700	900.000	630.00	
COTTON, SEED	TON	81.200	0.840	68.21	
TOTAL RECEIPTS:				\$ 698.21	
2. VARIABLE COSTS:					
PREHARVEST:					
CUSTOM RIP	ACRE	10.000	1.000	10.00	
HERBICIDE APP	APLC	7.000	1.000	7.00	
COTTON, SEED	LBS.	0.350	15.000	5.25	
IRRIG DIST WATER	ACFT	6.000	3.000	18.00	
NITROGEN	LBS.	0.200	80.000	16.00	
FERTILIZER APP	ACRE	3.000	1.000	3.00	
INSECTICIDE	ACRE	20.000	1.000	20.00	
PESTICIDE APP	ACRE	7.500	1.000	7.50	
THINNING	ACRE	25.000	1.000	25.00	
MISCL EXPENSE	ACRE	12.000	1.000	12.00	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			6.02	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			9.52	
BUILDINGS (FUEL-LUBE-REPAIRS)	ACRE			0.07	
IRRIGATION (LUBE-REPAIRS)	ACRE			1.76	
IRRIGATION WATER APPLIED	ACIN	0.049	36.000		
MACHINERY LABOR	HOUR	4.800	4.221	20.26	
IRRIGATION LABOR	HOUR	3.900	9.000	35.10	
INTEREST ON OPERATING CAP.	DOL.	0.119	76.477	8.82	
TOTAL PREHARVEST COSTS:				\$ 205.30	
PREHARVEST COST PER LBS.				\$ 0.23	
HARVEST:					
DEFOLIANT	APLC	6.000	1.000	6.00	
FIRST PICK	ACRE	59.400	1.000	59.40	
SECOND PICK	ACRE	18.000	1.000	18.00	
GINNING	ACRE	60.000	1.000	60.00	
BAGS, TAGS, ETC	ACRE	7.500	1.000	7.50	
CUSTOM BALE	ACRE	6.600	1.000	6.60	
INTEREST ON OPERATING CAP.	DOL.	0.119	30.085	3.58	
TOTAL HARVEST COSTS:				\$ 161.08	
HARVEST COST PER LBS.				\$ 0.18	
TOTAL VARIABLE COSTS:				\$ 366.38	
VARIABLE COST PER LBS.				\$ 0.41	
3. INCOME ABOVE VARIABLE COSTS:				\$ 331.83	
INCOME PER LBS.				\$ 0.37	
4. CASH OVERHEAD:					
REAL PROPERTY TAXES:				15.00	
MISC. OFFICE & BOOKKEEPING (2.50% OF TOTAL VARIABLE COSTS)				9.16	
TOTAL CASH OVERHEAD:				\$ 24.16	
5. INCOME ABOVE ALL CASH COSTS:				\$ 307.67	
INCOME PER LBS.				\$ 0.34	
6. OWNERSHIP COSTS:					
DEPRECIATION:					
MACHINERY & EQUIPMENT	ACRE			10.66	
IRRIGATION SYSTEM	ACRE			9.70	
BUILDINGS	ACRE			2.45	
TOTAL DEPRECIATION:				\$ 22.81	
CAPITAL & INTEREST:					
MACHINERY & EQUIPMENT		0.119	103.199	12.28	
IRRIGATION SYSTEM		0.119	89.187	10.61	
BUILDINGS		0.119	34.125	4.06	
LAND		0.100	1500.000	150.00	
TOTAL INTEREST CHARGE:				\$ 176.95	
TOTAL FIXED COSTS:				\$ 199.77	
FIXED COST PER LBS.				0.22	
7. TOTAL OF ABOVE COSTS:				\$ 590.30	
TOTAL COST PER LBS.				0.66	
8. NET RETURNS:				\$ 107.90	
NET RETURNS PER LBS.				0.12	

