

	UNIT	PRICE OR COST/UNIT	QUANTITY	VALUE OR COST PER ACRE	YOUR COST
1. GROSS RECEIPTS FROM PRODUCTION:					
GARLIC	TON	230.000	6.500	1495.00	
TOTAL RECEIPTS:				\$ 1495.00	
2. VARIABLE COSTS:					
PREHARVEST:					
	LBS.	0.105	500.000	52.50	
NITROGEN	LBS.	0.150	150.000	22.50	
HAND HOEING	HOUR	4.500	17.000	76.50	
HERBICIDE	ACRE	75.000	1.000	75.00	
IRRIG DIST WATER	ACIN	1.000	38.500	38.50	
TRACTOR (FUEL-LUBE-REPAIRS)	ACRE			31.15	
EQUIPMENT (FUEL-LUBE-REPAIRS)	ACRE			8.46	
IRRIGATION (POWER-LUBE-REP)	ACIN	0.954	61.000	58.18	
MACHINERY LABOR	HOUR	5.500	4.192	23.06	
IRRIGATION LABOR	HOUR	4.500	13.500	60.75	
INTEREST ON OPERATING CAP.	DOL.	0.140	186.559	25.36	
TOTAL PREHARVEST COSTS:				\$ 471.96	
PREHARVEST COST PER TON				\$ 72.6088	
HARVEST:					
CUSTOM HARVEST	TON	80.000	6.500	520.00	
TOTAL HARVEST COSTS:				\$ 520.00	
HARVEST COST PER TON				\$ 80.0000	
TOTAL VARIABLE COSTS:				\$ 991.96	
VARIABLE COST PER TON				\$ 152.6088	
3. INCOME ABOVE VARIABLE COSTS:					
INCOME PER TON				\$ 503.04	
				\$ 77.3912	
4. CASH OVERHEAD:					
CASH RENT:				\$ 175.00	
MISC. OFFICE & BOOKKEEPING (8.00% OF TOTAL VARIABLE COSTS)				79.36	
TOTAL CASH OVERHEAD:				\$ 254.36	
OVERHEAD COST PER TON				39.1318	
5. INCOME ABOVE ALL CASH COSTS:					
INCOME PER TON				\$ 248.69	
				\$ 38.2594	
6. OWNERSHIP COSTS:					
DEPRECIATION:					
MACHINERY & EQUIPMENT	ACRE			15.74	
TOTAL DEPRECIATION:				\$ 15.74	
CAPITAL & INTEREST:					
MACHINERY&EQUIPMENT		0.140	155.214	21.73	
TOTAL INTEREST CHARGE:				\$ 21.73	
TOTAL FIXED COSTS:				\$ 37.47	
FIXED COST PER TON				5.7647	
7. TOTAL OF ABOVE COSTS:					
TOTAL COST PER TON				\$ 1283.78	
				197.5053	
8. NET RETURNS:					
NET RETURNS PER TON				\$ 211.22	
				32.4947	

