

TITLE: SAMPLE COSTS FOR PRODUCING PEARS
SACRAMENTO COUNTY-1980
YIELD AT 20 TONS PER ACRE

BY GORDON MOREHEAD, FARM ADVISOR,
LYNN HOREL, SRA

Pears #314

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR - COST
1. GROSS RECEIPTS FROM PRODUCTION:					
PEARS	TON	165.000	20.000	\$ 3300.00	
TOTAL RECEIPTS:				\$ 3300.00	
2. VARIABLE COSTS:					
PREHARVEST:					
PRUNING	HR	3.500	100.000	350.00	
INSECTICIDE	APLC	17.143	7.000	120.00	
BLIGHT CONTROL	APLC	2.670	9.000	24.03	
NITROGEN	LBS.	0.250	150.000	37.50	
K2S04	LBS.	0.080	400.000	32.00	
HERBICIDE	APLC	4.830	3.000	14.49	
FOREMAN	HR	6.000	16.500	99.00	
MANAGEMENT	ACRE	170.000	1.000	170.00	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			36.62	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			81.65	
BUILDINGS (FUEL-LUBE-REPAIRS)	ACRE			3.20	
IRRIGATION (POWER-LUBE-REP)	ACIN	4.070	42.000	170.93	
MACHINERY LABOR	HR	6.000	21.679	130.07	
IRRIGATION LABOR	HR	4.000	5.040	20.16	
INTEREST ON OPERATING CAP.	DOL.	0.130	559.434	71.03	
TOTAL PREHARVEST COSTS:				\$ 1360.68	
PREHARVEST COST PER TON				\$ 68.0339	
HARVEST:					
HAND HARVEST	TON	25.000	20.000	500.00	
HAULING	HR	4.000	8.000	32.00	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			1.57	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			1.88	
MACHINERY LABOR	HR	6.000	0.726	4.36	
INTEREST ON OPERATING CAP.	DOL.	0.130	17.950	2.33	
TOTAL HARVEST COSTS:				\$ 542.15	
HARVEST COST PER TON				\$ 27.1073	
TOTAL VARIABLE COSTS:				\$ 1902.82	
VARIABLE COST PER TON				\$ 95.1412	
3. INCOME ABOVE VARIABLE COSTS:					
INCOME PER TON				\$ 1397.18	
				\$ 69.8588	
4. CASH OVERHEAD:					
REAL PROPERTY TAXES:				35.00	
MISC. OFFICE & BOOKKEEPING (6.50% OF TOTAL VARIABLE COSTS)				123.68	
TOTAL CASH OVERHEAD:				\$ 158.68	
OVERHEAD COST PER TON				7.9342	
5. INCOME ABOVE ALL CASH COSTS:					
INCOME PER TON				\$ 1238.49	
				\$ 61.9246	
6. OWNERSHIP COSTS:					
DEPRECIATION:					
MACHINERY & EQUIPMENT	ACRE			147.56	
IRRIGATION SYSTEM	ACRE			30.16	
BUILDINGS	ACRE			14.67	
TREES, VINES OR STAND	ACRE			125.00	
TOTAL DEPRECIATION:				\$ 317.39	
CAPITAL & INTEREST:					
MACHINERY&EQUIPMENT	0.130	1061.729		138.02	
IRRIGATION SYSTEM	0.130	395.131		51.37	
BUILDINGS	0.110	193.833		21.32	
TREES, VINES OR STAND	0.110	5000.000		275.00	
LAND	0.110	3000.000		330.00	
TOTAL INTEREST CHARGE:				\$ 815.71	
TOTAL FIXED COSTS:				\$ 1133.10	
FIXED COST PER TON				56.6551	
7. TOTAL OF ABOVE COSTS:					
TOTAL COST PER TON				\$ 3194.61	
				159.7306	
8. NET RETURNS:					
NET RETURNS PER TON				\$ 105.39	
				5.2694	

BASED ON 150 ACRE ORCHARD-134 TREES/ACRE
SPRINKLER IRRIGATED
GROUND WATER 50' LIFT

UPDATED 05/12/80

BUDGET IDENTIFICATION NUMBER 2573400000 880 1
DATE PRINTED: 07/10/80

BUDGET RECORD NUMBER 314
HARVEST MONTH: 8

1980 default data

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 HARVEST OR SALE MONTH 8

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COSTS AND RETURNS WILL BE
 DIVIDED BY 20.0 TON
 TO OBTAIN PER TON COSTS