Historical File - 1979 Budget

RES OF CROP
 900 LBS COTTON PER ACRE
 USING FURROW IRRIGATION SYSTEM

UPDATED 06/13/79

UC Cooperative Extension

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	558.57	139.64	0.00	698.21
OPERATING EXPENSES														
CUSTOM RIP	\$/AC	0.00	0.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00
HERBICIDE APP	\$/AC	0.00	0.00	0.00	7.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.00
COTTON, SEED	\$/AC	0.00	0.00	0.00	5.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.25
IRRIG DIST WATER	\$/AC	0.00	0.00	0.00	3.00	3.00	3.00	6.00	3.00	0.00	0.00	0.00	0.00	18.00
NITROGEN	\$/AC	0.00	0.00	0.00	16.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.00
FERTILIZER APP	\$/AC	0.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00
INSECTICIDE	\$/AC	0.00	0.00	0.00	0.00	10.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	20.00
PESTICIDE APP	\$/AC	0.00	0.00	0.00	0.00	3.75	0.00	0.00	3.75	0.00	0.00	0.00	0.00	7.50
THINNING	\$/AC	0.00	0.00	0.00	0.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00
DEFOLIANT	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	0.00	0.00	6.00
ANISL EXPENSE	\$/AC	0.00	0.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.00
FIRST PICK	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59.40	0.00	0.00	59.40
SECOND PICK	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18.00	0.00	18.00
GINNING	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48.00	12.00	0.00	60.00
BAGS, TAGS, ETC	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.00	1.50	0.00	7.50
CUSTOM BALE	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.28	1.32	0.00	6.60
MACHINE LABOR COST	\$/AC	0.00	0.00	0.00	7.51	3.10	3.10	1.31	1.31	1.31	1.31	1.31	1.31	20.26
INTEREST ON OPER. CAP.	\$/AC	0.00	0.00	0.68	3.11	3.13	0.56	0.59	0.48	0.02	0.00	3.83	0.00	12.40
TRACTOR COST	\$/AC	0.00	0.00	0.00	3.98	1.02	1.02	0.00	0.00	0.00	0.00	0.00	0.00	6.02
EQUIPMENT COST	\$/AC	0.00	0.00	0.00	1.85	1.30	1.30	1.02	1.02	1.02	1.02	1.02	0.00	9.52
BLDG OPER. COST	\$/AC	0.00	0.00	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.07
IRRIGATION COST	\$/AC	0.00	0.00	0.00	0.29	0.29	0.29	0.59	0.29	0.00	0.00	0.00	0.00	1.76
IRRIG LABOR COST	\$/AC	0.00	0.00	0.00	5.85	5.85	5.85	11.70	5.85	0.00	0.00	0.00	0.00	35.10
TOTAL EXPENSES	\$/AC	0.00	0.00	10.69	56.85	68.46	15.13	21.21	25.70	2.35	127.01	38.98	0.00	366.38

MONTHLY IRRIGATION AND LABOR REQUIREMENTS														
MACHINE LABOR	HR/AC	0.00	0.00	0.00	1.56	0.65	0.65	0.27	0.27	0.27	0.27	0.27	0.00	4.22
IRRIGATION LABOR	HR/AC	0.00	0.00	0.00	1.50	1.50	1.50	3.00	1.50	0.00	0.00	0.00	0.00	9.00
IRRIG. WATER APPLIED	ACIN	0.00	0.00	0.00	6.00	6.00	6.00	12.00	6.00	0.00	0.00	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 60 HP	3	60.0	13600.	20.	300.	2.01	3.10	0.46	5.58	1.64	0.25	1.18	3.06	1.020
TRACTOR 75 HP	4	75.0	14500.	20.	300.	1.76	2.71	0.40	4.87	1.68	0.25	1.03	2.96	0.834
PICKUP 3/4 T	15	0.8	8500.	8.	500.	2.99	2.25	0.31	5.55	5.24	0.79	2.10	8.12	1.818
CULTIVATOR 4 ROW	52	10.0	2200.	15.	56.	2.19	2.37	0.36	4.93	0.00	0.02	0.82	0.84	0.927
DISK OFFSET	59	12.0	3300.	15.	50.	1.04	1.12	0.17	2.33	0.00	0.01	0.34	0.35	0.260
FURROWER 4SHOVEL	91	6.5	1000.	15.	45.	0.67	0.72	0.11	1.50	0.00	0.00	0.20	0.21	0.498
FURROW IRRIG SYS*	132	2.0	38250.	10.	5000.	9.70	10.61	1.38	21.69	0.00	0.03	1.73	1.76	18.000
SHOP TOOLS & EQUIP	4		4200.	15.		2.45	4.06	0.53	7.04	0.00		0.07	0.07	

TOTAL INVESTMENT OR COST MACHINERY & EQUIPMENT	85550.					22.81	26.95	3.72	53.49	8.56	1.35	7.47	17.37	
INVESTMENT PER ACRE	1069.													