YIELD OF 6.5 TONS PER ACRE
 USING SPRINKLER IRRIGATION/
 SEED AND PLANter FURNISHED BY PROCESSOR

UPDATED 02/27/80

BUDGET IDENTIFICATION NUMBER 2791000000-320 1
 DATE PRINTED: 06/09/80

BUDGET RECORD NUMBER 248
 HARVEST MONTH: 7

1980 default data

IDENTIFICATION NUMBER 2791000000 320 1
 SAMPLE COSTS TO PRODUCE GARLIC
 FRESNO COUNTY 1980
 TENANT-LANDOWNER BASIS

HARVEST MONTH 7
 BY DON RAY,
 FARM ADVISOR

BUDGET RECORD NUMBER 248

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	1495.00	0.00	0.00	0.00	0.00	0.00	1495.00
OPERATING EXPENSES															
NITROGEN	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.50	0.00	0.00	0.00	52.50
HAND HOEING	\$/AC	22.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.50
HERBICIDE	\$/AC	0.00	0.00	76.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76.50
IRRIG DIST WATER	\$/AC	0.00	0.00	0.00	37.50	0.00	0.00	0.00	0.00	0.00	0.00	37.50	0.00	0.00	75.00
CUSTOM HARVEST	\$/AC	3.50	0.00	0.00	7.00	7.00	10.50	10.50	0.00	0.00	0.00	0.00	0.00	0.00	38.50
MACHINE LABOR COST	\$/AC	0.00	0.00	0.00	0.00	0.00	0.00	520.00	0.00	0.00	0.00	0.00	0.00	0.00	520.00
INTEREST ON OPER. CAP.	\$/AC	1.49	1.49	1.49	1.49	0.06	0.00	0.00	0.00	0.00	9.69	3.35	3.99	0.00	23.06
TRACTOR COST	\$/AC	2.50	0.96	4.18	2.07	0.45	0.34	0.00	0.00	0.00	8.39	4.72	1.75	0.00	25.36
EQUIPMENT COST	\$/AC	2.16	2.16	2.16	2.16	0.00	0.00	0.00	0.00	0.00	14.61	3.58	4.33	0.00	31.15
IRRIGATION COST	\$/AC	0.54	0.54	0.54	0.54	0.06	0.00	0.00	0.00	0.00	4.41	1.03	0.80	0.00	8.46
IRRIG LABOR COST	\$/AC	3.34	6.20	6.20	6.68	6.68	10.02	10.02	0.00	0.00	0.00	2.86	6.20	0.00	58.18
TOTAL EXPENSES	\$/AC	3.38	6.75	6.75	6.75	6.75	10.13	10.13	0.00	0.00	0.00	3.38	6.75	0.00	60.75
TOTAL EXPENSES	\$/AC	39.40	18.10	97.82	64.18	21.00	30.98	550.64	0.00	0.00	89.60	56.41	23.83	0.00	991.96

	UNIT	MONTHLY IRRIGATION AND LABOR REQUIREMENTS												TOTAL	
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC		
MACHINE LABOR	HR/AC	0.27	0.27	0.27	0.27	0.01	0.00	0.00	0.00	0.00	1.76	0.61	0.73	0.00	4.19
IRRIGATION LABOR	HR/AC	0.75	1.50	1.50	1.50	1.50	2.25	2.25	0.00	0.00	0.00	0.75	1.50	0.00	13.50
IRRIG. WATER APPLIED	ACIN	3.50	6.50	6.50	7.00	7.00	10.50	10.50	0.00	0.00	0.00	3.00	6.50	0.00	61.00

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	16320.	12.	1000.	0.78	1.10	0.28	2.16	2.12	0.32	1.50	3.94	0.767
TRACTOR 105 HP	6	105.0	33000.	12.	1000.	2.73	3.82	0.98	7.53	6.40	0.96	5.24	12.60	1.323
CRAWLER 85 HP	11	85.0	66000.	17.	900.	5.67	9.40	2.59	17.66	7.19	1.08	6.34	14.61	1.573
PICKUP 1/2 T	14	0.5	9000.	3.	1350.	0.18	0.09	0.02	0.29	0.65	0.10	0.17	0.92	0.136
IRR PUMP 40 HP*	21	2.0	0.	25.	3200.	0.00	0.00	0.00	0.00	33.26	0.50	2.73	36.48	30.500
CHISEL	42	10.0	3600.	10.	270.	0.71	0.71	0.19	1.62	0.00	0.03	1.30	1.33	0.647
CULTIVATOR 6ROW	53	15.0	3960.	15.	140.	1.76	2.24	0.66	4.65	0.00	0.04	2.04	2.08	1.030
DISC OFFSET HDTY	63	21.0	11160.	15.	110.	1.82	2.32	0.68	4.82	0.00	0.05	2.25	2.30	0.298
LIQ FERT APPLIC.	70	10.0	2830.	15.	140.	0.38	0.48	0.14	1.01	0.00	0.01	0.65	0.67	0.313
LISTER 6 ROW	83	15.0	2400.	13.	190.	0.15	0.17	0.05	0.37	0.00	0.00	0.24	0.24	0.173
4 WH PLANE 12X45	85	12.0	8520.	7.	340.	1.29	1.07	0.27	2.63	0.00	0.01	0.59	0.60	0.485
SPRAYER	93	15.0	2040.	14.	180.	0.28	0.34	0.10	0.71	0.00	0.01	0.32	0.32	0.385
SIDEROVE TOW*	129	2.0	0.	10.	5000.	0.00	0.00	0.00	0.00	0.00	0.43	21.28	21.70	30.500

MACHINERY & EQUIPMENT INVESTMENT & COSTS PER ACRE

794.

15.74 21.73 5.97 43.44 49.62 3.53 44.65 97.79

TOTAL INVESTMENT

158830.