LINE PRODUCTION	1 JAN	2 FEB	3 MAR	4 APR	5 MAY	6 JUN	7 JUL	8 AUG	9 SEP	10 OCT	11 NOV	12 DEC	PRICE	14 SHARE RENT	15 UNIT CODE	16 ITEM CODE	17 TYPE	18 XXXX
1 PEARS	0.00	0.00	0.00	0.00	0.00	0.00	8.00	12.00	0.00	0.00	0.00	0.00	165.000	0.000	3.	57.	2.	0.
OPERATING INPUTS																		
	RATE/UNIT												PRICE	SHARE RENT	UNIT CODE	ITEM CODE	TYPE	HARV CODE
6 PRUNING	40.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.00	30.00	3.500	0.000	8.	340.	3.	0.
7 INSECTICIDE	1.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	1.00	17.143	0.000	34.	240.	3.	0.
8 BLIGHT CONTROL.	0.00	0.00	1.00	4.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.670	0.000	34.	242.	3.	0.
9 NITROGEN	0.00	0.00	0.00	0.00	75.00	0.00	0.00	0.00	75.00	0.00	0.00	0.00	0.250	0.000	12.	211.	3.	0.
10 K2S04	0.00	0.00	0.00	0.00	200.00	0.00	0.00	0.00	200.00	0.00	0.00	0.00	0.080	0.000	12.	214.	3.	0.
11 HERBICIDE	0.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	4.830	0.000	34.	250.	3.	0.
12 FOREMAN	1.50	1.50	1.50	1.50	1.50	0.00	2.25	2.25	1.50	0.00	1.50	1.50	6.000	0.000	8.	334.	3.	0.
13 HAND HARVEST	0.00	0.00	0.00	0.00	0.00	0.00	8.00	12.00	0.00	0.00	0.00	0.00	25.000	0.000	3.	347.	3.	9.
14 HAULING	0.00	0.00	0.00	0.00	0.00	0.00	3.20	4.80	0.00	0.00	0.00	0.00	4.000	0.000	8.	480.	3.	9.
15 MANAGEMENT	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	170.000	0.000	7.	328.	3.	0.
MACHINERY REQUIREMENTS																		
	IMPLEMENTS = TIMES OVER, TRUCKS = # MILES/ACRE, TRACTORS = HRS/ACRE												M CREW LABOR	POWER UNIT	MACH CODE	TYPE	HARV CODE	
26 DUSTING RIG	0.00	0.00	1.00	4.00	4.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	3.	87.	4.	0.
27 WD SPRYR 500 GAL	0.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.000	0.000	4.	89.	4.	0.
28 PICKUP 3/4 TON	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.000	0.000	0.	15.	4.	0.
29 FORKLIFT	0.00	0.00	0.00	0.00	0.00	0.00	4.00	6.00	0.00	0.00	0.00	0.00	0.000	0.000	0.	20.	4.	0.
30 LIAB SHREDDER	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.000	0.000	4.	126.	4.	0.
31 BIN TRAILERS(12)	0.00	0.00	0.00	0.00	0.00	0.00	1.00	2.00	0.00	0.00	0.00	0.00	0.000	0.000	1.	44.	4.	9.
32 TREE SQUIRREL	0.00	0.00	0.00	0.00	1.00	1.00	0.00	0.00	1.00	1.00	0.00	0.00	0.000	0.000	3.	121.	4.	0.
33 TRUCK 1 1/2 TON	0.00	0.00	10.00	0.00	10.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.000	0.000	0.	12.	4.	0.
34 DIES SPRAYER(2)	1.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	1.00	0.000	0.000	4.	91.	4.	0.
49 ACIN IRRIG WATER	0.00	0.00	0.00	0.00	4.67	9.33	9.33	9.33	4.67	4.67	0.00	0.00	0.00	0.00	22.	57.	50.	
50 NO. TIMES IRRIG	0.00	0.00	0.00	0.00	1.00	2.00	2.00	2.00	1.00	1.00	0.00	0.00						

EQUIPMENT REQUIREMENTS

51 FRUIT LADDER 20'
 52 PICKING BAGS
 53 FARM SHOP

NUMBER UNITS	PROPORT OF COST	XXX EQUIP CODE	TYPE	XXXX
100.000	1.000	0.	80.	5. 0.
120.000	1.000	0.	55.	5. 0.
1.000	1.000	0.	2.	5. 0.