80 ACRES OF CROP
 YIELD 900 LBS COTTON PER ACRE
 USING FURROW IRRIGATION SYSTEM

UC Cooperative Extension

UPDATED 06/13/79

COSTS AND RETURNS FOR COTTON
 MERCED AND MADERA COUNTIES - 1979

BY FARM ADVISORS: BILL WEIR
 RON VARGAS
 ED YEARY

OPERATION	ITEM NO.	DATE	TIMES OVER	LABOR HOURS	MACHINE HOURS	FUEL, OIL, LUB., REP. PER ACRE	FIXED COSTS PER ACRE
PICKUP 3/4 T		15 NOV	12.50	0.273	0.227	1.02	0.69
DISK OFFSET	4,	59 APR	1.00	0.315	0.260	1.37	4.00
FURROWER 4SHOVEL	4,	91 APR	1.00	0.602	0.498	2.15	4.69
CULTIVATOR 4 ROW	3,	52 APR	1.00	0.374	0.309	1.30	3.50
PICKUP 3/4 T		15 APR	12.50	0.273	0.227	1.02	0.69
CULTIVATOR 4 ROW	3,	52 MAY	1.00	0.374	0.309	1.30	3.50
PICKUP 3/4 T		15 MAY	12.50	0.273	0.227	1.02	0.69
CULTIVATOR 4 ROW	3,	52 JUNE	1.00	0.374	0.309	1.30	3.50
PICKUP 3/4 T		15 JUNE	12.50	0.273	0.227	1.02	0.69
PICKUP 3/4 T		15 JULY	12.50	0.273	0.227	1.02	0.69
PICKUP 3/4 T		15 AUG	12.50	0.273	0.227	1.02	0.69
PICKUP 3/4 T		15 SEPT	12.50	0.273	0.227	1.02	0.69
PICKUP 3/4 T		15 OCT	12.50	0.273	0.227	1.02	0.69
TOTALS				4.221	3.503	15.54	24.76

80 ACRES OF CROP
 YIELD 900 LBS COTTON PER ACRE
 USING FURROW IRRIGATION SYSTEM

UPDATED 06/13/79

BUDGET IDENTIFICATION NUMBER---
 ANNUAL CAPITAL MONTH 10

217240000 162 1 UC Cooperative Extension
 BUDGET RECORD NUMBER 173

INCOME ABOVE VARIABLE COSTS
WHEN THE PRICE OF COTTON
AND THE QUANTITY OF COTTON

RANGES FROM
RANGES FROM

0.60 TO
700.00 TO

0.80
1100.00

PRICE OF COTTON

0.60

0.65

0.70

0.75

0.80

QUANTITY OF
COTTON

700.00	*	121.83	156.83	191.83	226.83	261.83
800.00	*	181.83	221.83	261.83	301.83	341.83
900.00	*	241.83	286.83	331.83	376.83	421.83
1000.00	*	301.83	351.83	401.83	451.83	501.83
1100.00	*	361.83	416.83	471.83	526.83	581.83