YIELD OF 6.5 TONS PER ACRE
 USING SPRINKLER IRRIGATION/
 SEED AND PLANTER FURNISHED BY PROCESSOR

UPDATED 02/27/80

UC Cooperative Extension

**SAMPLE COSTS TO PRODUCE GARLIC
FRESNO COUNTY 1980
TENANT-LANDOWNER BASIS**

**BY DON MAY,
FARM ADVISOR**

OPERATION	ITER NO.	DATE	TIMES OVER	LABOR HOURS	MACHINE HOURS	FUEL, OIL, LUB., REP. PER ACRE	FIXED COSTS PER ACRE
DISC OFFSET HDTY	11, 63	OCT	2.00	0.360	0.298	5.34	8.49
CHISEL	11, 42	OCT	2.00	0.783	0.647	7.94	9.61
4 WH PLANE 12X45	11, 85	OCT	2.00	0.587	0.485	5.56	8.63
PICKUP 1/2 T		14 OCT	1.50	0.033	0.027	0.18	0.06
LIG FERT APPLIC.	3, 70	NOV	1.00	0.378	0.313	2.43	1.98
LISTER 6 ROW	6, 83	NOV	1.00	0.209	0.173	2.05	1.45
PICKUP 1/2 T		14 NOV	1.00	0.022	0.018	0.12	0.04
PICKUP 1/2 T		14 DEC	0.50	0.011	0.009	0.06	0.02
CULTIVATOR 6ROW	6, 53	DEC	1.00	0.249	0.206	2.57	2.22
SPRAYER	3, 93	DEC	1.00	0.465	0.385	2.50	1.90
PICKUP 1/2 T		14 JAN	1.00	0.022	0.018	0.12	0.04
CULTIVATOR 6ROW	6, 53	JAN	1.00	0.249	0.206	2.57	2.22
PICKUP 1/2 T		14 FEB	1.00	0.022	0.018	0.12	0.04
CULTIVATOR 6ROW	6, 53	FEB	1.00	0.249	0.206	2.57	2.22
PICKUP 1/2 T		14 MAR	1.00	0.022	0.018	0.12	0.04
CULTIVATOR 6ROW	6, 53	MAR	1.00	0.249	0.206	2.57	-2.22
PICKUP 1/2 T		14 APR	1.00	0.022	0.018	0.12	0.04
CULTIVATOR 6ROW	6, 53	APR	1.00	0.249	0.206	2.57	2.22
PICKUP 1/2 T		14 MAY	0.50	0.011	0.009	0.06	0.02
TOTALS				4.192	3.466	39.61	43.44

**YIELD OF 6.5 TONS PER ACRE
USING SPRINKLER IRRIGATION/
SEED AND PLANTER FURNISHED BY PROCESSOR**

UPDATED 02/27/80

**BUDGET IDENTIFICATION NUMBER---- 2791000000 320 1
ANNUAL CAPITAL MONTH 7 BUDGET RECORD NUMBER 248**

FUEL USE SUMMARY FOR BUDGET NUMBER 2791000000 320 1

SAMPLE COSTS TO PRODUCE GARLIC
 FRESNO COUNTY 1980
 TENANT-LANDOWNER BASIS

BY DON RAY,
 FARM ADVISOR

FUEL USED IN GALLONS PER HOUR

TRACTOR 60 HP	2.880
TRACTOR 105 HP	5.040
CRAWLER 85 HP	4.760
PICKUP 1/2 T	4.000
IRR PUMP 40 HP*	0.198

FUEL ALLOCATED TO OPERATIONS IN GALLONS PER ACRE COVERED

MACHINE	GALLONS	POWER UNIT
PICKUP 1/2 T	0.073	
IRR PUMP 40 HP*	0.099	
DISC OFFSET HDTY	0.779	
CHISEL	1.694	CRAWLER 85 HP
4 WH PLANE 12X45	1.270	CRAWLER 85 HP
LIQ FERT APPLIC.	0.990	CRAWLER 85 HP
LISTER 6 ROW	0.957	TRACTOR 60 HP
CULTIVATOR 6ROW	1.142	TRACTOR 105 HP
SPRAYER	1.218	TRACTOR 105 HP
		TRACTOR 60 HP

FUEL ALLOCATED TO OPERATIONS FOR THE BUDGET UNIT

	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL	FUEL TYPE
DISC OFFSET HDTY	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.558	0.000	0.000	1.558	3
CHISEL	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	3.388	0.000	0.000	3.388	3
4 WH PLANE 12X45	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	2.540	0.000	0.000	2.540	3
LIQ FERT APPLIC.	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.990	0.000	0.990	3
LISTER 6 ROW	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.957	0.000	0.957	3
PICKUP 1/2 T	0.073	0.073	0.073	0.073	0.036	0.000	0.000	0.000	0.000	0.109	0.073	0.036	0.545	1
CULTIVATOR 6ROW	1.142	1.142	1.142	1.142	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.142	5.710	3
SPRAYER	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.218	1.218	3
TOTALS	1.215	1.215	1.215	1.215	0.036	0.000	0.000	0.000	0.000	7.595	2.020	2.397	16.907	