LAND REQUIREMENTS

71

CHARGE METHOD	NUMBER OF ACRES	VALUE OR COST/ACRE	TAXES PER ACRE	PERENNIAL CROPS YRS LIFE	COST/ACRE
1.	150.00	3000.00	35.00	40.0	5000.00

BASED ON 150 ACRE ORCHARD-134 TREES/ACRE
 SPRINKLER IRRIGATED
 GROUND WATER 50' LIFT

MACHINERY COMPLEMENT 8
 EQUIPMENT COMPLEMENT 1

UPDATED 05/12/80

LINE CHANGE	LINE CHANGE	LINE CHANGE	LINE CHANGE	LINE CHANGE
GENERAL NAME CHANGE-->214 K2S04	328 MANAGEMENT			
MACHNRY NAME CHANGE-->44 BIN TRAILERS(12)	91 DIES SPRAYER(2)	121 TREE SQUIRREL	126 LIAB SHREDDER	1 TRACT 15HP (10)
3 TRACT 35HP (2)	4 TRACT 50HP (2)			
EQUIP NAME CHANGE-->55 PICKING BAGS				

RW CL	VALUE	RW CL	VALUE	RW CL	VALUE	RW CL	VALUE	RW CL	VALUE	RW CL	VALUE
87. 3.	6000.000000	87. 13.	6000.000000	89. 3.	3000.000000	89. 13.	3000.000000	20. 3.	16600.000000	20. 13.	16600.000000
1. 3.	20000.000000	1. 13.	20000.000000	3. 3.	9000.000000	3. 13.	9000.000000	4. 3.	24000.000000	4. 13.	24000.000000
*** 3.	7000.000000	*** 13.	7000.000000	44. 3.	15600.000000	44. 13.	15600.000000	12. 3.	7000.000000	12. 13.	7000.000000
91. 3.	28000.000000	91. 13.	28000.000000	*** 3.	4000.000000	*** 13.	4000.000000				
EQDAT COMP CHGS-->80. 5.	70.000000	60. 6.	70.000000	55. 5.	12.500000	55. 6.	12.500000	2. 5.	45000.000000	2. 6.	45000.000000
PARAMETER CHGS-->6. 28.	0.130000	10. 6.	6.000000	11. 6.	4.000000	12. 6.	4.000000	18. 6.	0.560000	26. 6.	0.110000

IDENTIFICATION NUMBER 257340000-880-1
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 SACRAMENTO COUNTY-1980
 YIELD AT 20 TONS PER ACRE

HARVEST MONTH 8 BUDGET RECORD NUMBER 314
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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	0.00	0.00	0.00	0.00	3300.00
OPERATING EXPENSES															
PRUNING	\$/AC	140.00	52.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.50	105.00	350.00
INSECTICIDE	\$/AC	17.14	0.00	0.00	17.14	17.14	17.14	17.14	17.14	17.14	0.00	0.00	0.00	17.14	120.00
BLIGHT CONTROL	\$/AC	0.00	0.00	2.67	10.68	10.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24.03
NITROGEN	\$/AC	0.00	0.00	0.00	0.00	18.75	0.00	0.00	0.00	18.75	0.00	0.00	0.00	0.00	37.50
K2S04	\$/AC	0.00	0.00	0.00	0.00	16.00	0.00	0.00	0.00	16.00	0.00	0.00	0.00	0.00	32.00
HERBICIDE	\$/AC	0.00	0.00	4.83	0.00	4.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.83	14.49
FOREMAN	\$/AC	9.00	9.00	9.00	9.00	9.00	0.00	13.50	13.50	9.00	0.00	9.00	9.00	9.00	99.00
HAND HARVEST	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	200.00	300.00	0.00	0.00	0.00	0.00	0.00	500.00
HAULING	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	12.80	19.20	0.00	0.00	0.00	0.00	0.00	32.00
MANAGEMENT	\$/AC	14.11	14.11	14.28	14.28	14.11	14.11	14.28	14.28	14.11	14.11	14.11	14.11	14.11	170.00
MACHINE LABOR COST	\$/AC	4.02	1.80	11.33	14.81	23.71	9.00	21.53	30.19	5.12	5.12	1.80	6.00	6.00	134.43
INTEREST ON OPER. CAP.	\$/AC	14.05	5.00	2.72	3.29	5.00	2.00	3.56	0.01	11.03	5.28	7.58	13.83	13.83	73.36
TRACTOR COST	\$/AC	1.35	0.00	3.40	7.08	10.00	4.08	2.89	3.41	1.71	1.71	0.00	2.56	2.56	38.20
EQUIPMENT COST	\$/AC	4.12	1.51	6.14	5.59	15.19	9.80	9.30	12.11	7.00	7.00	1.51	4.25	4.25	83.53
BLDG OPER. COST	\$/AC	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	0.27	3.20
IRRIGATION COST	\$/AC	0.00	0.00	0.00	0.00	19.01	37.97	37.97	37.97	19.01	19.01	0.00	0.00	0.00	170.93
IRRIG LABOR COST	\$/AC	0.00	0.00	0.00	0.00	2.24	4.48	4.48	4.48	2.24	2.24	0.00	0.00	0.00	20.16
TOTAL EXPENSES	\$/AC	204.06	84.19	54.65	82.13	165.93	98.85	337.73	452.56	104.23	54.73	86.77	176.99	1902.82	