80 ACRES OF CROP
YIELD 900 LBS COTTON PER ACRE
USING FURROW IRRIGATION SYSTEM

UPDATED 06/13/79

UC Cooperative Extension

COSTS AND RETURNS FOR COTTON
 MERCED AND MADERA COUNTIES - 1979

BY FARM ADVISORS: BILL WEIR
 RON VARGAS
 ED YEARY

COSTS AND RETURNS WILL BE
 DIVIDED BY 900.0 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	
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	PRICE	SHARE	UNIT	ITEM	TYPE	XXXX	
PRODUCTION	NUMBER OF UNITS																		
1 COTTON	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.700	0.000	12.	17.	2.	0.	
2 COTTON, SEED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.67	0.17	0.00	81.200	0.000	3.	117.	2.	0.	
OPERATING INPUTS	RATE/UNIT																		
														PRICE	SHARE	UNIT	ITEM	TYPE	HARV
															RENT	CODE	CODE		CODE
6 CUSTOM RIP	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.000	0.000	7.	279.	3.	0.	
7 HERBICIDE APP	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.000	0.000	34.	358.	3.	0.	
8 COTTON, SEED	0.00	0.00	0.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.350	0.000	12.	117.	3.	0.	
9 IRRIG DIST WATER	0.00	0.00	0.00	0.50	0.50	0.50	1.00	0.50	0.00	0.00	0.00	0.00	6.000	0.000	30.	323.	3.	0.	
10 NITROGEN	0.00	0.00	0.00	80.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.200	0.000	12.	211.	3.	0.	
11 FERTILIZER APP	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.000	0.000	7.	356.	3.	0.	
12 INSECTICIDE	0.00	0.00	0.00	0.00	0.50	0.00	0.00	0.50	0.00	0.00	0.00	0.00	20.000	0.000	7.	240.	3.	0.	
13 PESTICIDE APP	0.00	0.00	0.00	0.00	0.50	0.00	0.00	0.50	0.00	0.00	0.00	0.00	7.500	0.000	7.	357.	3.	0.	
14 THINNING	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.	339.	3.	0.	
15 DEFOLIANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	6.000	0.000	34.	257.	3.	9.	
16 MISCL EXPENSE	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.000	0.000	7.	400.	3.	0.	
17 FIRST PICK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	59.400	0.000	7.	326.	3.	9.	
18 SECOND PICK	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	18.000	0.000	7.	327.	3.	9.	
19 GINNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.80	0.20	0.00	60.000	0.000	7.	317.	3.	9.	
20 BAGS, TAGS, ETC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.80	0.20	0.00	7.500	0.000	7.	381.	3.	9.	
21 CUSTOM BALE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.80	0.20	0.00	6.600	0.000	7.	291.	3.	9.	
MACHINERY REQUIREMENTS	IMPLEMENTS = TIMES OVER, TRUCKS = # MILES/ACRE, TRACTORS = HRS/ACRE													M CREW	POWER	MACH	TYPE	HARV	
														LABOR	UNIT	CODE		CODE	
26 DISK OFFSET	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	4.	59.	4.	0.	
27 FURROW SHOVEL	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	4.	91.	4.	0.	
28 CULTIVATOR 4 ROW	0.00	0.00	0.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	3.	52.	4.	0.	
29 PICKUP 3/4 T	0.00	0.00	0.00	12.50	12.50	12.50	12.50	12.50	12.50	12.50	12.50	0.00	0.000	0.000	0.	15.	4.	0.	
														SHARE	SHARE	POWER	SYSM		
														FIXED %	VAR %	UNIT	CODE	LIFT	
49 MAIN IRRIG WATER	0.00	0.00	0.00	6.00	6.00	6.00	12.00	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.	132.	0.	
50 NO. TIMES IRRIG	0.00	0.00	0.00	1.00	1.00	1.00	2.00	1.00	0.00	0.00	0.00	0.00							
EQUIPMENT REQUIREMENTS														NUMBER	PROPORT	XXX	EQUIP	TYPE	XXXX
														UNITS	OF COST		CODE		
51 SHOP TOOLS&EQUIP														1.000	0.400	0.	4.	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		1500.00		15.00		0.0		0.00									
80 ACRES OF CROP YIELD 900 LBS COTTON PER ACRE USING FURROW IRRIGATION SYSTEM										MACHINERY COMPLEMENT 1 EQUIPMENT COMPLEMENT 1									
										UPDATED 06/13/79									
NO NAME CHANGES HAVE BEEN STORED WITH THIS BUDGET																			
PARAMETER CHGS-->10.	RM CL	VALUE	RM CL	VALUE	RM CL	VALUE	RM CL	VALUE	RM CL	VALUE	RM CL	VALUE	RM CL	VALUE	RM CL	VALUE	RM CL	VALUE	
		4.800000	12.	3.900000															

1980 default data