GALLONS FUEL BY TYPE
 0.55 GAS
 0.00 LP
 16.36 DIESEL

FUEL TYPES
 1=GAS
 2=L.P.
 3=DIESEL

BUDGET IDENTIFICATION NUMBER 279100000 320 1
 HARVEST OR SALE MONTH 7

BUDGET RECORD NUMBER 248

SAMPLE COSTS TO PRODUCE GARLIC
 FRESNO COUNTY 1980
 TENANT-LANDOWNER BASIS

BY DON RAY,
 FARM ADVISOR

COSTS AND RETURNS WILL BE
 DIVIDED BY 6.5 TON
 TO OBTAIN PER TON COSTS

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	ITER	TYPE	XXXX
1 GARLIC	0.00	0.00	0.00	0.00	0.00	0.00	6.50	0.00	0.00	0.00	0.00	0.00	230.000	0.000	3.	79.	2.	0.
OPERATING INPUTS																		
	RATE/UNIT												PRICE	SHARE	UNIT	ITER	TYPE	HARV
													RENT	CODE	CODE	CODE	CODE	
5 NITROGEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.105	0.000	12.	200.	3.	0.
7 HAND HOEING	150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.150	0.000	12.	211.	3.	0.
9 HERBICIDE	0.00	0.00	17.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.500	0.000	8.	335.	3.	0.
10 IRRIG DIST WATER	0.00	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.00	75.000	0.000	7.	250.	3.	0.
11 CUSTOM HARVEST	3.50	0.00	0.00	7.00	7.00	10.50	10.50	0.00	0.00	0.00	0.00	0.00	1.000	0.000	11.	323.	3.	0.
12	0.00	0.00	0.00	0.00	0.00	0.00	6.50	0.00	0.00	0.00	0.00	0.00	80.000	0.000	3.	304.	3.	9.
MACHINERY REQUIREMENTS																		
	IMPLEMENTS = TIMES OVER, TRUCKS = # MILES/ACRE, TRACTORS = HRS/ACRE												R CREW	POWER	RACH	TYPE	HARV	
													LABOR	UNIT	CODE	CODE	CODE	
26 DISC-OFFSET HDTY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.000	0.000	11.	63.	4.	0.
27 CHISEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.000	0.000	11.	42.	4.	0.
28 4 WH PLANE 12X45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.000	0.000	11.	85.	4.	0.
29 LIQ FERT APPLIC.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.000	0.000	3.	70.	4.	0.
30 LISTER 6 ROW	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.000	0.000	6.	83.	4.	0.
31 PICKUP 1/2 T	1.00	1.00	1.00	1.00	0.50	0.00	0.00	0.00	0.00	1.50	1.00	0.50	0.000	0.000	0.	14.	4.	0.
33 CULTIVATOR 6ROW	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.000	0.000	6.	53.	4.	0.
34 SPRAYER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.000	0.000	3.	93.	4.	0.
49 ACIN IRRIG WATER	3.50	6.50	6.50	7.00	7.00	10.50	10.50	0.00	0.00	0.00	3.00	6.50	FIXED %	SHARE	POWER	SYSA		
50 NO. TIMES IRRIG	1.00	2.00	2.00	2.00	2.00	3.00	3.00	0.00	0.00	0.00	1.00	2.00	1.00	0.00	21.	129.	100.	

EQUIPMENT REQUIREMENTS

NUMBER PROPORT XXX EQUIP TYPE XXXX
 UNITS OF COST CODE

LAND REQUIREMENTS

CHARGE METHOD NUMBER OF ACRES VALUE OR COST/ACRE TAXES PER ACRE PERENNIAL CROPS YRS LIFE COST/ACRE

71 2. 200.00 175.00 0.00 0.0 0.00

YIELD OF 6.5 TONS PER ACRE
 USING SPRINKLER IRRIGATION/
 SEED AND PLANTER FURNISHED BY PROCESSOR

MACHINERY COMPLEMENT 3
 EQUIPMENT COMPLEMENT 1

UPDATED 02/27/80

NO NAME CHANGES HAVE BEEN STORED WITH THIS BUDGET

PARAMETER CHGS-->10. 5.500000 12. 4.500000 11. 4.500000 18. 0.750000 28. 0.080000

1980 default data