	UNIT	MONTHLY IRRIGATION AND LABOR REQUIREMENTS												TOTAL
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
MACHINE LABOR	HR/AC	0.67	0.30	1.89	2.47	3.95	1.50	3.59	5.03	0.85	0.85	0.30	1.00	22.00
IRRIGATION LABOR	HR/AC	0.00	0.00	0.00	0.00	0.56	1.12	1.12	1.12	0.56	0.56	0.00	0.00	5.00
IRRIG. WATER APPLIED	ACIN	0.00	0.00	0.00	0.00	4.67	9.33	9.33	9.33	4.67	4.67	0.00	0.00	42.00

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	TOTAL	FUEL	LUBE	REPAIRS	TOTAL	
TRACT 15HP (10)	1	15.0	20000.	10.	470.	1.98	2.36	0.63	4.98	0.71	0.11	0.75	1.57	0.660
TRACT 35HP (2)	3	35.0	9000.	10.	470.	6.91	8.26	2.21	17.37	12.91	1.94	2.63	17.47	5.121
TRACT 50HP (2)	4	50.0	24000.	10.	470.	17.16	20.50	5.48	43.14	10.99	1.65	6.52	19.16	4.758
TRUCK 1 1/2 TON	12	1.5	7000.	8.	400.	1.75	1.37	0.39	3.51	6.48	0.97	0.51	7.96	1.000
PICKUP 3/4 TON	15	0.8	10200.	6.	480.	7.56	5.34	1.43	14.33	14.40	2.16	1.60	18.16	3.000
FORKLIFT*	20	2.0	16600.	10.	320.	18.28	21.84	5.84	45.95	6.10	0.91	3.90	10.91	5.000
IRR PUMP 50 HP*	22	2.0	10560.	25.	3200.	2.54	4.89	1.56	8.98	13.96	0.21	1.61	15.79	21.000
BIN TRAILERS(12)	44	5.0	15600.	15.	320.	1.72	2.13	0.66	4.50	0.00	0.04	1.85	1.88	0.600
PERM SET SPRINK*	57	2.0	150900.	20.	5000.	27.62	46.48	14.26	88.36	0.00	3.04	152.10	155.14	21.000
DUSTING RIG	87	10.0	6000.	5.	80.	29.53	17.98	4.77	52.28	0.00	0.06	2.81	2.86	2.829
WD SPRYR 500 GAL	89	15.0	3000.	10.	80.	2.53	2.35	0.69	5.58	0.00	0.01	0.40	0.40	0.821
DIES SPRAYER(2)	91	15.0	28000.	10.	125.	39.44	36.65	10.78	86.87	0.00	0.36	17.87	18.23	2.139
TREE SQUIRREL	121	7.0	7000.	10.	80.	13.16	12.23	3.60	28.99	0.00	0.43	21.52	21.95	1.827
LIAB SHREDDER	126	12.0	4000.	10.	60.	7.55	7.01	2.06	16.62	0.00	0.02	1.15	1.17	1.375
FRUIT LADDER 20'	60		7000.	8.		5.83	2.57	0.47	8.87	0.00		0.06	0.06	
PICKING BAGS	55		1500.	8.		1.13	0.61	0.10	1.83	0.00		0.01	0.01	
FARA SHOP	2		45000.	35.		7.71	18.15	3.00	28.86	3.00		0.13	3.13	

MACHINERY & EQUIPMENT INVESTMENT & COSTS PER ACRE 2436. 192.39 210.71 57.93 461.03 68.54 11.90 215.41 295.85

TOTAL INVESTMENT 365360.

BASED ON 150 ACRE ORCHARD-134 TREES/ACRE
 SPRINKLER IRRIGATED
 GROUND WATER 50' LIFT

UPDATED 05/12/80

UC Cooperative Extension